



From Budget to Impact: CTE and Finance

CTE Consultant | Division of CORE

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DISCLAIMER

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Perkins in Tennessee

- The Tennessee Department of Education (the department) receives the state allocation from the U.S. Department of Labor.
- The majority of the total allocation goes to schools, with 85 percent of funds flowing to secondary and postsecondary eligible recipients, including
 - Secondary Local Education Agencies (LEAs) receiving 85 percent of the flow-through funds.
 - Tennessee Board of Regents (TBR) community colleges and Tennessee Colleges of Applied Technology (TCAT) receiving 15 percent of the flow-through funds.



Tennessee CTE Leadership

- This year, we have 80 CTE directors participating in the New CTE Director Academy.
- To ensure that the directors with three years or less experience are successful, we also offer:
 - a mentorship program;
 - new CTE director webinars, including Q and A;
 - CTE CORE consultant 1:1 meetings;
 - and expenditure resources.



FY27 Focus Areas

- Four Pillars
 - Seamless Transitions
 - Individualized Advising
 - Credentials of Value
 - Work-Based Learning



Pathways to Careers

- The intent of CTE programs is to prepare students for their future goals, including university, community college, technical college, workforce, or military service.
- The use of Perkins federal funding requires that each dollar allocated to the LEA is spent in support of this intent.
- Purchases should be reasonable and necessary.



Perkins Requirements

- Approved Perkins Basic applications
- Inventory of equipment items over \$500 to include federal sticker number
- CTE enrollment data reporting based on course codes
- Annual reporting of outcomes that were possible because of federal funding
- CTE director attendance at study councils and statewide meetings



Perkins Requirement

- Final Expenditure Reports (FER) on September 30
- Monitoring of documentation, processes, and policies
- Input from local industry advisory councils
- Development of a Comprehensive Local Needs Assessment (CLNA) report



Perkins Flexibilities

- Districts may choose:
 - Offered programs of study
 - Offered industry credentials
 - Offered dual enrollment courses and programs
 - Types of school-based enterprises
 - Offered Career and Technical Student Organizations (CTSOs)
 - Perkins Reserve projects
 - Instructional materials



Common Concerns 1

- There are differing allowable expenditures for Perkins federal funds and Innovative School Model (ISM) state funds.
- Ensure adherence to federal allowability.



Common Concerns 2

- Funds may not be obligated before they are approved in the Perkins Basic or Reserve applications in ePlan.



Common Concerns 3

- The intent of the Perkins allocation is that the funds are spent on “this year’s” students.
- This is the reason for the quarterly drawdown schedule, with 100 percent of funds to be drawn down on or before June 30.
- Unused Perkins funds revert back to the department after the September 30 FER to be reallocated to all eligible LEAs through a formulaic process.



Common Concerns 4

- Internal processes and policies regarding Perkins funds must be in writing, to include travel policies and bid procedures.
- Internal controls are encouraged for other decision-based funding scenarios, such as how funds are divided for multiple CTSOs and equipment-purchasing schedules.
- School-based enterprise income procedures should be a written internal policy.



School-Based Enterprises

- What do we do with funds generated by school-based enterprises?
 - Funds generated by school-based enterprises must be returned to the school's CTE accounts.
 - It does not have to be returned to the specific program in which it was generated.
 - All income must run through school or district-level bookkeeping procedures to ensure documentation.



Encouraged Practices 1

- Schedule quarterly meetings with CTE directors before the drawdown windows to ensure compliance with the drawdown schedule.
- Review school-based enterprise income procedures with CTE director, instructor, school-level bookkeeper, and district finance staff to ensure income-reporting transparency.
- Document school-level purchase order requisitions to include request justification and transparent spending plans in alignment with Perkins applications.



Encouraged Practices 2

- Develop and maintain internal control procedures for all spending decisions.



Communication is Vital

- Communication between financial staff and the CTE director is crucial to federal compliance.
- Thank you for your proactive approach to these matters.





Questions?

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