

Issue Brief – Teacher Supplies & Materials

MINIMUM SCHOOL PROGRAM

NUMBER MSP 6

SUMMARY

Over the past 15 years, the Legislature has consistently made one-time Uniform School Fund appropriations to help individual teachers cover out-of-pocket expenditures on classroom supplies and materials. These funds allow school teachers to purchase supplies and materials associated with their individual instructional plan and receive reimbursement from the state for these expenditures. This brief provides FY 2008 cost estimates associated with reimbursing teachers for these out-of-pocket expenditures in the upcoming school year.

DISCUSSION AND ANALYSIS

Statute allows school teachers to seek reimbursement for out-of-pocket expenditures on school supplies, materials and field-trips. School districts, charter schools, and the Utah Schools for the Deaf and the Blind receive state funds appropriated for teacher supplies and materials based their percent share of total classroom teachers.

Table 1 provides a 15 year history of Teacher Supplies & Materials appropriations made by the Legislature. The first appropriation was made in FY 1994 (1993 General Session) for \$3 million. Based largely on the popularity of the program, the annual appropriation has grown steadily over the past 15 years. Legislators appropriated \$7 million to support teacher reimbursements in FY 2007. Cost estimates for FY 2008 indicate that an additional \$500,000 to \$700,000 may be required based on the total number of teachers.

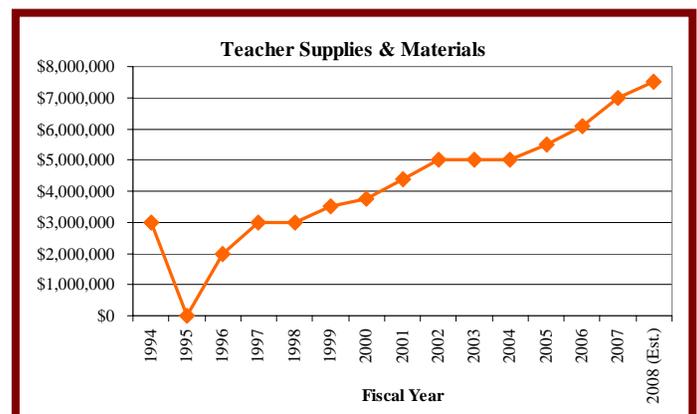
The State Board of Education has developed rules to govern reimbursable expenditures. Generally defined, supplies and materials are defined as “both expendable and nonexpendable items that are used for educational purposes by teachers in classroom activities.”¹

Reimbursement Rates

During the 2006 General Session, the Legislature revised the maximum reimbursement rates allowed per teacher. Reimbursement rates take into account the grade level taught by each teacher and a teacher’s position on the district salary schedule. Teachers in the lower grades (K-6) and relatively new to the profession (salary schedule steps 1-3) receive a higher reimbursement than secondary and more veteran teachers. The reimbursement schedule also allows pre-kindergarten special education teachers to receive reimbursements.

Fiscal Year	Annual Appropriation	Percent Change
1994	\$3,000,000	
1995	0	
1996	2,000,000	
1997	3,000,000	50.0%
1998	3,000,000	0.0%
1999	3,500,000	16.7%
2000	3,750,000	7.1%
2001	4,400,000	17.3%
2002	5,000,000	13.6%
2003	5,000,000	0.0%
2004	5,000,000	0.0%
2005	5,500,000	10.0%
2006	6,079,000	10.5%
2007	7,000,000	15.2%
2008 (Est.)	7,500,000	7.1%

Source: Annual Appropriations Reports 1995-2007
Office of the Legislative Fiscal Analyst. (01/07BL).



¹ Utah State Board of Education. Rule R277-459. Classroom Supplies Appropriation.

FY 2008 Teacher Supplies & Materials Cost Estimates

Recent FY 2006 data released by the Utah State Office of Education indicates that approximately 23,000 teachers may qualify to seek reimbursement for out-of-pocket expenses. Table 2 provides cost estimates based on the various reimbursement categories and reimbursement rates. Total reimbursements may range from \$6 million to over \$7.7 million depending on the total number of teachers, the grade-level taught by each teacher, the distribution of teachers on district salary schedules, and the actual number of teachers seeking reimbursement. These unknowns make it difficult to accurately estimate the total amount of revenue needed.

If the appropriation is insufficient to cover all reimbursements, statute provides a mechanism to pro-rate the distribution of revenues. Generally, teachers on steps 1-3 shall receive the full reimbursement allowed. The remaining revenue is apportioned to all other teachers.

The State Board of Education recommends \$7.5 million to support teacher supply and materials reimbursements. This recommendation was also included in the Governor's budget. Although slightly lower than the maximum possible under the reimbursement categories (based on FY 2006 data), an additional \$500,000 over FY 2007 should provide sufficient revenue to cover reimbursements in FY 2008.

Recommendation: The Analyst recommends that the Legislature provide \$7.5 million in one-time Uniform School Fund revenue to support reimbursements to school teachers for supplies and materials.

Reimbursement Categories	Classroom Teachers	Reimbursement Rate		Cost Estimates	
		Maximum Steps 1-3	Minimum Steps 4+	Maximum Steps 1-3	Minimum Steps 4+
Pre-Kindergarten Special Education	181	360	285	65,160	51,585
Kindergarten	1,020	360	285	367,200	290,700
Elementary (Grades 1-6)	9,965	360	285	3,587,400	2,840,025
Secondary (Grades 7-12)	9,455	310	235	2,931,050	2,221,925
Elementary Special Education (Estimated)	1,259	360	285	453,240	358,815
Secondary Special Education (Estimated)	1,084	310	235	336,040	254,740
Total	22,964			\$7,740,090	\$6,017,790

Source: Utah State Office of Education, Finance and Statistics Section. FY 2006 FTEs by Postion Report.
Prepared by: Office of the Legislative Fiscal Analyst (01/07BL).

LEGISLATIVE ACTION

This section provides a guide of what actions might be taken if the Legislature wishes to adopt the recommendations presented in this brief.

1. The Analyst recommends that the Legislature provide \$7.5 million in one-time revenue for Teacher Supplies & Materials.