



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 4/16/2026


Re: 11000 BAR

Message

Attached is an Increase 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: 040-000-2526-0036-I
 Fund Type: General Fund / Capital Outlay / Debt Service

Adjustment Type: Increase

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:	

Revenue 11000.0000.43101 \$211,658.09

Fund	Function	Object	Program	Location	Job Class	Present Budget	Adj Amt Exp	Adj Budget	ADD'L FTE
11000 Operational	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	040034 Capitan High	1411 Teachers-Grades 1-12	\$812,837.00	\$104,774.52	\$917,611.52	1.00
11000 Operational	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	040036 Capitan Middle	1711 Instructional Assistants - Grades 1-12	\$13,390.00	\$80,600.03	\$93,990.03	3.00
11000 Operational	1000 Instruction	53711 Other Charges	9000 Co-Curricular and Extra-Curricular Activities	040034 Capitan High	0000 No Job Class	\$4,914.00	\$3,032.89	\$7,946.89	
11000 Operational	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	040034 Capitan High	1217 Secretarial/Clerical/Technical Assistants	\$33,238.00	\$7,008.06	\$40,246.06	1.00
11000 Operational	2400 Support Services-School Administration	51100 Salaries Expense	0000 No Program	040036 Capitan Middle	1217 Secretarial/Clerical/Technical Assistants	\$33,238.00	\$6,603.44	\$39,841.44	
11000 Operational	2400 Support Services-School Administration	51300 Additional Compensation	0000 No Program	040033 Capitan Elementary	1112 Principals	\$12,641.00	\$3,500.00	\$16,141.00	
11000 Operational	2400 Support Services-School Administration	51300 Additional Compensation	0000 No Program	040033 Capitan Elementary	1217 Secretarial/Clerical/Technical Assistants	\$4,054.00	\$649.00	\$4,703.00	
11000 Operational	2400 Support Services-School Administration	52111 Educational Retirement	0000 No Program	040034 Capitan High	1217 Secretarial/Clerical/Technical Assistants	\$5,533.00	\$1,771.69	\$7,304.69	
11000 Operational	2400 Support Services-School Administration	52111 Educational Retirement	0000 No Program	040036 Capitan Middle	1217 Secretarial/Clerical/Technical Assistants	\$5,533.00	\$1,698.15	\$7,231.15	
11000 Operational	2400 Support Services-School Administration	52111 Educational Retirement	0000 No Program	040033 Capitan Elementary	1112 Principals	\$19,607.00	\$634.86	\$20,241.86	
11000 Operational	2400 Support Services-School Administration	52112 ERA - Retiree Health	0000 No Program	040034 Capitan High	1217 Secretarial/Clerical/Technical Assistants	\$610.00	\$195.01	\$805.01	
11000 Operational	2400 Support Services-School Administration	52210 FICA Payments	0000 No Program	040034 Capitan High	1217 Secretarial/Clerical/Technical Assistants	\$1,880.00	\$607.77	\$2,487.77	

11000 Operational	2400 Support Services-School Administration	52210 FICA Payments	0000 No Program	040036 Capitan Middle	1217 Secretarial/Cler ical/Technical Assistants	\$1,880.00	\$582.67	\$2,462.67	
						Sub Total	\$211,658.09		5.00
						Indirect Cost			
						DOC. TOTAL	\$211,658.09		

Justification:

2025-2026 SEG Adjustment

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	4/16/2026 4:33:50 PM



STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
300 DON GASPAR AVE.
SANTA FE, NEW MEXICO 87501-2786
Telephone (505) 827-5800
<https://web.ped.nm.gov/>

MARIANA D. PADILLA
SECRETARY OF PUBLIC EDUCATION

MICHELLE LUJAN GRISHAM
GOVERNOR

April 6, 2026

MEMORANDUM

TO: Superintendents, Charter School Leaders & School Business Officials

FROM: Sara Cordova, Senior Manager, School Budget Bureau Initial
SC

RE: **2025-2026 SEG BAR Memo**

This memo provides notice of statutory adjustments made to the State Equalization Guarantee (SEG) calculations and of the deadline for submitting related SEG budget adjustment requests (BARs).

