



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 8/13/2026

Re: 11000-2600 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

A wide, horizontal bar with a gradient of orange and red colors, spanning most of the width of the page near the bottom.

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: 040-000-2526-0074-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	2600 Operation & Maintenance of Plant	51100 Salaries Expense	0000 No Program	040000 Capitan District Office	1614 Maintenance	\$104,602.00	(\$27,064.65)	\$77,537.35	(0.28)
11000 Operational	2600 Operation & Maintenance of Plant	51100 Salaries Expense	0000 No Program	040000 Capitan District Office	1615 Custodial	\$125,328.00	(\$15,470.30)	\$109,857.70	(0.33)
11000 Operational	2600 Operation & Maintenance of Plant	51300 Additional Compensation	0000 No Program	040000 Capitan District Office	1615 Custodial		\$195.00	\$195.00	
11000 Operational	2600 Operation & Maintenance of Plant	52111 Educational Retirement	0000 No Program	040000 Capitan District Office	1113 Administrative Associates	\$8,244.00	\$8,105.53	\$16,349.53	
11000 Operational	2600 Operation & Maintenance of Plant	52112 ERA - Retiree Health	0000 No Program	040000 Capitan District Office	1113 Administrative Associates	\$910.00	\$891.68	\$1,801.68	
11000 Operational	2600 Operation & Maintenance of Plant	52210 FICA Payments	0000 No Program	040000 Capitan District Office	1113 Administrative Associates	\$2,816.00	\$2,843.36	\$5,659.36	
11000 Operational	2600 Operation & Maintenance of Plant	52220 Medicare Payments	0000 No Program	040000 Capitan District Office	1113 Administrative Associates	\$659.00	\$664.46	\$1,323.46	
11000 Operational	2600 Operation & Maintenance of Plant	52311 Health and Medical Premiums	0000 No Program	040000 Capitan District Office	1615 Custodial	\$40,826.00	\$415.34	\$41,241.34	
11000 Operational	2600 Operation & Maintenance of Plant	52312 Life	0000 No Program	040000 Capitan District Office	1113 Administrative Associates	\$7.00	\$6.92	\$13.92	
11000 Operational	2600 Operation & Maintenance of Plant	52313 Dental	0000 No Program	040000 Capitan District Office	1614 Maintenance	\$589.00	\$240.74	\$829.74	
11000 Operational	2600 Operation & Maintenance of Plant	52314 Vision	0000 No Program	040000 Capitan District Office	1614 Maintenance	\$101.00	\$38.92	\$139.92	
11000 Operational	2600 Operation & Maintenance of Plant	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1113 Administrative Associates	\$7.00	\$3.20	\$10.20	
11000 Operational	2600 Operation & Maintenance of Plant	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1615 Custodial	\$38.00	\$3.34	\$41.34	
11000 Operational	2600 Operation & Maintenance of Plant	52914 Deferred Sick Leave Reserve	0000 No Program	040000 Capitan District Office	1614 Maintenance		\$1,198.78	\$1,198.78	
11000 Operational	2600 Operation & Maintenance of Plant	54411 Electricity	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$113,000.00	\$16,994.97	\$129,994.97	
11000 Operational	2600 Operation & Maintenance of Plant	54415 Water/Sewage	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$35,290.00	\$6,381.43	\$41,671.43	
11000 Operational	2600 Operation & Maintenance of Plant	54416 Communication Services	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$8,074.00	\$776.63	\$8,850.63	

11000 Operational	2600 Operation & Maintenance of Plant	54620 Rental - Equipment and Vehicles	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$288.00	\$24.00	\$312.00	
11000 Operational	2600 Operation & Maintenance of Plant	54620 Rental - Equipment and Vehicles	0000 No Program	040033 Capitan Elementary	0000 No Job Class	\$288.00	\$24.00	\$312.00	
11000 Operational	2600 Operation & Maintenance of Plant	54620 Rental - Equipment and Vehicles	0000 No Program	040034 Capitan High	0000 No Job Class	\$264.00	\$22.00	\$286.00	
11000 Operational	2600 Operation & Maintenance of Plant	54620 Rental - Equipment and Vehicles	0000 No Program	040036 Capitan Middle	0000 No Job Class	\$408.00	\$34.00	\$442.00	
11000 Operational	2600 Operation & Maintenance of Plant	55915 Other Contract Services	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$14,365.00	\$3,226.38	\$17,591.38	
11000 Operational	2600 Operation & Maintenance of Plant	56113 Software	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$300.00	\$24.00	\$324.00	
11000 Operational	2600 Operation & Maintenance of Plant	56118 General Supplies and Materials	0000 No Program	040033 Capitan Elementary	0000 No Job Class	\$785.00	\$71.80	\$856.80	
11000 Operational	2600 Operation & Maintenance of Plant	56118 General Supplies and Materials	0000 No Program	040034 Capitan High	0000 No Job Class	\$540.00	\$63.10	\$603.10	
11000 Operational	2600 Operation & Maintenance of Plant	56118 General Supplies and Materials	0000 No Program	040036 Capitan Middle	0000 No Job Class	\$540.00	\$63.10	\$603.10	
11000 Operational	2600 Operation & Maintenance of Plant	56211 Gasoline	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$1,000.00	\$222.27	\$1,222.27	
Sub Total							\$0.00		(0.61)
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

