



Policy Number: 4080

Dated: 05/16/2023

POLICY MAINTENANCE OF EFFORT

PURPOSE

Maintenance of Effort (MOE) refers to the requirement placed upon many federally funded grant programs that the school must demonstrate that the level of state and local expenditures remains relatively constant from year to year. It is a requirement of the Individuals with Disabilities Education Act (IDEA). This Act provides for the education of students who qualify for special education and related services. Funding is distributed to help schools provide the services required by each individual student. The school must demonstrate every year that they are maintaining the same level of financial funding from state and/or local funds toward their special education programs.

POLICY

A. Title I Maintenance of Effort

1. Under ESEA section 8521(a), before receiving any Title I funding, the school must show that the combined fiscal effort from state and local funds per student, or the aggregate expenditures of the school for the preceding year, is not less than 90 percent of the combined fiscal effort aggregate expenditures for the second preceding fiscal year.
2. Financial data will be reviewed at the close of each fiscal year to ensure compliance.

B. IDEA Maintenance of Effort

1. Under 34 CFR 300.203, the school must determine that the budget for the education of children with disabilities is at least the same amount, from at least one of the following sources, as the school spent for that purpose from the same source for the most recent fiscal year:
 - a. Local funds only;
 - b. The combination of state and local funds;
 - c. Local funds only on a per capita basis; or
 - d. The combination of state and local funds on a per capita basis.
2. Budgets will be reviewed bi-annually to ensure the required level of expenditures is maintained.

C. Reductions in MOE

1. The following items would reduce the amount required to meet MOE:
 - a. The voluntary departure or departure for just cause, of special education or related service personnel, who are replaced by qualified, lower-salaried staff;
 - b. A decrease in the enrollment of students with disabilities;

- c. The termination of the obligation of the agency to provide a program of special education to a particular child with disabilities that is an exceptionally costly program because the child:
 - i. Has left the school;
 - ii. Has reached the age at which the obligation of the school to provide FAPE to the child has terminated; or
 - iii. No longer needs the program of special education.

REFERENCES
34 CFR 300.203-205