San Bernardino County Superintendent of Schools

Transforming lives through education

2026 2027 ANNUAL BUDGET





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TED ALEJANDRE
County Superintendent

MESSAGE FROM THE COUNTY SUPERINTENDENT

We are proud to present the 2026-27 Annual Budget book for San Bernardino County Superintendent of Schools (SBCSS). This document reflects our continued dedication to transparency, fiscal responsibility and the strategic use of public resources in service of students, families and educators throughout San Bernardino County.

Each year, the SBCSS budget is developed in alignment with our mission of providing equitable, innovative and inspiring educational practices for nearly 400,000 students across our region. The investments outlined in the 2026-27 Annual Budget book support instructional programs, student services and operational systems designed to strengthen educational outcomes and ensure stability for school districts and county–operated programs.

The 2026-27 budget also reinforces our focus on long–term priorities, including early literacy, cradle–to–career pathways, student voice, and strong partnerships with community and business organizations. Careful planning allows us to remain responsive to local needs while navigating changing fiscal and policy environments.

I extend my appreciation to the staff, educators, partners, and stakeholders whose collaboration makes this work possible.

Together, we remain committed to transforming lives through education for all students in San Bernardino County.

Sincerely,

Ted Alejandre,
County Superintendent

The mission

of San Bernardino County Superintendent of Schools is to transform lives through education. Working in collaboration with school districts, families, community partners and other agencies, we provide leadership, advocacy and services to ensure equitable, innovative and inspiring educational practices. This endeavor is essential to the quality of life and economic vitality of our communities.

San Bernardino County Superintendent of Schools

Transforming lives through education



Our Year In Numbers

Serves nearly **400,000**

K-12 students across the county

including...

6,000 STUDENTS

in programs operated by the **Student Services branch**, which include:

- Alternative Education
- Special Education
- State Preschool

ANNUAL OPERATING BUDGET for 2025-2026:

A Nearly

$500M

budget fueling education and support services across the county

SBCSS SUPPORTS

33 DISTRICTS

AND

565 PUBLIC SCHOOLS

AND EMPLOYS OVER

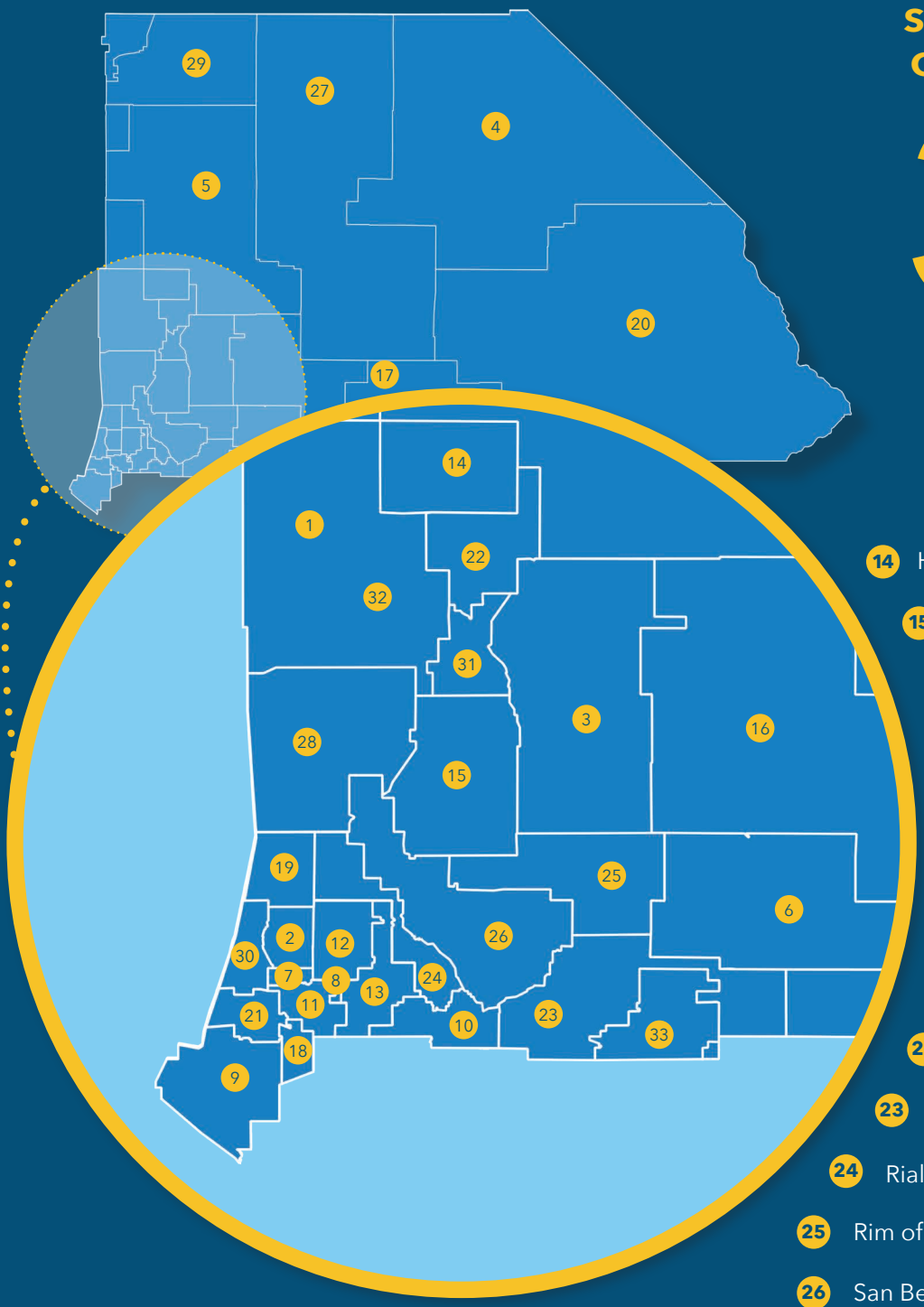
2,400 EMPLOYEES


Mock Trial
CHAMPIONS

SBCSS PROVIDES OVERSIGHT FOR

33

SCHOOL DISTRICTS



14 Helendale Elementary SD
15 Hesperia Unified SD
16 Lucerne Valley Unified SD
17 Morongo Unified SD
18 Mountain View Elementary SD
19 Mt. Baldy Joint Elementary SD
20 Needles Unified SD
21 Ontario-Montclair SD
22 Oro Grande Elementary SD
23 Redlands Unified SD
24 Rialto Unified SD
25 Rim of the World Unified SD
26 San Bernardino City Unified SD
27 Silver Valley Unified SD
28 Snowline Joint Unified SD
29 Trona Joint Unified SD
30 Upland Unified SD
31 Victor Elementary SD
32 Victor Valley Union High School District*
33 Yucaipa-Calimesa Joint Unified SD

1 Adelanto Elementary SD
2 Alta Loma Elementary SD
3 Apple Valley Unified SD
4 Baker Valley Unified SD
5 Barstow Unified SD
6 Bear Valley Unified SD
7 Central Elementary SD
8 Chaffey Joint Union High School District*
9 Chino Valley Unified SD
10 Colton Joint Unified SD
11 Cucamonga Elementary SD
12 Etiwanda Elementary SD
13 Fontana Unified SD

Students from one or more elementary school district(s) may attend this high school district.



San Bernardino County Board of Education

Ted Alejandre
County Superintendent

Special Education Local Plan Areas (SELPA)
- Desert Mountain SELPA
- East Valley SELPA
- West End SELPA

Joint Powers Authority (JPA)
- California Association of Health and Education Linked Professions
- California Schools JPA
- Mountain Desert Career Pathways
- Technology JPA

Business Services



Richard De Nava
Chief Business Officer

- Business Advisory Services
- Business Support Services
- District Financial Services
- Internal Business Services

Education Support Services



Tracy Chambers
Assistant Superintendent

- College and Career Success Programs
- Curriculum/ Instruction and Academic Enrichment
- Early Education and Development
- Leadership and Outreach
- Local Control Accountability Advisory and Support Services

Human Resources



Dr. Suzanne Hernandez
Assistant Superintendent

- Human Resources
- Risk Management

Innovation & Engagement



Dr. Stephanie Houston
Assistant Superintendent

- Children Deserve Success
- Healthy SBCSS
- Learning Systems and Supports
- Workforce SBCSS

Student Services



Myrlene Pierre
Assistant Superintendent

- Alternative Education
- Regional Special Education
- State Preschool

Technology Services



David Thurston
Assistant Superintendent

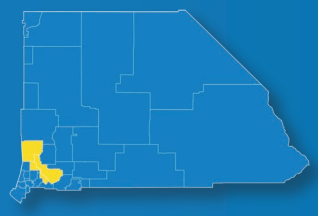
- Technical Services

SAN BERNARDINO COUNTY BOARD OF EDUCATION



Dr. Gwendolyn Dowdy-Rodgers President

Dr. Rodgers earned her doctorate in educational leadership to continue to focus on the educational needs of parents and students. Likewise, her non–profit and First 5 commission work further centers around the importance of literacy. Dr. Rodgers believes as Mandela stated, "Education is the most powerful weapon to use to change the world." Therefore, reading will always be the tool that every generation will continue to need.



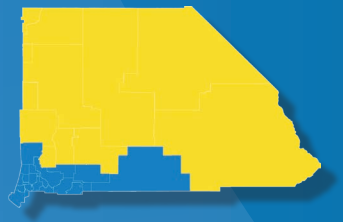
Trustee Area D:

Rialto Unified, San Bernardino City Unified and Snowline Joint Unified



Ryan McEachron Vice President

Ryan is currently the chief executive officer of ISU Insurance Services – ARMAC Agency, Inc. in Victorville. He served on the Victorville City Council from 2008 to 2016 and as the Mayor of Victorville from 2010 to 2012. Ryan has a Bachelor of Science from Arizona State University.



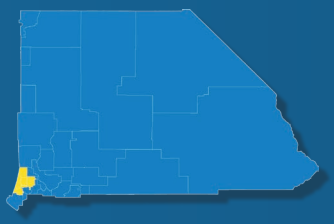
Trustee Area A:

Adelanto, Apple Valley Unified, Baker Valley Unified, Barstow Unified, Helendale, Hesperia Unified, Lucerne Valley Unified, Needles Unified, Oro Grande, Rim of the World Unified* (west of Highway 138), Silver Valley Unified, Trona Joint Unified, Victor Elementary and Victor Valley Union High.



Rita Fernandez-Loof

Rita Fernandez-Loof has extensive volunteer experience with various non-profits who advocate for the educational rights of children with disabilities.



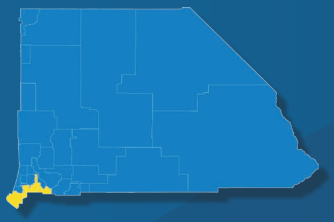
Trustee Area B:

Alta Loma, Central, Chaffey Joint Union High*, Etiwanda, Mt. Baldy Joint, Ontario-Montclair* and Upland Unified



Laura A. Mancha

Laura Mancha is a graduate of Chaffey College with over 30 years of community service. She is passionate about addressing the needs of our special education and County foster youth.



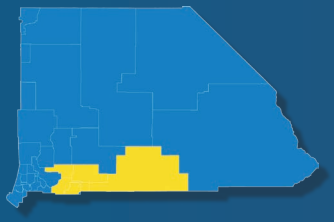
Trustee Area C:

Chaffey Joint Union High*, Chino Valley Unified, Cucamonga, Fontana Unified, Mountain View and Ontario-Montclair* (south of Philadelphia Street)



Andrea De Leon

Andrea DeLeon is a government affairs and public relations consultant in San Bernardino and Riverside counties. She holds a BA from UC Riverside and an MBA from CSU San Bernardino. De Leon was born and raised in San Bernardino and lives in Highland.



Trustee Area E:

Bear Valley Unified, Colton Joint Unified, Morongo Unified, Redlands Unified, Rim of the World Unified (east of Highway 138) and Yucaipa-Calimesa Joint Unified

**Portions of this district.*

Administrative Facilities





Brier Building

760 East Brier Drive, San Bernardino

Purchased in 2011, this 52,000-square-foot facility serves as a primary hub for professional development and conference space. It currently houses the Business Services and Human Resources branches, along with the Technology JPA.



Desert/Mountain Educational Service Center

17800 Highway 18, Apple Valley

Renovated in 1998, this 23,800–square–foot center provides vital meeting and support space for the High Desert region. It is home to Desert/Mountain Operations, the CAHELP JPA, and the regional SELPA teams.



Dorothy Inghram Learning Center

670 East Carnegie Drive, San Bernardino

Acquired in 2017, this 41,700–square–foot building is the official home of the San Bernardino County Board of Education. The facility also features the ROP Cyber Training Center, the East Valley SELPA offices, and multi–use conference rooms.



Roy C Hill Education Center

601 North E Street, San Bernardino

Built in 1986, this 51,000–square–foot headquarters serves as the central administrative hub for SBCSS. It houses the Office of the Superintendent, along with the Education Support Services, Innovation and Engagement, and Technology Services branches.



Sunwest

1950 South Sunwest Lane, San Bernardino

Located at 1950 South Sunwest Lane in San Bernardino, the Sunwest facility serves as a hub for SBCSS Student Services. It houses the California Schools Joint Powers Authority (JPA) and key Student Services functions, including the Assistant Superintendent's office, Alternative Education, Early Learning and Development, and State Preschool.



Support Center

4595 Hallmark Parkway, San Bernardino

Acquired in 1994, this 25,412–square–foot facility acts as the organization's primary warehouse and logistics hub. It manages centralized receiving and express mail services while housing the Maintenance, Operations, and Transportation department.



West End Educational Service Center

8265 Aspen Avenue, Rancho Cucamonga

This 31,840–square–foot facility was renovated and opened in 1996 to provide essential conference and regional meeting space. It currently serves as the home for West End Operations and the West End SELPA.

Strategic Plan

Transforming Lives Through Education

Our Strategic Plan serves as our roadmap, ensuring that every fiscal decision is aligned with our core values. By focusing on three aspirational objectives and six guiding strategies, we transform financial inputs into meaningful student outcomes across San Bernardino County.

OUR OBJECTIVES



Innovation

Districts leading through effective practices



Engagement

Families and communities as partners



Efficiency

Responsible resource management

6 Key Strategies

I Leadership



INITIATIVES:

- Diverse Workforce Recruitment
- Emerging Technology Support
- Policy Advocacy & Leadership

II Education



INITIATIVES:

- Cradle-to-Career Alignment
- Inclusive Educational Excellence
- Real-World Career Pathways
- Academic Achievement Support

III Technology



INITIATIVES:

- Digital Learning Innovation
- Data-Driven Intelligence
- Infrastructure & Cybersecurity

IV Communication



INITIATIVES:

- Strategic Storytelling
- Regional Brand Awareness
- Digital Media Engagement

V Community



INITIATIVES:

- Industry & Business Alignment
- Family Support & Resources
- Community Collaborative Growth
- Legislative Advocacy

VI Wellness



INITIATIVES:

- Mental Health Systems
- Comprehensive Staff Support
- Healthy Community Development
- Physical Health & Safety

How the SBCSS Budget Is Developed

This timeline shows how budget decisions move from planning to public adoption and year–round oversight.

December 2025

Budget Assumptions Set

Key financial assumptions and priorities are established.

January–February 2026

Budget Development

Departments prepare and submit budget requests aligned to student and program needs.

March 2026

Budget Review & Refinement

Requests and potential adjustments are reviewed for alignment, sustainability, and compliance.

April 2026

Proposed Budget Compiled

A countywide proposed budget is developed using projected revenues.

May–June 2026

Public Review & Adoption

The Board of Education holds a public budget workshop and formally adopts the budget.

July 1, 2026 – June 30, 2027

Budget Implemented

The fiscal year begins with ongoing monitoring and interim financial reporting.

SAN BERNARDINO COUNTY SUPERINTENDENT OF SCHOOLS

2026-2027 Budget Assumptions

The following rates, estimates, and cost factors serve as the foundation for the fiscal projections contained in this report.

LCFF and Categorical COLA:

2.5%

Applies to K–12 LCFF, Special Ed, and Mandate Block Grants

Projected Salary Schedule Increase:

2.0%

Includes Step and Column

Approved Indirect Cost Rate:

7.74%

Rate used for administrative overhead recovery

Revenue Factors

Lottery Funding (Per ADA)

$190 **Unrestricted**

$82 **Restricted**

Targeted Funding

$6.9M **Differentiated Assistance**

Funding to support district performance improvement.

Expenditure Factors

Employer Retirement Contributions

CalSTRS (Certificated)

19.1%

Employer Contribution Rate

CalPERS (Classified)

26.4%

Employer Contribution Rate

Health & Welfare Increases

Medical: **6.0%**

Dental: **0.0%**

Vision: **0.0%**

Life Insurance: **0.0%**

Technology User Fees: **$2,976/year**

Cost allocation for IT infrastructure, network access, and device support.

