

Issue Brief – Teacher Supplies & Materials

MINIMUM SCHOOL PROGRAM

NUMBER: MSP 05

SUMMARY

Over the past 15 years, the Legislature has consistently appropriated one-time Uniform School Funds to help individual teachers cover out-of-pocket expenditures made on classroom supplies and materials. These funds allow school teachers to purchase supplies and materials, based on their individual instructional plan, and receive reimbursement from the state for these expenditures. This brief provides FY 2009 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.

The table titled “Teacher Supplies & Materials” provides a history appropriations made by the Legislature since 1994. The first appropriation totaled \$3 million and has grown to \$10 million in FY 2008.

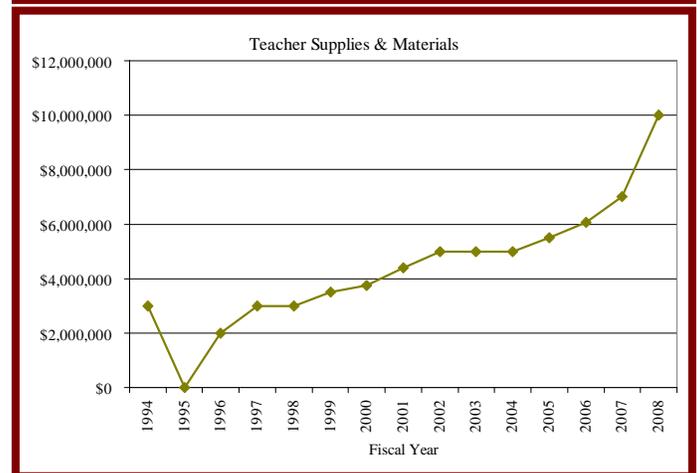
The State Board of Education has developed rules to govern reimbursable expenditures. Generally defined, supplies and materials are defined as “both expendable and nonexpendable items that are used for educational purposes by teachers in classroom activities.”¹

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	10,000,000	42.9%

Source: Annual Appropriations Reports 1995-2008
Office of the Legislative Fiscal Analyst. (01/08BL).



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

FY 2009 Teacher Supplies & Materials Cost Estimates

Recent FY 2007 data released by the Utah State Office of Education indicates that approximately 23,600 teachers may qualify to seek reimbursement for out-of-pocket expenses on supplies and materials. The following table "Teacher Supplies & Materials – FY 2009 Cost Estimates" estimates costs based on the various reimbursement categories and rates. Based on 2007 teacher data, total reimbursements may range from \$6.2 million to nearly \$8 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 makes it difficult to accurately estimate the total amount of revenue needed for the program.

Adjusting the formula amount based on FY 2008 and FY 2009 student enrollment growth (2.8 percent and 2.4 percent respectively) suggests that the maximum requests for reimbursement may reach \$8.4 million. 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.

- **Recommendation:** The Analyst recommends that the subcommittee prioritize \$10 million in one-time Uniform School Funds to reimburse teachers for out-of-pocket expenditures on educational supplies and materials.

Teacher Supplies & Materials					
FY 2009 Cost Estimates - Based on FY 2007 FTE Counts					
Reimbursement Categories	Teachers	Reimbursement Rate		Cost Estimates	
		Maximum Steps 1-3	Minimum Steps 4+	Maximum Steps 1-3	Minimum Steps 4+
Pre-Kindergarten Special Education	189	360	285	68,004	53,837
Kindergarten	1,058	360	285	380,988	301,616
Elementary (Grades 1-6)	10,281	360	285	3,701,052	2,930,000
Secondary (Grades 7-12)	9,642	310	235	2,989,113	2,265,941
Elementary Special Education (Estimated)	1,313	360	285	472,596	374,139
Secondary Special Education (Estimated)	1,116	310	235	346,063	262,338
Total	23,599			\$7,957,816	\$6,187,869
Cost Adjustment (Based on FY 08 Student Growth of 2.8%):				\$8,180,635	\$6,361,129
Cost Adjustment (Based on FY 09 Student Growth of 2.4%):				\$8,376,970	\$6,513,796

Source: Utah State Office of Education, Finance and Statistics Section. FY 2007 FTEs by Postion Report.
Prepared by: Office of the Legislative Fiscal Analyst (01/08BL).

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 subcommittee prioritize \$10 million in one-time Uniform School Funds for Teacher Supplies & Materials.