

# State Funds Budget in ePlan

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# Agenda

- State Funds – Original Budget
- State Funds – Final Amended Budget
- Resources



# State Funds - Original Budget

# State Funds – Original Budget

- Local education agencies (LEAs) report their approved budgets to the Tennessee Department of Education (department) through the State Funds application in ePlan.
- Each LEA shall, within thirty (30) days after the beginning of each fiscal year, submit to the commissioner a complete and certified copy of its entire school budget for the current school year. (Tenn. Code Ann. § 49-3-316(a)(2) and SBE Rule 0520-01-02-.13(2)(a))
  - Submission may be delayed if the local fiscal body has not adopted a current-year budget.
  - The department may withhold TISA funds for LEAs who have not submitted an approved budget by October 1. (Tenn. Code Ann. § 49-3-353)



# State Funds – Original Budget

- LEAs must report ALL their approved budgets in the State Funds application, excluding the budget for the Federal Projects Fund 142.
  - Budgets for Federal grants are reported by the LEA and approved by the department in the individual grant applications in ePlan.
- LEAs must report their budgets to the department using the prescribed accounts (funds, functions, and object codes) available in the State Funds application. (See Tenn. Code Ann. § 49-3-316(a)(1))
  - Facilitates year-to-year and agency-to-agency comparisons
  - Adequately indicates sources and uses of all funds received by the LEA
- Prescribed accounts available for use can be found in the department's [Standardized System of Accounting and Reporting](#) manual.

# Entering the Original Budget

- To enter the State Funds budgets, click Funding> Funding Applications> 2026> State Funds.

The screenshot shows the 'ePlan Home' navigation menu on the left with 'Funding' highlighted. The main content area is titled 'Funding Applications' and shows 'Alcoa (051) Public District - FY 2026'. Below this, there are dropdown menus for '2026' and 'All Active Applications'. A list of application types is shown, with 'Entitlement Funding Application' selected, followed by 'Consolidated', 'CTE Perkins Basic', and 'State Funds'.

- Next, on the Sections page, click Draft Started, then click Confirm.

The screenshot shows the 'Sections' page for 'Alcoa (051) Public District - FY 2026 - State Funds - Rev 0'. It displays 'Application Status: Not Started' and a 'Change Status To:' dropdown menu with 'Draft Started' selected.

The screenshot shows the 'Status Change Confirmation' page for 'Alcoa (051) Public District - FY 2026 - State Funds - Rev 0'. It contains the text 'You are about to change the status to Draft Started. Click Confirm to change the status.' and two buttons: 'Confirm' and 'Cancel'.

# Entering the Original Budget

- Revenues and expenditures for each individual fund must be uploaded or entered manually.
- If uploading the data, the correct template must be used.
- An Excel data upload template is available in TDOE Resources> Fiscal – District Technical Assistance.



## Templates for Uploading into ePlan



**Budget Upload Template**



Converting Accounting Software to ePlan Upload




Uploading Budgets into ePlan



# Entering the Original Budget

- Click the revenue and budget (expenditure) link in each fund; then click Upload Revenue/Budget Data and follow the prompts or key in the data manually.

	141 - General Purpose
	<a href="#">Revenue</a>
	<a href="#">Budget</a>
	<a href="#">Budget Overview</a>

**Revenue**

Alcoa (051) Public District - FY 2026 - State Funds

[Save And Go To](#)

[Upload Revenue Data](#)

**Budget**

Alcoa (051) Public District - FY 2026 - State Funds










[Go To](#)

[Copy 2025 Budget Detail](#) | [Upload Budget Data](#)

- The preferred method for entering data is uploading it.
  - Reduces keying errors
  - Saves time
- Contact your regional finance consultant for any needed assistance with uploading or keying your budget data.

# Entering the Original Budget


- If **budgeted expenditures are more than budgeted revenues**, enter the amount needed to balance the budget into the appropriate equity account.

