

**RISEING TOGETHER**

 Guiding Every Student Higher 

**2026 Federal Programs Institute**

# Fueling the Climb: Budgets and Fiscal Management

**Mario Pennington; Artina Fossett**

*Federal Grants Manager and Administrative Assistant/FPO*

August 24, 2026



© Tennessee Department of Education



# Agenda

- ePlan Budget
- FERs
- Monitoring Tool
  - Staffing
  - Professional Development
  - Fiscal Management



**RISEING TOGETHER**

 Guiding Every Student Higher 

2026 Federal Programs Institute

# ePlan Budget Instructions and Reminders

# Budgeting, Part 1

There are two major components to the budget.

- **Budget Line Items:**

- The applicant will select the appropriate line item for each program expense.
- A [Crosswalk](#) is provided on ePlan to assist with assigning line items.

- **Budget Narratives:**

- For each line item, the applicant will describe why the expenditure is needed and how the dollar amount requested was calculated.
- The applicant must “show the math.” For example, the narrative for salaries/wages should show the number of individuals paid, rate of pay, and estimated hours per week to be worked by center.
- Multisite applicants must clearly describe how staffing will be spread across the proposed sites. For example, if you are budgeting \$100,000 to pay for teachers for three sites, show the breakdown of how each site will be staffed.

# Budgeting, Part 2

- Adequately plan for the entire school year.
- Be good stewards of the grant funds.
- Administrative costs must be reasonable and not to exceed **20%** of grant total.
- Expenses that are covered in Indirect Costs (504) must not be included in another line item.
- Look for the department's Extended Learning approval in ePlan after submitting budgets and revisions.
- If returned not approved, look for comments in the ***History Log***, revise, and re-submit

# Budgeting, Part 3

- Allowable Expenditures:
  - Salaries and benefits for program staff
  - Professional development for extended learning staff that are required and/or relate to grant objectives, including travel
  - Educational supplies required for implementing program activities
  - Materials and supplies associated with hands on activities and project-based learning
  - Student transportation

# Budgeting, Part 4

- Non-Allowable Expenditures:
  - Promotional or marketing items such as flags or banners
  - Decorative items
  - Bonuses or incentives for personnel including cash or material items
  - Incentives for students including banners, plaques, t-shirts, prizes, and clothing
  - Entertainment such as amusement, diversion, and social activities
  - Non-academic field trips
  - Gift cards, awards, rewards

# Budgeting, Part 5

- Non-Allowable Expenditures Continued:
  - Activities that take place during the regular school day
  - Textbooks and workbooks to be used during the regular school day
  - Most food (*consult with extended learning program staff for specific guidance on determining when funds may be used to purchase food items*)
  - Food for family activities
  - Facilities or vehicles
  - Furniture

# Budgeting, Part 6

- Non-Allowable Expenditures Continued:
  - Travel expenses for individuals not involved with the project
  - Lobbying
  - Grant writing services
  - Late fee payments and interest rates on credit cards
  - Substitute teachers used during the day including field trips
  - New construction or capital improvements such as permanent fixtures or renovations
  - Expenses not directly or clearly related to the program

# Budgeting, Part 7

- When developing the FY27 Budget Narratives, please place the following information in the first narrative box of your budget.
  - List each Site that will be in operation and include the following:
    - Start date and end date for school year and summer
    - Days per week in operation for morning and afternoon
    - Hours of operation for morning and afternoon
    - Number of days in operation for morning and afternoon
- Example:
  - **ABC Center**
    - School Year: Sept.1-May 8; M-F from 7-8 AM and 3-5 PM; 160 days per year
    - Summer: June 8-19; M-F from 1-5 PM; 10 days per year
  - **XYZ Center**
    - School Year: Aug. 25-May 8; M-F from 7-8 AM and 3-5 PM; 165 days per year
    - Summer: No summer programming

# Budgeting, Part 8

- Staffing
  - When budgeting staffing positions, please distinguish between Direct and Indirect Staff.
  - Direct staff work directly with students such as the site coordinator, tutor, enrichment provider.
  - Indirect staff do not work directly with students on a day-to-day basis but provide administrative duties. Indirect staff would include the project director, bookkeeper, secretary, district/organization administrative staff. Administrative costs must be reasonable and not to exceed **20%** of grant total.
    - Example:
      - Project Director (Indirect Services) 140 days \* \$30/hr \* 4 hrs per day=\$16,800
      - Site Coordinator (Direct Services) 120 days \* \$25/hr \* 3.5 hrs per day=\$10,500
      - Teacher (Direct Services) 120 days \* \$20/hr \* 3 hrs per day=\$7,200



## **RISING TOGETHER**

 Guiding Every Student Higher 

2026 Federal Programs Institute

# FERs

# FERs Instructions

- All existing extended learning grantees must have FY26 FERs completed prior to submitting FY27 application in ePlan.
  - [FERs Instructions](#)
- CBOs only: Upload a blank page for the (FER) Statement of Revenues, Expenditure and Trial balance links. LEAs must upload those documents in their FER.



