

WASHINGTON COUNTY SCHOOL DISTRICT FINANCE & ACCOUNTING MANUAL

Updated May 2024

LEGISLATIVE TEACHER SUPPLIES

Legislative Teacher Supplies funds are authorized by the Utah State Legislature and are subject to the rules and requirements established by the Utah State Board of Education as outlined Utah Administrative Code R277-459.

Scroll to the end of this document to read R277-459, or use the following link to view it online:

<https://www.schools.utah.gov/file/6e97a251-1713-457e-882a-4b6bf0f6591d>

Eligible teachers are those who meet all the following criteria:

1. They are in a permanent position [1],
2. They are licensed,
3. They are employed for an entire contract period [2], and
4. They are primarily responsible to provide instruction or a combination of instructional and counseling services to students.

[1] Although R277-459 includes language suggesting teachers are eligible only if they are on a permanent contract, Washington County School District allocates funding to teachers on both permanent contracts and temporary contracts.

[2] Although teachers are considered eligible under R277-459 only if they are employed for an entire contract period (i.e., school year), Washington County School District allocates funding for employees who are hired and begin their assignment prior to November 1st.

The following positions are considered eligible to receive legislative supplies funding:

- Teachers (including interns) who provide in-person and/or online instruction to students
- Special education teachers (mild/moderate and severe)
- Preschool teachers
- Post High teachers
- Southwest Adult High teachers

The following certified positions are not considered to be eligible:

- Counselors (including intern counselors)
- Certified media coordinators
- DSU SEE students / apprentices
- Learning coaches
- Teachers on special assignment (TOSA)
- Title 1 site coordinators
- Title 1 grade level TSAs
- Psychologists
- Special education vision teachers
- Special education autism specialists
- Licensed clinical social workers (LCSW)
- Speech-language pathologists (SLP)
- Speech-language technicians (SLT)

The per-teacher allocation is as follows:

- \$500 per FTE for teachers in preschool and grades K-7.
- \$250 per FTE for teachers in grades 8-12, and teachers at Post High and Southwest Adult High School.

Please note: the above amounts are effective for the 2024-25 school year. The Legislature has not committed to these amounts beyond the 2024-25 school year.

Teachers who are working less than full-time will receive a prorated amount based on their contracted FTE.

Teachers who are assigned to multiple schools will receive their full amount at the school where they have been assigned the highest FTE. Teachers who are split evenly between multiple schools will have 100% of their legislative supplies funds arbitrarily assigned to just one of their schools.

Teachers in secondary schools who have an “extra” period (meaning they teach a class during their prep period) are contracted for more than 1.0 FTE, but they do not receive any additional legislative supplies allocation.

Interns will receive an allocation based on the amount of time they are actually working, not their contracted FTE. For example, a full-time intern teacher is contracted for 0.7 FTE, but they will receive the same legislative supplies allocation as a regular full-time teacher who is contracted at 1.0 FTE.

Teachers may use their legislative supplies allocation by:

1. Using purchase orders,
2. Purchasing items using a P-card,
3. Purchasing items using the principal’s credit card, or
4. Purchasing items using their personal money and submitting receipts for reimbursement.

Teachers are encouraged to use the first three methods whenever possible to avoid paying sales tax.

Itemized receipts are required for reimbursements. An “itemized” receipt includes:

- the purchase date,
- the vendor name,
- the date of purchase,
- a list of items purchased,
- the quantities purchased, and
- the price per unit.

The documentation for a purchase should present a clear picture of what was purchased, and if it is not self-evident, additional written information/explanation should be provided. If the teacher wishes to have a record of the receipt, the original receipt should stay with the school and the teacher should be given a copy.

The funds must be used for “teacher supplies and materials.” This should be broadly construed to include materials that are used by the teacher for instructional purposes or to protect the health of teachers or students in instructional settings. “Teacher supplies and materials” includes both consumable and non-consumable items.

Funds may not be used for any purchase that does not meet the spirit of the Rule, would be considered an inappropriate use of public funds by a reasonable person, or for which the District does not receive direct benefit.

Examples of unallowable purchases include, but are not limited to:

- Personal items or services for self or family, such as:
 - Phone/internet service
 - Meals, food and beverages
 - Alcohol and other controlled substances
 - Entertainment
- Gifts (including gift cards)
- Furniture for teacher use
- Classroom equipment that does not have an instructional purpose (e.g., fans, space heaters, diffusers, etc.)

When the reason for a purchase is not self-explanatory, teachers must provide a brief, written explanation of how the items purchased will be used for instructional purposes.

When there is uncertainty about whether a purchase would be allowable, teachers should first consult with the principal or finance secretary and obtain permission before making the purchase. The principal or finance secretary should consult with the WCSD Business Department as necessary.

Teachers are not allowed to purchase items by combining their legislative supplies funds with personal funds. Items purchased using the legislative supplies money belong to the District, not the teacher.

Teachers who transfer from one school to another are allowed to take items purchased with legislative supplies money with them to the new school. However, when a teacher resigns, the items they have purchased using their legislative supplies funds must stay at the school.

In July, the Business Department will send lists to school finance secretaries showing the allocation for each teacher.

Finance secretaries should let teachers know what their allocations are by the first day of the teacher's contract year.

If teachers wish to make a purchase during the summer using P-cards, principal credit cards, or purchase orders, finance secretaries are encouraged to facilitate those requests to the extent it is reasonably possible. Teachers should understand that the secretaries work a limited number of days on an irregular schedule during the summer, and they have many responsibilities that require their time and attention to keep things running smoothly at the school.

Teachers may be reimbursed for purchases made on or after July 1st. Secretaries should process claim reimbursements in a timely manner to minimize the time teachers must wait for their reimbursement.

R277-459 includes language which suggests schools may redistribute funds which are unspent as of April 1 each year, but this is not how unspent allocations will be handled by WCSD schools. If a teacher does not use their full allocation, the unspent portion may not be reassigned to a different teacher.

Teachers should be permitted to use their funds through the end of the school year. All receipts should be submitted for reimbursement by the teacher's last contract day of the year. Teachers are not allowed to carry unspent funds over to the following year. Any unspent balances at year-end will be pooled together at the district level and used to fund the Legislative Teacher Supplies program in the following year.

Additional information for school secretaries

Your school's legislative supplies money is budgeted in account 5851100XXX-610 (where XXX is your school's 3-digit location number). The budget amount should tie out to the total allocation for all teachers at your school. You may not submit budget change requests to increase or decrease your school's legislative supplies budget. If a purchase has been erroneously charged to your legislative supplies account, you should submit an expenditure correction to move the purchase to the correct account.

After you receive the list showing the allocation per teacher in July, there may still be further staffing adjustments which would impact your school's budget. It is the school's responsibility to contact the Business Department to get updated funding authorizations when these staffing adjustments occur.