Revenue	
Clay County (140) Public District - FY 2025 - State Funds - Rev 0 - 141 - General Purpose	
Go To 	
Account - Account Description ( <a href="#">Expand All</a> <a href="#">Collapse All</a> )	Revenue Amount
 31000 - End of Year Equity (Reserve)	\$716,229.00
 34200 - Non Expendible	\$0.00
 34500 - Restricted	\$0.00
 34600 - Committed	\$0.00
 34700 - Assigned	\$0.00
 39000 - Unassigned	\$716,229.00
 40400 - County Taxes	\$2,373,149.00
 40800 - City/SSD Taxes	\$0.00

- If **budgeted expenditures are less than budgeted revenues**, do not enter any amounts in the Equity section.

# Entering the Original Budget

- The remaining amount on the Budget page should be zero for any LEA that uses equity (reserves) to balance their budget.

Budget		
Clay County (140) Public District - FY 2025 - State Funds - Rev 0 - 141 - General Purpose		
Go To 		
View All	Account Number	Total
<a href="#">View</a>	71100 - Regular Instruction Program	\$5,234,779.00
<a href="#">View</a>	71150 - Alternative Instruction Program	\$85,920.00
<a href="#">View</a>	71200 - Special Education Program	\$698,052.00
<a href="#">View</a>	71300 - Vocational Education Program	\$581,413.00
<a href="#">View</a>	82130 - Principal	\$360,000.00
<a href="#">View</a>	82230 - Interest	\$82,500.00
<a href="#">View</a>	82330 - Other Debt Service	\$500.00
<a href="#">View</a>	99100 - Transfers Out	\$80,000.00
Total		\$13,910,897.00
Total Revenue		\$13,910,897.00
Remaining		\$0.00

# 3% Fund Balance Test

- The 3% Fund Balance Test must be met before the State Funds application can be submitted and approved.

## 3% Fund Balance Test

Clay County (140) Public District - FY 2025 - State Funds - Rev 0 - 141 - General Purpose

Go To

1	Grand Total of Budgeted Expenditures - General Purpose School Fund	\$13,910,897.00	
2	(Less) Total Estimated Revenue and other Sources - General Purpose School Fund	<u>\$13,194,668.00</u>	
3	Difference		\$716,229.00
4			<u>\$0.00</u>
5	Beginning Fund Balance Budgeted for Any Education Purpose		<u>\$716,229.00</u>
6	Beginning Undesignated Fund Balance		\$6,275,516.00
7	Total Operating Expenditures	\$11,798,277.00	
8	3% of Total Operating Expenditures	x 3 %	<u>\$353,948.31</u>
9	Amount of Fund Balance Available to be Budgeted for Any Education Purpose		<u>\$5,921,567.69</u>

**Test Met**

# 3% Fund Balance Test

- Fund balance remaining unexpended at the end of the fiscal year will carry forward into the subsequent year. (Tenn. Code Ann. § 49-3-352(c))
- The Final Expenditure Report (FER) must be approved before the remaining fund balance will carry forward.
  - Therefore, if using fund balance (equity) to cover expenditures in the current fiscal year, the 3% Fund Balance Test cannot be met until the prior year FER is approved.
- The test will be met if, after setting aside an amount of fund balance equivalent to 3% of total operating expenditures in the General Purpose Fund, the LEA has enough funds available to cover the budgeted expenditures that exceed the budgeted revenues.

# Maintenance of Effort Test

- Maintenance of effort (MOE) laws ensure that local funds budgeted for schools do not decrease as state funding for schools increases.
- If a local government fails to approve a budget that includes their required local contribution and maintenance of effort obligations by October 1, then the commissioner may withhold a portion or all of the state education finance funds the LEA is otherwise eligible to receive. (Tenn. Code Ann. § 49-3-314(c)(1))
- The required local contribution and maintenance of effort obligations are found on the TISA allocation memo and in the MOE test in ePlan.