2026-2027 Annual Budget

County School Service Fund

Combined Total (Unrestricted/Restricted)

		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
Revenues			
LCFF Revenue	8010 – 8099	$ 85,025,637	$ 86,274,648
Federal Resources	8100 – 8299	20,603,063	18,410,861
Other State Revenue	8300 – 8599	183,792,901	182,095,386
Local Revenue	8600 – 8799	231,272,889	226,151,551
Total Revenues		**520,694,490**	**512,932,446**
Expenditures			
Certificated Salaries	1000 – 1999	$ 77,564,261	$ 83,658,496
Classified Salaries	2000 – 2999	124,244,755	135,399,971
Employee Benefits	3000 – 3999	102,890,121	112,167,050
Books & Supplies	4000 – 4999	14,194,640	9,734,227
Services & Other Operations	5000 – 5999	144,703,690	162,184,544
Capital Outlay	6000 – 6999	15,562,547	3,535,765
Other Outgo (Excluding Direct Support	7100 – 7299	44,472,776	26,331,772
& Indirect Costs)	7400 – 7499	–	–
Direct Support & Indirect Costs	7300 – 7399	(823,407)	(904,964)
Total Expenditures		**522,809,383**	**532,106,861**
Excess / (Deficiency) of Revenues Over Expenditures		**(2,114,893)**	**(19,174,415)**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	47,067	47,067
Transfers Out	7610 – 7629	3,150,577	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	–	–
Total Other Financing Sources / Uses		**(3,103,510)**	**47,067**
Increase / (Decrease) to the Fund Balance		**(5,218,403)**	**(19,127,348)**
Fund Balance			
Beginning Balance as of July 1		$ 208,547,751	$ 203,329,348
Projected Ending Balance as of June 30		**$ 203,329,348**	**$ 184,202,000**

2026-2027 Annual Budget

County School Service Fund

Unrestricted (Resources 0000–1999)

		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
Revenues			
LCFF Revenue	8010 – 8099	$ 65,682,260	$ 66,931,271
Federal Resources	8100 – 8299	–	–
Other State Revenue	8300 – 8599	2,669,701	2,564,129
Local Revenue	8600 – 8799	40,951,643	41,010,179
Total Revenues		**109,303,604**	**110,505,579**
Expenditures			
Certificated Salaries	1000 – 1999	$ 20,183,926	$ 20,468,969
Classified Salaries	2000 – 2999	32,143,081	32,367,376
Employee Benefits	3000 – 3999	22,226,730	23,586,770
Books & Supplies	4000 – 4999	2,554,476	2,487,148
Services & Other Operations	5000 – 5999	25,512,142	29,378,163
Capital Outlay	6000 – 6999	672,443	–
Other Outgo (Excluding Direct Support & Indirect Costs)	7100 – 7299 7400 – 7499	20,233,677 –	20,107,999 –
Direct Support & Indirect Costs	7300 – 7399	(21,379,925)	(21,868,396)
Total Expenditures		**102,146,550**	**106,528,029**
Excess / (Deficiency) of Revenues Over Expenditures		**7,157,054**	**3,977,550**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	47,067	47,067
Transfers Out	7610 – 7629	3,150,577	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	(4,004,975)	(3,990,920)
Total Other Financing Sources / Uses		**(7,108,485)**	**(3,943,853)**
Increase / (Decrease) to the Fund Balance		**48,569**	**33,697**
Fund Balance			
Beginning Balance as of July 1		$ 53,324,781	$ 53,373,350
Projected Ending Balance as of June 30		**$ 53,373,350**	**$ 53,407,047**
Components of Ending Fund Balance			
Reserve for Economic Uncertainties		$ 10,518,812	$ 10,648,436
Nonspendable Stores / Revolving Cash / Prepaid		3,821,930	3,851,930
Expenditures / Other Assignments		39,032,608	38,906,681
Unassigned Amount		–	–
Projected Ending Balance as of June 30		**53,373,350**	**53,407,047**

2026-2027 Annual Budget

County School Service Fund

Restricted (Resources 2000–9999)

Revenues		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
LCFF Revenue	8010 – 8099	$ 19,343,377	$ 19,343,377
Federal Resources	8100 – 8299	20,603,063	18,410,861
Other State Revenue	8300 – 8599	181,123,200	179,531,257
Local Revenue	8600 – 8799	190,321,246	185,141,372
Total Revenues		**411,390,886**	**402,426,867**
Expenditures			
Certificated Salaries	1000 – 1999	$ 57,380,335	$ 63,189,527
Classified Salaries	2000 – 2999	92,101,674	103,032,595
Employee Benefits	3000 – 3999	80,663,391	88,580,280
Books & Supplies	4000 – 4999	11,640,164	7,247,079
Services & Other Operations	5000 – 5999	119,191,548	132,806,381
Capital Outlay	6000 – 6999	14,890,104	3,535,765
Other Outgo (Excluding Direct Support & Indirect Costs)	7100 – 7299	24,239,099	6,223,773
	7400 – 7499	–	–
Direct Support & Indirect Costs	7300 – 7399	20,556,518	20,963,432
Total Expenditures		**420,662,833**	**425,578,832**
Excess / (Deficiency) of Revenues Over Expenditures		**(9,271,947)**	**(23,151,965)**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	–	–
Transfers Out	7610 – 7629	–	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	4,004,975	3,990,920
Total Other Financing Sources / Uses		**4,004,975**	**3,990,920**
Increase / (Decrease) to the Fund Balance		**(5,266,972)**	**(19,161,045)**
Fund Balance			
Beginning Balance as of July 1		$ 155,222,970	$ 149,955,998
Projected Ending Balance as of June 30		**$ 149,955,998**	**$ 130,794,953**

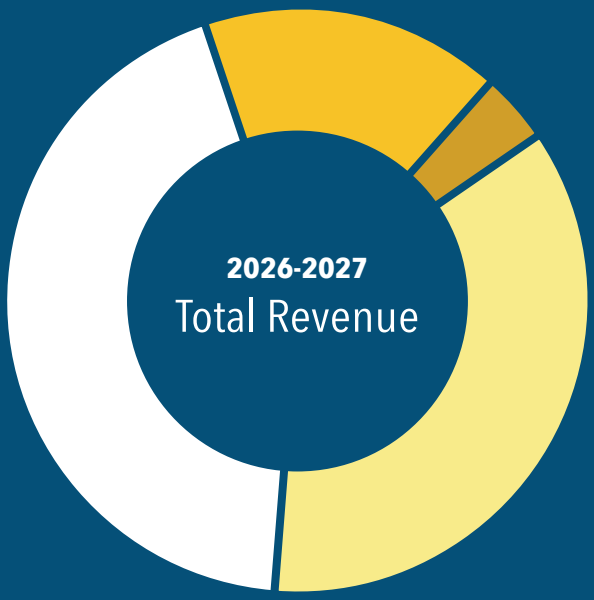
County School Service Fund

Revenue by Source

REVENUE

Unrestricted and Restricted

$513M
Total



- **$86M** LCFF Revenue
- **$18M** Federal Resources
- **$182M** Other State Revenue
- **$226M** Local Revenue

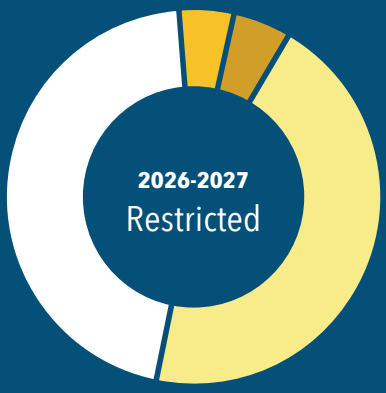
UNRESTRICTED FUNDS



- **$67M** LCFF Revenue
- **$0M** Federal Resources
- **$3M** Other State Revenue
- **$41M** Local Revenue

$111M
Total

RESTRICTED FUNDS



- **$19M** LCFF Revenue
- **$18M** Federal Resources
- **$180M** Other State Revenue
- **$185M** Local Revenue

$402M
Total

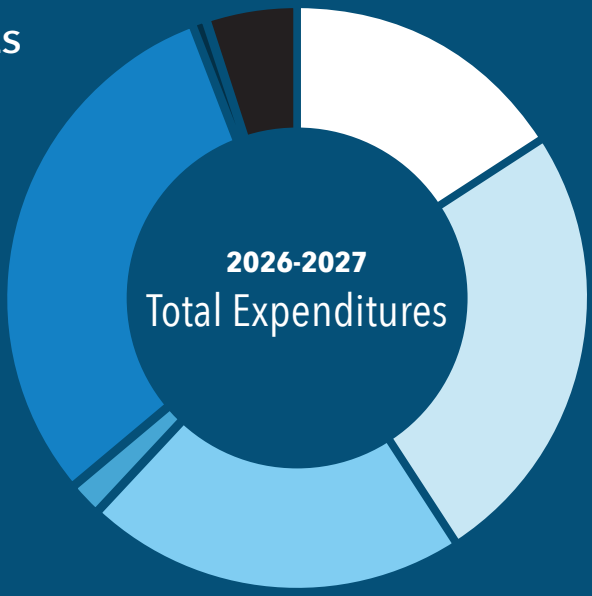
County School Service Fund

Expenditures by Object

EXPENDITURES

Unrestricted and Restricted

$532M
Total



- **$84M** Certificated Salaries
- **$135M** Classified Salaries
- **$112M** Employee Benefits
- **$10M** Books & Supplies
- **$162M** Services & Other Operations
- **$4M** Capital Outlay
- **$26M** Other Outgo
- **-$1M** Direct Support & Indirect Costs

UNRESTRICTED EXPENDITURES



$107M
Total

- **$20M** Certificated Salaries
- **$32M** Classified Salaries
- **$24M** Employee Benefits
- **$2M** Books & Supplies
- **$29M** Services & Operations
- **$20M** Other Outgo
- **-$22M** Direct Support & Indirect Costs

RESTRICTED EXPENDITURES



$426M
Total

- **$63M** Certificated Salaries
- **$103M** Classified Salaries
- **$89M** Employee Benefits
- **$7M** Books & Supplies
- **$133M** Services & Operations
- **$4M** Capital Outlay
- **$6M** Other Outgo
- **$21M** Direct Support & Indirect Costs

ADMINISTRATION

Office of the Superintendent

Ted Alejandre, County Superintendent

The County Superintendent provides leadership and support to all school districts in San Bernardino County. The Superintendent also offers administrative services to the County School Boards Association and serves as the ex-officio secretary and executive officer to the County Board of Education.

As the link between the California Department of Education and the County's 33 school districts, our office helps ensure that the educational needs of all children are met. We work closely with districts, families, agencies, and community partners to provide services, guidance, and leadership – always with students at the center.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	10,358	-	-	-
Contributions	1,516,806	-	1,592,388	-
Total Revenues	**1,527,164**	**-**	**1,592,388**	**-**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	591,699	-	612,552	-
Classified Salaries	318,617	-	371,217	-
Employee Benefits	341,113	-	370,928	-
Books and Supplies	36,242	-	7,663	-
Services & Other Operating	239,493	-	230,028	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**1,527,164**	**-**	**1,592,388**	**-**

STAFFING

Staffing (FTE)				
Certificated	2.00	-	2.00	-
Classified	3.50	-	3.50	-
Total Staffing	**5.50**	**-**	**5.50**	**-**

ADMINISTRATION

County Board of Education

The San Bernardino County Board of Education provides governance, leadership, and oversight to support high-quality educational services throughout the County. The Board establishes policies, adopts budgets, and ensures fiscal accountability while advancing student achievement and equity.

Through collaboration with the County Superintendent, districts, and community partners, the Board promotes effective governance, compliance with state and federal requirements, and responsible stewardship of public resources in support of students, schools, and the broader educational community.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES				
Revenues	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	-	-	-	-
Contributions	449,344	-	571,204	-
Total Revenues	**449,344**	**-**	**571,204**	**-**
EXPENDITURES				
Expenditures	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Certificated Salaries	-	-	-	-
Classified Salaries	149,706	-	222,392	-
Employee Benefits	142,077	-	141,911	-
Books and Supplies	7,229	-	4,285	-
Services & Other Operating	150,332	-	202,616	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**449,344**	**-**	**571,204**	**-**
STAFFING				
Staffing (FTE)				
Certificated	-	-	-	-
Classified	6.00	-	6.00	-
Total Staffing	**6.00**	**-**	**6.00**	**-**

ADMINISTRATION

General Administration

General Administration provides organization-wide leadership, governance, and support services that ensure the effective and compliant operation of San Bernardino County Superintendent of Schools. These services include insurance and legal coordination, strategic planning, policy development, community outreach and centralized administrative functions that benefit all departments.

General Administration also supports Williams settlement compliance, organizational accountability, and the development of the annual report, ensuring transparency, operational efficiency, and alignment of resources with countywide educational priorities.

		2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES	Revenues	Unrestricted	Restricted	Unrestricted	Restricted
	LCFF	51,647,967	–	54,579,767	–
	Federal Revenue	–	–	–	–
	Other State Revenue	–	6,847,603	–	7,218,609
	Other Local Revenue	11,188,497	2,536,475	11,030,765	2,530,000
	Contributions	(68,219,537)	–	(76,176,697)	–
	Total Revenues	**(5,383,072)**	**9,384,078**	**(10,566,165)**	**9,748,609**
EXPENDITURES	Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
	Certificated Salaries	651,085	501	–	–
	Classified Salaries	4,306,090	–	2,258,774	–
	Employee Benefits	1,849,061	6,847,716	1,678,761	7,218,609
	Books and Supplies	206,801	200	210,768	–
	Services & Other Operating	4,984,110	140,916	7,218,980	842,000
	Capital Outlay	546,491	12,456,409	–	3,000,000
	Other Outgo & Indirect Costs	(22,334,502)	–	(22,854,388)	–
	Total Expenditures	**(9,790,864)**	**19,445,742**	**(11,487,105)**	**11,060,609**
STAFFING	Staffing (FTE)				
	Certificated	–	–	–	–
	Classified	25.45	–	25.46	–
	Total Staffing	**25.45**	**-**	**25.46**	**-**


Schools

BRANCH

BUSINESS SERVICES

DEPARTMENTS

- Business Advisory Services
- Business Support Services
- District Financial Services
- Internal Business Services





Business Services

Richard De Nava
Chief Business Officer

The mission of Business Services is to empower its members to maintain high-quality standards and work with the educational community, in a collaborative manner, through performance of mandated functions through accurate monitoring, appropriate oversight, ongoing training, and communication of financial information; guaranteed availability of quality resources to enhance educational opportunities and the care and development of students; and providing adequate facilities and transportation for students and staff that are safe, clean, and functional.

Business Services is comprised of Business Advisory Services, Business Support Services, District Financial Services, and Internal Business Services departments and staff are located at all administrative sites.

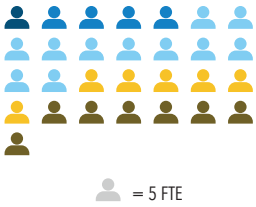
RESPONSIBILITIES

Fiscal oversight and advocacy for districts/charters

Process financial transactions and ensure compliance

Plan and support facilities, transportation, and purchasing

145 Full-Time Employees across **5** Departments



Departments
- Business Services
- Business Advisory Services
- Business Support Services
- District Financial Services
- Internal Business Services

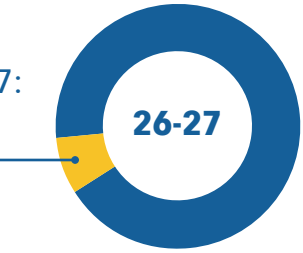
2026-2027 Budget Priorities

1. **Budget and Fiscal Stability:** Maintain budget and fiscal stability both internally and externally.
2. **Customer Service and Agency Support:** Prioritize customer service in support of districts, charter schools, Regional Occupational Programs, Joint Powers Authorities, and regional and state agencies.
3. **Organizational Leadership and Capacity Building:** Develop organizational leadership and capacity through strong business skills.
4. **Facilities Excellence and Sustainability:** Continuously enhance and sustain high-quality facilities throughout San Bernardino County.

Total Proposed Budget for 2026-2027:

$40.2M

which is about 7.6% of the total SBCSS budget.



