



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 8/13/2026

Re: 11000-2500 BAR

Message

Attached is a Maintenance BAR for fund 11000, Operational.

CAPITAN MUNICIPAL SCHOOLS *To Lead, Educate, and Prepare All Students*

Located in 150 Forest, Capitan, NM 88316 • **Mailing Address** PO Box 278, Capitan, NM 88316 • **Phone** (575) 354.8500 • **Fax** (575) 354.8505



Must submit backup for all BARs,
except transfers of funds for SEG or
direct grants

STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 Don Gaspar Santa Fe, NM 87501-2786
Budget Adjustment Request

Doc. ID: 040-000-2526-0073-M

Fund Type: General Fund / Capital
Outlay / Debt Service

Adjustment Type: Maintenance

Fiscal Year: 2025-2026

Entity Name: Capitan Municipal Schools

Adjustment Changes Intent/Scope of Program Yes or No?: No

Contact: Jamie Shepperd, Chief Financial Officer

Total Approved Budget (Flowthrough):

Phone: 575-354-8514

Email: jamie.shepperd@capitantigers.org

FLOWTHROUGH ONLY

Budget Period: 2025-07-01

To: 2026-06-30

A. Approved Carryover:

B. Total Current Year Allocation:

D. Total Funding Available:

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	2500 Central Services	51100 Salaries Expense	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$38,108.00	(\$2,788.12)	\$35,319.88	(0.40)
11000 Operational	2500 Central Services	51100 Salaries Expense	0000 No Program	040000 Capitan District Office	1220 Business Office Support	\$58,220.00	(\$2,788.11)	\$55,431.89	(0.40)
11000 Operational	2500 Central Services	52111 Educational Retirement	0000 No Program	040000 Capitan District Office	1115 Assoc. Supt.-Fin./Bus. Mgr.		\$0.26	\$0.26	
11000 Operational	2500 Central Services	52112 ERA - Retiree Health	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$762.00	\$0.24	\$762.24	
11000 Operational	2500 Central Services	52220 Medicare Payments	0000 No Program	040000 Capitan District Office	1220 Business Office Support	\$844.00	\$0.09	\$844.09	
11000 Operational	2500 Central Services	52311 Health and Medical Premiums	0000 No Program	040000 Capitan District Office	1115 Assoc. Supt.-Fin./Bus. Mgr.	\$15,056.00	\$265.14	\$15,321.14	
11000 Operational	2500 Central Services	52313 Dental	0000 No Program	040000 Capitan District Office	1115 Assoc. Supt.-Fin./Bus. Mgr.	\$442.00	\$14.94	\$456.94	
11000 Operational	2500 Central Services	52313 Dental	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$285.00	\$1.68	\$286.68	
11000 Operational	2500 Central Services	52314 Vision	0000 No Program	040000 Capitan District Office	1115 Assoc. Supt.-Fin./Bus. Mgr.	\$77.00	\$2.92	\$79.92	
11000 Operational	2500 Central Services	52314 Vision	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$57.00	\$0.12	\$57.12	
11000 Operational	2500 Central Services	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1115 Assoc. Supt.-Fin./Bus. Mgr.	\$9.00	\$1.20	\$10.20	
11000 Operational	2500 Central Services	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$8.00	\$1.40	\$9.40	
11000 Operational	2500 Central Services	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1220 Business Office Support	\$7.00	\$0.11	\$7.11	
11000 Operational	2500 Central Services	53330 Professional Development	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$5,656.00	\$4,077.02	\$9,733.02	
11000 Operational	2500 Central Services	53711 Other Charges	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$1,167.00	\$165.87	\$1,332.87	

11000 Operational	2500 Central Services	56118 General Supplies and Materials	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$2,753.00	\$1,045.24	\$3,798.24	
						Sub Total	\$0.00		(0.80)
						Indirect Cost			
						DOC. TOTAL	\$0.00		

Justification:
EOY Maintenance

Compliance with Sections 10-15-1 and 22-8-12, NMSA, 1978 Compilation:
 A. The requested budget/changes were authorized at a scheduled Board of Education or Governance Council meeting open to the public on:
 B. Justification for the transfer: Explanation such as "underbudgeted", "insufficient budget", or "needed to close out Project" ARE NOT ACCEPTABLE. Attach additional sheets if necessary.
 ALL TRANSFER BARS MUST NET OUT TO ZERO ON THE DOC. TOTAL LINE.

