

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 nonconsumable 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.

KEY: teachers, supplies

Date of Last Change: July 22, 2022

Notice of Continuation: May 1, 2015

Authorizing, and Implemented or Interpreted Law: Art X Sec 3; 53E-3-501(1)(b)

HELPFUL INFORMATION ABOUT LEGISLATIVE SUPPLY MONEY

If you have questions or need assistance with legislative supply money, please contact Lisa LeStarge, administrative assistant to John Larsen, at 801-567-8120 or lisa.lestarge@jordandistrict.org.

A. Beginning of the School Year

1. Administrative assistants/principals will receive new legislative envelopes for distribution to teachers.
2. The Record of Receipts side of the envelope is to be used by the teacher to record supply expenditures throughout the year. Once recorded, the receipts should be kept in the envelope. The employee name, school year, current year new funds, and carry-over amounts can be filled out by either the administrative assistant before distribution or by the teacher. (See paragraph C.5. regarding carry-over funds.)
3. Printed on the opposite side of the envelope are the Guidelines for teachers to follow when making supply purchases.
4. On approximately September 25, a deposit of legislative supply money will be made to the account each teacher has on record with the Payroll Department.
5. The day following the deposit of supply money, two reports will be generated and sent to administrative assistants/principals with a cover memo. One report lists the employee' names and amount of legislative money each received. The second is the FTE report which lists names, steps, FTE percentages and job descriptions. The reports should be compared to verify that all individuals listed on the FTE report received legislative money. These reports should be kept for reference throughout the year. Please compare the FTE report with the disbursement report— if a teacher is NOT listed on the FTE report, but received a disbursement, they may be assigned to an additional school. You will need to communicate with the other location to determine which school will be responsible to collect the legislative envelope. The entire deposit amount, from both locations, should be added together and noted on the legislative envelope.
6. About November 1, after the Human Resources Department has finished entering all new hires, transfers, etc., an updated FTE report will be generated and sent to administrative assistants/principals. The new report may have changes such as new hires, transfers, resignations, or increases/decreases in FTE percentages. The following paragraphs explain how to address these changes.
7. If the November FTE report shows an increase in a school's total FTE as a result of a new hire (additional FTE), the new teacher may be entitled to receive legislative supply funds. If supply funds are needed, please call or email Lisa to ensure that an NPO has been prepared and submitted to Accounting. An envelope should also be issued to the teacher.
8. If the November FTE report shows an increase in a specific teacher's FTE percentage, for example from .5 to 1.0 FTE, please review the reason for the increase to determine whether the teacher is entitled to receive additional legislative supply funds. If the person is entitled to additional funds, please call or email Lisa to insure that an NPO has been prepared and submitted to Accounting. Please also keep a record of who received additional money so on May 1, when the envelopes are turned in, you can verify receipts have been submitted for the correct amount.
9. If the November FTE report shows a decrease in a teacher's FTE percentage, for example, from 1.0 FTE to .5 FTE, nothing needs to be done—the teacher can use all of the funds for the purchase of supplies. If the employee prefers to return the excess funds, they may do so. (Follow the procedures in paragraph B.4.)

B. Throughout the School Year

1. If a teacher resigns during the year, his/her envelope should be turned in (prior to leaving) to the administrative assistant with the Record of Receipts information completed (receipts inside) and signed where indicated at the bottom of the form. The envelope is kept at the school and added to the envelopes that will be turned in on May 1.
2. If a teacher resigns during the school year and did not turn in their legislative envelope before leaving, the administrative assistant or principal should contact the teacher and ask for the return of the envelope and any remaining funds.
3. **If all of the funds were spent, the supplies should remain at the school** (see item 3 of the Guidelines).
4. **If a portion of the funds were spent, the supplies should remain at the school** and the unused funds returned to the District. The school may keep the unused supply funds to be used at the principal's discretion. The return of the funds can be accomplished in several ways:
 - a. Via a deduction from the employee's final paycheck (see paragraph D. for information about requesting payroll deductions).
 - b. The resigning teacher can either write a personal check payable to the school (not JSD) or provide a cash reimbursement. A regular deposit should be made and credited to the following account number: 21 R __* 2000 1920 999. *Three-digit school location number.

