



CAPITAN MUNICIPAL SCHOOLS

Home of the Tigers

Memo

To: Board of Education

From: Jamie Shepperd

Date: 7/16/2026

Re: 27149 BAR

Message

Attached is a Maintenance BAR for fund 27149, PreK Initiative.

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: 040-000-2526-0054-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
27149 PreK Initiative	1000 Instruction	51100 Salaries Expense	1010 Regular Education (PreK-12) Programs	040992 Misc Preschool Program	1414 Teachers-Preschool (exclude Special Ed)	\$150,000.00	(\$3,231.00)	\$146,769.00	
27149 PreK Initiative	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040992 Misc Preschool Program	1414 Teachers-Preschool (exclude Special Ed)	\$6,501.00	\$342.00	\$6,843.00	
27149 PreK Initiative	1000 Instruction	52311 Health and Medical Premiums	1010 Regular Education (PreK-12) Programs	040992 Misc Preschool Program	1714 Instructional Assistants - Preschool	\$8,667.00	\$2,758.00	\$11,425.00	
27149 PreK Initiative	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	040992 Misc Preschool Program	1414 Teachers-Preschool (exclude Special Ed)	\$236.00	\$17.00	\$253.00	
27149 PreK Initiative	1000 Instruction	52313 Dental	1010 Regular Education (PreK-12) Programs	040992 Misc Preschool Program	1714 Instructional Assistants - Preschool	\$280.00	\$85.00	\$365.00	
27149 PreK Initiative	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	040992 Misc Preschool Program	1414 Teachers-Preschool (exclude Special Ed)		\$11.00	\$11.00	
27149 PreK Initiative	1000 Instruction	52314 Vision	1010 Regular Education (PreK-12) Programs	040992 Misc Preschool Program	1714 Instructional Assistants - Preschool		\$18.00	\$18.00	
Sub Total							\$0.00		
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