# Maintenance of Effort Test

Maintenance of Effort Test								
Trousdale County (850) Public District - FY 2025 - State Funds - Rev 1 - 141 - General Purpose								
Save And Go To ▶								
Show Unbudgeted Accounts								
Account	Account Description	Budget 2024-2025	Amended Budget 2023-2024	Original Budget 2023-2024	AFR 2023-2024	Actual vs. Budget 2023-2024	2025 Budget vs. 2024 Budget	Comment (if variance is greater than 5%)
40110	Current Property Taxes	\$1,578,795.00	\$1,529,850.00	\$1,529,850.00	\$1,647,799.00	\$117,949.00	\$48,945.00	<a href="#">Create Comment</a>
40120	Trustee's Collections - Prior Year	\$40,000.00	\$40,000.00	\$40,000.00	\$39,410.00	(\$590.00)	\$0.00	<a href="#">Create Comment</a>
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$25,000.00	\$25,000.00	\$25,000.00	\$17,796.00	(\$7,204.00)	\$0.00	<a href="#">Create Comment</a>
40140	Interest & Penalty	\$6,000.00	\$6,000.00	\$6,000.00	\$7,093.00	\$1,093.00	\$0.00	<a href="#">Create Comment</a>
40161	Payments in Lieu of Taxes - T.V.A.	\$200,000.00	\$200,000.00	\$200,000.00	\$268,417.00	\$68,417.00	\$0.00	<a href="#">Create Comment</a>
40210	Local Option Sales Tax	\$980,000.00	\$980,000.00	\$980,000.00	\$1,216,224.26	\$236,224.26	\$0.00	<a href="#">Create Comment</a>
40270	Business Tax	\$25,000.00	\$25,000.00	\$25,000.00	\$32,646.00	\$7,646.00	\$0.00	<a href="#">Create Comment</a>
40390	Other Statutory Local Taxes	\$5,000.00	\$5,000.00	\$5,000.00	\$9,875.00	\$4,875.00	\$0.00	<a href="#">Create Comment</a>
	<b>Total County Taxes</b>	<b>\$2,859,795.00</b>	<b>\$2,810,850.00</b>	<b>\$2,810,850.00</b>	<b>\$3,239,260.26</b>	<b>\$428,410.26</b>	<b>\$48,945.00</b>	
41110	Marriage Licenses	\$500.00	\$650.00	\$650.00	\$637.00	(\$13.00)	(\$150.00)	<a href="#">Create Comment</a>
44120	Lease/Rentals	\$12,700.00	\$12,550.00	\$12,550.00	\$11,473.00	(\$1,077.00)	\$150.00	<a href="#">Create Comment</a>
	<b>Total Local Revenue per School Records</b>	<b>\$2,872,995.00</b>	<b>\$2,824,050.00</b>	<b>\$2,824,050.00</b>	<b>\$3,251,370.26</b>	<b>\$427,320.26</b>	<b>\$48,945.00</b>	
Capital Outlay	(Less) Local revenue increases for Capital Outlay	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	<a href="#">Create Comment</a>
Debt Service	(Less) Local revenue increases for Debt Service	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	<a href="#">Create Comment</a>
+	<b>Total Adjusted Local Revenue</b>	<b>\$2,872,995.00</b>	<b>\$2,824,050.00</b>	<b>\$2,824,050.00</b>	<b>\$3,251,370.26</b>	<b>\$427,320.26</b>	<b>\$48,945.00</b>	
	Local Match Adjustment	0.00						<a href="#">Create Comment</a>
	<b>Revised Total Adjusted Local Revenue</b>	<b>\$2,872,995.00</b>						
	<b>Required Local Match</b>	<b>\$2,100,386.85</b>						
Maintenance of Effort Test Met								
Required Local Match Test Met								

# Local Contribution

- The TISA Act (the Act) contains a provision that prohibits the comptroller's office from approving the local government's budget unless the local contribution required by the Act is included in the budget (Tenn. Code Ann. § 49-3-108(h)).
- To ensure compliance with the Act, LEAs must enter budgeted local revenues for the school system into ePlan prior to the local government's submission of their budget packet to the Division of Local Government Finance.
- Complete this requirement as soon as possible after the budget is approved.
  - This step can be completed without fully submitting the budget in ePlan.

# Local Contribution

- After the budgeted local revenues have been entered, take a screenshot of the Fund 141 Maintenance of Effort Test page showing that the revenues have been entered.
  - Share this screenshot with the local government's finance director to include with their budget packet to be submitted to the comptroller's office.
- The department will review the budgeted revenues entered into ePlan and notify the comptroller's office when the local contribution has been met.