The SEG has been updated to reflect:

- the final unit value;
- audits of the October 2024 teacher cost index;
- October 2025 National Board counts, including:
 - qualified National Board for Professional Teaching Standards-certified employees; and
 - qualified National Board Certified School Nurses;
- K-12 Plus calendar days as of February;
- adjustments replacing projected 2025–2026 first reporting period membership (MEM) with actual 2025–2026 first reporting period MEM for:
 - new bilingual programs;
 - new fine arts programs;
 - new K-12 Plus programs; and
 - enrollment growth;
- save harmless units;
- House Bill 253 adjustments, including:
 - removal of distance learning students from enrollment growth for districts; and
 - for an entity with greater than 8,000 MEM that experienced a 10 percent decrease in membership from 2024–2025 40D to 2025–2026 40D, averaging of 2024–2025 40D units and 2025–2026 40D units; and

2025-2026 SEG BAR Memo

April 6, 2026

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- adjustments to hold harmless, which is calculated as each entity's prorated share of total units multiplied by \$1 million. As a result, corrections to At-Risk units for three entities changed the prorated hold harmless share for all entities.

The initial SEG amount reflected on the FY26 910B5 represents the most recent amount PED was funding as of February and may differ from the entity's originally budgeted amount. During budget development, entities were permitted to budget K-12 Plus days using their own calculations through the Excel Calendar tool in the 910B5 workbook because the OBMS calendar module was newly implemented and related reports were not yet available. During the year, PED made K-12 Plus funding adjustments in October and November based on updated information but did not issue separate BAR memos.

For questions regarding the originally budgeted K-12 Plus amount, please refer to your Excel Calendar tool and/or the signed 910B5 workbook containing the Calendar sheet, if the entity retained it in the FY25 > FY26 OpBud > LEA Submission folder in the File Transfer Site (FTS). Otherwise, PED does not have that document.

Budget analysts have placed updated 910B5s in the FY26 > Miscellaneous folder in the FTS. If you are having difficulty opening the file, click the three dots next to the file name, then click the three dots in the pop-up window, and select either Open in Excel or Download.

Please submit a BAR for the applicable object codes in Fund 11000 – Operational, as shown in the enclosed document, no later than May 30, 2026. Please attach this memo and the enclosed document as supporting documentation for the BAR(s).

If you have any questions or need additional information, please contact your New Mexico Public Education Department (PED) budget analyst.

