



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 7/16/2026

Re: 13000 BAR

Message

Attached is a Maintenance BAR for fund 13000, Transportation.

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 from light orange to dark orange, spanning the width of the page near the footer.

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: 040-000-2526-0049-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
13000 Pupil Transportation	2700 Student Transportation	51300 Additional Compensation	0000 No Program	040000 Capitan District Office	1622 Bus Drivers	\$113,941.00	(\$32,994.86)	\$80,946.14	
13000 Pupil Transportation	2700 Student Transportation	56212 Diesel Fuel	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$47,000.00	(\$19,239.17)	\$27,760.83	
13000 Pupil Transportation	2700 Student Transportation	51100 Salaries Expense	0000 No Program	040000 Capitan District Office	1622 Bus Drivers	\$44,882.00	\$31,113.66	\$75,995.66	0.50
13000 Pupil Transportation	2700 Student Transportation	51300 Additional Compensation	0000 No Program	040000 Capitan District Office	1113 Administrative Associates		\$5,370.00	\$5,370.00	
13000 Pupil Transportation	2700 Student Transportation	52210 FICA Payments	0000 No Program	040000 Capitan District Office	1622 Bus Drivers	\$8,400.00	\$1,198.46	\$9,598.46	
13000 Pupil Transportation	2700 Student Transportation	52220 Medicare Payments	0000 No Program	040000 Capitan District Office	1622 Bus Drivers	\$1,965.00	\$279.82	\$2,244.82	
13000 Pupil Transportation	2700 Student Transportation	52311 Health and Medical Premiums	0000 No Program	040000 Capitan District Office	1113 Administrative Associates	\$639.00	\$5,483.29	\$6,122.29	
13000 Pupil Transportation	2700 Student Transportation	52312 Life	0000 No Program	040000 Capitan District Office	1114 Administrative Assistants	\$2.00	\$0.16	\$2.16	
13000 Pupil Transportation	2700 Student Transportation	52314 Vision	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants		\$26.10	\$26.10	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1114 Administrative Assistants	\$1.00	\$0.24	\$1.24	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1217 Secretarial/Clerical/Technical Assistants	\$3.00	\$0.24	\$3.24	
13000 Pupil Transportation	2700 Student Transportation	52720 Workers Compensation Employer's Fee	0000 No Program	040000 Capitan District Office	1622 Bus Drivers	\$42.00	\$16.85	\$58.85	
13000 Pupil Transportation	2700 Student Transportation	54416 Communication Services	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$726.00	\$66.00	\$792.00	

13000 Pupil Transport ation	2700 Student Transportation	55200 Property/Liability Insurance	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$14,295.00	\$115.88	\$14,410.88	
13000 Pupil Transport ation	2700 Student Transportation	55816 Bus Driver In-Service Training	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$650.00	\$218.53	\$868.53	
13000 Pupil Transport ation	2700 Student Transportation	55915 Other Contract Services	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$43,800.00	\$5,186.74	\$48,986.74	
13000 Pupil Transport ation	2700 Student Transportation	56119 Supply Assets (\$5,000 or less).	0000 No Program	040000 Capitan District Office	0000 No Job Class	\$12,000.00	\$3,158.06	\$15,158.06	
Sub Total							\$0.00		0.50
Indirect Cost									
DOC. TOTAL							\$0.00		

Justification:

End of Year 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	6/17/2026 3:10:57 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
13000.2700.51100.0000.040000.1113	SALARIES EXPENSE	\$45,419.00	\$0.00	\$45,419.00	\$38,292.93	\$38,292.93	\$7,126.07	\$1,664.91	\$5,461.16	12.02%
13000.2700.51100.0000.040000.1114	SALARIES EXPENSE	\$10,574.00	\$0.00	\$10,574.00	\$9,846.07	\$9,846.07	\$727.93	\$428.09	\$299.84	2.84%
13000.2700.51100.0000.040000.1217	SEC./CLERICAL/TECH ASSTS	\$11,598.00	\$0.00	\$11,598.00	\$10,212.65	\$10,212.65	\$1,385.35	\$297.80	\$1,087.55	9.38%
13000.2700.51100.0000.040000.1622	BUS DRIVERS	\$44,882.00	\$0.00	\$44,882.00	\$75,995.66	\$75,995.66	(\$31,113.66)	\$0.00	(\$31,113.66)	-69.32%
13000.2700.51300.0000.040000.1113	ADDITIONAL COMPENSATION	\$0.00	\$0.00	\$0.00	\$5,141.30	\$5,141.30	(\$5,141.30)	\$228.70	(\$5,370.00)	0.00%
13000.2700.51300.0000.040000.1217	ADDITIONAL COMPENSATION	\$3,250.00	\$0.00	\$3,250.00	\$3,114.66	\$3,114.66	\$135.34	\$135.34	\$0.00	0.00%
13000.2700.51300.0000.040000.1622	ADDITIONAL COMPENSATION	\$113,941.00	\$0.00	\$113,941.00	\$77,604.46	\$77,604.46	\$36,336.54	\$3,341.68	\$32,994.86	28.96%
13000.2700.52111.0000.040000.1113	EDUCATIONAL RETIREMENT	\$8,484.00	\$0.00	\$8,484.00	\$7,883.23	\$7,883.23	\$600.77	\$343.69	\$257.08	3.03%
13000.2700.52111.0000.040000.1114	EDUCATIONAL RETIREMENT	\$1,867.00	\$0.00	\$1,867.00	\$1,787.10	\$1,787.10	\$79.90	\$77.70	\$2.20	0.12%
13000.2700.52111.0000.040000.1217	EDUCATIONAL RETIREMENT	\$2,734.00	\$0.00	\$2,734.00	\$2,418.85	\$2,418.85	\$315.15	\$78.61	\$236.54	8.65%
13000.2700.52111.0000.040000.1622	EDUCATIONAL RETIREMENT	\$17,307.00	\$0.00	\$17,307.00	\$14,749.99	\$14,749.99	\$2,557.01	\$606.51	\$1,950.50	11.27%
13000.2700.52112.0000.040000.1113	ERA - RETIREE HEALTH	\$912.00	\$0.00	\$912.00	\$868.68	\$868.68	\$43.32	\$37.87	\$5.45	0.60%
13000.2700.52112.0000.040000.1114	ERA - RETIREE HEALTH	\$206.00	\$0.00	\$206.00	\$196.88	\$196.88	\$9.12	\$8.56	\$0.56	0.27%
13000.2700.52112.0000.040000.1217	ERA - RETIREE HEALTH	\$302.00	\$0.00	\$302.00	\$266.51	\$266.51	\$35.49	\$8.67	\$26.82	8.88%
13000.2700.52112.0000.040000.1622	ERA - RETIREE HEALTH	\$1,913.00	\$0.00	\$1,913.00	\$1,625.21	\$1,625.21	\$287.79	\$66.83	\$220.96	11.55%