Approvals by Digital Signature		
<u>Name</u>	<u>Role</u>	<u>Date</u>
Jamie Shepperd	Business Manager	7/30/2026 10:45:59 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025

To Date: 6/30/2026

☐ Include pre encumbrance

☐ Exclude inactive accounts with zero balance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
11000 2400 55915 0000 040034 0000	OTHER CONTRACT SERVICES	\$1,000.00	\$0.00	\$1,000.00	\$418.90	\$418.90	\$581.10	\$0.00	\$581.10	58.11%
11000 2400 56119 0000 040000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$160.00	\$0.00	\$160.00	\$0.00	\$0.00	\$160.00	\$0.00	\$160.00	100.00%
11000 2500 51100 0000 040000 1217	SUPPORT SERVICES-SCHOOL ADMINISTRATION - 2400	\$429,155.03	\$33,250.65	\$462,405.68	\$425,656.20	\$425,656.20	\$36,749.48	\$0.00	\$36,749.48	7.95%
11000 2500 51100 0000 040000 1115	ASSOC. SUPERINTENDENT / BUSINESS	\$107,037.00	\$0.00	\$107,037.00	\$107,037.00	\$107,037.00	\$0.00	\$0.00	\$0.00	0.00%
11000 2500 51100 0000 040000 1217	SEC / CLERICAL / TECH ASSISTANT	\$38,108.00	\$0.00	\$38,108.00	\$24,853.20	\$24,853.20	\$13,254.80	\$0.00	\$13,254.80	34.78%
11000 2500 51100 0000 040000 1220	BUSINESS OFFICE SUPPORT	\$58,220.00	\$0.00	\$58,220.00	\$41,097.00	\$41,097.00	\$17,123.00	\$0.00	\$17,123.00	29.41%
11000 2500 52111 0000 040000 1115	EDUCATIONAL RETIREMENT	\$19,427.00	\$0.00	\$19,427.00	\$19,427.26	\$19,427.26	(\$0.26)	\$0.00	(\$0.26)	0.00%
11000 2500 52111 0000 040000 1217	EDUCATIONAL RETIREMENT	\$6,917.00	\$0.00	\$6,917.00	\$6,916.55	\$6,916.55	\$0.45	\$0.00	\$0.45	0.01%
11000 2500 52111 0000 040000 1220	EDUCATIONAL RETIREMENT	\$10,567.00	\$0.00	\$10,567.00	\$10,566.99	\$10,566.99	\$0.01	\$0.00	\$0.01	0.00%
11000 2500 52112 0000 040000 1115	ERA - RETIREE HEALTH	\$2,141.00	\$0.00	\$2,141.00	\$2,140.80	\$2,140.80	\$0.20	\$0.00	\$0.20	0.01%
11000 2500 52112 0000 040000 1217	ERA - RETIREE HEALTH	\$762.00	\$0.00	\$762.00	\$762.24	\$762.24	(\$0.24)	\$0.00	(\$0.24)	-0.03%
11000 2500 52112 0000 040000 1220	ERA - RETIREE HEALTH	\$1,567.00	\$0.00	\$1,567.00	\$1,164.47	\$1,164.47	\$402.53	\$0.00	\$402.53	25.69%
11000 2500 52210 0000 040000 1115	FICA PAYMENTS	\$6,026.00	\$0.00	\$6,026.00	\$6,022.23	\$6,022.23	\$3.77	\$0.00	\$3.77	0.06%
11000 2500 52210 0000 040000 1217	FICA PAYMENTS	\$2,278.00	\$0.00	\$2,278.00	\$2,273.59	\$2,273.59	\$4.41	\$0.00	\$4.41	0.19%
11000 2500 52210 0000 040000 1220	FICA PAYMENTS	\$3,610.00	\$0.00	\$3,610.00	\$3,609.81	\$3,609.81	\$0.19	\$0.00	\$0.19	0.01%