BRANCH

Business Services

FINANCIAL SUMMARY

This proposed budget reflects our continued commitment to the long–term sustainability of districts through support, compliance and advocacy, as well as continued fiscal leadership, high–quality facilities and the development of leadership through business practices in support of student success. The numbers presented here represent strategic choices made in collaboration with leaders to align funding with the priorities that matter most to students and families. Through sustainable business practices, San Bernardino County Superintendent of Schools is able to maintain a budget that reflects the continued mission of transforming lives through education.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET		
Department	Revenue	Expenditures	Revenue	Expenditures	FTE
Business Services	$1,319,926	$1,003,061	$1,306,422	$1,262,354	2.50
Business Advisory Services	$4,232,722	$4,232,722	$4,393,520	$4,393,520	21.00
Business Support Services	$24,254,231	$23,777,406	$24,718,880	$24,124,709	56.00
District Financial Services	$4,253,501	$4,253,501	$4,604,616	$4,604,616	30.00
Internal Business Services	$5,065,900	$5,065,900	$5,848,431	$5,848,431	35.00
Total	**$39,126,280**	**$38,332,590**	**$40,871,869**	**$40,233,630**	**144.50**

78%
OF REVENUE IS UNRESTRICTED

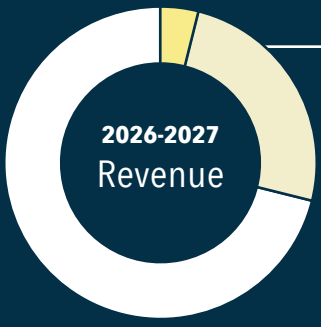
$283K
REVENUE PER FTE

+4.5%
CHANGE IN REVENUE

+5.0%
CHANGE IN EXPENDITURES

Business Services

FINANCIAL SUMMARY

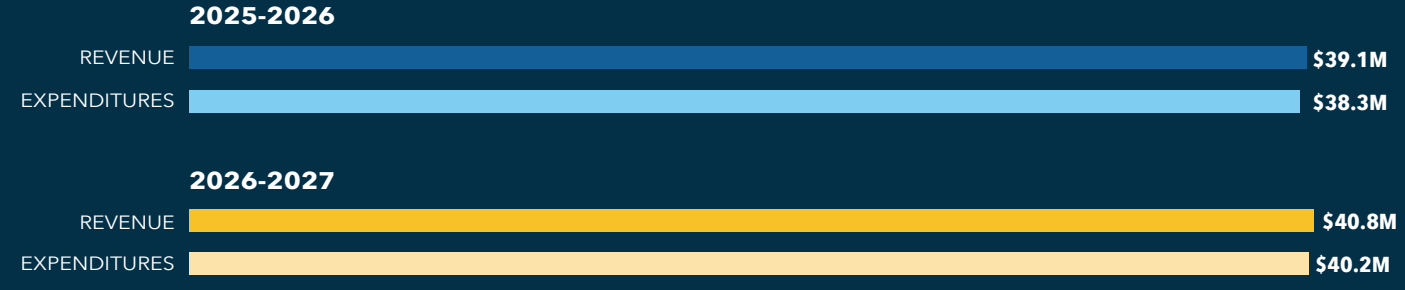


Funding Sources

- LCFF: **0%**
- Federal Revenue: **0%**
- Other State Revenue: **4%**
- Other Local Revenue: **25%**
- Contributions: **71%**

Department	2025-2026 ESTIMATED ACTUALS = Revenue	2025-2026 ESTIMATED ACTUALS = Expenditures		2026-2027 PROPOSED BUDGET = Revenue	2026-2027 PROPOSED BUDGET = Expenditures
Business Services	$1.3M	$1.0M	-1.0% / +25.8%	$1.3M	$1.3M
Business Advisory Services	$4.2M	$4.2M	+3.8% / +3.8%	$4.4M	$4.4M
Business Support Services	$24.3M	$23.8M	+1.9% / +1.5%	$24.7M	$24.1M
District Financial Services	$4.3M	$4.3M	+8.3% / +8.3%	$4.6M	$4.6M
Internal Business Services	$5.1M	$5.1M	+15.4% / +15.4%	$5.8M	$5.8M

Totals



Business Services

Richard De Nava, Chief Business Officer

Business Services maintains high quality standards and works with the educational community, in a collaborative manner, through performance of mandated functions through accurate monitoring, appropriate oversight, on-going training, and communication of financial information; guaranteed availability of quality resources to enhance educational opportunities and the care and development of students; and providing adequate facilities and transportation for students and staff that are safe, clean, and functional.

This budget reflects the resources required to support branch administration.

		2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES	Revenues	Unrestricted	Restricted	Unrestricted	Restricted
	LCFF	-	-	-	-
	Federal Revenue	-	-	-	-
	Other State Revenue	436,365	-	458,819	-
	Other Local Revenue	-	-	-	-
	Contributions	883,561	-	847,603	-
	Total Revenues	**1,319,926**	**-**	**1,306,422**	**-**
EXPENDITURES	Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
	Certificated Salaries	-	-	-	-
	Classified Salaries	502,917	-	463,116	-
	Employee Benefits	200,969	-	194,338	-
	Books and Supplies	16,028	-	16,125	-
	Services & Other Operating	283,147	-	588,775	-
	Capital Outlay	-	-	-	-
	Other Outgo & Indirect Costs	-	-	-	-
	Total Expenditures	**1,003,061**	**-**	**1,262,354**	**-**
STAFFING	Staffing (FTE)				
	Certificated	-	-	-	-
	Classified	2.50	-	2.50	-
	Total Staffing	**2.50**	**-**	**2.50**	**-**

BUSINESS SERVICES

Business Advisory Services

Thomas Cassida, Director

Business Advisory Services (BAS) is responsible for fiscal oversight of school districts and Regional Occupational Centers and Programs in San Bernardino County to ensure fiscal solvency and responsible financial decision making in the areas of budget, collective bargaining agreements, audit reports, and non-voter-approved debt issuances. BAS also collects and reports data, including average daily attendance (ADA) and property tax amounts necessary for the California Department of Education to calculate apportionments for school districts and charter schools via the Principal Apportionment Data Collection web-based application.

Additionally, BAS performs oversight of County-authorized charter schools, including site visits, financial reporting, attending board meetings, and reviews of new and renewal petitions.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	94,754	-	81,457	-
Other Local Revenue	665,000	-	600,000	-
Contributions	3,472,968	-	3,712,063	-
Total Revenues	**4,232,722**	**-**	**4,393,520**	**-**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	-	-	-
Classified Salaries	2,603,140	-	2,801,943	-
Employee Benefits	1,152,809	-	1,219,008	-
Books and Supplies	77,400	-	56,392	-
Services & Other Operating	399,373	-	316,177	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**4,232,722**	**-**	**4,393,520**	**-**

STAFFING

Staffing (FTE)				
Certificated	-	-	-	-
Classified	21.00	-	21.00	-
Total Staffing	**21.00**	**-**	**21.00**	**-**

BUSINESS SERVICES

Business Support Services

Katie Hylton, Director

Business Support Services provides essential support to San Bernardino County Superintendent of Schools departments:

- Facilities Planning and Construction manages facility acquisition, construction, improvements, lease negotiations, and advises on funding, legislation, and construction.
- Maintenance, Operations and Transportation (MOT) handles building upkeep, conference room assignments, fleet vehicles.
- Procurement and Warehouse Services ensures cost-effective purchasing of supplies, equipment, and services in compliance with the Education Code and Public Contract Code.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES				
Revenues	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
LCFF	–	–	–	–
Federal Revenue	–	–	–	–
Other State Revenue	1,496,548	–	1,456,407	–
Other Local Revenue	3,653,557	5,790,438	3,832,847	5,652,554
Contributions	9,911,866	3,162,000	10,180,250	3,357,000
Total Revenues	**15,061,971**	**8,952,438**	**15,469,504**	**9,009,554**
EXPENDITURES				
Expenditures	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Certificated Salaries	–	–	–	–
Classified Salaries	3,896,878	1,020,198	4,130,394	1,100,255
Employee Benefits	2,084,671	475,184	2,192,343	511,576
Books and Supplies	204,078	123,543	155,511	76,101
Services & Other Operating	8,586,744	6,677,188	8,934,115	6,362,693
Capital Outlay	118,683	87,571	–	150,000
Other Outgo & Indirect Costs	48,649	214,197	57,141	214,758
Total Expenditures	**14,939,703**	**8,597,881**	**15,469,504**	**8,415,383**
STAFFING				
Staffing (FTE)				
Certificated	–	–	–	–
Classified	46.02	9.99	46.01	9.99
Total Staffing	**46.02**	**9.99**	**46.01**	**9.99**

SUCCESS STORY

BUSINESS SUPPORT SERVICES



Building Safer, Smarter Learning Spaces

A facilities push is upgrading classrooms and site safety across San Bernardino County. The work prioritizes access, comfort, and security for students and staff.

Business Support Services led a set of capital improvements that respond to the daily needs of students and staff. At Colton High School, a new two-classroom suite now serves moderate to severe and medically fragile students in the East Valley. The suite replaces an outdated room that made way for the school's new Culinary Arts building. Each classroom includes integrated restrooms and a shared laundry room. The design also adds a dedicated bus drop-off area, which improves access and care routines. Beyond Colton, the team is advancing safety and comfort at several standalone school sites. Controlled entry systems and new security cameras will enhance campus safety. HVAC replacements at Medical Therapy Unit facilities across the County will improve classroom comfort, energy efficiency, and air quality.

HIGHLIGHTS

New two-classroom suite
at Colton High School

KEY FEATURES

- Integrated restrooms
- Shared laundry
- Dedicated bus drop-off
- Controlled entry and cameras at select sites
- HVAC replacements at Medical Therapy Unit facilities

BUSINESS SERVICES

District Financial Services

Lena Young–Gallardo, Director

District Financial Services (DFS) helps manage the financial operations of school districts, community colleges, Regional Occupational Programs, Joint Powers Authorities, and charter schools.

The department reviews and processes vendor payments, payroll, taxes, and retirement reporting for school employees. Each year, DFS helps generate about one million payments.

DFS also maintains important financial databases for school districts and conducts required reviews to ensure funds are managed responsibly. The Director of District Financial Services works closely with both the County Superintendent and the County Auditor–Controller–Treasurer–Tax Collector.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	–	–	–	–
Federal Revenue	–	–	–	–
Other State Revenue	–	–	–	–
Other Local Revenue	120,000	–	–	–
Contributions	4,133,501	–	4,604,616	–
Total Revenues	**4,253,501**	**–**	**4,604,616**	**–**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	–	–	–	–
Classified Salaries	2,657,281	–	2,884,185	–
Employee Benefits	1,355,725	–	1,478,976	–
Books and Supplies	96,670	–	98,436	–
Services & Other Operating	143,825	–	143,019	–
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	–	–	–	–
Total Expenditures	**4,253,501**	**–**	**4,604,616**	**–**

STAFFING

Staffing (FTE)				
Certificated	–	–	–	–
Classified	30.00	–	30.00	–
Total Staffing	**30.00**	**–**	**30.00**	**–**

BUSINESS SERVICES

Internal Business Services

Jessica Hurst, Director

Internal Business Services functions as the business office for San Bernardino County Superintendent of Schools. Areas of responsibility include accounts payable, accounts receivable, payroll, and fiscal management reporting for all programs within the organization, in compliance with relevant regulations and best practices.

The department collaborates with budget managers to develop and manage budgets for all SBCSS funds. Budget interim reports are presented to the County Board of Education during regularly scheduled meetings, providing analysis of expenditures and revenues for each program and grant, and ensuring accountability and transparency in the use of funds.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	74,247	-	79,679	-
Other Local Revenue	-	-	-	-
Contributions	4,991,653	-	5,768,752	-
Total Revenues	**5,065,900**	**-**	**5,848,431**	**-**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	-	-	-
Classified Salaries	3,294,712	-	3,705,228	-
Employee Benefits	1,506,771	-	1,790,019	-
Books and Supplies	65,461	-	89,650	-
Services & Other Operating	198,956	-	263,534	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**5,065,900**	**-**	**5,848,431**	**-**

STAFFING

Staffing (FTE)				
Certificated	-	-	-	-
Classified	35.00	-	35.00	-
Total Staffing	**35.00**	**-**	**35.00**	**-**

BRANCH

EDUCATION SUPPORT SERVICES

DEPARTMENTS

- College and Career Success
- Curriculum/Instruction and Academic Enrichment
- Early Education and Development
- Leadership and Outreach
- Local Control Accountability Advisory and Support Services





Education Support Services

Tracy Chambers
Assistant Superintendent

Education Support Services (ESS) offers transformative professional development and technical assistance to districts, fostering rigorous and engaging education that paves the way for college and career success for our diverse student population.

ESS is committed to promoting equity, access to high-quality education, and transformative leadership. In response to the needs identified in districts' Local Control Accountability Plans (LCAP) and other key district resources, ESS provides services targeting high-priority areas outlined in the LCAP. ESS emphasizes data-driven strategies to improve student outcomes, drawing on the strength of Countywide, district, and community partnerships to guide and inform its efforts.

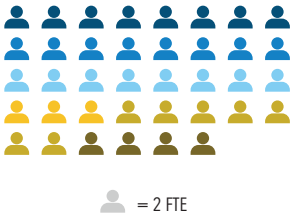
RESPONSIBILITIES

Deliver professional development and technical assistance to advance rigorous learning

Strengthen early literacy and school readiness from birth through third grade

Oversee accountability and advise districts and charters on LCAP requirements

75 Full-Time Employees across **6** Departments



Departments

- Education Support Services
- College and Career Success
- Curriculum/Instruction and Academic Enrichment
- Early Education and Development
- Leadership and Outreach
- Local Control Accountability Advisory and Support Services

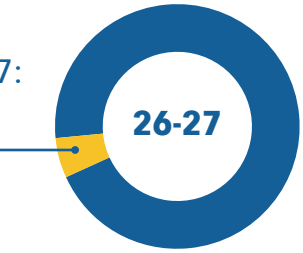
2026-2027 Budget Priorities

1. **Strategic Planning Support:** Provide strategic planning support for Local Educational Agencies (LEAs), school sites, and charter schools.
2. **Instructional Practices and Coaching:** Strengthen instructional practices through coaching and targeted support.
3. **Support for Low-Performing LEAs and Schools:** Support low-performing LEAs, school sites, and charter schools through focused assistance and improvement efforts.
4. **Community Collaboration and Partnerships:** Foster collaboration and meaningful connections with community partners.

Total Proposed Budget for 2026-2027:

$29.3M

which is about 5.5% of the total SBCSS budget.





BRANCH

Education Support Services

FINANCIAL SUMMARY

The proposed budget reflects the strong commitment to improving outcomes for all students through a comprehensive system of support spanning early education through college and career readiness. It prioritizes equitable access to high–quality programs, targeted interventions, and innovative practices that address the diverse needs of learners at every stage of their educational journey. Through collaborative partnerships and data–informed decision–making, this budget strengthens a continuum of services designed to support students, empower educators, and build and sustain the systems necessary for long–term success.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET		
Department	Revenue	Expenditures	Revenue	Expenditures	FTE
Education Support Services	$8,268,359	$8,276,203	$8,073,699	$8,492,627	15.94
College and Career Success	$3,874,522	$3,874,522	$4,208,198	$4,208,198	15.00
Curriculum/Instruction and Academic Enrichment	$4,748,085	$6,509,566	$5,797,399	$5,797,399	16.99
Early Education and Development	$4,394,453	$5,450,945	$5,034,987	$5,635,394	5.35
Leadership and Outreach	$3,311,495	$3,631,699	$3,240,910	$3,365,908	13.40
Local Control Accountability Advisory and Support Services	$1,821,546	$1,883,716	$1,825,669	$1,825,669	7.82
Total	**$26,418,460**	**$29,626,651**	**$28,180,862**	**$29,325,195**	**74.50**

78%
OF REVENUE IS UNRESTRICTED

$378K
REVENUE PER FTE

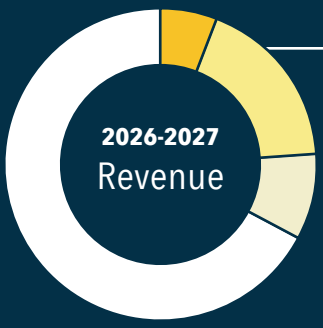
+6.7%
CHANGE IN REVENUE

-1.0%
CHANGE IN EXPENDITURES

Education Support Services

FINANCIAL SUMMARY

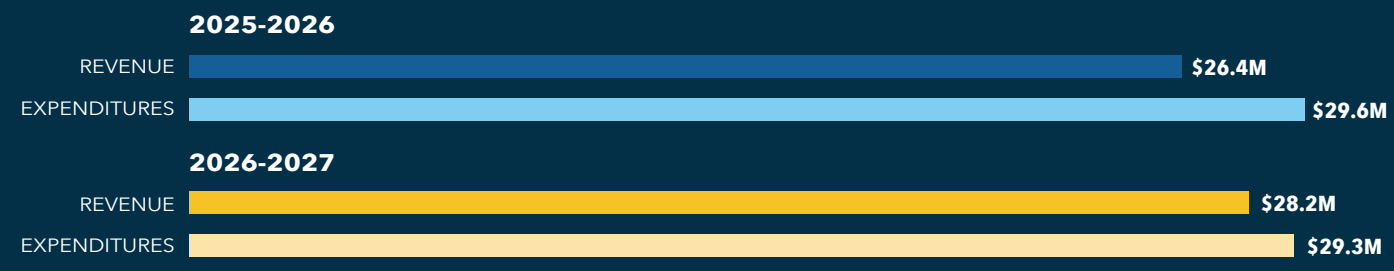
Funding Sources



- LCFF: **0%**
- Federal Revenue: **6%**
- Other State Revenue: **18%**
- Other Local Revenue: **9%**
- Contributions: **67%**

Department	2025-2026 ESTIMATED ACTUALS = Revenue	2025-2026 ESTIMATED ACTUALS = Expenditures		2026-2027 PROPOSED BUDGET = Revenue	2026-2027 PROPOSED BUDGET = Expenditures
Education Support Services	$8.3M	$8.3M	-2.4% / +2.6%	$8.1M	$8.5M
College and Career Success	$3.9M	$3.9M	+8.6% / +8.6%	$4.2M	$4.2M
Curriculum/Instruction and Academic Enrichment	$4.7M	$6.5M	+22.1% / -10.9%	$5.8M	$5.8M
Early Education and Development	$4.4M	$5.5M	+14.6% / +3.4%	$5.0M	$5.6M
Leadership and Outreach	$3.3M	$3.6M	-2.1% / -7.3%	$3.2M	$3.4M
Local Control Accountability Advisory and Support Services	$1.8M	$1.9M	+0.2% / -3.1%	$1.8M	$1.8M

Totals



Education Support Services

Tracy Chambers, Assistant Superintendent

Education Support Services (ESS) offers transformative professional development and technical assistance to districts, fostering rigorous and engaging education that paves the way for college and career success for our diverse student population.
ESS is committed to promoting equity, access to high-quality education, and transformative leadership. In response to the needs identified in districts' Local Control Accountability Plans (LCAP), the California Schools Dashboard, and other key district resources, ESS provides services targeting high-priority areas outlined in the LCAP. ESS emphasizes data-driven strategies to improve student outcomes, drawing on the strength of countywide, district, and community partnerships to guide and inform its efforts.

