

General Fund Proposition 98 Expenditures			
(Dollars in Millions)			
	2024-25	2025-26	2026-27
State Appropriations Limit General Fund Revenues	213,420	222,181	228,467
Proposition 98 Guarantee (GF) ^{1/}	76,404	71,928	74,761
Education Protection Account (GF) ^{1,2/}	14,793	15,544	15,115
Local Revenues ^{1/}	32,636	33,947	35,604
Total State and Local Prop 98 Guarantee ^{1,3/}	123,833	121,420	125,480
Prop 98 Test	1	1	1
Prop 98 Factors			
TK-12 average daily attendance (% growth)	-0.36%	0.58%	-0.30%
Per capita personal income (Test 2)(% growth)	3.62%	6.44%	4.36%
Per capita General Fund plus 0.5% (Test 3)(% growth)	11.40%	4.09%	3.29%
Test 1 Percentage ^{3/}	39.09%	39.37%	39.34%
Prop 98 Obligations			
Maintenance Factor Created/Paid (+/-) ^{4/}	7,768	0	0
Maintenance Factor Outstanding	523	560	585
Settle Up Created/Paid (+/-) ^{5/}	1,917	(5,560)	0
Settle Up Outstanding	0	5,560	5,560
^{1/} The \$121.4 billion in 2025-26 reflects the calculated Proposition 98 minimum guarantee. The Budget Act Proposition 98 appropriated level is \$115.9 billion, resulting in the creation of settle-up.			
^{2/} Amount reflects Proposition 55 revenue on a cash basis.			
^{3/} Totals may differ to other Budget Act documents due to rounding.			
^{4/} Maintenance Factor Created/Paid is the net of growth and COLA applied to the outstanding balance and the amount paid.			
^{5/} Settle-up paid is reflected in the year the payment is made; settle-up created is reflected in the year the obligation is created.			
Average Daily Attendance (ADA)			
P98 Statewide ADA (including charter school		% ADA Growth	
ADA)			
2024-25	5,432,158	-0.36%	
2025-26	5,463,664	0.58%	
2026-27	5,447,073	-0.30%	
CCC Full-Time Equivalents (FTES)			
	2024-25	2025-26	2026-27
FTES	1,096,150	1,090,231	1,094,809

TK-12/CCC Proposition 98 Split			
(Dollars in Millions)			
	2024-25	2025-26	2026-27
Total P98 GF Appropriations and Property Taxes	123,833	121,420	125,480
Less: TK-14 - Adult Education	-659	-674	-690
Less: Prop 28	-907	-1,045	-1,067
Less: Transitional Kindergarten ^{1/}	0	-1,941	-2,157
Less: Public School System Stabilization Account	-3,845	-664	0
Less: Settle-Up	0	-5,560	0
Less: TK-12 Strong Workforce	-164	-164	-164
Less: Other Agencies	-92	-98	-100
Less: Adults in Correctional Facilities	-9	-9	-9
Total Proposition 98 Used for Split	118,156	111,264	121,293
CCC - GF Appropriations	8,971	7,603	8,473
CCC - Local Revenues	4,335	4,558	4,785
Total CCC	13,306	12,161	13,257
CCC Share	11.26%	10.93%	10.93%
TK-12 - GF Appropriations	77,456	69,714	77,217
TK-12 - Local Revenues	28,302	29,389	30,819
Total TK-12	105,758	99,103	108,035
TK-12 Share	88.74%	89.07%	89.07%
1/ The 2025 Budget Act removes transitional kindergarten rebench funding from the 2025-26 split calculation.			

Special Education			
(Dollars in Millions)			
	2024-25	2025-26	2026-27
General Fund	5,454	5,536	6,016
Local Revenues	925	949	974
Federal Funds	1,471	1,482	1,463
Total Special Education	7,850	7,967	8,453
Growth in 2026-27	\$-31.5 million		
COLA in 2026-27	\$144.9 million		

District and Charter School LCFF				
(Dollars in Millions)				
	2024-25 ^{2/}	2025-26 ^{3/}	2026-27 ^{4/}	2027-28
LCFF Funding^{1/}	\$342	\$3,334	\$2,656	N/A
COLA	1.07%	2.30%	2.41%	3.06%
^{1/} The LCFF funding amount reflects growth in each year based on percent cost-of-living adjustment and changes in average daily attendance.				
^{2/} The 2024 Budget Act provided an LCFF increase of \$1.3 billion in funding for districts and charter schools, and an additional \$911 million decrease to revise estimates for supporting transitional kindergarten expansion and TK adult-to-student ratios of 12:1, for a total increase of \$342 million.				
^{3/} The 2025 Budget Act reflects a combined LCFF increase of \$2.03 billion in funding for districts and charter schools, and an increase of \$1.3 billion to revise estimates for supporting transitional kindergarten (TK) expansion and TK adult-to-student ratios of 12:1 and 10:1, for a total increase of \$3.33 billion.				
^{4/} The 2026 Governor's Budget reflects a combined LCFF increase of \$2.82 billion in funding for districts and charter schools, and a decrease of \$159 million to revise estimates for supporting transitional kindergarten (TK) expansion and TK adult-to-student ratios of 12:1 and 10:1, for a total increase of \$2.66 billion.				