**RISING TOGETHER**

 Guiding Every Student Higher 

2026 Federal Programs Institute

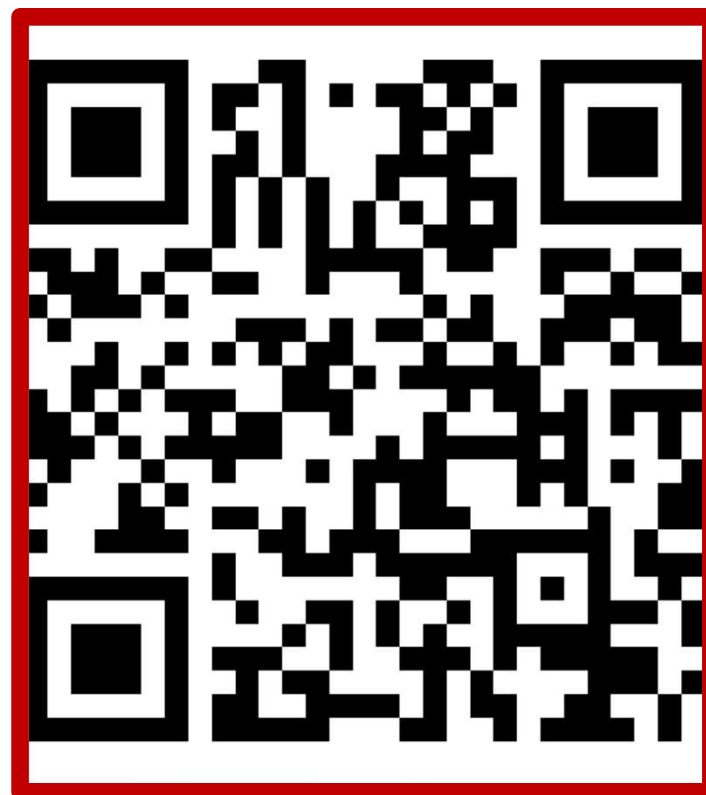
# Monitoring Tool

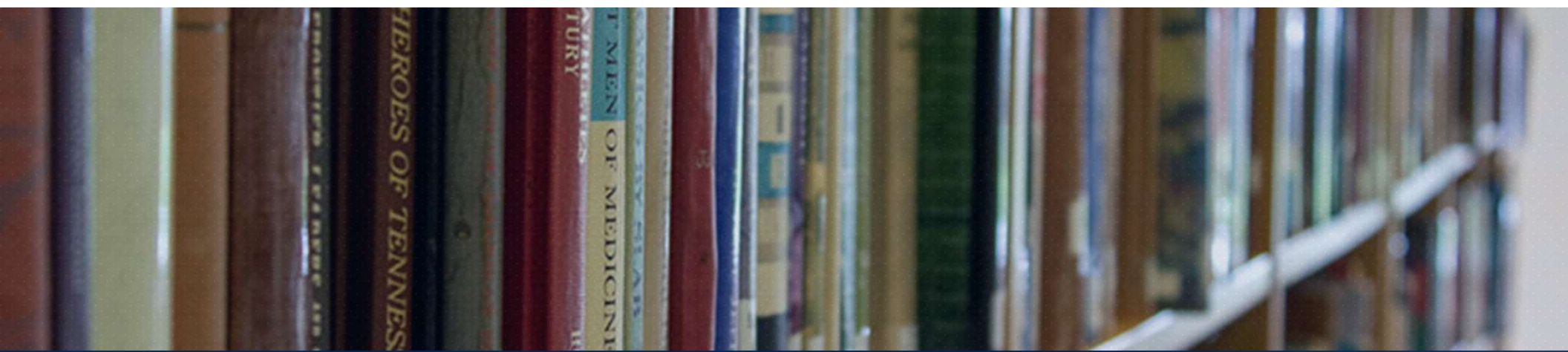
Staffing and Professional Development  
& Fiscal Management

**Please share your  
feedback from this  
session.**

You may also complete the  
feedback survey at the link below.

[2026 Federal Programs Institute Session  
Feedback Form](#)





# Thank you!

**Anessa Ladd** | Extended Learning Grant Manager  
[Anessa.Ladd@tn.gov](mailto:Anessa.Ladd@tn.gov)

**Mario Pennington** | Program Review Coordinator  
[Mario.Pennington@tn.gov](mailto:Mario.Pennington@tn.gov)

*Permission is granted to use and copy these materials for non-commercial educational purposes with attribution credit to the "Tennessee Department of Education". If you wish to use the materials for reasons other than non-commercial educational purposes, please contact the office of general counsel at (615) 741-2921.*

**RISEING TOGETHER**  
 Guiding Every Student Higher   
**2026 Federal Programs Institute**