Name

Role

Date

Jamie Shepperd

Business Manager

7/30/2026 11:35:51 PM

Capitan Municipal Schools

ALL FUNDS

Fiscal Year: 2025-2026

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

☐ Include pre encumbrance

☐ Print accounts with zero balance

☐ Exclude inactive 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 2500 53330 0000 040000 0000	PROFESSIONAL DEVELOPMENT	\$5,556.00	\$0.00	\$5,556.00	\$9,733.02	\$9,733.02	(\$4,077.02)	\$0.00	(\$4,077.02)	-72.06%
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%
11000 2500 56121 0000 040000 0000	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%

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 2600 52710 0000 040000 1614	WORKER'S COMPENSATION PREMIUM	\$11,068.35	\$0.00	\$11,068.35	\$10,760.52	\$10,760.52	\$307.83	\$0.00	\$307.83 2.78%
11000 2600 52720 0000 040000 1113	WORKER'S COMPENSATION EMPLOYER'S FEE	\$7.00	\$0.00	\$7.00	\$10.20	\$10.20	(\$3.20)	\$0.00	(\$3.20) -45.71%
11000 2600 52720 0000 040000 1614	WORKER'S COMPENSATION EMPLOYER'S FEE	\$22.00	\$0.00	\$22.00	\$18.89	\$18.89	\$3.11	\$0.00	\$3.11 14.14%
11000 2600 52720 0000 040000 1615	WORKER'S COMPENSATION EMPLOYER'S FEE	\$38.00	\$0.00	\$38.00	\$41.34	\$41.34	(\$3.34)	\$0.00	(\$3.34) -8.79%
11000 2600 52914 0000 040000 0000	DEFERRED SICK LEAVE RESE	\$0.00	\$0.00	\$0.00	\$1,198.78	\$1,198.78	(\$1,198.78)	\$0.00	(\$1,198.78) 0.00%
11000 2600 52914 0000 040000 1113	DEFERRED SICK LEAVE RESERVE	\$6,478.00	\$0.00	\$6,478.00	\$0.00	\$0.00	\$6,478.00	\$0.00	\$6,478.00 100.00%
11000 2600 53330 0000 040000 0000	PROFESSIONAL DEVELOPMENT	\$727.00	\$0.00	\$727.00	\$370.62	\$370.62	\$356.38	\$0.00	\$356.38 49.02%
11000 2600 54411 0000 040000 0000	ELECTRICITY	\$113,000.00	\$0.00	\$113,000.00	\$129,994.97	\$129,994.97	(\$16,994.97)	\$0.00	(\$16,994.97) -15.04%
11000 2600 54412 0000 040000 0000	BUILDING HEAT / NATURAL GAS	\$90,000.00	\$0.00	\$90,000.00	\$37,950.59	\$37,950.59	\$52,049.41	\$0.00	\$52,049.41 57.83%
11000 2600 54415 0000 040000 0000	WATER / SEWAGE	\$35,290.00	\$0.00	\$35,290.00	\$41,671.43	\$41,671.43	(\$6,381.43)	\$0.00	(\$6,381.43) -18.08%
11000 2600 54416 0000 040000 0000	COMMUNICATIONS	\$8,074.00	\$0.00	\$8,074.00	\$8,850.63	\$8,850.63	(\$776.63)	\$0.00	(\$776.63) -9.62%
11000 2600 54620 0000 040000 0000	RENTAL - EQUIPMENT AND V	\$288.00	\$0.00	\$288.00	\$312.00	\$312.00	(\$24.00)	\$0.00	(\$24.00) -8.33%
11000 2600 54620 0000 040000 0000	RENTAL - EQUIPMENT AND V-EL	\$288.00	\$0.00	\$288.00	\$312.00	\$312.00	(\$24.00)	\$0.00	(\$24.00) -8.33%
11000 2600 54620 0000 040034 0000	RENTAL - EQUIPMENT AND V-HS	\$284.00	\$0.00	\$284.00	\$286.00	\$286.00	(\$22.00)	\$0.00	(\$22.00) -8.33%