District/Charter	PED NO	D/LC/SC (District, Local Charter, State Charter)	43101- State Equalization Guarantee			43120- Charter School Administrative Revenue		
			Current SEG Budgeted Amount	Budget Adjustment Amount	Budget As Adjusted Amount	Current Budget Amount	Budget Adjustment Amount	Budget As Adjusted Amount
Alamogordo Public Schools	046-000	D	\$67,828,530.00		\$66,631,547.94	\$0.00	\$0.00	\$0.00
Albuquerque Public Schools	001-000	D	\$985,817,207.00	\$29,859,463.82	\$1,015,676,670.82	\$2,742,197.00	\$48,782.65	\$2,791,979.65
Aca Leadership High School	001-749	LC	\$4,217,336.49	\$87,104.63	\$4,304,441.12	\$0.00	\$0.00	\$0.00
ABQ Charter Academy	001-090	LC	\$5,492,426.11	\$61,171.87	\$5,553,597.98	\$0.00	\$0.00	\$0.00
Albuquerque Institute for Math and Science	001-746	LC	\$3,747,647.57	\$145,807.47	\$3,893,355.04	\$0.00	\$0.00	\$0.00
Albuquerque Talent Development Charter	001-016	LC	\$2,061,970.99	(\$48,878.49)	\$2,013,092.50	\$0.00	\$0.00	\$0.00
Alice King Community School	001-116	LC	\$5,877,532.37	\$44,827.27	\$5,922,359.64	\$0.00	\$0.00	\$0.00
Christine Duncan Heritage Academy	001-118	LC	\$8,834,532.37	\$319,135.31	\$9,153,667.68	\$0.00	\$0.00	\$0.00
Cien Aguas International	001-780	LC	\$6,196,538.00	(\$200,299.33)	\$5,996,238.67	\$0.00	\$0.00	\$0.00
Coral Community Charter	001-706	LC	\$3,200,527.16	\$16,843.47	\$3,217,370.63	\$0.00	\$0.00	\$0.00
Corrales International	001-028	LC	\$3,616,839.18	(\$127,486.94)	\$3,489,352.24	\$0.00	\$0.00	\$0.00
Digital Arts and Technology Academy	001-063	LC	\$3,725,287.12	\$275,395.39	\$4,000,682.51	\$0.00	\$0.00	\$0.00
East Mountain High School	001-024	LC	\$5,861,278.00	\$82,809.97	\$5,944,087.97	\$0.00	\$0.00	\$0.00
El Camino Real Academy	001-069	LC	\$5,170,118.00	(\$81,758.45)	\$5,088,359.55	\$0.00	\$0.00	\$0.00
Gilbert L Sena Charter Hs	001-707	LC	\$2,569,755.00	\$475,352.53	\$3,045,107.53	\$0.00	\$0.00	\$0.00
Gordon Bernell Charter	001-030	LC	\$3,320,930.53	\$5,492.90	\$3,326,423.43	\$0.00	\$0.00	\$0.00
Health Leadership High School	001-762	LC	\$3,100,028.39	\$94,252.52	\$3,194,280.91	\$0.00	\$0.00	\$0.00
The International School At Mesa Del Sol	001-781	LC	\$4,216,162.08	(\$16,797.41)	\$4,199,364.67	\$0.00	\$0.00	\$0.00
La Academia De Esperanza	001-061	LC	\$3,818,283.60	(\$57,219.34)	\$3,761,064.26	\$0.00	\$0.00	\$0.00
Los Puentes Charter	001-017	LC	\$2,314,453.00	\$25,777.64	\$2,340,230.64	\$0.00	\$0.00	\$0.00
Mark Armijo Academy	001-039	LC	\$3,604,919.95	\$59,236.20	\$3,664,156.15	\$0.00	\$0.00	\$0.00
Montessori Of The Rio Grande	001-095	LC	\$2,862,305.80	\$35,879.38	\$2,898,185.18	\$0.00	\$0.00	\$0.00
Mountain Mahogany Community School	001-098	LC	\$3,564,961.34	\$39,704.74	\$3,604,666.08	\$0.00	\$0.00	\$0.00
Native American Community Academy	001-006	LC	\$6,134,816.61	\$432,478.28	\$6,567,294.89	\$0.00	\$0.00	\$0.00
New America School	001-708	LC	\$2,028,328.55	(\$180,643.03)	\$1,847,685.52	\$0.00	\$0.00	\$0.00
New Mexico International School	001-768	LC	\$5,217,735.28	\$44,956.42	\$5,262,691.70	\$0.00	\$0.00	\$0.00
Public Academy For Performing Arts	001-047	LC	\$5,328,072.57	\$59,341.39	\$5,387,413.96	\$0.00	\$0.00	\$0.00