# Submitting the Budget

- The LEA may submit the budget after:
  - All approved budgets have been entered
    - Ensure budgets in ePlan match budgets approved by the local government
    - Ensure that revenues **and** expenditures are included
  - 3% Fund Balance Test has been met
  - Maintenance of Effort and Local Contribution requirements have been met
- Review LEA ePlan users' access and roles in advance to ensure these are current.
  - Do you have a new school board chair or fiscal agent/county clerk?
  - Incorrect user access/roles can cause a delay with submission.
  - Late submissions can result in withholding of funds by the department and points being assessed for purposes of risk-based monitoring.

# What's My Budget Status

Application Status	
Not Started	
Draft Started	
Draft Completed	
LEA Authorized Representative Approved	
School Board Chair Approved	}
Fiscal Agent/County Clerk Approved	
TDOE State Funds Director Approved	

**The school board chair and county clerk only approve the original budgets, not revisions.**

# State Funds - Final Amended Budget



# Final Amended Budget

- Review budgets in advance of year-end to plan for any necessary final amendments.
- Final amendments must be approved through the appropriate procedures and by the school board and governmental body, as applicable.
  - Should take place prior to June 30
- There is no need to amend final budgets to exactly match final expenditures.
  - Indicative of amendments taking place after June 30 (after the fact)

# Final Amended Budget

- A final amended budget for all funds, excluding fund 142, must be entered into the State Funds application in ePlan.
- If a fund was added to the LEA's budget during the fiscal year, ensure that the fund is available for your LEA's use in the State Funds application before year-end.
  - Notify your regional finance consultant to add a new fund.
- Enter final budgets as soon as possible after approval by the school board and local government, as applicable.
- Examine your budget data before uploading or keying it.
  - Data must be in the proper format for uploading.
  - Ensure all budget amendments have been entered into the general ledger and are reflected in the budget data.

# Final Amended Budget

- Ensure every account for which expenditures have been incurred has at least a \$1 budget in ePlan.
  - When completing the FER, LEAs cannot enter expenditures into an account having no budget.
- Refer to the slide “Entering the Original Budget” for instructions to upload or key the final revenue/budget data into ePlan.
- Confirm the **final amended budget** is entered, not the *actual* revenues and expenditures.



# Final Amended Budget – Be Aware

- Although the final budgets may be entered, do not submit until after any remaining State Funds payments have been processed through ePlan.
  - Parental leave
  - CEO supplement
  - Final TISA allocation
  - Final TISA growth
- For budgets in an approved status, a budget revision will be started in State Funds when any remaining payments are loaded by the department.
  - If this happens, the LEA must send the revised budget back through the approval process.



# Final Amended Budget – Be Aware

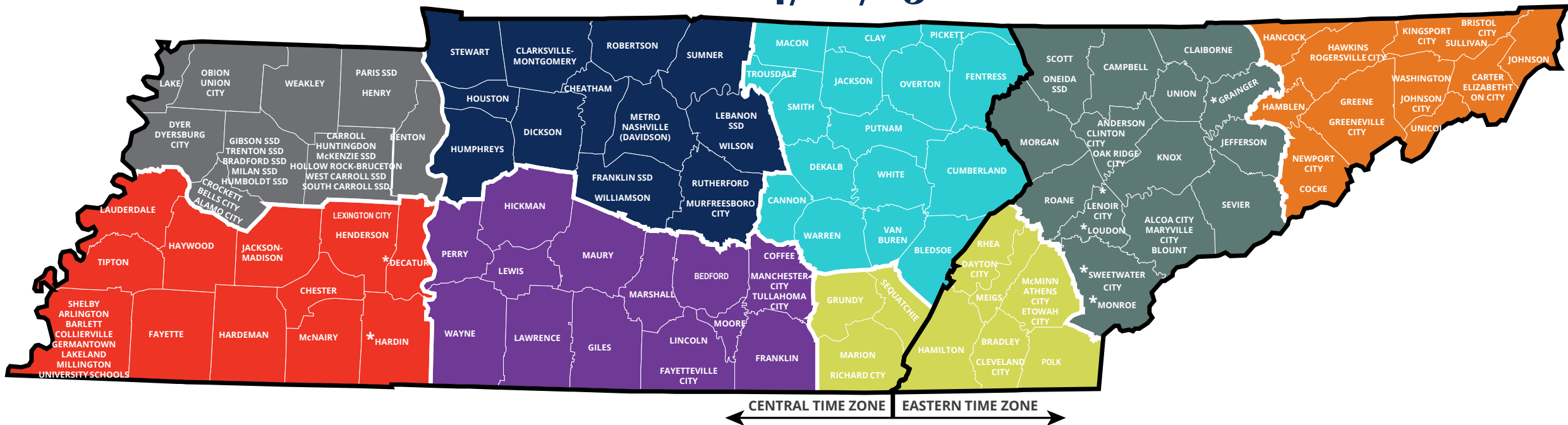
- The final amended budget must be approved in ePlan before beginning the FER.
- Starting the FER will prohibit the department from loading any remaining payments into State Funds in ePlan.
- The Maintenance of Effort Test must still be met with the final amended budget.
- The final amended budget requires approval by the LEA authorized representative (director of schools) but not the school board chair and fiscal agent/county clerk.

