

# School LAND Trust Distribution

## Definitions

SITFO – Utah School & Institutional Trust Funds Office  
Q – quarter (3-month period in a year)  
USDB – Utah Schools for the Deaf and the Blind  
CPI – Consumer Price Index  
SLT – School LAND Trust Office

avg – Average  
True up – correction for a prior year charter distribution  
dist – distribution  
LEA – Local Education Agency (all charters form one LEA)  
EG – enrollment growth

## SITFO Distribution to SLT

The SITFO calculation takes into consideration the prior year distribution, economic factors, enrollment trends, and an average of the fund's value (to smooth out market fluctuations) to determine the total distribution for a year:

$$\text{SITFO dist} = [50\% (1 + \text{CPI} + \text{EG}) \times (\text{prior year dist}) + [50\% \times (4\% \times 20 \text{ Q avg})]]$$

## SLT Distribution to LEAs/Schools

The SITFO distribution is divided between three LEA-type categories: charters, USDB, districts.

$$\text{per pupil avg} = \text{SITFO dist} \div \text{prior year total state enrollment count}$$

$$\text{charter school total dist} = \text{per pupil Avg} \times \text{prior year charter enrollment}$$

$$\text{USDB total dist} = \text{per pupil avg} \times \text{prior year USDB enrollment}$$

$$\text{district total dist} = \text{SITFO dist} - \text{Charter School Total dist} - \text{USDB Total dist}$$

The total for each LEA-type is broken down into an allocation for each school within the LEA:

## Charter Schools

Each charter school receives a base (minimum) amount or a per pupil amount, whichever is greater. Base is .4% of the charter school total dist.

$$\text{charter base} = \text{charter school total dist} \times .004$$

The total amount for all charters receiving base is subtracted from the charter school total distribution and the per pupil amount is calculated for the remaining schools. Each charter is considered an LEA, so a charter's total distribution amount is further disbursed when a charter has a satellite/s using the enrollment count. True ups are factored in and change the distribution amount for all charters.

## District Schools

The first 10% of the district total distribution is divided equally between the districts. The remaining 90% of the district total distribution is divided strictly per pupil.

$$\text{A district school's total dist} = \text{district total dist} \times .10 + \text{school's per pupil amount of the 90\%}$$

A district school's total distribution amount is divided by the district student count to determine the district per pupil amount. Each school receives the district per pupil amount based on enrollment. The formula advantages small districts and schools where the 10% is spread across a smaller population. A district can reallocate their funds between schools due to enrollment changes from the prior year.



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