This budget reflects the resources required to support branch administration.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES				
Revenues	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
LCFF	6,666,667	-	6,400,000	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	3,000	36,245	-	36,245
Contributions	1,562,447	-	1,637,454	-
Total Revenues	**8,232,114**	**36,245**	**8,037,454**	**36,245**
EXPENDITURES				
Expenditures	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Certificated Salaries	2,102,457	-	2,279,432	-
Classified Salaries	563,834	-	562,967	-
Employee Benefits	990,041	-	1,045,871	-
Books and Supplies	231,804	-	75,947	-
Services & Other Operating	3,862,714	33,679	3,948,091	28,300
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	489,108	2,566	549,837	2,182
Total Expenditures	**8,239,958**	**36,245**	**8,462,145**	**30,482**
STAFFING				
Staffing (FTE)				
Certificated	10.40	-	10.79	-
Classified	5.00	-	5.15	-
Total Staffing	**15.40**	**-**	**15.94**	**-**


250 YE
1776

EDUCATION SUPPORT SERVICES

College and Career Success Programs

Dr. Tim Bias, Director

College and Career Success Programs (CCSP) supports districts, schools, and community partners in preparing all students for success in their post-secondary journey, including the implementation of the AVID College Readiness System. The department collaborates within San Bernardino County Superintendent of Schools and with community partners to ensure that resources and services are aligned with the needs of the community.

The department also facilitates regional networks, offers professional learning workshops, and provides opportunities for collaboration among educators around relevant post-secondary topics. In addition, CCSP coordinates student and educator events and recognition activities that support college and career awareness and celebrate key milestones in students' educational pathways.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	710,285	-	666,968	-
Contributions	3,164,237	-	3,541,230	-
Total Revenues	**3,874,522**	**-**	**4,208,198**	**-**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	1,960,546	-	2,203,163	-
Classified Salaries	248,100	-	284,618	-
Employee Benefits	780,243	-	862,020	-
Books and Supplies	51,022	-	43,077	-
Services & Other Operating	780,487	-	767,406	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	54,124	-	47,914	-
Total Expenditures	**3,874,522**	**-**	**4,208,198**	**-**

STAFFING

Staffing (FTE)				
Certificated	12.00	-	12.00	-
Classified	4.00	-	3.00	-
Total Staffing	**16.00**	**-**	**15.00**	**-**

SUCCESS STORY

RIMS AVID



Building Pathways to Bright Futures

RIMS AVID equips students and educators across the region with proven strategies for college and career readiness. Coaching, professional learning, and recognition events help students reach rigorous milestones.

Now in its 35th year, RIMS AVID helps schools close opportunity gaps and raise achievement across the region. Each site works with an AVID coach who supports classroom practice and planning. The team delivers more than 50 professional learning opportunities each year and hosts recognition events that keep students and staff motivated. The program's seniors post strong college-readiness milestones and celebrate together at the regional Senior Recognition Ceremony.

35
years of
RIMS AVID

RIMS AVID

Riverside, Inyo, Mono and San Bernardino **(RIMS)** Advancement Via Individual Determination **(AVID)**

Education Support Services

How the Model Works

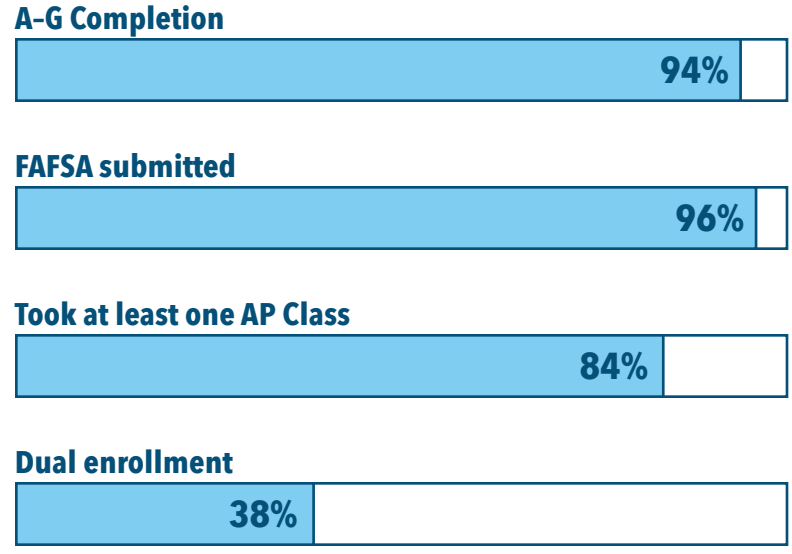
Each participating site is paired with an assigned AVID coach. Coaches visit classrooms, plan with teams, and help leaders embed schoolwide routines that build student agency. A year-round calendar of institutes, workshops, and network sessions moves teachers from strategy to daily practice.

Students and families see the impact in clear milestones. Schools track progress toward A–G completion, FAFSA submission, Advanced Placement participation, and dual enrollment. The year culminates in the Senior Recognition Ceremony where more than 3,000 graduates are honored for their work and growth.

3,000+
AVID SENIORS HONORED

Readiness Milestones

Class of 2025



Percentages reflect RIMS AVID Class of 2025 seniors



PROGRAM ELEMENTS

ASSIGNED SITE COACH

PROFESSIONAL LEARNING CALENDAR

SCHOOLWIDE AVID ROUTINES

RECOGNITION EVENTS

EDUCATION SUPPORT SERVICES

Curriculum/Instruction and Academic Enrichment

Dr. Serena Straka, Director

Curriculum/Instruction and Academic Enrichment (CIAE) provides professional learning for schools in subjects like the arts, English language arts, ethnic studies, history, math, science, multilingual education, and more. They also offer training in broader areas such as Professional Learning Communities and Visible Learning.

Throughout the year, CIAE hosts nine events celebrating student achievements in the arts, multilingual education, and poetry. The department also leads two statewide grants: EPiCC, which supports strong language development for English learners, and BTPDP, which helps increase the number of credentialed bilingual teachers across California.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	–	–	–
Other State Revenue	–	647,970	–	975,580
Other Local Revenue	385,176	365,837	883,026	363,852
Contributions	3,349,102	–	3,574,941	–
Total Revenues	**3,734,278**	**1,013,807**	**4,457,967**	**1,339,432**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	2,093,652	148,556	2,214,044	273,036
Classified Salaries	396,600	103,491	299,277	52,203
Employee Benefits	863,144	91,295	891,373	98,639
Books and Supplies	198,490	67,607	223,110	24,744
Services & Other Operating	757,812	1,632,397	766,728	810,751
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	78,845	77,677	63,435	80,059
Total Expenditures	**4,388,543**	**2,121,023**	**4,457,967**	**1,339,432**

STAFFING

Staffing (FTE)				
Certificated	11.24	1.71	11.24	1.55
Classified	5.45	1.70	3.80	0.40
Total Staffing	**16.69**	**3.41**	**15.04**	**1.95**

SUCCESS STORY

CALIFORNIA STATE SEAL OF BILITERACY



Celebrating Multilingual Achievement

The California State Seal of Biliteracy recognizes graduates who demonstrate high proficiency in English and at least one additional language. It celebrates linguistic diversity and opens doors for college, scholarships, and careers.

Program Impact

- **College and Career Advantage:** Strengthens applications, scholarships, and workforce pathways.
- **Equity and Inclusion in Action:** Honors students' languages, cultures, and identities.
- **Growing Countywide Impact:** Expanding district and community participation each year.

Across San Bernardino County, students are earning the Seal of Biliteracy in record numbers. In 2024–2025, 2,530 graduates were recognized at three regional ceremonies in the East Valley, High Desert, and West End. The celebration reflects years of study, strong instruction, and support from families and educators. The Seal enhances college applications, scholarships, and career pathways while affirming students' identities and cultures. The multilingual team collaborates with districts to verify eligibility, prepare honorees, and host accessible, family-centered events. While Spanish remains the most common language, students also earned recognition in American Sign Language, Arabic, French, German, Hindi, Italian, Japanese, Korean, Mandarin, Portuguese, Punjabi,

Tagalog, Twi, and Vietnamese. The growing number of honorees shows how schools are expanding access to rigorous language study and raising expectations for all learners.



What the Seal Recognizes

Students demonstrate high levels of speaking, reading, and writing in English and at least one additional language, meeting state-defined criteria verified by districts. The Seal signals readiness for college, careers, and civic life in a multilingual world.

REQUIREMENTS AND BENEFITS

- Proficiency in English
- Proficiency in an additional language
- District verification and ceremonies
- College, scholarship, and career advantage

2,530
students honored in 2024

3 REGIONAL CEREMONIES
East Valley, High Desert, West End

SOME STUDENTS EARNED RECOGNITION IN **TWO LANGUAGES**

LANGUAGES RECOGNIZED IN 2024

15 LANGUAGES RECOGNIZED:

- American Sign Language
- Arabic
- French
- German
- Hindi
- Italian
- Japanese
- Korean
- Mandarin
- Portuguese
- Punjabi
- Tagalog
- Twi
- Vietnamese





EDUCATION SUPPORT SERVICES

Early Education and Development

Heather Smith, Director

Early Education and Development (EED) supports school readiness and early literacy by helping schools and providers create high-quality, joyful learning environments for young children. EED promotes equity and access through professional learning, coaching, and community partnerships.

Focusing on Universal Prekindergarten (UPK), EED supports a range of early learning programs, including State Preschool, Head Start, transitional kindergarten, and expanded learning for children ages 0–8. The department also uses grant funding to offer no-cost support when possible. A key priority is early language and literacy, using proven strategies that build strong speaking, listening, reading, and writing skills from birth through third grade.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	1,648,564	–	1,425,000
Other State Revenue	–	1,657,710	–	2,857,331
Other Local Revenue	31,996	–	110,000	–
Contributions	576,105	–	642,656	–
Total Revenues	**608,101**	**3,306,274**	**752,656**	**4,282,331**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	302,428	232,754	351,489	347,445
Classified Salaries	83,361	88,064	86,740	77,425
Employee Benefits	133,651	134,916	148,427	163,003
Books and Supplies	32,149	761,003	31,858	289,325
Services & Other Operating	90,492	2,875,487	126,240	3,740,225
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	6,613	229,949	7,902	265,315
Total Expenditures	**648,694**	**4,322,173**	**752,656**	**4,882,738**

STAFFING

Staffing (FTE)				
Certificated	1.65	1.80	1.65	1.80
Classified	0.90	1.00	0.90	1.00
Total Staffing	**2.55**	**2.80**	**2.55**	**2.80**

EDUCATION SUPPORT SERVICES

Leadership and Outreach

Dr. Robin McIver–Brown, Director

Leadership and Outreach supports districts through professional development, coaching, student programs, Expanded Learning, Family and Community Engagement (FACE), Leadership Development, and the National Institute for School Leadership.

The team coordinates Countywide student events such as History Day, Science and Engineering Fair, Academic Decathlon, and Spelling Bee. FACE strengthens family–school partnerships, Expanded Learning offers enrichment beyond the school day, and Leadership Development provides training and support for school leaders. Together, these efforts help improve student engagement, learning, and success across the County.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	601,754	–	490,535
Other State Revenue	–	538,258	–	538,258
Other Local Revenue	198,989	–	152,000	–
Contributions	1,972,494	–	2,060,117	–
Total Revenues	**2,171,483**	**1,140,012**	**2,212,117**	**1,028,793**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	491,357	184,363	507,048	173,218
Classified Salaries	690,977	370,357	754,663	401,156
Employee Benefits	525,357	224,329	562,092	231,001
Books and Supplies	38,553	41,378	36,030	11,727
Services & Other Operating	705,566	238,866	457,013	137,785
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	39,877	80,719	20,269	73,906
Total Expenditures	**2,491,687**	**1,140,012**	**2,337,115**	**1,028,793**

STAFFING

Staffing (FTE)				
Certificated	2.38	0.62	2.38	0.57
Classified	7.45	3.20	7.45	3.00
Total Staffing	**9.83**	**3.82**	**9.83**	**3.57**

EDUCATION SUPPORT SERVICES

LCAP Support and Advisory Services

Karen Strong, Director

Local Control Accountability Plan Support and Advisory Services (LCAP) helps school districts and charter schools understand and meet state and federal requirements. They provide tailored support to help districts use funding effectively, meet accountability expectations, and apply continuous improvement practices. This includes extra assistance for districts eligible for Direct Technical Assistance and specialized help for small districts.

The team ensures that district LCAPs meet all legal requirements and that charter schools receiving Comprehensive Support and Improvement (CSI) meet their plan requirements through the LCAP. They also support all local educational agencies in improving student outcomes through the Differentiated Assistance process.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	349,008	–	244,565
Other State Revenue	–	–	–	–
Other Local Revenue	–	–	–	–
Contributions	1,472,538	–	1,581,104	–
Total Revenues	**1,472,538**	**349,008**	**1,581,104**	**244,565**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	843,594	206,518	862,623	166,399
Classified Salaries	208,637	10,269	233,599	–
Employee Benefits	383,811	75,982	418,494	55,908
Books and Supplies	17,876	4,434	11,600	1,462
Services & Other Operating	76,388	27,094	54,788	3,227
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	4,402	24,711	–	17,569
Total Expenditures	**1,534,708**	**349,008**	**1,581,104**	**244,565**

STAFFING

Staffing (FTE)				
Certificated	4.00	1.00	4.00	0.82
Classified	3.00	–	3.00	–
Total Staffing	**7.00**	**1.00**	**7.00**	**0.82**

BRANCH

HUMAN RESOURCES



DEPARTMENTS

- Human Resources
- Risk Management



Human Resources

Dr. Suzanne Hernandez
Assistant Superintendent

Human Resources (HR) plays a critical role in supporting the relationship between San Bernardino County Superintendent of Schools and its employees. Core functions include recruiting, hiring, and managing personnel; fostering positive employee relations through collective bargaining, grant opportunities, and collaboration with employee associations and unions; administering employee benefit programs; and supporting staff development and employee recognition initiatives. HR is also responsible for maintaining accurate employee records, ensuring compliance with all applicable laws and regulations, including credentialing requirements, and promoting fair and equitable compensation practices across the organization. Finally, Human Resources supports our districts with the Assignment Monitoring requirements, unemployment regulations, and services under Risk Management.

RESPONSIBILITIES

Recruit, manage, and support the employee workforce

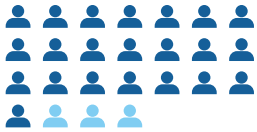
Lead labor relations, compensation, and benefits administration

Manage organizational risk, insurance, and safety operations

49 Full-Time Employees

across

2 Departments



= 2 FTE

Departments

- Human Resources
- Risk Management

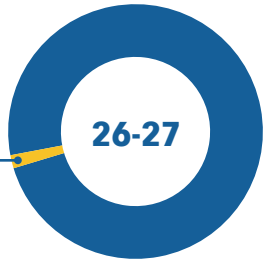
2026-2027 Budget Priorities

1. **Funding Opportunities:** Pursue funding opportunities to attract exceptional talent and strengthen the internal workforce through the grant process.
2. **Paperless Workflows:** Collaborate with various branches to develop paperless workflows.
3. **Online Onboarding:** Continue developing an online onboarding process.
4. **Process Support Systems:** Develop systems to support internal and external processes.
5. **HR Compliance Support:** Support districts with their Human Resources compliance responsibilities.
6. **Employee Orientation:** Strengthen the orientation process to better prepare employees for their positions.

Total Proposed Budget for 2026-2027:

$10.1M

which is about 1.9% of the total SBCSS budget.



BRANCH

Human Resources

FINANCIAL SUMMARY

The Human Resources budget is designed to strengthen organizational capacity, ensure legal and regulatory compliance, and enhance the overall employee experience across the agency. This budget prioritizes investments that support effective recruitment and retention, reinforce equitable and consistent personnel practices, and advance the systems necessary to maintain a safe, supportive, and high-performing workplace.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET		
Department	Revenue	Expenditures	Revenue	Expenditures	FTE
Human Resources	$13,079,681	$10,015,558	$8,373,819	$8,777,609	44.00
Risk Management	$1,251,154	$1,251,154	$1,305,180	$1,305,180	5.00
Total	**$14,330,835**	**$11,266,712**	**$9,678,999**	**$10,082,789**	**49.00**

98%
OF REVENUE IS UNRESTRICTED

$198K
REVENUE PER FTE

–32.5%
CHANGE IN REVENUE

–10.5%
CHANGE IN EXPENDITURES

Human Resources

FINANCIAL SUMMARY

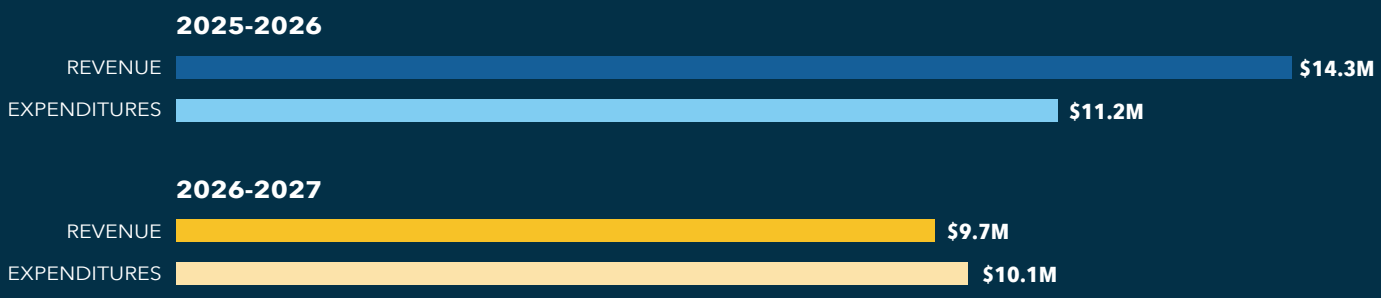
Funding Sources



- LCFF: **0%**
- Federal Revenue: **0%**
- Other State Revenue: **1%**
- Other Local Revenue: **4%**
- Contributions: **95%**

Department	2025-2026 ESTIMATED ACTUALS = Revenue	2025-2026 ESTIMATED ACTUALS = Expenditures		2026-2027 PROPOSED BUDGET = Revenue	2026-2027 PROPOSED BUDGET = Expenditures
Human Resources	$13.1M	$10.0M	-36.0% / -12.4%	$8.4M	$8.8M
Risk Management	$1.3M	$1.3M	+4.3% / +4.3%	$1.3M	$1.3M

Totals



Human Resources

Eric Dahlstrom, Director | **Dr. Violet Gutierrez,** Director

Human Resources works to create a supportive work environment that attracts, develops, and retains a diverse and talented workforce. More than 2,000 employees serve students across the County, helping ensure safe, nurturing learning environments where every student can thrive.

