

# UTAH STATE BOARD OF EDUCATION

**Subject:**

ACTION: FY26 USDB School LAND Trust Plan Amendment

**Agenda item type:**

Action Item

**Recommended Action:**

That the Committee approve the USDB FY26 amended School LAND Trust Plan and forward to the Board for approval on second and final reading.

**Purpose of Memo:**

Recommended by leadership

**Background:**

During the FY25 closeout, a failure to complete necessary accounting adjustments resulted in a larger-than-anticipated carryforward balance for the USDB School LAND Trust program. This administrative oversight occurred during a period of significant **leadership transition and staffing reductions** within the USDB business office.

To rectify this and ensure compliance with **Utah Administrative Rule R277-477**, the USDB Advisory Council met on March 26th and voted to amend the FY26 plan. This action reallocates the excess funds to current academic priorities, ensuring that the trust distributions are utilized effectively for the benefit of current students as intended by state law.

**Contact:**

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**Attachments:**

1. School Land Trust 2025-26 Proposed Amendment
2. SLT 2025-26 Amendment - Vote