Robert F. Kennedy Charter	001-051	LC	\$5,071,657.60	(\$276,044.23)	\$4,795,613.37	\$0.00	\$0.00	\$0.00
Siembra Leadership High School	001-750	LC	\$8,429,294.00	(\$136,941.84)	\$8,292,352.16	\$0.00	\$0.00	\$0.00
South Valley Academy	001-025	LC	\$9,652,460.82	(\$45,483.74)	\$9,606,977.08	\$0.00	\$0.00	\$0.00
Technology Leadership High School	001-753	LC	\$4,445,250.54	\$49,508.96	\$4,494,759.50	\$0.00	\$0.00	\$0.00
Voz Collegiate Preparatory Charter School	001-709	LC	\$2,832,389.01	(\$890,257.32)	\$1,942,131.69	\$0.00	\$0.00	\$0.00
Animes Public Schools	030-000	D	\$3,498,376.39	\$38,963.15	\$3,537,339.54	\$0.00	\$0.00	\$0.00
Artesia Public Schools	022-000	D	\$48,190,482.13	(\$99,300.70)	\$47,891,181.43	\$0.00	\$0.00	\$0.00
Aztec Municipal School District	084-000	D	\$29,648,596.00	\$363,633.02	\$30,012,229.02	\$0.00	\$49,625.84	\$49,625.84
Mosaic Academy Charter	064-001	LC	\$2,414,898.28	\$16,987.97	\$2,431,886.25	\$0.00	\$0.00	\$0.00
Belen Consolidated Schools	087-000	D	\$49,474,911.00	\$1,529,445.01	\$51,004,356.01	\$0.00	\$0.00	\$0.00
Bernalillo Public School	061-000	D	\$43,808,835.22	\$487,920.67	\$44,296,755.89	\$0.00	\$0.00	\$0.00
Bloomfield Schools	066-000	D	\$33,216,179.02	\$1,118,024.69	\$34,334,203.71	\$0.00	\$0.00	\$0.00
Capitan Municipal Schools	040-000	D	\$7,709,984.00	\$211,658.09	\$7,921,642.09	\$0.00	\$0.00	\$0.00
Carlsbad Municipal Schools	020-000	D	\$91,983,165.00	\$5,344,222.51	\$97,327,387.51	\$49,872.00	\$1,231.87	\$51,103.87
Jefferson Montessori	020-001	LC	\$2,456,919.00	\$47,170.51	\$2,504,089.51	\$0.00	\$0.00	\$0.00
Carrizo Municipal Schools	037-000	D	\$3,845,095.00	\$43,011.03	\$3,888,106.03	\$0.00	\$0.00	\$0.00
Central Consolidated Schools	087-000	D	\$66,521,535.00	\$186,479.42	\$66,708,014.42	\$0.00	\$0.00	\$0.00
Chama Valley Independent School	053-000	D	\$5,987,054.99	\$31,590.37	\$6,018,645.36	\$0.00	\$0.00	\$0.00
Cimarron Municipal Schools	008-000	D	\$5,892,507.31	\$147,292.01	\$6,039,799.32	\$20,839.61	\$5,047.58	\$25,887.19
Moreno Valley High	008-003	LC	\$1,036,964.29	\$231,508.14	\$1,268,472.43	\$0.00	\$0.00	\$0.00
Clayton Municipal Schools	084-000	D	\$7,032,181.02	\$78,320.88	\$7,110,501.90	\$0.00	\$0.00	\$0.00
Clovis Municipal Schools	048-000	D	\$8,578,025.85	\$105,853.37	\$8,683,879.22	\$0.00	\$0.00	\$0.00
Ciobis Municipal Schools	012-000	D	\$93,919,876.16	\$790,678.53	\$94,710,554.69	\$0.00	\$0.00	\$0.00
Cobre Consolidate Schools	024-000	D	\$15,843,520.38	\$176,457.13	\$16,019,977.51	\$0.00	\$0.00	\$0.00
Corona Public Schools	038-000	D	\$2,956,267.99	\$123,414.30	\$3,079,682.29	\$0.00	\$0.00	\$0.00
Cuba Independent Schools	062-000	D	\$12,352,829.51	\$360,232.57	\$12,713,062.08	\$0.00	\$0.00	\$0.00
Deming Public Schools	042-000	D	\$71,687,546.45	\$225,187.22	\$71,912,733.67	\$44,138.77	\$5,424.35	\$49,563.12
Deming Cesar Chavez	042-006	LC	\$2,401,842.48	\$26,750.51	\$2,428,592.99	\$0.00	\$0.00	\$0.00
DES MOINES MUNICIPAL SCHOOLS	085-000	D	\$3,139,027.00	\$254,725.57	\$3,393,752.57	\$0.00	\$0.00	\$0.00
Dexter Consolidated School District	006-000	D	\$12,429,161.06	\$501,004.19	\$12,930,165.25	\$0.00	\$0.00	\$0.00
Dora Consolidated School	060-000	D	\$4,021,563.44	\$76,562.34	\$4,098,125.78	\$0.00	\$0.00	\$0.00
