



MINIMUM SCHOOL PROGRAM TEACHER SUPPLIES & MATERIALS

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN AND JILL CURRY

ISSUE BRIEF

SUMMARY

The Public Education Appropriations Subcommittee has discussed the allocation of reimbursement funding for Teacher Supplies and Materials for the past several years. Prior to FY 2017, the Legislature included intent language directing how the State Board of Education should allocate funding to teachers. During the 2016 General Session, through intent language the Legislature directed the State Board to develop a new allocation formula and report to the Public Education Appropriations Subcommittee.

2016 General Session Intent:

The Legislature intends that the State Board of Education recommend in the 2017 General Session a distribution mechanism for the Teacher Supplies and Materials appropriation that considers different cost structures for individual teacher needs and experience levels.

BACKGROUND

For years, the Legislature included intent language in the appropriations act for Public Education directing the State Board of Education on how to distribute funding. The intent language established a schedule to distribute funding to educators that provided a greater benefit for new educators that teach in the early grades.

Prior Intent:

- (1) As used in this section, "classroom teacher" or "teacher" means permanent teacher positions filled by one teacher or two or more job-sharing teachers:
 - (a) who are licensed personnel;
 - (b) who are paid on the teacher's salary schedule;
 - (c) who are hired for an entire contract period; and
 - (d) whose primary function is to provide instructional or a combination of instructional and counseling services to students in public schools.

- (2)
 - (a) The State Board of Education shall distribute money appropriated for Teacher Supplies and Materials to classroom teachers in school districts, the Utah Schools for the Deaf and the Blind, and charter schools on the basis of the number of classroom teachers in each school as compared to the total number of classroom teachers.
 - (b) Teachers shall receive up to the following amounts:
 - (i) a teacher on salary schedule steps one through three teaching in grades kindergarten through 6 or preschool handicapped: \$250;
 - (ii) a teacher on salary schedule steps one through three teaching in grades 7 through 12: \$200;
 - (iii) a teacher on salary schedule step four or higher teaching in grades kindergarten through 6 or preschool handicapped: \$175; and
 - (iv) a teacher on salary schedule step four or higher teaching in grades 7 through 12: \$150.
 - (c) If the appropriation is not sufficient to provide to each teacher the full amount allowed under Subsection (2)(b), teachers on salary schedule steps one through three shall receive the full amount allowed with the remaining money apportioned to all other teachers.

(3) Teachers shall spend money appropriated for classroom supplies and materials for school supplies, materials, or field trips under rules adopted by the State Board of Education.

Reason for Change

During the 2015 General Session, the Legislature directed the State Board of Education to study the allocation of Teacher Supplies and Materials funding and report to the Legislature. [House Bill 207](#), “Educator Tax Credit Study” authorized the study.

The report can be found here: <http://le.utah.gov/interim/2016/pdf/00000453.pdf>. The report identified the types of items eligible educators purchase for use in a classroom, the amount eligible educators incur during the school year for supplies and materials, and eligible educators.

On the state appropriation for the program, the Board found that “the appropriation is not sufficient to fully fund all teachers [at] the amounts listed in intent language.” (Pg. 10) The report also recommended that the Legislature consider “increasing the amount of the state appropriation for teacher supplies in place of implementing a tax credit.” (Pg. 14) At the time, the Board indicated that it would cost approximately \$8.4 million to provide a flat amount of \$250 per qualifying educator.

Discussion of the report focused on how much to provide each teacher. While the old intent language directed more funding to new teachers in early grades, it likely did not provide enough funding for other teachers in high-cost subjects (i.e. art, science, etc.).

COMMITTEE ACTION

Review the distribution formula recommendations provided by the State Board of Education on intent language approved during the 2016 General Session.

Determine how the Subcommittee would like funding allocated to educators in FY 2018 and direct staff to provide language in the appropriations act if the program is funded.