The HR team oversees certificated and classified personnel services, employee benefits, credential services, and district unemployment insurance. They also maintain employee records and partner with labor associations through collective bargaining and ongoing labor relations.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	–	–	–
Other State Revenue	146,033	5,147,105	72,648	–
Other Local Revenue	37,627	240,000	–	255,000
Contributions	7,508,916	–	8,046,171	–
Total Revenues	**7,692,576**	**5,387,105**	**8,118,819**	**255,000**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	708,424	6,458	735,434	–
Classified Salaries	3,672,560	64,985	4,100,531	200,000
Employee Benefits	2,096,789	3,833	2,279,543	7,280
Books and Supplies	112,132	1,694	143,888	1,694
Services & Other Operating	990,088	2,154,889	852,485	401,412
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	9,832	193,874	6,938	48,404
Total Expenditures	**7,589,825**	**2,425,733**	**8,118,819**	**658,790**

STAFFING

Staffing (FTE)				
Certificated	3.00	–	3.00	–
Classified	41.00	–	41.00	–
Total Staffing	**44.00**	**-**	**44.00**	**-**

SUCCESS STORY

GROW WITHIN



Cultivating Future Educators

A countywide partnership that supports classified employees on the path to becoming fully credentialed teachers. The Human Resources team coordinates services, guidance, and funding so more educators are prepared to serve local schools.

The Grow Within Consortium Partnership helps school employees become teachers through a coordinated set of supports. Districts receive tailored assistance that fits local needs, from large urban communities to remote areas. Services include tuition support, living stipends, exam preparation, academic advising, and mentoring by experienced educators. The Earn While You Learn hub (see QR code) simplifies the journey with clear information on credentialing and financial aid. The partnership brings districts, County offices, higher education, state agencies, and labor organizations to one table. Together they convene regularly, share strategies, and plan implementation so candidates can move forward with fewer barriers and more support.

PURPOSE

Support school employees to become credentialed teachers through coordinated services and partnerships.

*Scan the QR code or visit the **Earn While You Learn hub**.*

Human Resources

What the Partnership Delivers

Grow Within invests in people, pathways, and partnerships. Advisory meetings with districts, higher education, employee associations, educators, and state leaders guide implementation and continuous improvement. The focus areas include special education, early learning, mathematics, science, and bilingual education so districts can staff high-need roles with prepared teachers.



Partners

19 PARTNERING SCHOOL DISTRICTS

4 COUNTY OFFICES OF EDUCATION

32 INSTITUTIONS OF HIGHER EDUCATION

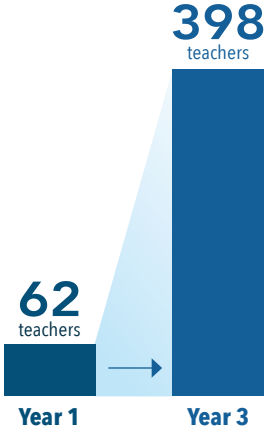
391 ACTIVE PARTICIPANTS

75 PRELIMINARY CREDENTIALS EARNED TO DATE

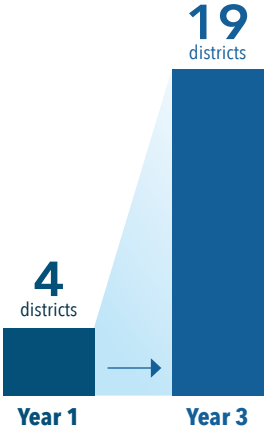
61 BACHELOR'S DEGREES COMPLETED TO DATE

Program Growth

Last 3 Years



Participants supported



School District Partners



Higher Education Partners partners

HUMAN RESOURCES

Risk Management Services

Joe Sanchez, Director

Risk Management helps keep students and staff safe by identifying and reducing potential risks across SBCSS. The team supports disaster preparedness, safety training, loss prevention, and ongoing risk assessments to maintain secure learning and working environments.

They also coordinate the organization's property, liability, cybersecurity, and workers' compensation insurance programs, including handling claims. In addition, Risk Management oversees emergency operations and crisis response in partnership with district, County, and regional agencies.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	85,000	-	100,000	-
Contributions	1,166,154	-	1,205,180	-
Total Revenues	**1,251,154**	**-**	**1,305,180**	**-**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	-	-	-
Classified Salaries	684,395	-	719,313	-
Employee Benefits	306,187	-	310,295	-
Books and Supplies	84,350	-	84,350	-
Services & Other Operating	176,222	-	191,222	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**1,251,154**	**-**	**1,305,180**	**-**

STAFFING

Staffing (FTE)				
Certificated	-	-	-	-
Classified	5.00	-	5.00	-
Total Staffing	**5.00**	**-**	**5.00**	**-**

BRANCH

INNOVATION AND ENGAGEMENT



DEPARTMENTS

- Children Deserve Success
- Healthy SBCSS
- Learning Systems and Supports
- Workforce SBCSS



Innovation and Engagement

Dr. Stephanie Houston
Assistant Superintendent

The work of Innovation and Engagement focuses on building collaborative efforts with educators, agencies, government, community-based and faith-based organizations, law enforcement, health, business and labor, elected officials, and other organizations to provide personal and academic success opportunities for all students in San Bernardino County – from Cradle to Career. People and the communities they are a part of are deeply impacted by larger systems of influence.

True, meaningful engagement requires working collaboratively with and through those who share similar situations, concerns, or challenges.

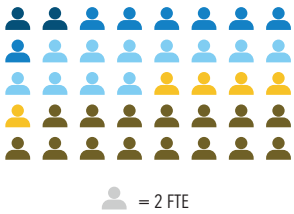
RESPONSIBILITIES

Lead workforce development and career readiness

Oversee student health, wellness, and equity supports

Coordinate partnerships to advance whole-child systems

79 Full-Time Employees across **5** Departments



Departments

- Innovation and Engagement
- Children Deserve Success
- Healthy SBCSS
- Learning Systems and Supports
- Workforce SBCSS

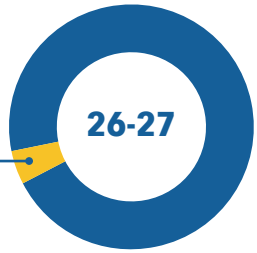
2026-2027 Budget Priorities

1. **Unified Department Integration:** A unified approach to success through the integration of departments.
2. **Centralized Support System:** A self-sustaining centralized system of support that provides seamless, accessible, and effective services.
3. **Strategic Program Alignment:** Programs strategically aligned with the demands of local business and industry.
4. **Skilled Workforce Development:** An educated and skilled workforce that meets the community's economic development needs.
5. **Comprehensive Systems Support:** Enhanced development, alignment, and implementation of comprehensive systems that support the whole child, school, and community.

Total Proposed Budget for 2026-2027:

$24.0M

which is about 4.5% of the total SBCSS budget.



BRANCH

Innovation and Engagement

FINANCIAL SUMMARY

This proposed budget reflects the Innovation and Engagement Branch's continued commitment to advancing student success, collaborative partnerships, and long–term sustainability across San Bernardino County. The numbers presented represent strategic investments made in alignment with school leaders, community partners, and stakeholders to support integrated systems, workforce readiness, and whole–child initiatives. This budget reflects a unified approach to service delivery, emphasizing accessible, effective, and coordinated supports. Key considerations for this year's allocation include strengthening cross–department alignment and enhancing systems that respond to the evolving needs of students, families, and the communities they serve.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET		
Department	Revenue	Expenditures	Revenue	Expenditures	FTE
Innovation and Engagement	$853,331	$975,772	$980,248	$980,248	3.97
Children Deserve Success	$4,989,460	$5,117,388	$3,819,334	$3,920,630	13.00
Healthy SBCSS	$13,745,822	$14,278,921	$2,724,892	$6,621,281	22.00
Learning Systems and Supports	$2,607,367	$2,871,669	$2,873,762	$2,882,541	10.00
Workforce SBCSS	$9,936,647	$9,224,273	$8,632,673	$9,589,756	29.53
Total	**$32,132,627**	**$32,468,023**	**$19,030,909**	**$23,994,456**	**78.50**

66% OF REVENUE IS UNRESTRICTED

$242K REVENUE PER FTE

–40.8% CHANGE IN REVENUE

–26.1% CHANGE IN EXPENDITURES

Innovation and Engagement

FINANCIAL SUMMARY

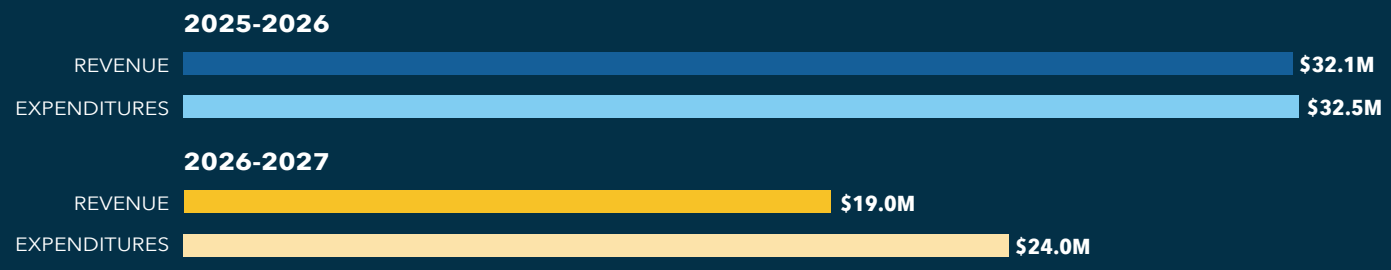
Funding Sources



- LCFF: **0%**
- Federal Revenue: **9%**
- Other State Revenue: **24%**
- Other Local Revenue: **10%**
- Contributions: **57%**

Department	2025-2026 ESTIMATED ACTUALS = Revenue	2025-2026 ESTIMATED ACTUALS = Expenditures		2026-2027 PROPOSED BUDGET = Revenue	2026-2027 PROPOSED BUDGET = Expenditures
Innovation and Engagement	$0.9M	$1.0M	+14.9% / +0.5%	$1.0M	$1.0M
Children Deserve Success	$5.0M	$5.1M	-23.5% / -23.4%	$3.8M	$3.9M
Healthy SBCSS	$13.7M	$14.3M	-80.2% / -53.6%	$2.7M	$6.6M
Learning Systems and Supports	$2.6M	$2.9M	+10.2% / +0.4%	$2.9M	$2.9M
Workforce SBCSS	$9.9M	$9.2M	-13.2% / +4.0%	$8.6M	$9.6M

Totals



Innovation and Engagement

Dr. Stephanie Houston, Assistant Superintendent

Innovation and Engagement builds collaborative partnerships with educators, community organizations, business, labor, and government to support student success from Cradle to Career throughout San Bernardino County. The branch provides technical assistance and capacity-building support to districts, with a focus on strengthening services and improving outcomes. The branch budget is primarily restricted grant-funding, often providing revenue over multiple fiscal years. Key funding sources include: California Community Schools Partnership Program, Children & Youth Behavioral Health Initiative, Career Technical Education Incentive Grant, Golden State Pathway Program, California Adult Education Program, Juvenile Justice Coordinating Council Programs, and Foster Youth Services Coordinating Program.

This budget reflects the resources required to support branch administration.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES				
Revenues	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	-	-	-	-
Contributions	853,331	-	980,248	-
Total Revenues	**853,331**	**-**	**980,248**	**-**
EXPENDITURES				
Expenditures	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Certificated Salaries	309,405	-	288,978	-
Classified Salaries	292,217	-	321,690	-
Employee Benefits	237,717	-	241,626	-
Books and Supplies	29,163	-	23,800	-
Services & Other Operating	107,270	-	104,154	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**975,772**	**-**	**980,248**	**-**
STAFFING				
Staffing (FTE)				
Certificated	1.00	-	1.00	-
Classified	2.97	-	2.97	-
Total Staffing	**3.97**	**-**	**3.97**	**-**


NEW YORK CITY

INNOVATION AND ENGAGEMENT

Children Deserve Success

Dr. Don English, Director

Children Deserve Success offers key services that support some of the County's most vulnerable students. The Foster Youth Services Coordinating Program (FYSCP) helps students in foster care by addressing the effects of displacement and ensuring schools receive important records. The team coordinates services such as counseling, tutoring, emancipation support, and independent living skills. The Education for Homeless Children and Youth (EHCY) program ensures that students experiencing homelessness receive the same rights, protections, and access to education as all other students under the McKinney-Vento Act.

Child Welfare and Attendance (CWA) supports students and families through compulsory education compliance, enrollment and admission procedures, discipline processes, transfers to alternative programs, and efforts to promote positive school climate and safety.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	303,087	–	308,444
Other State Revenue	–	2,657,930	–	2,721,986
Other Local Revenue	96,232	1,402,562	87,735	143,252
Contributions	529,649	–	557,917	–
Total Revenues	**625,881**	**4,363,579**	**645,652**	**3,173,682**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	250,560	341,594	268,649	502,062
Classified Salaries	129,128	793,251	133,807	816,301
Employee Benefits	127,247	487,234	127,159	564,003
Books and Supplies	16,941	237,433	4,331	141,593
Services & Other Operating	178,130	2,283,993	105,404	1,028,321
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	13,073	258,804	6,302	222,698
Total Expenditures	**715,079**	**4,402,309**	**645,652**	**3,274,978**

STAFFING

Staffing (FTE)				
Certificated	1.21	1.79	1.21	2.79
Classified	2.20	6.80	1.70	7.30
Total Staffing	**3.41**	**8.59**	**2.91**	**10.09**

INNOVATION AND ENGAGEMENT

Healthy SBCSS

Farrah Northcott, Director

Healthy SBCSS works to improve the physical, mental, and behavioral health of students and communities across San Bernardino County. Guided by the Countywide Vision and Cradle to Career Roadmap, the team helps build a seamless and accessible system of support for student well-being.

They bring together partners from multiple sectors and provide training and technical assistance to help schools and communities achieve health equity for all students and families.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	218,891	–	–
Other State Revenue	–	1,875,329	–	325,000
Other Local Revenue	1,791,552	8,843,187	1,591,817	–
Contributions	1,016,863	–	808,075	–
Total Revenues	**2,808,415**	**10,937,407**	**2,399,892**	**325,000**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	270,002	489,526	291,205	494,318
Classified Salaries	690,041	1,543,416	738,740	1,480,411
Employee Benefits	437,931	872,302	451,216	991,689
Books and Supplies	16,643	106,939	12,400	42,146
Services & Other Operating	968,333	3,545,323	927,357	614,611
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	144,531	5,193,934	124,833	452,355
Total Expenditures	**2,527,481**	**11,751,440**	**2,545,751**	**4,075,530**

STAFFING

Staffing (FTE)				
Certificated	1.50	2.45	1.50	2.50
Classified	6.00	14.55	6.00	12.00
Total Staffing	**7.50**	**17.00**	**7.50**	**14.50**

INNOVATION AND ENGAGEMENT

Learning Systems and Supports

Dr. Steve Kong, Director

Learning Systems and Supports (LSS) helps schools and communities build strong systems that support every child's academic, behavioral, social-emotional, and wellness needs from cradle to career. The department works to ensure every student has access to the resources and opportunities that make academic success possible.

LSS leads or partners in major statewide initiatives, including the California Community Schools Partnership Program (CCSPP), Children and Youth Behavioral Health Initiative (CYBHI), Multi-Tiered System of Supports (MTSS), and Positive Behavioral Interventions and Supports (PBIS). Their work focuses on reimagining schools as connected, community-centered places where students can thrive.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	–	–	–
Other State Revenue	–	2,121,336	–	2,150,451
Other Local Revenue	1,750	257,302	–	216,107
Contributions	226,979	–	507,204	–
Total Revenues	**228,729**	**2,378,638**	**507,204**	**2,366,558**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	166,397	603,697	179,005	639,307
Classified Salaries	125,908	499,850	140,878	471,235
Employee Benefits	121,705	458,881	127,321	444,438
Books and Supplies	10,383	8,948	4,300	3,000
Services & Other Operating	49,617	679,742	55,700	676,577
Capital Outlay	–	–	–	–
Other Outgo & Indirect Costs	–	146,541	–	140,780
Total Expenditures	**474,010**	**2,397,659**	**507,204**	**2,375,337**

STAFFING

Staffing (FTE)				
Certificated	0.79	5.21	0.79	3.21
Classified	1.80	4.70	1.80	4.20
Total Staffing	**2.59**	**9.91**	**2.59**	**7.41**

INNOVATION AND ENGAGEMENT

Workforce SBCSS

Dr. Carol Tsushima, Administrator

Workforce SBCSS helps prepare students for successful careers by connecting education with the local job market. As the home of the County Regional Occupational Program and Alliance for Education, the department supports districts in building strong Career Technical Education (CTE) pathways and workforce readiness opportunities.

