



# CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

## Memo

**To:** Board of Education

**From:** Jamie Shepperd

**Date:** 11/14/2025

**Re:** 24154 BAR


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### Message

Attached is a Maintenance BAR for fund 24154, Teacher/Principal Training & Recruiting.

**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: 040-000-2526-0007-M

Fund Type: Flowthrough

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: 07/01/2025

To: 06/30/2026

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
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	55915 Other Contract Services	1010 Regular Education (PreK-12) Programs	040000 CAPITAN DISTRICT OFF	0000 No Job Class	\$400.00	(\$400.00)		
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	56118 General Supplies and Materials	1010 Regular Education (PreK-12) Programs	040000 CAPITAN DISTRICT OFF	0000 No Job Class	\$400.00	(\$400.00)		
24154 Teacher/ Principal Training & Recruiting	1000 Instruction	51300 Additional Compensation	1010 Regular Education (PreK-12) Programs	040033 Capitan Elementary	1411 Teachers- Grades 1-12		\$800.00	\$800.00	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

**Justification:**

Pay for Mentors

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

10/21/2025 5:56:34 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

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
24109.1000.52111.2000.040033.1712	EDUCATIONAL RETIREMENT	\$241.00	\$0.00	\$241.00	\$0.00	\$0.00	\$241.00	\$567.19	(\$326.19)	-135.35%
24109.1000.52112.2000.040033.1712	ERA - RETIREE HEALTH	\$27.00	\$0.00	\$27.00	\$0.00	\$0.00	\$27.00	\$62.40	(\$35.40)	-131.11%
24109.1000.52210.2000.040033.1712	FICA PAYMENTS	\$82.00	\$0.00	\$82.00	\$0.00	\$0.00	\$82.00	\$179.60	(\$97.60)	-119.02%
24109.1000.52220.2000.040033.1712	MEDICARE PAYMENTS	\$19.00	\$0.00	\$19.00	\$0.00	\$0.00	\$19.00	\$42.00	(\$23.00)	-121.05%
24109.1000.52311.2000.040033.1712	HEALTH AND MEDICAL PREMIUMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$866.60	(\$866.60)	0.00%
24109.1000.52312.2000.040033.1712	LIFE	\$1.00	\$0.00	\$1.00	\$0.00	\$0.00	\$1.00	\$1.60	(\$0.60)	-60.00%
24109.1000.52313.2000.040033.1712	DENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32.60	(\$32.60)	0.00%
24109.1000.52314.2000.040033.1712	VISION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.20	(\$7.20)	0.00%
24109.1000.52720.2000.040033.1712	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.35	\$0.00	\$0.35	\$0.00	\$0.00	\$0.35	\$0.04	\$0.31	88.57%
	FUNCTION: INSTRUCTION - 1000	\$3,538.00	\$0.00	\$3,538.00	\$0.00	\$0.00	\$3,538.00	\$4,883.82	(\$1,345.82)	-38.04%
	FUND: PRESCHOOL IDEA-B - 24109	\$3,538.00	\$0.00	\$3,538.00	\$0.00	\$0.00	\$3,538.00	\$4,883.82	(\$1,345.82)	-38.04%
24154.1000.51300.1010.040033.1411	ADDITIONAL COMPENSATION	\$0.00	\$0.00	\$0.00	\$316.68	\$316.68	(\$316.68)	\$1,583.32	(\$1,900.00)	0.00%
24154.1000.51300.1010.040034.1411	ADDITIONAL COMPENSATION	\$0.00	\$0.00	\$0.00	\$31.82	\$31.82	(\$31.82)	\$0.00	(\$31.82)	0.00%
24154.1000.52111.1010.040033.1411	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$57.48	\$57.48	(\$57.48)	\$287.39	(\$344.87)	0.00%
24154.1000.52111.1010.040034.1411	EDUCATIONAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$5.78	\$5.78	(\$5.78)	\$0.00	(\$5.78)	0.00%
24154.1000.52112.1010.040033.1411	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$6.32	\$6.32	(\$6.32)	\$31.60	(\$37.92)	0.00%
24154.1000.52112.1010.040034.1411	ERA - RETIREE HEALTH	\$0.00	\$0.00	\$0.00	\$0.64	\$0.64	(\$0.64)	\$0.00	(\$0.64)	0.00%
24154.1000.52210.1010.040033.1411	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$16.29	\$16.29	(\$16.29)	\$81.39	(\$97.68)	0.00%
24154.1000.52210.1010.040034.1411	FICA PAYMENTS	\$0.00	\$0.00	\$0.00	\$1.98	\$1.98	(\$1.98)	\$0.00	(\$1.98)	0.00%
24154.1000.52220.1010.040033.1411	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$3.84	\$3.84	(\$3.84)	\$19.20	(\$23.04)	0.00%
24154.1000.52220.1010.040034.1411	MEDICARE PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.47	\$0.47	(\$0.47)	\$0.00	(\$0.47)	0.00%
24154.1000.52720.1010.040033.1411	WORKER'S COMPENSATION EMPLOYER'S FEE	\$0.00	\$0.00	\$0.00	\$0.14	\$0.14	(\$0.14)	\$0.01	(\$0.15)	0.00%
24154.1000.55915.1010.040000.0000	OTHER CONTRACT SERVICES	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
24154.1000.56118.1010.040000.0000	GENERAL SUPPLIES AND MAT	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
	FUNCTION: INSTRUCTION - 1000	\$800.00	\$0.00	\$800.00	\$441.44	\$441.44	\$358.56	\$2,002.91	(\$1,644.35)	-205.54%
24154.2200.53330.0000.040000.0000	PROFESSIONAL DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$189.62	\$189.62	(\$189.62)	\$0.00	(\$189.62)	0.00%
24154.2200.53330.1010.040000.0000	PROFESSIONAL DEVELOPMENT	\$23,177.24	\$0.00	\$23,177.24	\$31,748.40	\$31,748.40	(\$8,571.16)	\$2,658.78	(\$11,229.94)	-48.45%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$23,177.24	\$0.00	\$23,177.24	\$31,938.02	\$31,938.02	(\$8,760.78)	\$2,658.78	(\$11,419.56)	-49.27%
	FUND: TEACHER/PRINCIPAL TRAINING & RECRUITING - 24154	\$23,977.24	\$0.00	\$23,977.24	\$32,379.46	\$32,379.46	(\$8,402.22)	\$4,661.69	(\$13,063.91)	-54.48%
24172.1000.55819.3000.040000.0000	EMPLOYEE TRAVEL - TEACHER	\$8,068.00	\$0.00	\$8,068.00	\$0.00	\$0.00	\$8,068.00	\$0.00	\$8,068.00	100.00%
	FUNCTION: INSTRUCTION - 1000	\$8,068.00	\$0.00	\$8,068.00	\$0.00	\$0.00	\$8,068.00	\$0.00	\$8,068.00	100.00%
	FUND: CARL D PERKINS - RESERVE - 24172	\$8,068.00	\$0.00	\$8,068.00	\$0.00	\$0.00	\$8,068.00	\$0.00	\$8,068.00	100.00%

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Report: rptGLGenRptwBudgetAdj

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