Dulce Independent Schools	054-000	D	\$10,173,452.53	\$299,875.62	\$10,473,328.15	\$0.00	\$0.00	\$0.00
Elida Municipal Schools	058-000	D	\$3,454,249.23	\$240,128.89	\$3,694,378.12	\$0.00	\$0.00	\$0.00
Espanola Public School District	065-000	D	\$39,819,319.47	\$630,744.38	\$40,350,063.85	\$0.00	\$0.00	\$0.00
Estancia Municipal Schools	080-000	D	\$11,229,357.69	\$13,263.50	\$11,242,621.19	\$0.00	\$0.00	\$0.00
Eunice Public Schools	032-000	D	\$10,757,362.03	\$119,810.06	\$10,877,172.09	\$0.00	\$0.00	\$0.00
Farmington Municipal Schools	085-000	D	\$137,115,923.34	\$1,589,021.78	\$138,704,945.12	\$0.00	\$0.00	\$0.00
Floyd Municipal School District	059-000	D	\$4,660,228.55	\$97,895.99	\$4,758,124.54	\$0.00	\$0.00	\$0.00
Fort Sumner Municipal Schools	016-000	D	\$5,327,708.30	\$59,337.32	\$5,387,045.62	\$0.00	\$0.00	\$0.00
Gadsden Independent Schools	019-000	D	\$179,907,778.90	\$1,302,699.24	\$181,210,478.14	\$0.00	\$0.00	\$0.00
Gallup-McKinley County Schools	043-000	D	\$183,110,349.67	(\$26,637,380.27)	\$156,472,969.40	\$0.00	\$0.00	\$0.00
Grady Municipal Schools	015-000	D	\$3,673,116.63	\$82,485.14	\$3,755,601.77	\$0.00	\$0.00	\$0.00
Grants Cibola County School District	088-000	D	\$42,895,767.58	(\$551,062.77)	\$42,344,704.81	\$0.00	\$0.00	\$0.00
Hagerman Municipal Schools	005-000	D	\$7,382,383.06	\$247,312.38	\$7,629,695.44	\$0.00	\$0.00	\$0.00
Hatch Valley Public School District	018-000	D	\$18,214,049.31	\$374,415.01	\$18,588,464.32	\$0.00	\$0.00	\$0.00
Hobbs Municipal Schools	033-000	D	\$134,801,383.00	\$7,056,121.04	\$141,857,504.04	\$0.00	\$0.00	\$0.00
Hondo Valley Schools	039-000	D	\$3,401,427.04	\$30,128.95	\$3,431,555.99	\$0.00	\$0.00	\$0.00
House Municipal Schools	050-000	D	\$2,451,703.04	\$47,510.75	\$2,499,213.79	\$0.00	\$0.00	\$0.00
Jal Public Schools	034-000	D	\$8,620,257.93	\$231,174.07	\$8,851,432.00	\$0.00	\$0.00	\$0.00
Jemez Mountain School District	056-000	D	\$3,809,445.00	\$239,708.95	\$4,049,153.95	\$0.00	\$0.00	\$0.00
Jemez Valley Public Schools	063-000	D	\$6,333,532.74	\$196,617.57	\$6,530,150.31	\$0.00	\$0.00	\$0.00
Lake Arthur Municipal Schools	007-000	D	\$3,888,862.30	\$511,560.17	\$4,400,422.47	\$0.00	\$0.00	\$0.00
Las Cruces School District	017-000	D	\$317,745,905.00	\$4,706,184.38	\$322,452,089.38	\$0.00	\$0.00	\$0.00
Las Vegas City Schools	069-000	D	\$17,263,622.00	\$192,273.35	\$17,455,895.35	\$0.00	\$0.00	\$0.00
Logan Municipal Schools	061-000	D	\$6,707,250.83	(\$42,205.32)	\$6,665,045.51	\$0.00	\$0.00	\$0.00
Lordsburg Municipal Schools	029-000	D	\$7,355,654.00	\$66,559.33	\$7,422,213.33	\$0.00	\$0.00	\$0.00
Los Alamos Public Schools	041-000	D	\$45,622,109.13	\$1,960,298.19	\$47,582,407.32	\$0.00	\$0.00	\$0.00
Los Lunas Schools	086-000	D	\$110,465,801.82	\$1,225,606.12	\$111,691,407.94	\$0.00	\$0.00	\$0.00
Loving Municipal Schools	021-000	D	\$11,663,458.28	\$422,123.44	\$12,085,581.72	\$0.00	\$0.00	\$0.00
Lowington Municipal Schools	031-000	D	\$56,659,432.64	\$992,178.17	\$57,651,610.81	\$0.00	\$0.00	\$0.00
Magdalena Municipal Schools	075-000	D	\$6,056,912.00	\$44,086.63	\$6,100,998.63	\$0.00	\$0.00	\$0.00
Maxwell Municipal School	011-000	D	\$2,790,793.52	\$29,051.30	\$2,819,844.82	\$0.00	\$0.00	\$0.00