Key services include CTE programs, career exploration, work-based learning, pathway and curriculum development, grant support, and professional development for CTE staff. Workforce SBCSS also builds partnerships with local industries through pre-apprenticeships, micro-internships, STEM events, industry advisory meetings, regional competitions, and other workforce development efforts.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	351,726	–	351,726
Other State Revenue	6,635	1,690,501	–	1,375,605
Other Local Revenue	105,018	4,085,971	94,199	2,863,626
Contributions	3,696,796	–	3,947,517	–
Total Revenues	**3,808,449**	**6,128,198**	**4,041,716**	**4,590,957**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	1,829,470	818,937	1,915,680	609,977
Classified Salaries	772,893	585,078	991,652	384,850
Employee Benefits	1,072,406	580,076	1,146,313	438,960
Books and Supplies	63,956	82,027	59,890	75,673
Services & Other Operating	233,931	1,406,469	212,672	1,110,962
Capital Outlay	–	20,951	–	–
Other Outgo & Indirect Costs	30,698	1,727,381	29,303	2,613,824
Total Expenditures	**4,003,354**	**5,220,919**	**4,355,510**	**5,234,246**

STAFFING

Staffing (FTE)				
Certificated	8.76	7.74	10.45	6.08
Classified	8.06	4.94	9.71	3.29
Total Staffing	**16.82**	**12.68**	**20.16**	**9.37**

SUCCESS STORY

WORKFORCE SBCSS



Pathways From Classroom to Career

Workforce SBCSS connects learning to real work. Through CTE courses, competitions, pre–apprenticeships, and work–based learning, students gain skills, confidence, and a clear line of sight to high–demand careers.

Workforce SBCSS brings career education to life across San Bernardino County. Students move from classroom concepts to hands-on practice through industry-aligned courses, major competitions, and work-based learning. Programs in cybersecurity, health science, engineering, and advanced manufacturing build technical fluency. Pre-apprenticeships in fields like automotive, construction, culinary, early childhood education, masonry, and mechatronics help students take their first steps into high-wage, high-demand careers. The team also delivers CTE in regional correctional facilities with the Sheriff's

“

A 10 out of 10 experience

”

Emir and James, Robotics competitors

Department, ensuring that learners in secure settings can build marketable skills and plan for meaningful futures. Families, educators, and employers rally around these efforts through events and mentoring that turn interest into opportunity. The result is a countywide network where students discover strengths, practice real-world problem solving, and envision the careers they want to pursue.



Pathways, Partnerships, and Real-World Learning

Collaboration drives impact. Workforce SBCSS partners with districts, employers, community groups, and higher education to align programs with regional careers. Students connect with professionals through symposiums, career fairs, industry days, micro-internships, and pre-apprenticeships. The department also supports districts with grant development, monitoring, reporting, and training so more schools can expand access to high-quality pathways.

Adult learners benefit too. Training and certification programs strengthen local talent for schools, nonprofits, and employers. From food safety credentials to paraeducator preparation and drone pilot training, adults gain skills that advance careers and serve community needs.

HOW STUDENTS PARTICIPATE

- Career courses and work-based learning
- Pre-apprenticeships in priority fields
- Competitions and industry days
- CTE programs across the County

Impact in Numbers

18,000+ STUDENTS REACHED

150+ INDUSTRY AND COMMUNITY PARTNERS

130+ EDUCATORS SUPPORTED VIA PROFESSIONAL DEVELOPMENT

500 SCHOOLS SUPPORTED

220+ INDUSTRY RECOGNIZED CERTIFICATIONS EARNED

BRANCH

STUDENT SERVICES

DEPARTMENTS

- Alternative Education
- Special Education Regional Services





Student Services

Myrlene Pierre
Assistant Superintendent

Student Services provides educational services to approximately 6,000 students in three specialized programs: State Preschool, Special Education, and Alternative Education. The State Preschool Program Child Development Fund provides early education with a strong foundation on academic building blocks and social development. The Special Education Program serves students in three regions: Desert/Mountain, East Valley, and West End. Special education works with districts and three Special Education Local Plan Areas to support students from birth through 22 years of age with evidence-based practices.

The Alternative Education Program serves students whom the courts have adjudicated, are expelled from their school district, placed on probation by the courts, or referred by their School Attendance Review Board (SARB). Alternative education programs offer a safe and supportive learning environment for students up to 24 years of age.

RESPONSIBILITIES

Deliver special education regional services for students with exceptional needs

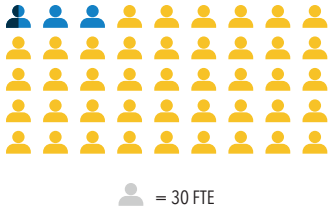
Operate alternative education programs for nontraditional learning settings

Provide early childhood education and specialized student supports

1,361 Full-Time Employees

across

3 Departments



= 30 FTE

Departments

- Student Services
- Alternative Education
- Special Education Regional Services

2026-2027 Budget Priorities

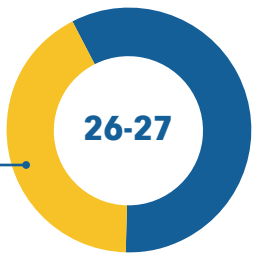
1. **Academic Achievement and Equity:** Advance academic achievement and equity for all students.
2. **Whole-Child Support:** Strengthen systems that support the whole child.
3. **Data-Driven Improvement:** Leverage data for continuous improvement and accountability.
4. **Professional Capacity:** Invest in professional capacity and cultural competence.



Total Proposed Budget for 2026-2027:

$223.8M

which is about 42.1% of the total SBCSS budget.



BRANCH

Student Services

FINANCIAL SUMMARY

The Student Services budget reflects a continued commitment to supporting the whole child through coordinated, student–centered services aligned to branch priorities. The proposed budget demonstrates a strong, intentional investment in programs that directly impact student achievement, engagement, and well–being. Expenditures are closely aligned to these priorities, reflecting a data–driven approach to resource allocation that prioritizes equity, access, and measurable outcomes for students. Student Services focuses on the use of data–driven practices to enhance accountability, guide decision–making, and improve program effectiveness. Additionally, the branch is committed to building professional capacity and fostering cultural competence to ensure staff are well–prepared to meet the needs of a diverse student population.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET		
Department	Revenue	Expenditures	Revenue	Expenditures	FTE
Student Services	$58,639,679	$48,632,373	$47,642,194	$54,840,623	146.67
Alternative Education	$14,694,329	$14,736,733	$14,868,488	$14,502,170	76.48
Special Education Regional Services	$152,566,175	$149,808,908	$156,269,700	$154,413,513	1,137.40
Total	**$225,900,183**	**$213,178,014**	**$218,780,382**	**$223,756,306**	**1,361**

17% OF REVENUE IS UNRESTRICTED

$161K REVENUE PER FTE

–3.2% CHANGE IN REVENUE

+5.0% CHANGE IN EXPENDITURES

Student Services

FINANCIAL SUMMARY

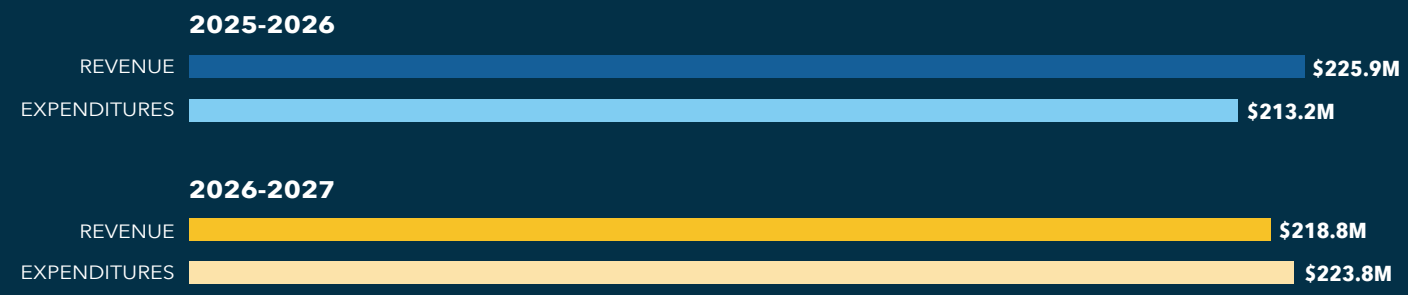
Funding Sources



- LCFF: **0%**
- Federal Revenue: **35%**
- Other State Revenue: **16%**
- Other Local Revenue: **3%**
- Contributions: **46%**

Department	2025-2026 ESTIMATED ACTUALS			2026-2027 PROPOSED BUDGET	
	= Revenue	= Expenditures		= Revenue	= Expenditures
Student Services	$58.6M	$48.6M	-18.8% / +12.8%	$47.6M	$54.8M
Alternative Education	$14.7M	$14.7M	+1.2% / -1.3%	$14.9M	$14.5M
Special Education Regional Services	$152.6M	$149.8M	+2.4% / +3.1%	$156.3M	$154.4M

Totals



Student Services

Myrlene Pierre, Assistant Superintendent

Student Services provides educational services to approximately 6,000 students in three specialized programs: State Preschool, Special Education, and Alternative Education. The State Preschool Program provides early education with a strong foundation on academic building blocks and social development. The Special Education Program works with districts and three Special Education Local Plan Areas to support students from birth through 22 years of age with evidence-based practices across three regions. The Alternative Education Program offers a safe and supportive learning environment for students whom the courts have adjudicated, are expelled from their school district, placed on probation by the courts, or referred by their School Attendance Review Board (SARB), up to 24 years of age.

This budget reflects the resources required to support branch administration.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	–	–	–
Federal Revenue	–	6,684,186	–	6,494,413
Other State Revenue	415,119	6,180,013	415,119	5,329,191
Other Local Revenue	21,320,038	23,550,942	21,579,947	13,288,528
Contributions	489,381	–	534,996	–
Total Revenues	**22,224,538**	**36,415,141**	**22,530,062**	**25,112,132**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	306,655	3,316,586	332,920	4,691,825
Classified Salaries	637,161	3,588,876	751,604	8,832,879
Employee Benefits	428,709	2,909,039	468,333	6,731,022
Books and Supplies	420,414	5,673,180	402,962	3,250,997
Services & Other Operating	499,765	7,519,180	751,219	6,130,179
Capital Outlay	7,269	1,408,373	–	8,500
Other Outgo & Indirect Costs	20,255,276	1,661,889	20,158,378	2,329,805
Total Expenditures	**22,555,249**	**26,077,124**	**22,865,416**	**31,975,207**

STAFFING

Staffing (FTE)				
Certificated	2.10	27.78	2.10	30.30
Classified	8.00	66.99	8.00	106.27
Total Staffing	**10.10**	**94.77**	**10.10**	**136.57**

STUDENT SERVICES

Alternative Education

Dr. Scott Wyatt, Area Director

Alternative Education programs provide safe, engaging learning environments that support both academic and personal growth. Students can access career readiness opportunities, dual enrollment, alternative learning paths, and mental health services:

- County Community Schools serve students who are expelled or referred by SARB, Probation, or by parent request with district approval.
- Juvenile Court Schools serve students detained in County Juvenile Detention and Assessment Centers.
- Independent Learning Academy offers a voluntary option for students to study outside the traditional classroom.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	7,367,626	-	5,951,504	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	1,573	-	-	-
Contributions	7,325,130	-	8,916,984	-
Total Revenues	**14,694,329**	**-**	**14,868,488**	**-**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	6,595,850	-	6,668,021	-
Classified Salaries	1,998,966	-	2,097,850	-
Employee Benefits	3,325,160	-	3,690,979	-
Books and Supplies	293,950	-	238,413	-
Services & Other Operating	2,522,807	-	1,806,907	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**14,736,733**	**-**	**14,502,170**	**-**

STAFFING

Staffing (FTE)				
Certificated	47.21	-	46.21	-
Classified	29.83	-	30.27	-
Total Staffing	**77.04**	**-**	**76.48**	**-**

STUDENT SERVICES

Special Education Regional Services

Rich Frederick, Administrator

Special Education Regional Services provide special education programs across the Desert/Mountain, East Valley, and West End regions for students from birth through age 22. Programs include:

- Moderate/Severe classes: academics, life skills, and job readiness
- Autism PK–12 program: communication, structured environments, social skills, behavioral and sensory supports
- SUCCESS program: support for students with emotional disabilities

All classrooms are staffed by highly trained teachers and paraprofessionals, with access to speech therapy, occupational and physical therapy, vision and hearing support, and assistive technology.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	–	19,343,377	–	19,343,377
Federal Revenue	–	3,702,590	–	3,709,643
Other State Revenue	–	105,339,850	–	108,999,904
Other Local Revenue	–	24,180,358	–	24,216,776
Contributions	–	–	–	–
Total Revenues	**-**	**152,566,175**	**-**	**156,269,700**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	–	44,459,218	–	48,042,514
Classified Salaries	–	33,354,238	–	36,632,792
Employee Benefits	–	41,886,194	–	44,888,751
Books and Supplies	–	2,413,401	–	2,084,699
Services & Other Operating	–	11,523,666	–	11,671,911
Capital Outlay	–	312,500	–	–
Other Outgo & Indirect Costs	–	15,859,691	–	11,092,846
Total Expenditures	**-**	**149,808,908**	**-**	**154,413,513**

STAFFING

Staffing (FTE)				
Certificated	–	367.90	–	359.18
Classified	–	816.06	–	778.22
Total Staffing	**-**	**1,183.97**	**-**	**1,137.40**


WESELPA

BRANCH

TECHNOLOGY SERVICES



DEPARTMENTS

- Technical Services



Technology Services

David Thurston
Assistant Superintendent

Technology Services supports the Information Technology (IT), application development, and Edtech needs of San Bernardino County Superintendent of Schools and its partner organizations. The Technology Services department is the organization's IT team, managing our extensive networks, infrastructure, and security to ensure maximum system uptime and information security. Digital Learning Services comprises a team of master teachers who work with our districts to develop engaging EdTech–related professional development opportunities with a special emphasis on Computer Science Education, Esports, AI–assisted instruction, and digital citizenship. The TechJPA/CECC is a team of programmers and business support specialists who develop and support the financial system used by the districts in four counties, including San Bernardino County.

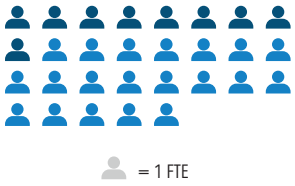
RESPONSIBILITIES

Manage IT infrastructure, security, and user support across County sites

Provide EdTech training and integrate emerging technologies in classrooms

Develop and maintain regional ERP systems and network connectivity

29 Full-Time Employees across **2** Departments



Departments
- Technology Services
- Technical Services

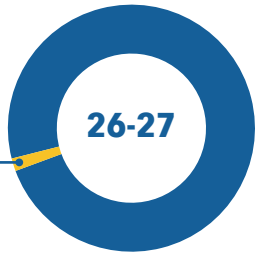
2026-2027 Budget Priorities

1. **IT Support Services:** Provide IT support for the organization and its partners, including application development, cybersecurity, system connectivity, and user training.
2. **District Systems Development:** Develop district financial and Human Resources systems used by districts in San Bernardino County and three other counties.
3. **EdTech Professional Development:** Provide EdTech professional development for San Bernardino County teachers, including computer science, Artificial Intelligence education, and digital citizenship.

Total Proposed Budget for 2026-2027:

$6.4M

which is about 1.2% of the total SBCSS budget.



BRANCH

Technology Services

FINANCIAL SUMMARY

Technology Services provides secure, dependable, and high–quality technology services that empower SBCSS and our County districts and charter schools. We focus on maintaining resilient systems and responsive support that enable teaching, learning, and organizational effectiveness. In addition, our Digital Learning Services efforts expand educator capacity through innovative professional development in AI, eSports, computer science, and related fields.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET		
Department	Revenue	Expenditures	Revenue	Expenditures	FTE
Technology Services	$2,206,791	$2,206,791	$2,413,978	$2,413,978	8.95
Technical Services	$2,255,237	$2,012,637	$3,994,182	$3,994,182	20.00
Total	**$4,462,028**	**$4,219,428**	**$6,408,160**	**$6,408,160**	**28.95**

91% OF REVENUE IS UNRESTRICTED

$221K REVENUE PER FTE

+43.6% CHANGE IN REVENUE

+51.9% CHANGE IN EXPENDITURES

Technology Services

FINANCIAL SUMMARY

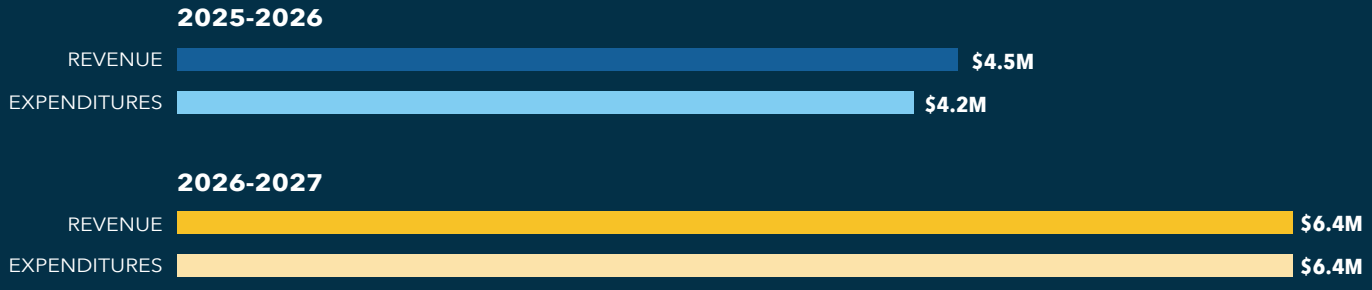
Funding Sources



- LCFF: **0%**
- Federal Revenue: **2%**
- Other State Revenue: **6%**
- Other Local Revenue: **85%**
- Contributions: **7%**

Department	2025-2026 ESTIMATED ACTUALS			2026-2027 PROPOSED BUDGET	
	= Revenue	= Expenditures		= Revenue	= Expenditures
Technology Services	$2.2M	$2.2M	+9.4% / +9.4%	$2.4M	$2.4M
Technical Services	$2.3M	$2.0M	+77.1% / +98.5%	$4.0M	$4.0M

Totals



Technology Services

David Thurston, Assistant Superintendent

Technology Services supports the information technology, application development, and educational technology needs of the San Bernardino County Superintendent of Schools and its partner organizations. The branch is responsible for managing the extensive networks, infrastructure, and security of the San Bernardino County Superintendent of Schools to ensure maximum system uptime and information security. A team of master teachers work with districts to develop engaging EdTech-related professional development opportunities with a special emphasis on computer science education, Esports, AI-assisted instruction, and digital citizenship. The Technology JPA is a team of programmers and business support specialists who develop and support the COMPASSedu financial system.

