SSC School District and Charter School Financial Projection Dartboard
2026-27 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2026-27 Enacted State Budget. 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%	2.87%	3.30%	3.09%	3.11%

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 2.87%	$294	$299	$308	$357
Additional LCFF Investment of 1.44%[3]	$148	$150	$154	$179
2026-27 Base Grants	$10,698	$10,860	$11,181	$12,959
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,113	–	–	$337
2026-27 Adjusted Base Grants[4]	$11,811	$10,860	$11,181	$13,296
Transitional Kindergarten (TK) Add-On[5]	$5,704	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
California CPI		3.40%	3.30%	3.00%	2.80%	2.70%
California Lottery	Unrestricted per ADA	$200.41	$190.00	$190.00	$190.00	$190.00
	Restricted per ADA	$95.27	$84.00	$84.00	$84.00	$84.00
Mandate Block Grant (District)	Grades TK-8 per ADA	$39.09	$40.41	$41.74	$43.03	$44.37
	Grades 9-12 per ADA	$76.48	$79.27	$81.89	$84.42	$87.05
Mandate Block Grant (Charter)	Grades TK-8 per ADA	$20.52	$21.31	$22.01	$22.69	$23.40
	Grades 9-12 per ADA	$58.21	$60.48	$62.48	$64.41	$66.41
Interest Rate for Ten-Year Treasuries		4.30%	4.35%	4.20%	4.10%	4.00%
CalSTRS Employer Rate[6]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[6]		26.81%	26.40%	26.80%	25.90%	25.10%
Unemployment Insurance Rate[7]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[8]		$16.90	$17.40	$18.00	$18.50	$19.00

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

[1]Applies to Adults in Correctional Facilities Program in the 2026-27 fiscal year.
[2]Applies to Equity Multiplier, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.
[3]Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.022(b)(1). This increase is intended to offset rising costs and declining enrollment impacts as well as reimburse costs for the new paid pregnancy disability leave requirement.
[4]Additional 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.
[5]Funding 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.
[6]California 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. CalPERS and CalSTRS 2026-27 employer rates are final.
[7]Unemployment rates for 2025-26 and 2026-27 are 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).
[8]Minimum wage rates are effective January 1 of the respective year.

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