



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

March 12, 2025

Education Maintenance of Effort Tests

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Education Maintenance of Effort Tests

Reference Number: CTAS-2469

First Level - Year to Year Revenue Comparison

	2018 - 2019 Budget	2017 - 2018 Amended	2017 - 2018 Original Budget	2017 - 2018 Actual Revenue	Budget to Budget Comparison	Budget to Actual Comparison
Total County Taxes	\$13,814,445	\$13,552,115	\$13,552,115	\$ -	\$262,330	\$(13,552,115)
Total City/Special School District Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Local and State Revenue	\$1,115,199	\$1,115,199	\$1,115,199	\$ -	\$ -	\$(1,115,199)
Total Revenue	\$14,929,644	\$14,667,314	\$14,667,314	\$ -	\$262,330	\$(14,667,314)
Less Local Revenue Increases for:						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adjusted Revenue	\$14,929,644	\$14,667,314	\$14,667,314	\$ -	\$262,330	\$(14,667,314)

If the Budget to Budget Comparison is greater than zero, the MOE test passes.

	2018 - 2019 Budget	2017 - 2018 Amended	2017 - 2018 Original Budget	2017 - 2018 Actual Revenue	Budget to Budget Comparison	Budget to Actual Comparison
Total County Taxes	\$16,605,000	\$16,909,000	\$16,909,000	\$ -	\$(304,000)	\$(16,909,000)
Total City/Special School District Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Local and State Revenue	\$7,000	\$7,000	\$7,000	\$ -	\$ -	\$(7,000)
Total Revenue	\$16,612,000	\$16,916,000	\$16,916,000	\$ -	\$(304,000)	\$(16,916,000)
Less Local Revenue Increases for:						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Adjusted Revenue	\$16,612,000	\$16,916,000	\$16,916,000	\$ -	\$(304,000)	\$(16,916,000)

If the Budget to Budget Comparison is negative, the MOE test fails at First Level.

Source URL: <https://www.ctas.tennessee.edu/eli/education-maintenance-effort-tests>