- c. Some resigning teachers have requested to write a personal check payable to his/her replacement for the remaining funds. This method is acceptable, but if used, note the information on the resigning teacher's envelope and also on the envelope provided to the new teacher.

5. If none of the funds were spent, please follow the instructions in paragraph B.4. for the return of the funds.

C. End of the School Year

1. Envelopes should be turned in to the school's administrative assistant by May 1.
2. Check the envelopes to ensure the bottom portion of the Record of Receipts has been completed by the teacher with the total of all receipts, the payroll deduction or carry-over amount, if needed, and the teacher's signature. If the principal approved a carry-over amount, the principal should also sign the envelope. Please note: If a teacher has an amount remaining at the end of the year of \$5 or less, no payroll deduction or return of the funds is necessary.
3. For those teachers needing a payroll deduction to return unused funds, send an email to the director of Payroll by the deadline for the May or June payroll. (See paragraph D.)
4. For those teachers who received principal approval for a carry-over amount, a record should be kept by the administrative assistant of teacher names and carry-over amounts. When envelopes are issued in August for the new school year, a teacher's carry-over amount should be added to the allocation for the new school year.
5. If a teacher transfers to another school within the District and requests to use unspent supply funds to purchase supplies at the new school, they may do so ONLY with the current principal's approval. If approved, the administrative assistant at the current school should inform the administrative assistant at the teacher's new school of the dollar amount of the carry-over so it can be added to the supply funds issued at the beginning of the next school year. If the principal does not approve it, then a payroll deduction will be needed or a personal check written (see paragraph B.4).
6. After envelopes are collected on May 1, they should be kept together and available in the event the auditors choose to audit legislative money. The envelopes should be kept at the school for a period of four (4) years. At the end of each four-year period, the oldest envelopes may be discarded.

D. Information about Payroll Deductions for Legislative Supply Funds

To request a payroll deduction, please send an email to Sarah Palmer, director of Payroll, at: sarah.palmer@jordandistrict.org. If you have multiple employees that need payroll deductions, please create an Excel spreadsheet with the information and email it to Sarah. Please provide Sarah with the following information:

- 1) Employee's name
- 2) School location
- 3) Amount of the deduction
- 4) An explanation about the need for the payroll deduction

To ensure a deduction is made in the current school year, please provide the information to Sarah by May 10 for the May 25 paycheck, and no later than June 10 for the June 25 paycheck.

E. Miscellaneous Information

1. **District Warehouse and Office Depot Purchases.** If a teacher asks to have supplies purchased from the Warehouse or Office Depot and would like to apply the purchase to their legislative money allotment, they should reimburse the school using a personal check or cash for the cost of the supplies. The reimbursement check/cash should then be deposited to the school account used to purchase the items.
2. **Teachers Assigned to Two Schools.** In instances where one teacher is assigned to work in two schools, the legislative envelope will be distributed by, and returned to, the administrative assistant at the teacher's home school. When the legislative supply money distribution is made in September, it will be deposited to the teacher's account in two payments equaling the total amount they are entitled to receive.
3. **Answering Questions about Dollar Amounts Received.** If a teacher asks to know the dollar amount of legislative funds received or to verify they received the funds, this information can be found on the Skyward report entitled: "Legislative Disbursements" which is sent to administrative assistants at the end of September. The teacher can also find the information by logging into *Skyward/Employee Access*, clicking on "*Employee Information*" and "*Accounts Payable Payments*," and searching for the September allocation. Legislative supply payments are never included as part of a payroll check.

[If you have a recommendation for additional information that would be helpful to all administrative assistants, please contact Lisa.]