13000.2700.52210.0000.040000.1113	FICA PAYMENTS	\$2,898.00	\$0.00	\$2,898.00	\$2,468.93	\$2,468.93	\$429.07	\$111.26	\$317.81	10.97%
13000.2700.52210.0000.040000.1114	FICA PAYMENTS	\$638.00	\$0.00	\$638.00	\$610.42	\$610.42	\$27.58	\$26.54	\$1.04	0.16%
13000.2700.52210.0000.040000.1217	FICA PAYMENTS	\$852.00	\$0.00	\$852.00	\$739.15	\$739.15	\$112.85	\$25.68	\$87.17	10.23%
13000.2700.52210.0000.040000.1622	FICA PAYMENTS	\$8,400.00	\$0.00	\$8,400.00	\$9,397.67	\$9,397.67	(\$997.67)	\$200.79	(\$1,198.46)	-14.27%
13000.2700.52220.0000.040000.1113	MEDICARE PAYMENTS	\$659.00	\$0.00	\$659.00	\$577.41	\$577.41	\$81.59	\$26.02	\$55.57	8.43%
13000.2700.52220.0000.040000.1114	MEDICARE PAYMENTS	\$150.00	\$0.00	\$150.00	\$142.83	\$142.83	\$7.17	\$6.21	\$0.96	0.64%
13000.2700.52220.0000.040000.1217	MEDICARE PAYMENTS	\$200.00	\$0.00	\$200.00	\$172.73	\$172.73	\$27.27	\$6.01	\$21.26	10.63%
13000.2700.52220.0000.040000.1622	MEDICARE PAYMENTS	\$1,965.00	\$0.00	\$1,965.00	\$2,197.87	\$2,197.87	(\$232.87)	\$46.95	(\$279.82)	-14.24%
13000.2700.52311.0000.040000.1113	HEALTH AND MEDICAL PREMIUMS	\$639.00	\$0.00	\$639.00	\$5,760.94	\$5,760.94	(\$5,121.94)	\$361.35	(\$5,483.29)	-858.10%
13000.2700.52311.0000.040000.1217	HEALTH AND MEDICAL PREMIUMS	\$5,699.00	\$0.00	\$5,699.00	\$4,451.19	\$4,451.19	\$1,247.81	\$18.21	\$1,229.60	21.58%
13000.2700.52311.0000.040000.1622	HEALTH AND MEDICAL PREMIUMS	\$20,596.00	\$0.00	\$20,596.00	\$0.00	\$0.00	\$20,596.00	\$0.00	\$20,596.00	100.00%
13000.2700.52312.0000.040000.1113	LIFE	\$6.00	\$0.00	\$6.00	\$5.13	\$5.13	\$0.87	\$0.27	\$0.60	10.00%
13000.2700.52312.0000.040000.1114	LIFE	\$2.00	\$0.00	\$2.00	\$2.07	\$2.07	(\$0.07)	\$0.09	(\$0.16)	-8.00%
13000.2700.52312.0000.040000.1217	LIFE	\$4.00	\$0.00	\$4.00	\$3.49	\$3.49	\$0.51	\$0.11	\$0.40	10.00%
13000.2700.52312.0000.040000.1622	LIFE	\$27.00	\$0.00	\$27.00	\$13.34	\$13.34	\$13.66	\$0.00	\$13.66	50.59%
13000.2700.52313.0000.040000.1113	DENTAL	\$322.00	\$0.00	\$322.00	\$169.35	\$169.35	\$152.65	\$11.23	\$141.42	43.92%
13000.2700.52313.0000.040000.1217	DENTAL	\$203.00	\$0.00	\$203.00	\$163.87	\$163.87	\$39.13	\$1.01	\$38.12	18.78%
13000.2700.52313.0000.040000.1622	DENTAL	\$951.00	\$0.00	\$951.00	\$0.00	\$0.00	\$951.00	\$0.00	\$951.00	100.00%
13000.2700.52314.0000.040000.1113	VISION	\$52.00	\$0.00	\$52.00	\$29.38	\$29.38	\$22.62	\$2.02	\$20.60	39.62%