6/17/2026 5:27:12 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
27114.1000.56118.1010.040033.0000	GENERAL SUPPLIES AND MATERIALS	\$16,350.00	(\$8,740.00)	\$7,610.00	\$8,052.88	\$8,052.88	(\$442.88)	\$0.00	-5.82%
27114.1000.57331.1010.040033.0000	FIXED ASSETS (MORE THAN \$5,000)	\$0.00	\$8,740.00	\$8,740.00	\$8,740.00	\$8,740.00	\$0.00	\$0.00	0.00%
	FUNCTION: INSTRUCTION - 1000	\$44,750.00	\$0.00	\$44,750.00	\$37,141.57	\$37,141.57	\$7,608.43	\$0.00	17.00%
27114.2200.53330.1010.040033.0000	PROFESSIONAL DEVELOPMENT	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$0.00	\$5,250.00	\$0.00	100.00%
	FUNCTION: SUPPORT SERVICES-INSTRUCTION - 2200	\$5,250.00	\$0.00	\$5,250.00	\$0.00	\$0.00	\$5,250.00	\$0.00	100.00%
FUND: STRUCTURED LITERACY AND EARLY LITERACY - 27114		\$50,000.00	\$0.00	\$50,000.00	\$37,141.57	\$37,141.57	\$12,858.43	\$0.00	25.72%
27149.1000.51100.1010.040992.1414	SALARIES EXPENSE	\$150,000.00	\$0.00	\$150,000.00	\$120,735.12	\$120,735.12	\$29,264.88	\$10,975.88	-12.19%
27149.1000.51100.1010.040992.1714	SALARIES EXPENSE	\$60,000.00	\$0.00	\$60,000.00	\$45,510.15	\$45,510.15	\$14,489.85	\$3,419.82	18.45%
27149.1000.51300.1010.040992.1414	ADDITIONAL COMPENSATION	\$10,000.00	\$0.00	\$10,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	50.00%
27149.1000.51300.1010.040992.1714	ADDITIONAL COMPENSATION	\$5,000.00	\$0.00	\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	50.00%
27149.1000.52111.1010.040992.1414	EDUCATIONAL RETIREMENT	\$29,040.00	\$0.00	\$29,040.00	\$23,728.35	\$23,728.35	\$5,311.65	\$1,992.12	11.43%
27149.1000.52111.1010.040992.1714	EDUCATIONAL RETIREMENT	\$11,798.00	\$0.00	\$11,798.00	\$9,359.70	\$9,359.70	\$2,438.30	\$620.70	15.41%
27149.1000.52112.1010.040992.1414	ERA - RETIREE HEALTH	\$3,200.00	\$0.00	\$3,200.00	\$2,614.51	\$2,614.51	\$585.49	\$219.50	11.44%
27149.1000.52112.1010.040992.1714	ERA - RETIREE HEALTH	\$1,300.00	\$0.00	\$1,300.00	\$1,031.36	\$1,031.36	\$268.64	\$68.40	15.40%
27149.1000.52210.1010.040992.1414	FICA PAYMENTS	\$9,920.00	\$0.00	\$9,920.00	\$7,845.45	\$7,845.45	\$2,074.55	\$670.35	14.16%
27149.1000.52210.1010.040992.1714	FICA PAYMENTS	\$4,030.00	\$0.00	\$4,030.00	\$2,992.57	\$2,992.57	\$1,037.43	\$188.94	21.05%
27149.1000.52220.1010.040992.1414	MEDICARE PAYMENTS	\$2,320.00	\$0.00	\$2,320.00	\$1,834.82	\$1,834.82	\$485.18	\$156.77	14.16%
27149.1000.52220.1010.040992.1714	MEDICARE PAYMENTS	\$942.00	\$0.00	\$942.00	\$699.87	\$699.87	\$242.13	\$44.18	21.01%
27149.1000.52311.1010.040992.1414	HEALTH AND MEDICAL PREMIUMS	\$6,501.00	\$0.00	\$6,501.00	\$6,186.38	\$6,186.38	\$314.62	\$656.62	-5.26%
27149.1000.52311.1010.040992.1714	HEALTH AND MEDICAL PREMIUMS	\$8,667.00	\$0.00	\$8,667.00	\$10,045.78	\$10,045.78	(\$1,378.78)	\$1,378.78	-31.82%
27149.1000.52312.1010.040992.1414	LIFE	\$28.00	\$0.00	\$28.00	\$25.52	\$25.52	\$2.48	\$2.32	0.57%
27149.1000.52312.1010.040992.1714	LIFE	\$28.00	\$0.00	\$28.00	\$25.52	\$25.52	\$2.48	\$2.32	0.57%
27149.1000.52313.1010.040992.1414	DENTAL	\$236.00	\$0.00	\$236.00	\$227.56	\$227.56	\$8.44	\$25.22	-7.11%
27149.1000.52313.1010.040992.1714	DENTAL	\$280.00	\$0.00	\$280.00	\$322.24	\$322.24	(\$42.24)	\$42.24	-8.17%
27149.1000.52314.1010.040992.1414	VISION	\$0.00	\$0.00	\$0.00	\$5.18	\$5.18	(\$5.18)	\$5.18	-0.00%
27149.1000.52314.1010.040992.1714	VISION	\$0.00	\$0.00	\$0.00	\$8.64	\$8.64	(\$8.64)	\$8.64	-0.00%
27149.1000.52720.1010.040992.1414	WORKER'S COMPENSATION EMPLOYER'S FEE	\$20.00	\$0.00	\$20.00	\$20.00	\$20.00	\$0.00	\$0.00	0.00%
27149.1000.52720.1010.040992.1714	WORKER'S COMPENSATION EMPLOYER'S FEE	\$20.00	\$0.00	\$20.00	\$19.12	\$19.12	\$0.88	\$0.00	4.40%
27149.1000.53711.1010.040992.0000	OTHER CHARGES	\$11,300.00	\$0.00	\$11,300.00	\$0.00	\$0.00	\$11,300.00	\$0.00	100.00%
27149.1000.56112.1010.040992.0000	OTHER TEXTBOOKS	\$11,300.00	\$0.00	\$11,300.00	\$0.00	\$0.00	\$11,300.00	\$0.00	100.00%
27149.1000.56113.1010.040992.0000	SOFTWARE	\$11,300.00	\$0.00	\$11,300.00	\$0.00	\$0.00	\$11,300.00	\$0.00	100.00%
27149.1000.56118.1010.040992.0000	GENERAL SUPPLIES AND MATERIALS	\$11,300.00	\$0.00	\$11,300.00	\$2,603.59	\$2,603.59	\$8,696.41	\$3,888.35	42.55%
27149.1000.56119.1010.040992.0000	SUPPLY ASSETS (\$5,000 OR LESS)	\$11,300.00	\$0.00	\$11,300.00	\$2,399.53	\$2,399.53	\$8,900.47	\$0.00	78.77%