11000 2500 52220 0000 040000 1115	MEDICARE PAYMENTS	\$1,897.00	\$0.00	\$1,897.00	\$1,408.42	\$1,408.42	\$488.58	\$0.00	\$488.58	25.76%
11000 2500 52220 0000 040000 1217	MEDICARE PAYMENTS	\$717.00	\$0.00	\$717.00	\$531.83	\$531.83	\$185.17	\$0.00	\$185.17	25.83%
11000 2500 52220 0000 040000 1220	MEDICARE PAYMENTS	\$844.00	\$0.00	\$844.00	\$844.09	\$844.09	(\$0.09)	\$0.00	(\$0.09)	-0.01%
11000 2500 52311 0000 040000 1115	HEALTH AND MEDICAL PREMIUMS	\$15,056.00	\$0.00	\$15,056.00	\$15,321.14	\$15,321.14	(\$265.14)	\$0.00	(\$265.14)	-1.76%
11000 2500 52311 0000 040000 1217	HEALTH AND MEDICAL PREMIUMS	\$5,446.00	\$0.00	\$5,446.00	\$5,401.92	\$5,401.92	\$44.08	\$0.00	\$44.08	0.81%
11000 2500 52312 0000 040000 1115	LIFE	\$14.00	\$0.00	\$14.00	\$13.92	\$13.92	\$0.08	\$0.00	\$0.08	0.57%
11000 2500 52312 0000 040000 1217	LIFE	\$13.00	\$0.00	\$13.00	\$12.72	\$12.72	\$0.28	\$0.00	\$0.28	2.15%
11000 2500 52312 0000 040000 1220	LIFE	\$12.00	\$0.00	\$12.00	\$11.76	\$11.76	\$0.24	\$0.00	\$0.24	2.00%
11000 2500 52313 0000 040000 1115	DENTAL	\$442.00	\$0.00	\$442.00	\$456.94	\$456.94	(\$14.94)	\$0.00	(\$14.94)	-3.38%
11000 2500 52313 0000 040000 1217	DENTAL	\$285.00	\$0.00	\$285.00	\$286.68	\$286.68	(\$1.68)	\$0.00	(\$1.68)	-0.59%
11000 2500 52314 0000 040000 1115	VISION	\$77.00	\$0.00	\$77.00	\$79.92	\$79.92	(\$2.92)	\$0.00	(\$2.92)	-3.79%
11000 2500 52314 0000 040000 1217	VISION	\$57.00	\$0.00	\$57.00	\$57.12	\$57.12	(\$0.12)	\$0.00	(\$0.12)	-0.21%
11000 2500 52500 0000 040000 0000	UNEMPLOYMENT COMPENSATIO	\$4.41	\$0.00	\$4.41	\$4.37	\$4.37	\$0.04	\$0.00	\$0.04	0.91%
11000 2500 52500 0000 040000 1115	UNEMPLOYMENT COMPENSATION	\$26.10	\$0.00	\$26.10	\$26.05	\$26.05	\$0.05	\$0.00	\$0.05	0.19%
11000 2500 52500 0000 040000 1217	UNEMPLOYMENT COMPENSATION	\$9.36	\$0.00	\$9.36	\$9.31	\$9.31	\$0.05	\$0.00	\$0.05	0.53%
11000 2500 52710 0000 040000 1217	WORKER'S COMPENSATION PREMIUM	\$5,475.52	\$0.00	\$5,475.52	\$5,380.26	\$5,380.26	\$95.26	\$0.00	\$95.26	1.74%
11000 2500 52720 0000 040000 1115	WORKER'S COMPENSATION EMPLOYER'S FEE	\$9.00	\$0.00	\$9.00	\$10.20	\$10.20	(\$1.20)	\$0.00	(\$1.20)	-13.33%
11000 2500 52720 0000 040000 1217	WORKER'S COMPENSATION EMPLOYER'S FEE	\$8.00	\$0.00	\$8.00	\$9.40	\$9.40	(\$1.40)	\$0.00	(\$1.40)	-17.50%
11000 2500 52720 0000 040000 1220	WORKER'S COMPENSATION EMPLOYER'S FEE	\$7.00	\$0.00	\$7.00	\$7.11	\$7.11	(\$0.11)	\$0.00	(\$0.11)	-1.57%