This budget reflects the resources required to support branch administration.

		2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES	**Revenues**	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
	LCFF	-	-	-	-
	Federal Revenue	-	-	-	-
	Other State Revenue	-	-	-	-
	Other Local Revenue	266,795	-	280,875	-
	Contributions	1,939,996	-	2,133,103	-
	Total Revenues	**2,206,791**	**-**	**2,413,978**	**-**
EXPENDITURES	**Expenditures**	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
	Certificated Salaries	710,345	-	758,726	-
	Classified Salaries	662,541	-	654,967	-
	Employee Benefits	553,496	-	563,829	-
	Books and Supplies	33,828	-	44,862	-
	Services & Other Operating	233,355	-	369,855	-
	Capital Outlay	-	-	-	-
	Other Outgo & Indirect Costs	13,226	-	21,739	-
	Total Expenditures	**2,206,791**	**-**	**2,413,978**	**-**
STAFFING	**Staffing (FTE)**				
	Certificated	3.95	-	3.95	-
	Classified	5.00	-	5.00	-
	Total Staffing	**8.95**	**-**	**8.95**	**-**

TECHNOLOGY SERVICES

Technical Services

Adam Doty, Director

Technical Services provides all IT support for SBCSS and its programs. The team offers helpdesk assistance and user training, supports classroom technology, ensures network security, and manages system engineering. They also develop custom electronic workflows, integrate data systems, and evaluate new technologies essential to SBCSS operations.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	Restricted	2026-2027 PROPOSED BUDGET Unrestricted	Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	279,200	-	-	-
Contributions	1,976,037	-	3,994,182	-
Total Revenues	**2,255,237**	**-**	**3,994,182**	**-**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	-	-	-
Classified Salaries	2,556,421	-	2,657,231	-
Employee Benefits	1,209,940	-	1,185,595	-
Books and Supplies	192,913	-	407,500	-
Services & Other Operating	(1,946,637)	-	(256,144)	-
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**2,012,637**	**-**	**3,994,182**	**-**

STAFFING

Staffing (FTE)				
Certificated	-	-	-	-
Classified	20.00	-	20.00	-
Total Staffing	**20.00**	**-**	**20.00**	**-**

SUCCESS STORY

DIGITAL LEARNING SERVICES



Design Thinking and AI Literacy

Digital Learning Services helps students and families engage with emerging technologies through design thinking, computer science, and responsible AI.

PROGRAM FOCUS

Design thinking, computer science, and responsible AI for students, educators, and families

Digital Learning Services (DLS) piloted a computer science elective grounded in design thinking in Etiwanda School District, where students practiced empathy, creativity, and collaboration while solving real problems. Across the County, DLS expanded access to computer science and AI literacy so students could explore the tools shaping future careers. Educators received professional learning on digital learning and AI integration to connect classroom work with real-world applications. Families joined the conversation through co-hosted AI workshops that built confidence and shared language for responsible use at home. Together these efforts grow technical fluency and future-ready skills while strengthening a community-wide understanding of how technology serves learning.

What Changed This Year

Collaboration sits at the center of DLS. The team is working with districts to stand up AI task forces that assess readiness, identify high-impact use cases, and plan responsible adoption. With the Family Engagement Department, DLS brought AI workshops to parents and guardians so support at home grows alongside classroom practice. Professional learning moved to scalable models that blend in-person training with online coursework, making it easier for educators to learn, apply, and share. Next, DLS will extend this work at the FACE Summit with family-centered AI sessions that advance equity and shared learning.



How We Support Learning

Students, educators, and families

- **Design thinking elective piloted in Etiwanda**
- **AI literacy opportunities expanded across the County**
- **Professional development on digital learning and AI integration**
- **Family AI workshops co-hosted with Family Engagement**

Program Impact

This year's reach and readiness

10 School Districts
developing AI task forces

Upcoming FACE Summit
sessions for families

Scalable PD model launched:
in-person plus online courses

Shared roadmaps
for responsible AI adoption

SELPAs and JPAs

REGIONAL PARTNERSHIPS AND SHARED SERVICES

SBCSS collaborates with countywide agencies to deliver specialized programs and shared services.





Understanding SELPAs

Special Education Local Plan Areas, or SELPAs, are regional partnerships of school districts that work together to ensure students with disabilities receive the services and support they need. SBCSS serves as the Administrative Unit for three multi-district SELPAs, providing staffing and financial administration while each SELPA's governing council determines how funds are used.

- **SELPAs** ensure equitable access to high-quality special education across the County.
- **SBCSS** manages financial transactions and employs SELPA staff, but does not control SELPA budgets.
- **SELPA funds** appear in the SBCSS budget as restricted or pass-through dollars dedicated to serving students with disabilities.

Meet the SELPAs

DMSELPA (Desert / Mountain Special Education Local Plan Area)

Schools:
Adelanto SD, Apple Valley USD, Baker Valley USD, Barstow USD, Bear Valley USD, Helendale SD, Hesperia USD, Lucerne Valley USD, Needles USD, Oro Grande SD, Silver Valley USD, Snowline JUSD, Trona JUSD, Victor ESD, Victor Valley UHSD

EAST VALLEY SELPA

Schools:
Colton Joint USD, Redlands USD, Rialto USD, Rim of the World USD, Yucaipa-Calimesa Joint USD

WEST END SELPA

Schools:
Alta Loma SD, Central SD, Chaffey JUHSD, Chino Valley USD, Cucamonga SD, Etiwanda SD, Mountain View SD, Mt. Baldy Joint ESD, Upland USD

How SELPA Funding Flows



State and Federal Special Education Funding



SBCSS (Administrative Unit)



SELPA Governing Council Decisions



State and Federal Special Education Funding

SPECIAL EDUCATION LOCAL PLAN AREAS

Desert Mountain SELPA

Pam Bender, Chief Executive Officer

Desert Mountain SELPA is a multi-district SELPA that supports member districts in the High Desert and surrounding communities to ensure students with disabilities can access appropriate programs and services. Working with districts, families, and community partners, the SELPA helps coordinate supports and resources across the region.

SBCSS serves as the Administrative Unit for Desert Mountain SELPA, serving as the employer of record for SELPA staff and managing required financial administration. Desert Mountain SELPA's programs are supported through the CAHELP JPA, which provides administrative oversight and coordination for regional services and technical assistance.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	-	-	-	-
Federal Revenue	-	3,374,878	-	3,047,623
Other State Revenue	-	26,786,342	-	26,857,557
Other Local Revenue	-	39,268,786	-	61,177,444
Contributions	-	2,259,307	-	2,171,128
Total Revenues	**-**	**71,689,313**	**-**	**93,253,752**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	2,557,154	-	2,935,077
Classified Salaries	-	13,277,509	-	14,792,601
Employee Benefits	-	7,016,625	-	7,701,902
Books and Supplies	-	579,436	-	392,330
Services & Other Operating	-	41,967,594	-	63,880,741
Capital Outlay	-	134,300	-	92,265
Other Outgo & Indirect Costs	-	10,824,142	-	4,112,930
Total Expenditures	**-**	**76,356,760**	**-**	**93,907,846**

STAFFING

Staffing (FTE)				
Certificated	-	16.28	-	16.28
Classified	-	126.67	-	121.97
Total Staffing	**-**	**142.95**	**-**	**138.25**

SPECIAL EDUCATION LOCAL PLAN AREAS

East Valley SELPA

Jennifer Brooksby, Chief Administrative Officer

East Valley SELPA provides regional services for member districts per the Local and Fiscal Allocation Plans. Services include governance activities, administrative oversight, professional development, alternative dispute resolution, due process support, compliance oversight, and the expansion of best practices related to the inclusion of students with disabilities in general education instructional settings alongside their typical peers. Direct services include occupational therapy, physical therapy, mental health counseling, residential treatment facility placement and monitoring as well as transition-related services along with work-based learning opportunities.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES				
Revenues	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
LCFF	-	-	-	-
Federal Revenue	-	1,582,752	-	1,279,198
Other State Revenue	-	4,939,344	-	5,302,543
Other Local Revenue	-	7,794,611	-	6,503,870
Contributions	(211,114)	211,114	-	-
Total Revenues	**(211,114)**	**14,527,821**	**-**	**13,085,611**
EXPENDITURES				
Expenditures	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Certificated Salaries	-	1,200,792	-	1,447,871
Classified Salaries	-	3,103,957	-	3,136,582
Employee Benefits	-	1,776,818	-	1,870,534
Books and Supplies	-	395,427	-	231,531
Services & Other Operating	-	7,661,941	-	5,848,937
Capital Outlay	-	75,000	-	60,000
Other Outgo & Indirect Costs	-	560,552	-	613,180
Total Expenditures	**-**	**14,774,487**	**-**	**13,208,635**
STAFFING				
Staffing (FTE)				
Certificated	-	8.00	-	8.00
Classified	-	25.00	-	24.00
Total Staffing	**-**	**33.00**	**-**	**32.00**

SPECIAL EDUCATION LOCAL PLAN AREAS

West End SELPA

Ricky Alyassi, Chief Administrative Officer

West End SELPA works in collaboration with students, parents, school districts, and community agencies to maintain effective communication, provide quality services, and ensure the provision of appropriate resources which support the education of all students with disabilities. Responsible for assuring program availability for all students with disabilities, the SELPA uses a consortium effort to assist districts with the coordination of regionalized services including parent outreach, vocational services, and dispute resolution.

The SELPA also provides technical assistance and administrative support to member districts to ensure compliance with state and federal requirements. Additionally, the SELPA provides staff development and training for educators and parents.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	-	-	-	-
Federal Revenue	-	1,290,392	-	1,044,557
Other State Revenue	-	3,068,817	-	3,098,258
Other Local Revenue	-	23,273,101	-	25,299,932
Contributions	-	-	-	-
Total Revenues	**-**	**27,632,310**	**-**	**29,442,747**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	1,165,068	-	1,190,682
Classified Salaries	-	2,235,319	-	2,167,877
Employee Benefits	-	1,200,723	-	1,248,695
Books and Supplies	-	98,376	-	51,751
Services & Other Operating	-	23,728,356	-	24,487,202
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	314,435	-	296,540
Total Expenditures	**-**	**28,742,277**	**-**	**29,442,747**

STAFFING

Staffing (FTE)				
Certificated	-	6.00	-	6.00
Classified	-	17.00	-	16.00
Total Staffing	**-**	**23.00**	**-**	**22.00**

JOINT POWERS AUTHORITY

California Association of Health and Education Linked Professions (CAHELP)

Pam Bender, Chief Executive Officer

CAHELP JPA provides administrative support and oversight to three departments: Desert Mountain SELPA, Desert Mountain Charter SELPA, and Desert Mountain Children's Center. Together, these departments collaborate with students, parents, LEAs, and communities to:

- Provide resources that support the education of students with disabilities
- Strengthen communication
- Deliver high-quality services
- Offer technical assistance and training for staff, educators, and parents

In addition, CAHELP JPA works with LEAs to coordinate regional supports, including OT/PT, mental health, outreach/residency, transition services, and dispute resolution.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	-	-	-	-
Federal Revenue	-	15,157	-	15,157
Other State Revenue	-	11,385,464	-	11,541,356
Other Local Revenue	-	30,112,320	-	25,294,417
Contributions	-	(2,259,307)	-	(2,171,128)
Total Revenues	**-**	**39,253,634**	**-**	**34,679,802**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	1,140,245	-	1,194,313
Classified Salaries	-	21,790,616	-	22,270,236
Employee Benefits	-	11,018,890	-	10,719,492
Books and Supplies	-	393,809	-	369,891
Services & Other Operating	-	3,226,983	-	2,844,123
Capital Outlay	-	25,000	-	25,000
Other Outgo & Indirect Costs	-	4,828,193	-	4,007,236
Total Expenditures	**-**	**42,423,736**	**-**	**41,430,291**

STAFFING

Staffing (FTE)				
Certificated	-	6.72	-	6.72
Classified	-	199.53	-	200.33
Total Staffing	**-**	**206.25**	**-**	**207.05**

SUCCESS STORY

CAREER READINESS AND EMPLOYMENT SERVICES



Building Skills for a Stronger Future

Helping students and young adults build job skills, earn certifications, and connect to real work opportunities.

Career Readiness and Employment Services (CRES) is a group of programs operated through CAHELP that supports students and young adults as they prepare for employment and post-school goals. Across the 2024 to 2025 fiscal year, CRES delivered services that connect participants to work experience, training opportunities, and pathways toward industry-recognized certifications. The programs also supported educators through professional development so schools can better align instruction and transition supports to real workforce needs.

5 CRES PROGRAMS

- **Workforce Innovation and Opportunity Act** *(WIOA)*
- **WorkAbility I** *(WAI)*
- **Transition Partnership Program** *(TPP)*
- **Classified School Employee Program** *(CSEP)*
- **Capital Youth Empowerment Program** *(CYEP)*



2024 to 2025 Impact

In 2024 to 2025, CRES generated more than **$3.2** million and served more than **1,200** students and young adults. The programs also supported educators through professional development opportunities, helping strengthen transition planning and career readiness supports across partnering schools and agencies.

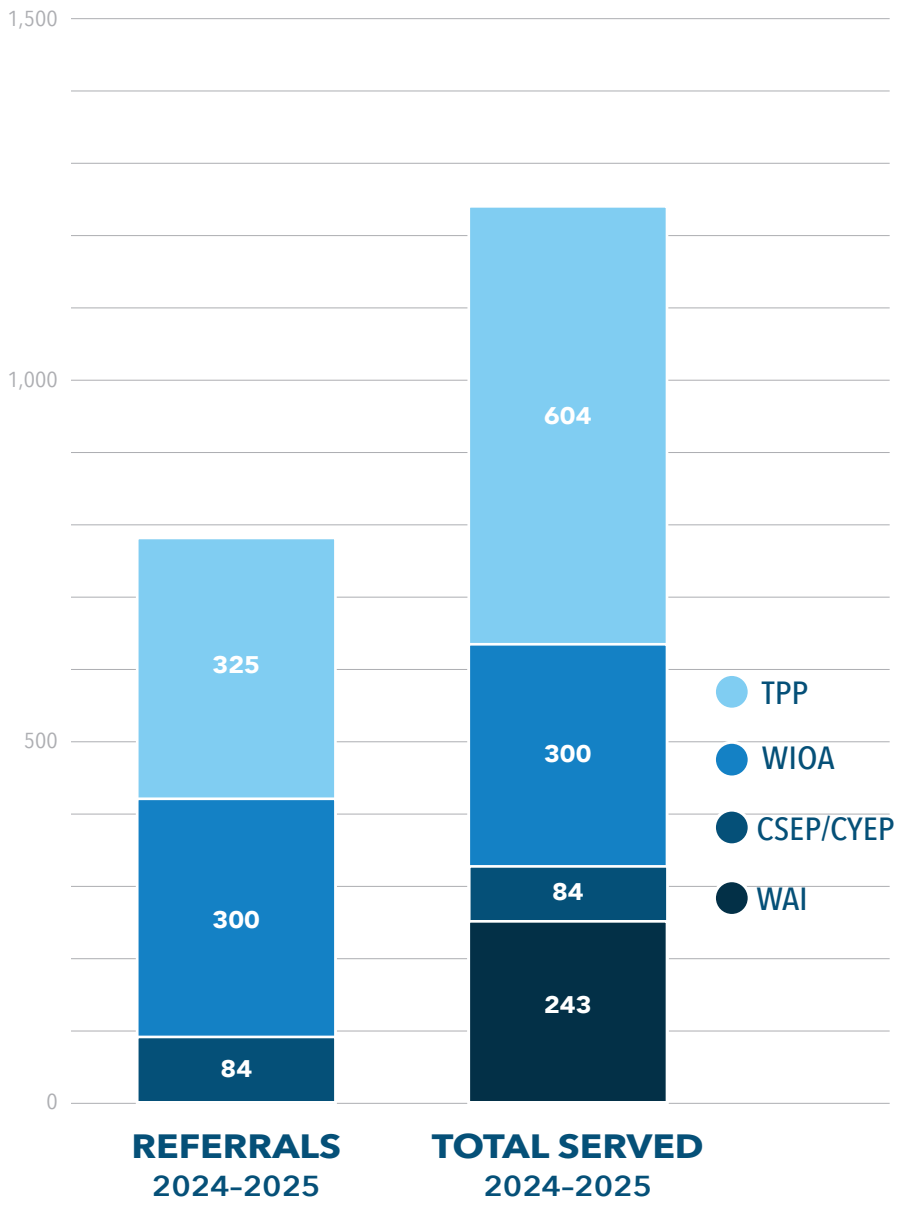
$3.2M
GENERATED

709
REFERRALS

1,231
SERVED

INCLUDING

66
EDUCATORS



JOINT POWERS AUTHORITY

California Schools Joint Powers Authority (CSJPA)

Javier Gonzales, Chief Executive Officer

California Schools Joint Powers Authority (CSJPA) is a regional partnership administered by San Bernardino County Superintendent of Schools to support K–12 school districts, Regional Occupational Programs, and community colleges. SBCSS serves as the fiscal agent for two public entity JPAs: the California Schools Risk Management (CSRM) and the California Schools Employee Benefits Association (CSEBA).

