

# WASHINGTON COUNTY SCHOOL DISTRICT FINANCE & ACCOUNTING MANUAL

Updated June 2021

## 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 1<sup>st</sup>.

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

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

The following certified positions are not considered to be eligible:

- 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 based on the teacher's salary schedule and the grade level they are teaching.

- \$250 per FTE for teachers in preschool and grades K-7 who are on salary steps 1-3.
- \$175 per FTE for teachers in preschool and grades K-7 who are on salary steps 4 and higher.
- \$200 per FTE for teachers in grades 8-12, Post High and Southwest Adult High School who are on salary steps 1-3.
- \$150 per FTE for teachers in grades 8-12, Post High and Southwest Adult High School who are on salary steps 4 and higher.

Teachers who are working less than full-time will receive a prorated amount.

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.

Contracted FTEs for interns do not match the amount of time they are actually working at the school. For example, an intern teacher who is working full-time is contracted for 0.6 FTE, and a full-time counselor intern is contracted for 0.5 FTE. In these instances, the intern's allocation will be based on the amount of time they are working, not their contracted 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.

As outlined in R277-459, the Utah State Board of Education has asked for each teacher to have access to their funds by the later of August 15, or within 2 weeks of their hire date. The Business Department will not have complete salary step information for all teachers until sometime after the August 15 deadline. In order to compile and distribute teacher allocation lists to schools by August 15th, teacher allocations will be determined using the following assumptions.

- If a teacher worked for WCSD in the prior year, and was on salary step 1 or 2, they will be presumed to be on step 3 for the upcoming year and will automatically be given the higher allocation. *(Some of these teachers may actually end up on higher salary steps due to additional education credits.)*
- If a teacher has not worked for the District before, they will be given the higher allocation. *(Some of these teachers may actually end up on salary step 4 or higher due to credit for years of experience.)*

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 1<sup>st</sup>. 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. 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 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.

## **Utah Administrative Code R277-459**

### **R277. Education, Administration.**

#### **R277-459. Teacher Supplies and Materials Appropriation.**

##### **R277-459-(1). Authority and Purpose.**

(1) This rule is authorized by:

- (a) Utah Constitution Article X, Section 3, which gives general control and supervision of the public school system to the Board;
- (b) Subsection 53E-3-501(1)(b), which directs the Board to establish rules and minimum standards for school programs; and by
- (c) intent language included in 2017 H.B. 2, Public Education Budget Amendments, which required the Board to establish a rule governing allowable expenditures of teacher classroom supplies and materials money appropriation.

(2) The purpose of this rule is to establish guidelines regarding the materials, supplies and money.

##### **R277-459-2. Definitions.**

(1) "Classroom teacher" means a teacher who:

- (a) is assigned by an LEA in a permanent teacher position filled by one teacher or two or more job-sharing teachers employed by an LEA;
- (b) is licensed, and paid on an LEA's salary schedule;
- (c) is employed for an entire contract period; and
- (d) is primarily responsible to provide instruction or a combination of instructional and counseling services to students in public schools.

(2)

(a) "Comprehensive Administration of Credentials for Teachers in Utah Schools file or "CACTUS file" means the electronic file maintained by the Superintendent on all licensed Utah educators.

(b) A CACTUS file includes:

- (i) personal directory information;
- (ii) educational background;
- (iii) endorsements;
- (iv) employment history;
- (v) professional development information; and
- (vi) a record of disciplinary action taken against the educator.

(c) All information contained in an individual's CACTUS file is available to the individual, but is classified private or protected under Section 63G-2-302 or 305 and is accessible only to specific designated individuals.

(3) "Field trip" means a district, or school authorized excursion for educational purposes.

(4) "LEA" for purposes of this rule, includes the Utah Schools for the Deaf and the Blind.

(5) "Teaching supplies and materials" means both consumable and non-consumable items that are used for educational purposes by teachers in classroom activities as approved by the LEA:

**R277-459-3. Distribution of Funds.**

(1) The Superintendent shall distribute funds to LEAs based on data submitted to the CACTUS database.

(2) Individual teachers shall designate the uses for their allocations consistent with the criteria of this rule. LEAs and other eligible schools may develop policies, procedures and timelines to facilitate the intent of the appropriation.

(3)

(a) An LEA shall ensure that each returning classroom teacher receives the teacher's proportionate share of the appropriation by August 15 annually.

(b) An LEA shall ensure that each newly hired classroom teacher receives the teacher's proportionate share of the appropriation by the later of:

(i) August 15 annually; or

(ii) within two weeks of hire.

(4) If a teacher has not spent or committed to spend the individual allocation by April 1, the school or LEA may make the excess funds available to other teachers or may reserve the money for use by eligible teachers the following year.

(5) These funds shall supplement, not supplant, existing funds for identified purposes.

(6) These funds shall be accounted for by the LEA or eligible school using state and school district procurement and accounting policies.

(7)

(a) The funds and supplies purchased with the funds are the property of the LEA.

(b) Employees do not personally own materials purchased with designated public funds.

(c) An LEA may by policy allow individual teachers to use supply funds to protect teacher health with consumable materials that may not be able to be reused by the school.

(8) An LEA may distribute funds to eligible teachers through a Board-approved competitively-bid software solution procured using Board funds.

**R277-459-4. Other Provisions.**

(1) A classroom teacher may combine the classroom teacher's allocation with another classroom teacher to buy supplies or materials.

(2) An LEA may carry over these funds, if necessary.

**Date of Enactment or Last Substantive Amendment: April 9, 2020**