



May 18, 2024

Maintenance of Effort Test

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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Maintenance of Effort Test

Reference Number: CTAS-2095

eReports - Maintenance of Effort Test

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County: 20XX - 20XX Maintenance of Effort Test

Account	Account Description	Column 1 Budget 2010-2011	Column 2 Amended Budget 2009-2010	Column 3 Original Budget 2009-2010	Column 4 APR 2009-2010	Column 5 Actual vs. Budget 2009-2010	Column 6 2011 Budget vs. 2010 Budget
	First Level - Straight Year to Year Comparison						
40110	Current Property Tax	18,344,000	15,926,000	15,926,000	15,812,311	(112,689)	2,418,000 **
40120	Trustee's Collections - Prior Year	635,000	650,000	650,000	647,647	(2,353)	(15,000)
40130	Circuit Clerk/Clerk & Master Collections - Prior Years	90,000	75,000	75,000	138,375	61,375	11,000 **
40140	Interest and Penalty	100,000	100,000	90,000	105,869	5,869	0
40150	Pickup Taxes	90,000	90,000	85,000	123,061	33,061	0
40161	Payments in Lieu of Taxes - T.V.A.	13,000	13,000	13,000	12,172	(828)	0
40162	Payments in Lieu of Taxes - Local Utilities	110,000	105,000	105,000	139,131	34,131	5,000
40163	Payments in Lieu of Taxes - Other	0	0	0	57,483	57,483	0
40210	Local Option Sales Tax	9,427,000	10,040,000	10,093,000	9,529,423	(568,577)	(568,000)
40270	Business Tax	390,000	395,000	395,000	471,709	76,709	(65,000)
40290	Other County Local Option Taxes	0,000	0,000	0,000	5,765	(3,235)	0
40320	Bank Excise Tax	0	0	0	142,952	142,952	0
	Total County Taxes	29,199,000	27,450,000	27,441,000	27,184,909	(274,091)	1,701,000 **
41110	Marriage Licenses	4,700	4,000	4,000	5,593	1,593	700 **
41140	Cable TV Franchise	0	0	0	342,621	342,621	0
44110	Investment Income	110,000	173,000	171,000	189,544	16,544	(83,000)
44120	Lease/Rentals	27,000	27,000	27,000	28,233	1,233	0
46890	Mixed Drink Tax	40,000	40,000	40,000	44,582	4,582	(6,000)
46851	State Revenue Sharing - T.V.A.	1,111,000	1,134,000	1,134,000	1,297,514	163,514	(23,000)
	Total Local Revenue per School Records	30,493,700	29,843,000	29,825,000	29,093,006	250,000	1,611,700 **
Cap Outlay	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
Debt, Svc	(Less) Local revenue increases for Capital Outlay	0	0	0	0	0	0
	Total Adjusted Local Revenue	30,493,700	29,843,000	29,825,000	29,093,006	250,000	1,611,700 **
	Second Level - Per Pupil Revenue						
	Total Adjusted Local Revenue	30,493,700	29,843,000	29,825,000	29,093,006		
	ADM (From BEP Allocation Sheet)	0	11,429	11,429	11,429		
	Per Pupil Revenue		2,524	2,522	2,549		

*. An explanation is required when actual revenues collected are less than 95% of budgeted revenues.

**. An explanation is required when proposed budget estimates exceed prior year's budget/amended budget by more than 5%.
Proposed budget passes Maintenance of Effort

Comments

<https://www.k-12.state.tn.us/eReporting/MoeReport.aspx?reportcode=MOE> (1 of 2) [12/10/20 2:32:53 PM]
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