Capitan Municipal Schools

ALL FUNDS

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☐ 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
13000.2700.52314.0000.040000.1114	VISION	\$33.00	\$0.00	\$33.00	\$0.00	\$0.00	\$33.00	\$0.00	\$33.00	100.00%
13000.2700.52314.0000.040000.1217	VISION	\$0.00	\$0.00	\$0.00	\$25.89	\$25.89	(\$25.89)	\$0.21	(\$26.10)	0.00%
13000.2700.52314.0000.040000.1622	VISION	\$105.00	\$0.00	\$105.00	\$0.00	\$0.00	\$105.00	\$0.00	\$105.00	100.00%
13000.2700.52720.0000.040000.1113	WORKER'S COMPENSATION EMPLOYER'S FEE	\$6.00	\$0.00	\$6.00	\$4.74	\$4.74	\$1.26	\$0.00	\$1.26	21.00%
13000.2700.52720.0000.040000.1114	WORKER'S COMPENSATION EMPLOYER'S FEE	\$1.00	\$0.00	\$1.00	\$1.24	\$1.24	(\$0.24)	\$0.00	(\$0.24)	-24.00%
13000.2700.52720.0000.040000.1217	WORKER'S COMPENSATION EMPLOYER'S FEE	\$3.00	\$0.00	\$3.00	\$3.24	\$3.24	(\$0.24)	\$0.00	(\$0.24)	-8.00%
13000.2700.52720.0000.040000.1622	WORKER'S COMPENSATION EMPLOYER'S FEE	\$42.00	\$0.00	\$42.00	\$58.85	\$58.85	(\$16.85)	\$0.00	(\$16.85)	-40.12%
13000.2700.53711.0000.040000.0000	OTHER CHARGES	\$1,000.00	\$0.00	\$1,000.00	\$585.00	\$585.00	\$415.00	\$65.00	\$350.00	35.00%
13000.2700.54411.0000.040000.0000	ELECTRICITY	\$2,000.00	\$0.00	\$2,000.00	\$1,292.70	\$1,292.70	\$707.30	\$707.30	\$0.00	0.00%
13000.2700.54412.0000.040000.0000	BUILDING HEAT/NATURAL GAS	\$2,400.00	\$0.00	\$2,400.00	\$563.08	\$563.08	\$1,836.92	\$1,836.92	\$0.00	0.00%
13000.2700.54415.0000.040000.0000	WATER/SEWAGE	\$600.00	\$0.00	\$600.00	\$471.44	\$471.44	\$128.56	\$128.56	\$0.00	0.00%
13000.2700.54416.0000.040000.0000	COMMUNICATIONS	\$726.00	\$0.00	\$726.00	\$726.00	\$726.00	\$0.00	\$66.00	(\$66.00)	-9.09%
13000.2700.54610.0000.040000.0000	RENTS & LEASES	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	0.00%
13000.2700.55200.0000.040000.0000	PROPERTY / LIABILITY INSURANCE	\$14,295.00	\$0.00	\$14,295.00	\$14,410.88	\$14,410.88	(\$115.88)	\$0.00	(\$115.88)	-0.81%
13000.2700.55813.0000.040000.0000	EMPLOYEE TRAVEL	\$700.00	\$0.00	\$700.00	\$279.98	\$279.98	\$420.02	\$344.55	\$75.47	10.78%
13000.2700.55816.0000.040000.0000	BUS DRIVER IN-SERVICE TRAINING	\$650.00	\$0.00	\$650.00	\$868.53	\$868.53	(\$218.53)	\$0.00	(\$218.53)	-33.62%
13000.2700.55819.0000.040000.0000	OTHER CONTRACT SERVICES	\$43,800.00	\$0.00	\$43,800.00	\$22,252.87	\$22,252.87	\$21,547.13	\$26,733.87	(\$5,186.74)	-11.84%
13000.2700.55916.0000.040000.0000	BUS INSPECTIONS	\$1,750.00	\$0.00	\$1,750.00	\$1,540.48	\$1,540.48	\$209.52	\$0.00	\$209.52	11.97%
13000.2700.56118.0000.040000.0000	GENERAL SUPPLIES & MATERIALS	\$12,539.00	\$0.00	\$12,539.00	\$4,485.99	\$4,485.99	\$8,053.01	\$79.60	\$7,973.41	63.59%
13000.2700.56119.0000.040000.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$12,000.00	\$0.00	\$12,000.00	\$15,158.06	\$15,158.06	(\$3,158.06)	\$0.00	(\$3,158.06)	-26.32%
13000.2700.56212.0000.040000.0000	DIESEL FUEL	\$47,000.00	\$0.00	\$47,000.00	\$24,468.88	\$24,468.88	\$22,531.12	\$0.00	\$22,531.12	47.94%
13000.2700.57331.0000.040000.0000	FIXED ASSETS (\$5000 & OVER)	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
FUNCTION: STUDENT TRANSPORTATION - 2700										
		\$485,302.00	\$0.00	\$485,302.00	\$382,107.80	\$382,107.80	\$103,194.20	\$38,130.72	\$65,063.48	13.41%
FUND: PUPIL TRANSPORTATION - 13000										
		\$485,302.00	\$0.00	\$485,302.00	\$382,107.80	\$382,107.80	\$103,194.20	\$38,130.72	\$65,063.48	13.41%
14000.1000.56107.1010.040000.0000 INSTRUCTIONAL MATERIALS - CREDIT										
		\$4,672.00	\$0.00	\$4,672.00	\$0.00	\$0.00	\$4,672.00	\$0.00	\$4,672.00	100.00%
FUNCTION: INSTRUCTION - 1000										
		\$4,672.00	\$0.00	\$4,672.00	\$0.00	\$0.00	\$4,672.00	\$0.00	\$4,672.00	100.00%
FUND: TOTAL INSTRUCTIONAL MATERIALS SUBFUND - 14000										
15200.1000.56118.1010.040000.0000	GENERAL SUPPLIES AND MATERIALS	\$55,314.91	\$0.00	\$55,314.91	\$0.00	\$0.00	\$55,314.91	\$0.00	\$55,314.91	100.00%
15200.1000.56119.1010.040000.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$55,314.91	\$0.00	\$55,314.91	\$0.00	\$0.00	\$55,314.91	\$0.00	\$55,314.91	100.00%
15200.1000.57331.1010.040000.0000	FIXED ASSETS (MORE THAN \$5,000)	\$55,314.91	\$0.00	\$55,314.91	\$0.00	\$0.00	\$55,314.91	\$0.00	\$55,314.91	100.00%
FUNCTION: INSTRUCTION - 1000										
		\$165,944.73	\$0.00	\$165,944.73	\$0.00	\$0.00	\$165,944.73	\$0.00	\$165,944.73	100.00%
15200.2300.53712.0000.040000.0000	COUNTY TAX COLLECTION COSTS	\$1,553.46	\$0.00	\$1,553.46	\$1,296.96	\$1,296.96	\$256.50	\$0.00	\$256.50	16.51%
FUND: SUPPORT SERVICES-GENERAL ADMINISTRATION - 2300										
		\$1,553.46	\$0.00	\$1,553.46	\$1,296.96	\$1,296.96	\$256.50	\$0.00	\$256.50	16.51%