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

From Date: 7/1/2025 To Date: 6/30/2026

☒ Filter Encumbrance Detail by Date Range

☐ Include pre encumbrance
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal % Rem
11000 2500 53330 0000 040000 0000	PROFESSIONAL DEVELOPMENT	\$5,656.00	\$0.00	\$5,656.00	\$9,733.02	\$9,733.02	(\$4,077.02)	\$0.00	(\$4,077.02) -72.08%
11000 2500 53711 0000 040000 0000	OTHER CHARGES	\$1,167.00	\$0.00	\$1,167.00	\$1,332.87	\$1,332.87	(\$165.87)	\$0.00	(\$165.87) -14.21%
11000 2500 55813 0000 040000 0000	EMPLOYEE TRAVEL	\$1,000.00	\$0.00	\$1,000.00	\$549.69	\$549.69	\$450.31	\$0.00	\$450.31 45.03%
11000 2500 56113 0000 040000 0000	SOFTWARE	\$4,911.00	\$0.00	\$4,911.00	\$1,275.35	\$1,275.35	\$3,635.65	\$0.00	\$3,635.65 74.03%
11000 2500 56118 0000 040000 0000	GENERAL SUPPLIES AND MAT	\$0.00	\$0.00	\$0.00	\$1,045.24	\$1,045.24	(\$1,045.24)	\$0.00	(\$1,045.24) 0.00%
11000 2500 56119 0000 040000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$2,418.26	\$0.00	\$2,418.26	\$0.00	\$0.00	\$2,418.26	\$0.00	\$2,418.26 100.00%
FUNCTION: CENTRAL SERVICES - 2500		\$302,211.65	\$0.00	\$302,211.65	\$269,680.47	\$269,680.47	\$32,531.18	\$0.00	\$32,531.18 10.76%
11000 2600 51100 0000 040000 1113	SALARIES EXPENSE	\$90,842.00	\$0.00	\$90,842.00	\$90,080.00	\$90,080.00	\$762.00	\$0.00	\$762.00 0.84%
11000 2600 51100 0000 040000 1614	MAINTENANCE	\$104,602.00	\$0.00	\$104,602.00	\$74,347.62	\$74,347.62	\$30,254.38	\$0.00	\$30,254.38 28.92%
11000 2600 51100 0000 040000 1615	CUSTODIAL	\$125,328.00	\$0.00	\$125,328.00	\$106,667.97	\$106,667.97	\$18,660.03	\$0.00	\$18,660.03 14.89%
11000 2600 51300 0000 040000 1615	ADDITIONAL COMPENSATION	\$0.00	\$0.00	\$0.00	\$195.00	\$195.00	(\$195.00)	\$0.00	(\$195.00) 0.00%
11000 2600 52111 0000 040000 1113	EDUCATIONAL RETIREMENT	\$8,244.00	\$0.00	\$8,244.00	\$16,349.53	\$16,349.53	(\$8,105.53)	\$0.00	(\$8,105.53) -98.32%
11000 2600 52111 0000 040000 1614	EDUCATIONAL RETIREMENT	\$18,985.00	\$0.00	\$18,985.00	\$15,255.16	\$15,255.16	\$3,729.84	\$0.00	\$3,729.84 19.65%
11000 2600 52111 0000 040000 1615	EDUCATIONAL RETIREMENT	\$21,756.00	\$0.00	\$21,756.00	\$20,972.85	\$20,972.85	\$783.15	\$0.00	\$783.15 3.60%
11000 2600 52112 0000 040000 1113	ERA - RETIREE HEALTH	\$910.00	\$0.00	\$910.00	\$1,801.68	\$1,801.68	(\$891.68)	\$0.00	(\$891.68) -97.99%
