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LETTER 61-138-L

September 29, 1961

Honorable W. W. "Skipper" Dick
Superintendent of Public Instruction
State Capitol
Phoenix, Arizona

Attention: Mr. G. W. Harrell, Director
Research and Finance Division

Dear Sir:

This is in reply to your letter of September 8, 1961,
in which you ask the following question:

Should all filmstrips, tests, workbooks,
manuals, and any other teaching aids of
all vendors and publishers be included
under Code 7600 of the school budget, or
should only those specific teaching aids
published by publishers on state adopted
textbook lists and specifically designed
to supplement textbooks adopted which are
therefore "teaching aids relating to the
textbooks selected" be coded under 7600
of the school budget?

In answering your question, it may be stated that the
State Board of Education, pursuant to §15-102, effective
July 1, 1961, is responsible for prescribing a list of
three (3) textbooks for each grade and each subject taught
in the common schools. In addition, pursuant to §15-1101(B),
the State Board of Education annually prepares lists of ap-
proved supplementary books which are purchasable by the Board
of Trustees of a School District with approval of the State
Superintendent of Public Instruction.

Section 15-442(A)(2), as amended by Laws 1960, Chapter
120, Section 2, effective July 1, 1961, reads:

"A. The board of trustees shall:

* * *

2. Enforce the courses of study and select
all textbooks used in the schools from the
multiple lists determined and authorized by
the State Board of Education pursuant to para-
graph 18 of §15-102 and purchase the same from

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FRANK SAGARINO

I Concur

STIRLEY NEWELL

KEN FLICKINGER

I Concur

CLARK KENNEDY

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Mr. W. W. "Skipper" Dick
Superintendent of Public Instruction

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the publishers under contracts negotiated by the State Board as provided in this title. The amount budgeted for this purpose shall not be included in the budget items to which the limitation provided by §15-1203 shall apply. One fourth of the amount budgeted for textbooks may be expended for teaching aids relating to the textbooks selected. District school funds may be budgeted and expended by the Board for supplementary books, as contained in the lists prepared by the State Board of Education pursuant to sub-section B of §15-1101, and for such additional textbooks as may be necessary because of an extraordinary increase in enrollment or an act of God, provided that supplementary books shall not be purchased in such quantities as to take the place of the textbooks prescribed by paragraph 18 of §15-102."
(Emphasis supplied)

The legislature has authorized an expenditure of one fourth of the amount budgeted for textbooks which may be spent for teaching aids related to the textbooks selected. The statutory language does not prohibit or preclude expenditures for teaching aids that are not related to the textbooks.

In addition to the above legislative change the legislature has made a change in the budgetary format by including textbooks as the first sub-item under Category VIII, Capital Outlay, deleting that item from Category II, Instruction. Sub-item textbooks in Category VIII, Capital Outlay, has been provided for in Code 7600 by your office.

It is our interpretation of the above statutory changes that the legislature intended that only the teaching aids that are related to the textbooks purchased by the school district from the selected list designated by the State Board of Education need be included within the heading of textbooks. Any other teaching aids that are not related to the textbooks may be included in the other designated areas in the school budget.

Very truly yours,

ROBERT W. PICKRELL
The Attorney General

FRANK SAGARINO
Assistant Attorney General

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