# Resources



# Regional Finance Consultant District Map

As of 4/22/25



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Open Position	Taffe Bishop	Shelby Ownbey	Jill Lewis
<a href="mailto:Cindy.Smith@tn.gov">Cindy.Smith@tn.gov</a>	<a href="mailto:Meribeth.B.Carpenter@tn.gov">Meribeth.B.Carpenter@tn.gov</a>	<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>	<a href="mailto:Joshua.Dehnz@tn.gov">Joshua.Dehnz@tn.gov</a>	Temporarily Assigned to Multiple Consultants*	<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>	<a href="mailto:Shelby.Ownbey@tn.gov">Shelby.Ownbey@tn.gov</a>	<a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a>

\*District assigned to a finance consultant in a different CORE region. \*See list on next page for temporary assignments.

# Regional Finance Consultant District Assignment

## As of 4/22/2025

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Open Position	Taffe Bishop	Shelby Ownbey	Jill Lewis
<a href="mailto:Cindy.Smith@tn.gov">Cindy.Smith@tn.gov</a>	<a href="mailto:Meribeth.B.Carpenter@tn.gov">Meribeth.B.Carpenter@tn.gov</a>	<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>	<a href="mailto:Joshua.Dehnz@tn.gov">Joshua.Dehnz@tn.gov</a>	Temporarily Assigned to Multiple Consultants+	<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>	<a href="mailto:Shelby.Ownbey@tn.gov">Shelby.Ownbey@tn.gov</a>	<a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a>
<b>Districts:</b> Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	<b>Districts:</b> Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD  +Hardin County	<b>Districts:</b> Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County  +Jackson County  +Decatur County +Perry County	<b>Districts:</b> Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County  +Sequatchie County  +Lawrence County +Lewis County +Maury County +Wayne County	<b>Districts:</b> Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tulahoma City Wayne County  +Decatur County +Hardin County	<b>Districts:</b> Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City  *Lenoir City *Loudon County *Monroe County *Sweetwater City  +Coffee County +Franklin County +Manchester City +Tulahoma City	<b>Districts:</b> Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County  +Giles County +Hickman County +Marshall County +Moore County	<b>Districts:</b> Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County  +Grainger County  +Bedford County +Fayetteville City +Lincoln County

\*Districts assigned to a finance consultant in a different CORE region. +Districts temporarily assigned to a finance consultant in a different CORE region.

# Finance Division Contacts

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# Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://education.tn.gov)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://rules.policiesandguidance.tn.gov)
- **ePlan TDOE Resources** [eplan.tn.gov/](https://eplan.tn.gov/)
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov](https://comptroller.tn.gov); [Manuals \(tn.gov\)](https://manuals.tn.gov)
- **Tennessee Consolidated Retirement System** <https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service>
- **Tennessee General Assembly** [Legislation - TN General Assembly](https://legislation.tn.gov)
- **County Technical Assistance Service (CTAS) Record Retention** <https://www.ctas.tennessee.edu/eli/departments-education-records>
- **Electronic Code of Federal Regulations** [eCFR :: Home](https://www.ecfr.gov)
- **Tennessee Code Annotated** [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.lexis.com/tennessee-code-unannotated)

# Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

**1-800-232-5454**

Notifications can also be submitted electronically at:

**[comptroller.tn.gov/hotline](http://comptroller.tn.gov/hotline)**





# Thank You!

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