11000 2600 52112 0000 040000 1614	ERA - RETIREE HEALTH	\$2,092.00	\$0.00	\$2,092.00	\$1,681.03	\$1,681.03	\$410.97	\$0.00	\$410.97 19.64%
11000 2600 52112 0000 040000 1615	ERA - RETIREE HEALTH	\$2,431.00	\$0.00	\$2,431.00	\$2,311.15	\$2,311.15	\$119.85	\$0.00	\$119.85 4.93%
11000 2600 52210 0000 040000 0000	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$74.32	\$74.32	(\$74.32)	\$0.00	(\$74.32) 0.00%
11000 2600 52210 0000 040000 1113	FICA PAYMENTS	\$2,816.00	\$0.00	\$2,816.00	\$5,585.04	\$5,585.04	(\$2,769.04)	\$0.00	(\$2,769.04) -98.33%
11000 2600 52210 0000 040000 1614	FICA PAYMENTS	\$6,137.00	\$0.00	\$6,137.00	\$5,118.13	\$5,118.13	\$1,018.87	\$0.00	\$1,018.87 16.60%
11000 2600 52210 0000 040000 1615	FICA PAYMENTS	\$7,222.00	\$0.00	\$7,222.00	\$6,718.52	\$6,718.52	\$503.48	\$0.00	\$503.48 6.97%
11000 2600 52220 0000 040000 0000	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$17.38	\$17.38	(\$17.38)	\$0.00	(\$17.38) 0.00%
11000 2600 52220 0000 040000 1113	MEDICARE PAYMENTS	\$659.00	\$0.00	\$659.00	\$1,306.08	\$1,306.08	(\$647.08)	\$0.00	(\$647.08) -98.19%
11000 2600 52220 0000 040000 1614	MEDICARE PAYMENTS	\$1,435.00	\$0.00	\$1,435.00	\$1,197.02	\$1,197.02	\$237.98	\$0.00	\$237.98 16.58%
11000 2600 52220 0000 040000 1615	MEDICARE PAYMENTS	\$1,689.00	\$0.00	\$1,689.00	\$1,571.28	\$1,571.28	\$117.72	\$0.00	\$117.72 6.97%
11000 2600 52311 0000 040000 1614	HEALTH AND MEDICAL PREMIUMS	\$24,506.00	\$0.00	\$24,506.00	\$5,065.36	\$5,065.36	\$19,440.64	\$0.00	\$19,440.64 79.33%
11000 2600 52311 0000 040000 1615	HEALTH AND MEDICAL PREMIUMS	\$40,826.00	\$0.00	\$40,826.00	\$41,241.34	\$41,241.34	(\$415.34)	\$0.00	(\$415.34) -1.02%
11000 2600 52312 0000 040000 1113	LIFE	\$7.00	\$0.00	\$7.00	\$13.92	\$13.92	(\$6.92)	\$0.00	(\$6.92) -98.86%
11000 2600 52312 0000 040000 1614	LIFE	\$40.00	\$0.00	\$40.00	\$33.64	\$33.64	\$6.36	\$0.00	\$6.36 15.90%
11000 2600 52312 0000 040000 1615	LIFE	\$52.00	\$0.00	\$52.00	\$48.72	\$48.72	\$3.28	\$0.00	\$3.28 6.31%
11000 2600 52313 0000 040000 1614	DENTAL	\$589.00	\$0.00	\$589.00	\$829.74	\$829.74	(\$240.74)	\$0.00	(\$240.74) -40.87%
11000 2600 52313 0000 040000 1615	DENTAL	\$2,202.00	\$0.00	\$2,202.00	\$1,141.38	\$1,141.38	\$1,060.62	\$0.00	\$1,060.62 48.17%
11000 2600 52314 0000 040000 1614	VISION	\$101.00	\$0.00	\$101.00	\$139.92	\$139.92	(\$38.92)	\$0.00	(\$38.92) -38.53%
11000 2600 52314 0000 040000 1615	VISION	\$247.00	\$0.00	\$247.00	\$62.16	\$62.16	\$184.84	\$0.00	\$184.84 74.83%