



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 7/16/2026

Re: 43000 BAR

Message

Attached is a Transfer BAR for fund 43000, PreK ETN Debt Services.

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: 040-000-2526-0059-T
Fund Type: General Fund / Capital
Outlay / Debt Service

Adjustment Type: Transfer

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
43000 ETN Debt Services	5000 Debt Service	58214 Debt Service Reserve	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$1,154,827.43	(\$4,393.60)	\$1,150,433.83	
43000 ETN Debt Services	2300 Support Services-General Administration	53712 County Tax Collection Costs	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$8,017.49	\$4,393.60	\$12,411.09	
Sub Total							\$0.00		
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

County Tax Collection Costs exceeded the amount allowed to budget.

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	7/9/2026 12:22:14 PM

CapitanFY2526

General Ledger Report Writer

Account Detail

General Journal Entry

Basic Filters

Account Range Filter

Filter Criteria

Account Filter:

43000.2300.53712.0000.040000.0000

Account Type:

All

Budget Control Group:

☐ Exclude Inactive Accounts

Active	Account	Description	Account Type
☒	43000.2300.53712.0000.040000.	COUNTY TAX COLLECTION CO	EXPENDITURE

< III

Totals

Budget:

YTD Transactions:

Unexpended Balance:

Encumbrance:

Budget Balance: