



# Texas Public Libraries

## Maintenance of Effort (MOE)

### Explained

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2020



## Maintenance of Effort (MOE)

In order to maintain accreditation, libraries must maintain a local level of support that meets or exceeds what has been provided previously.



# 13 TAC Rule §1.74

<http://tinyurl.com/TACaccreditation>

*(a) A public library must demonstrate local effort on an annual basis by maintaining or increasing local operating expenditures or per capita local operating expenditures. Expenditures for the current reporting year will be compared to the average of the total local operating expenditures or to the average of the total per capita local operating expenditures for the three preceding years.*

*(b) A public library must have minimum total local expenditures of ...\$18,000 in local fiscal years 2019, 2020, 2021; and \$21,000 in local fiscal years 2022, 2023, 2024.*

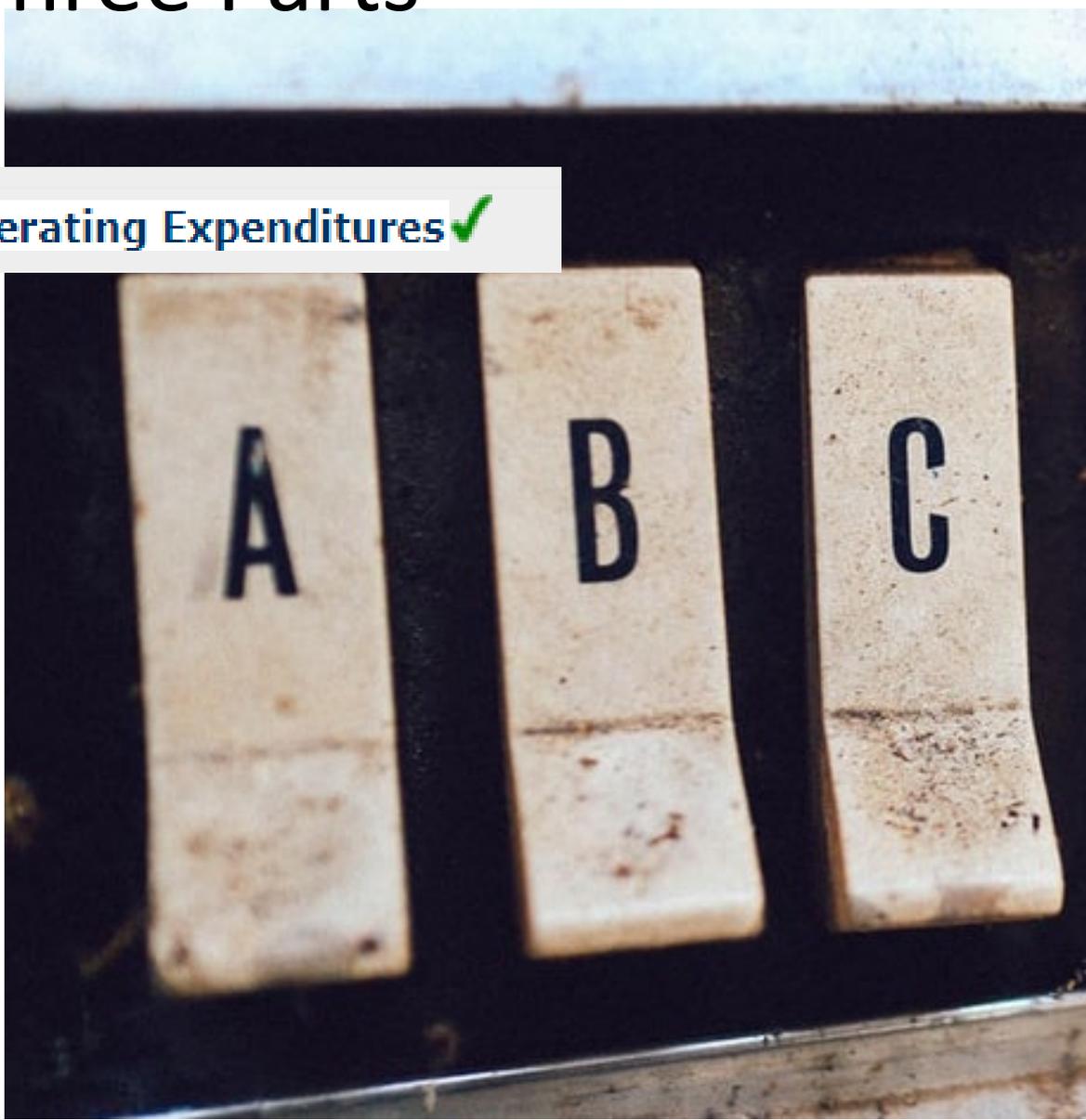
*(c) Exemption: Libraries that expend at least \$17.50 per capita and at least \$150,000 of local funds are exempt from this membership criterion.*

Continue....



# Three Parts

▶ [4.2 Total Local Library Operating Expenditures](#) ✓





# §1.74(a) Simple Average

Local Fiscal Year	Amount in 4.2
2018	\$32,001
2017	\$35,500
2016	\$33,001
Sum	\$100,502
<b>MOE (Average)</b> \$100,502/3	<b>\$33,500.67</b>



# §1.74(a) Per Capita Calculation

Local Fiscal Year	Amount in 4.2	Population Assignment
2018	\$32,001	1,500
2017	\$35,500	1,545
2016	\$33,001	1,591
Sum	<b>\$100,502</b>	<b>4,636</b>

**(Sum of 4.2) ÷ (Sum of Population) = Per Capita Average**  
**\$100,502 / 4,636 = \$21.6786**

Per capita average multiplied  
by current population

**\$21.6786 x 1,600**  
**MOE \$34,685.76**

# MOE

**Maintenance of Effort is the lower of the two amounts.**

Three-Year Simple Average

**\$33,500.67**

Per Capita Calculation\*

\$34,685.76

\*Only lower with decreasing population



# §1.74(b) Minimum Expenditures

\$18,000 Minimum local operating expenditures, local fiscal years 2019, 2020, 2021

## ▶ 4.2 Total Local Library Operating Expenditures ✓

\$21,000 - Minimum local operating expenditures for local fiscal years 2022, 2023, 2024

# §1.74(c) MOE Exemption

\$150,000 in local operating  
expenditures (4.2)

AND

\$17.50 per capita  
((4.2)/population)



# Planning

	2017	2018	2019	2020	2021
<b>Library Budget</b>	\$33,000	\$33,000	\$33,500	\$33,500	\$33,000
<b>Other local fundraising</b>	\$1,500	\$1,500	\$2,500	\$3,500	\$1,500
<b>Expenditures</b>	(\$35,500)	(\$33,001)	(\$34,750)	(\$37,050)	(\$34,595)
<b>MOE</b>	\$32,750	\$32,975	\$33,501	\$34,417	\$34,934
<b>Met?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>No</b>





# What if?



Failure to meet MOE puts library at risk of losing accreditation for the next State fiscal year.



# Options

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\*Items not in the library budget, paid on behalf of the library by the local government funding authority.

1. Confirm inclusion of ALL operating expenditures.
2. Report indirect costs\*.



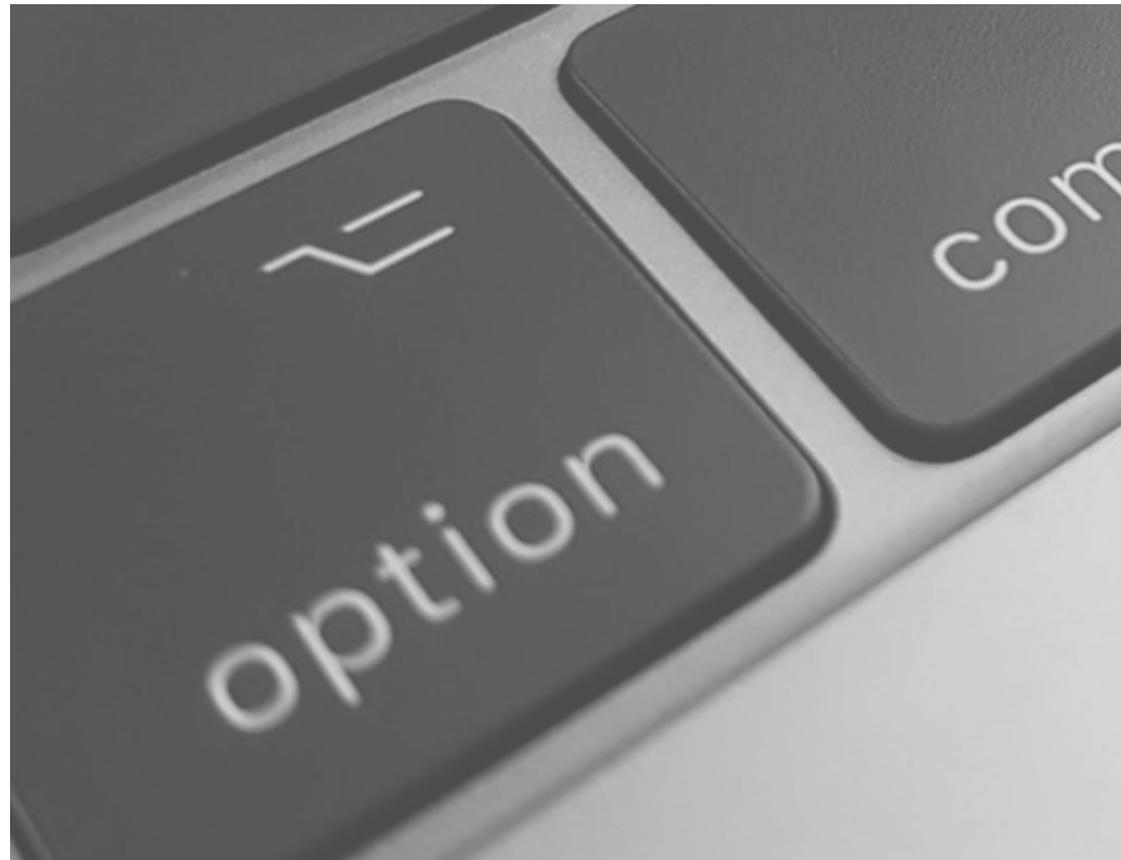


# Options

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MOE will reset to new level the following year.

3. Appeal to LSA Advisory Board for a waiver of MOE.
4. Library is not accredited for the next State fiscal year.





# Texas Public Libraries Annual Report Information

<https://www.tsl.texas.gov/ldn/annualreport>

## CONTACT INFORMATION

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