

SSC School District and Charter School Financial Projection Dartboard 2026-27 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2026-27 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2025-26 ¹	2026-27 ²	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.41%	3.06%	3.34%	3.14%

LCFF GRADE SPAN FACTORS FOR 2026-27				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Statutory COLA of 2.41%	\$247	\$251	\$258	\$299
2026-27 Base Grants	\$10,503	\$10,662	\$10,977	\$12,722
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,092	–	–	\$331
2026-27 Adjusted Base Grants ³	\$11,595	\$10,662	\$10,977	\$13,053
Transitional Kindergarten (TK) Add-On ⁴	\$5,679	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2025-26	2026-27	2027-28	2028-29	2029-30
California CPI		3.37%	3.08%	2.75%	2.68%	2.74%
California Lottery	Unrestricted per ADA	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$82.00	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	\$39.09	\$40.03	\$41.25	\$42.63	\$43.97
	Grades 9-12 per ADA	\$76.48	\$78.32	\$80.72	\$83.42	\$86.04
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.52	\$21.01	\$21.65	\$22.37	\$23.07
	Grades 9-12 per ADA	\$58.21	\$59.61	\$61.43	\$63.48	\$65.47
Interest Rate for Ten-Year Treasuries		4.23%	4.36%	4.50%	4.40%	4.50%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		26.81%	26.40%	26.90%	26.10%	25.30%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.90	\$17.40	\$17.90	\$18.40	\$18.90

STATE MINIMUM RESERVE REQUIREMENTS FOR 2026-27	
Reserve Requirement	District ADA Range
The greater of 5% or \$90,000	0 to 300
The greater of 4% or \$90,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2026-27 fiscal year

²Applies to Equity Multiplier, Special Education, Child Nutrition, State Preschool, Foster Youth Services Coordinating Program, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.