GUIDELINES FOR USE OF LEGISLATIVE CLASSROOM SUPPLY FUNDS

1. Teachers eligible to receive legislative supply funds (R277-459-1-B) are those who:
 - a. Are hired as a contract teacher (not a substitute or temporary teacher);
 - b. Are paid on the licensed teacher salary schedule;
 - c. Are employed for the entire school year;
 - d. Have a primary responsibility to provide instruction or a combination of instruction and counseling services to students.
2. As close to September 25th as practicable, the District will direct deposit \$175 to each eligible teacher's bank account (same account as payroll deposit). Teachers working less than full-time will receive a portion based on the FTE rate listed on the school's Skyward FTE report.
3. These funds and the items purchased with the funds belong to Jordan School District and not the teacher (R277-459-3-H). If not spent in an appropriate and timely manner, as outlined below, these funds will be deducted from the employee's paycheck. **If a teacher leaves the District, the items remain with the school.** If a teacher transfers within the District, the items may be transferred to the new assignment upon approval of the sending principal.
4. Eligible expenditures for which teachers may use these funds include (R277-459-1-D and F):
 - a. A field trip excursion for educational purposes;
 - b. Consumable and non-consumable items for educational purposes such as:
 - i. Paper, pencils, workbooks, notebooks, supplementary books and resources;
 - ii. Laboratory supplies (e.g. photography materials, chemicals, paints, bulbs (both light and flower), thread, needles, bobbins, wood, glue, sandpaper, nails, and automotive parts);
 - iii. Laminating supplies, chart paper, art supplies, and mounting or framing materials.

Note: The definition of teaching supplies and materials should be broadly construed in so far as the materials are used by the teacher for instructional purposes or to protect the health of teachers in instructional or lab settings, or in conjunction with field trips. **Rule of thumb: If the item is used to instruct students, then it is likely eligible. If the item is not used to instruct students, it is likely not eligible.**

5. A team or department of teachers may pool all or a portion of their allocation to purchase more expensive, needed items. In order to ensure quality and maintenance, equipment purchases must be by requisition processed through the District's Purchasing Department. Equipment items are to be placed on the school's fixed assets inventory.
6. Appropriate documentation includes:
 - a. An original (not photocopied) receipt or invoice showing a detailed list and description of what was purchased (sales receipt) and not simply the amount charged on a credit card (credit card receipt).
 - b. If an item purchased may be considered questionable, it is advisable to write why the item was purchased and what curriculum or lesson plan the item was used in instructing students.
 - c. **Sales tax is appropriate to be included in the use of funds.**
 - d. Date of purchase should be within one year of the May 1st deadline for submitting the envelope.
7. If the teacher desires to order something through the school (e.g. warehouse items, something purchased on the school's P-Card or purchase order), the teacher should pay the school for the items before the order is placed.
8. By May 1st the teacher will complete the Record of Receipts (on the reverse side of this envelope), sign the acknowledgment, seal the envelope, and deliver it to the school's main office administrative assistant for recordkeeping purposes. The signature on the Record of Receipts indicates the teacher has listed eligible purchases, enclosed appropriate documentation, and recorded whether they have or have not fully spent the received funds. If the teacher resigns during the school year, the teacher must submit this envelope to the principal before leaving the school so a payroll deduction can be made for the amount of all unused funds. An office assistant should check the total of listed expenditures. If less than the total amount they received, see #9 below.
9. Carry-over of funds from one year to the next are allowed but must be approved by the principal. The school's main office administrative assistant will provide the Payroll Department with a list of teachers whose balances will not be carried over so a payroll deduction can be made. As a general rule, balances less than \$50 should be carried over to the next year.
10. Envelopes may be checked and audited by any individual who has authority over school expenditures. A random audit will be conducted by District auditors. Teachers found to have falsely claimed that they spent the legislative supply funds are subject to disciplinary action for lying and misuse of funds and a payroll deduction will be made to reimburse the school for the inappropriate amount.