11000 2600 54620 0000 040034 0000	RENTAL - EQUIPMENT AND V-MS	\$408.00	\$0.00	\$408.00	\$442.00	\$442.00	(\$34.00)	\$0.00	(\$34.00) -8.33%
11000 2600 55200 0000 040000 0000	PROPERTY / LIABILITY INSURANCE	\$148,530.00	\$0.00	\$148,530.00	\$144,992.12	\$144,992.12	\$3,537.88	\$0.00	\$3,537.88 2.38%
11000 2600 55813 0000 040000 0000	EMPLOYEE TRAVEL	\$2,128.00	\$0.00	\$2,128.00	\$0.00	\$0.00	\$2,128.00	\$0.00	\$2,128.00 100.00%
11000 2600 55915 0000 040000 0000	OTHER CONTRACT SERVICES	\$14,365.00	\$0.00	\$14,365.00	\$17,591.38	\$17,591.38	(\$3,226.38)	\$0.00	(\$3,226.38) -22.46%
11000 2600 56113 0000 040000 0000	SOFTWARE	\$300.00	\$0.00	\$300.00	\$324.00	\$324.00	(\$24.00)	\$0.00	(\$24.00) -8.00%
11000 2600 56118 0000 040000 0000	GENERAL SUPPLIES & MATERIALS	\$80,115.00	\$0.00	\$80,115.00	\$27,367.74	\$27,367.74	\$52,747.26	\$0.00	\$52,747.26 65.84%
11000 2600 56118 0000 040033 0000	GENERAL SUPPLIES AND MAT-EL	\$785.00	\$0.00	\$785.00	\$856.80	\$856.80	(\$71.80)	\$0.00	(\$71.80) -9.15%
11000 2600 56118 0000 040034 0000	GENERAL SUPPLIES AND MAT-HS	\$540.00	\$0.00	\$540.00	\$603.10	\$603.10	(\$63.10)	\$0.00	(\$63.10) -11.69%
11000 2600 56118 0000 040036 0000	GENERAL SUPPLIES AND MAT-MS	\$540.00	\$0.00	\$540.00	\$603.10	\$603.10	(\$63.10)	\$0.00	(\$63.10) -11.69%
11000 2600 56119 0000 040000 0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$53,812.00	\$0.00	\$53,812.00	\$0.00	\$0.00	\$53,812.00	\$0.00	\$53,812.00 100.00%
11000 2600 56211 0000 040000 0000	GASOLINE	\$1,000.00	\$0.00	\$1,000.00	\$1,222.27	\$1,222.27	(\$222.27)	\$0.00	(\$222.27) -22.23%
11000 2600 56212 0000 040000 0000	DIESEL FUEL	\$1,500.00	\$0.00	\$1,500.00	\$1,248.29	\$1,248.29	\$251.71	\$0.00	\$251.71 16.78%
11000 2600 57331 0000 040000 0000	FIXED ASSETS (\$5000 & OVER)	\$209,103.00	\$0.00	\$209,103.00	\$17,566.91	\$17,566.91	\$191,536.09	\$0.00	\$191,536.09 91.60%
FUNCTION: OPERATION AND MAINTENANCE OF PLANT - 2600		\$1,242,388.35	\$0.00	\$1,242,388.35	\$844,421.62	\$844,421.62	\$397,966.73	\$0.00	\$397,966.73 32.03%
11000 2700 51100 0000 040000 1217	SALARIES EXPENSE	\$0.00	\$5,750.08	\$5,750.08	\$5,750.08	\$5,750.08	\$0.00	\$0.00	\$0.00 0.00%
11000 2700 52111 0000 040000 1217	EDUCATIONAL RETIREMENT	\$0.00	\$1,043.64	\$1,043.64	\$1,043.64	\$1,043.64	\$0.00	\$0.00	\$0.00 0.00%
11000 2700 52112 0000 040000 1217	ERA - RETIREE HEALTH	\$0.00	\$115.00	\$115.00	\$115.00	\$115.00	\$0.00	\$0.00	\$0.00 0.00%
11000 2700 52210 0000 040000 1217	FICA PAYMENTS	\$0.00	\$356.52	\$356.52	\$356.52	\$356.52	\$0.00	\$0.00	\$0.00 0.00%
11000 2700 52220 0000 040000 1217	MEDICARE PAYMENTS	\$0.00	\$83.36	\$83.36	\$83.36	\$83.36	\$0.00	\$0.00	\$0.00 0.00%
11000 2700 52312 0000 040000 1217	LIFE	\$0.00	\$2.08	\$2.08	\$2.08	\$2.08	\$0.00	\$0.00	\$0.00 0.00%