CSRM provides self-insurance and risk mitigation services, including safety and loss prevention support and training. CSEBA offers jointly governed employee benefits, including medical, dental, vision, life, and supplemental coverage, plus wellness and enrollment support. Together, these JPAs extend SBCSS services beyond the County while ensuring responsible financial administration.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	-	7,057,586	-	7,555,997
Contributions	-	-	-	-
Total Revenues	**-**	**7,057,586**	**-**	**7,555,997**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	-	-	-
Classified Salaries	-	3,647,104	-	3,975,715
Employee Benefits	-	1,661,132	-	1,767,742
Books and Supplies	-	66,000	-	77,408
Services & Other Operating	-	1,183,639	-	1,192,019
Capital Outlay		-		-
Other Outgo & Indirect Costs		499,711		543,113
Total Expenditures	**-**	**7,057,586**	**-**	**7,555,997**

STAFFING

Staffing (FTE)				
Certificated	-	-	-	-
Classified	-	31.00	-	28.00
Total Staffing	**-**	**31.00**	**-**	**28.00**

SUCCESS STORY

CALIFORNIA SCHOOLS RISK MANAGEMENT



Safer Schools, Smarter Prevention

CSRM's Safety and Loss Control team helps districts reduce risk through planning, training, and on–site assessments that keep students and staff safe.

WHAT WE DO

Risk action planning, safety training, and site assessments for member districts

Safety and Loss Control partners with member districts to prevent injuries, protect facilities, and strengthen everyday practices. Risk managers develop annual action plans with each district, deliver targeted trainings, and conduct on-site assessments to spot hazards before they become incidents. When issues surface, the team provides practical guidance and follow-up so fixes are implemented quickly. This prevention-first approach builds local capacity, supports a culture of safety, and keeps learning on track.

SUCCESS STORY CALIFORNIA SCHOOLS RISK MANAGEMENT

Prevention in Practice

This year the team focused on completing district risk plans, expanding targeted trainings, and addressing ergonomic and facility needs identified during visits. Each activity turned policy into practice at school sites.



HOW WE SUPPORT DISTRICTS

Plan, train, assess

Action Plans

Annual risk management plans developed with districts

On-site Trainings

Safety training delivered by risk managers at school sites

Safety Assessments

Site and ergonomic evaluations to reduce injuries

Sampling Services

Sampling and inspections to ensure safe play areas and environments

RESULTS AT A GLANCE

100% completion of district Risk Management Action Plans

47 safety trainings delivered

3 site assessments completed

18 ergonomic assessments conducted

16 air samples taken

JOINT POWERS AUTHORITY

Mountain Desert Career Pathways

Matt Wells, Director

Mountain Desert Career Pathways (MDCP) is a joint powers authority of nine school districts in the High Desert focused on aligning CTE with local business and industry needs. By partnering with districts, industry leaders, government, and higher education, MDCP helps create strong career pathways and real-world learning experiences for students.

MDCP's services include postsecondary articulation agreements, regional CTE grant coordination, and a variety of work-based learning opportunities such as student competitions, industry field trips, guest speakers, and support for CTE curriculum development.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	-	2,748,396	-	789,268
Contributions	-	-	-	-
Total Revenues	**-**	**2,748,396**	**-**	**789,268**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	320,698	-	283,175
Classified Salaries	-	104,709	-	111,719
Employee Benefits	-	141,041	-	147,198
Books and Supplies	-	28,600	-	13,050
Services & Other Operating	-	180,501	-	177,693
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	2,059,097	-	56,433
Total Expenditures	**-**	**2,834,646**	**-**	**789,268**

STAFFING

Staffing (FTE)				
Certificated	-	1.36	-	1.32
Classified	-	1.03	-	1.03
Total Staffing	**-**	**2.39**	**-**	**2.35**

JOINT POWERS AUTHORITY

Technology JPA

Maggie Bunten, Administrator

The Business-Personnel Educational Software Technology and Network Consortium (BEST NET) provides modern financial and human resources software for County offices and school districts in San Bernardino, Inyo, and Mono Counties. As part of the California Educational Computer Consortium (CECC JPA), BEST NET helps ensure consistent, innovative financial systems across member agencies.

BEST NET also offers support for small districts, manages WAN infrastructure, and provides professional learning. Because all member agencies share costs, the program delivers reliable, cost-effective services while maintaining strong fiscal responsibility.

	2025-2026 ESTIMATED ACTUALS		2026-2027 PROPOSED BUDGET	
REVENUES				
Revenues	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	-	-	-
Other Local Revenue	-	8,777,129	-	8,954,504
Contributions	-	631,861	-	633,920
Total Revenues	**-**	**9,408,990**	**-**	**9,588,424**
EXPENDITURES				
Expenditures	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Certificated Salaries	-	-	-	-
Classified Salaries	-	5,900,992	-	6,128,358
Employee Benefits	-	2,711,890	-	2,700,463
Books and Supplies	-	83,800	-	74,950
Services & Other Operating	-	475,915	-	800,204
Capital Outlay	-	370,000	-	200,000
Other Outgo & Indirect Costs	-	-	-	-
Total Expenditures	**-**	**9,542,597**	**-**	**9,903,975**
STAFFING				
Staffing (FTE)				
Certificated	-	-	-	-
Classified	-	39.00	-	40.00
Total Staffing	**-**	**39.00**	**-**	**40.00**

Other Funds

In addition to the General Fund, SBCSS manages specific restricted funds dedicated to specialized services, including Special Education pass–throughs, child development programs, and capital facility improvements.

Special Education Pass Through Fund

State funding distributed directly to SELPA member districts

Child Development Fund

Restricted resources for State Preschool and early learning programs

Deferred Maintenance Fund

Funding for major facility repairs and infrastructure upkeep

Forest Reserve Fund

Federal revenue allocated to districts with students living on National Forest land

Special Reserve For Postemployment Benefits

Dedicated savings for future retiree health and welfare obligations

Special Reserve Fund for Capital Outlay Projects

Capital accumulation and protection against economic uncertainty

OTHER FUNDS

Special Education Pass Through Fund

This fund is used to distribute state special education dollars directly to SELPA member districts so they can provide required services and support for students with disabilities. Resources in this fund help cover program costs tied to specialized instruction, therapies, compliance obligations, and other services designed to ensure students receive appropriate educational opportunities in accordance with state and federal requirements.

		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
Revenues			
LCFF Revenue	8010 – 8099	$ –	$ –
Federal Resources	8100 – 8299	56,948,103	56,492,212
Other State Revenue	8300 – 8599	110,022,818	113,234,233
Local Revenue	8600 – 8799	–	–
Total Revenues		**166,970,921**	**169,726,445**
Expenditures			
Certificated Salaries	1000 – 1999	$ –	$ –
Classified Salaries	2000 – 2999	–	–
Employee Benefits	3000 – 3999	–	–
Books & Supplies	4000 – 4999	–	–
Services & Other Operations	5000 – 5999	–	–
Capital Outlay	6000 – 6999	–	–
Other Outgo (Excluding Direct Support & Indirect Costs)	7100 – 7299 7400 – 7499	166,970,921 –	169,726,445 –
Direct Support & Indirect Costs	7300 – 7399	–	–
Total Expenditures		**166,970,921**	**169,726,445**
Excess / (Deficiency) of Revenues Over Expenditures		**–**	**–**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	–	–
Transfers Out	7610 – 7629	–	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	–	–
Total Other Financing Sources / Uses		**–**	**–**
Increase / (Decrease) to the Fund Balance		**–**	**–**
Fund Balance			
Beginning Balance as of July 1		$ 91,539	$ 91,539
Projected Ending Balance as of June 30		**$ 91,539**	**$ 91,539**

OTHER FUNDS

Child Development Fund

The Child Development Fund supports state preschool and other early learning programs by accounting for restricted revenues dedicated to young children's education and care. It helps fund instructional services, staffing, classroom materials, and program operations that promote school readiness, developmental growth, and access to high-quality learning environments for children in their earliest years.

		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
Revenues			
LCFF Revenue	8010 – 8099	$ –	$ –
Federal Resources	8100 – 8299	1,780,333	1,243,513
Other State Revenue	8300 – 8599	14,814,610	14,759,122
Local Revenue	8600 – 8799	2,808,557	1,855,962
Total Revenues		**19,403,500**	**17,858,597**
Expenditures			
Certificated Salaries	1000 – 1999	$ 3,941,651	$ 4,163,578
Classified Salaries	2000 – 2999	1,351,734	1,353,658
Employee Benefits	3000 – 3999	2,939,809	3,073,832
Books & Supplies	4000 – 4999	771,588	443,383
Services & Other Operations	5000 – 5999	9,222,819	7,467,529
Capital Outlay	6000 – 6999	–	–
Other Outgo (Excluding Direct Support & Indirect Costs)	7100 – 7299 7400 – 7499	– –	– –
Direct Support & Indirect Costs	7300 – 7399	823,407	904,964
Total Expenditures		**19,051,008**	**17,406,944**
Excess / (Deficiency) of Revenues Over Expenditures		**352,492**	**451,653**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	–	–
Transfers Out	7610 – 7629	–	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	–	–
Total Other Financing Sources / Uses		**–**	**–**
Increase / (Decrease) to the Fund Balance		**352,492**	**451,653**
Fund Balance			
Beginning Balance as of July 1		$ 11,646,552	$ 11,999,044
Projected Ending Balance as of June 30		**$ 11,999,044**	**$ 12,450,697**

STUDENT SERVICES

State Preschool

Dr. Mary Laihee, Administrator

The California State Preschool Program, funded through the Child Development Fund, is a developmentally appropriate, part-day early learning program that supports the transition to kindergarten for eligible children ages three to five. It provides quality early education by building essential academic foundations, fostering social development and self-regulation skills, and connecting students with supportive staff. Students engage in hands-on, exploratory experiences in a nurturing environment.

State Preschool operates under established eligibility, enrollment, and program quality requirements set by the California Department of Education and the California Department of Social Services, Community Care Licensing Division.

REVENUES

Revenues	2025-2026 ESTIMATED ACTUALS Unrestricted	2025-2026 ESTIMATED ACTUALS Restricted	2026-2027 PROPOSED BUDGET Unrestricted	2026-2027 PROPOSED BUDGET Restricted
LCFF	-	-	-	-
Federal Revenue	-	-	-	-
Other State Revenue	-	10,479,697	-	10,479,697
Other Local Revenue	-	272,575	-	152,830
Contributions	-	-	-	-
Total Revenues	**-**	**10,752,272**	**-**	**10,632,527**

EXPENDITURES

Expenditures	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	-	3,717,620	-	3,930,611
Classified Salaries	-	601,017	-	567,008
Employee Benefits	-	2,111,934	-	2,241,361
Books and Supplies	-	416,275	-	394,588
Services & Other Operating	-	3,818,168	-	2,467,450
Capital Outlay	-	-	-	-
Other Outgo & Indirect Costs	-	582,478	-	670,698
Total Expenditures	**-**	**11,247,492**	**-**	**10,271,716**

STAFFING

Staffing (FTE)				
Certificated	-	66.02	-	66.48
Classified	-	25.02	-	25.02
Total Staffing	**-**	**91.04**	**-**	**91.50**

SUCCESS STORY

STATE PRESCHOOL



Building Early Literacy Together

State Preschool engages three– and four–year–olds in a comprehensive curriculum that nurtures curiosity, language, and early literacy. Families partner with teachers to turn reading into a daily habit at home.

State Preschool prepares children for kindergarten with developmentally appropriate experiences that grow vocabulary, comprehension, and a love of books. In classrooms, students listen to high-quality read-alouds, explore skill-building games, and practice early writing. At home, families receive simple resources and guidance so reading continues beyond the school day. Digital tools like Footsteps2Brilliance and Clever Kids University offer engaging stories and activities that help children connect sounds, letters, and meaning. Seasonal literacy campaigns keep motivation high when school is out, with gameboards and at-home challenges that are easy for families to complete.

The result is a strong school–home partnership where children build confidence, families feel supported, and literacy grows in both places.

PROGRAM FOCUS

Language development, early literacy, and family engagement in preschool

Student Services



RESULTS AT A GLANCE

Since 2017

92K
hours of literacy activities

225M
words read

490K
books read

180K
original books written

Literacy in Action

Teachers and families work side by side. Classroom instruction aligns with home activities, while seasonal campaigns sustain reading during breaks. This consistent routine strengthens language, builds early reading habits, and smooths the transition to kindergarten.

How We Support Learning

Classroom and home, aligned

- Footsteps2Brilliance and Clever Kids University
- Read-alouds, skill-based games, and early writing
- Family resources and at-home activities
- School-home communication and support

Celebrating Achievement

Recent countywide Vision2Read honors

General Colin L. Powell State Preschool
F2B Summer 2025 Reading Challenge

General Colin L. Powell State Preschool
F2B Winter 2024–2025 Reading Challenge

Liberty I State Preschool
F2B Winter 2023–2024 Reading Challenge

Live Oak State Preschool
F2B Summer 2022–2023 Reading Challenge

General Colin L. Powell State Preschool
F2B Winter 2022–2023 Reading Challenge



OTHER FUNDS

Deferred Maintenance Fund

This fund is set aside to address major repair and upkeep needs across district facilities that cannot be handled through routine operating budgets alone. It supports projects such as roofing, HVAC replacement, plumbing, electrical work, and other infrastructure improvements that preserve school buildings, extend the life of district assets, and help maintain safe, functional learning environments.

		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
Revenues			
LCFF Revenue	8010 – 8099	$ 150,000	$ 150,000
Federal Resources	8100 – 8299	–	–
Other State Revenue	8300 – 8599	–	–
Local Revenue	8600 – 8799	655,973	600,000
Total Revenues		**805,973**	**750,000**
Expenditures			
Certificated Salaries	1000 – 1999	$ –	$ –
Classified Salaries	2000 – 2999	–	–
Employee Benefits	3000 – 3999	–	–
Books & Supplies	4000 – 4999	–	–
Services & Other Operations	5000 – 5999	55,782	25,000
Capital Outlay	6000 – 6999	2,615,575	2,000,000
Other Outgo (Excluding Direct Support & Indirect Costs)	7100 – 7299 7400 – 7499	– –	– –
Direct Support & Indirect Costs	7300 – 7399	–	–
Total Expenditures		**2,671,357**	**2,025,000**
Excess / (Deficiency) of Revenues Over Expenditures		**(1,865,384)**	**(1,275,000)**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	1,269,254	–
Transfers Out	7610 – 7629	–	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	–	–
Total Other Financing Sources / Uses		**1,269,254**	**–**
Increase / (Decrease) to the Fund Balance		**(596,130)**	**(1,275,000)**
Fund Balance			
Beginning Balance as of July 1		$ 17,352,161	$ 16,756,031
Projected Ending Balance as of June 30		**$ 16,756,031**	**$ 15,481,031**

OTHER FUNDS

Forest Reserve Fund

The Forest Reserve Fund accounts for federal revenues allocated to school districts that serve students living on or near National Forest lands. These funds help offset the limited local tax base often associated with federally owned property and provide additional financial support for educational programs, services, and operations that benefit students in affected communities.

		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
Revenues			
LCFF Revenue	8010 – 8099	$ –	$ –
Federal Resources	8100 – 8299	290,861	465,000
Other State Revenue	8300 – 8599	–	–
Local Revenue	8600 – 8799	16,500	17,000
Total Revenues		**307,361**	**482,000**
Expenditures			
Certificated Salaries	1000 – 1999	$ –	$ –
Classified Salaries	2000 – 2999	–	–
Employee Benefits	3000 – 3999	–	–
Books & Supplies	4000 – 4999	–	–
Services & Other Operations	5000 – 5999	–	–
Capital Outlay	6000 – 6999	–	–
Other Outgo (Excluding Direct Support & Indirect Costs)	7100 – 7299 7400 – 7499	243,794 –	400,000 –
Direct Support & Indirect Costs	7300 – 7399	–	–
Total Expenditures		**243,794**	**400,000**
Excess / (Deficiency) of Revenues Over Expenditures		**63,567**	**82,000**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	–	–
Transfers Out	7610 – 7629	47,067	47,067
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	–	–
Total Other Financing Sources / Uses		**(47,067)**	**(47,067)**
Increase / (Decrease) to the Fund Balance		**16,500**	**34,933**
Fund Balance			
Beginning Balance as of July 1		$ 434,217	$ 450,717
Projected Ending Balance as of June 30		**$ 450,717**	**$ 485,650**

OTHER FUNDS

Special Reserve For Postemployment Benefits

This fund is used to accumulate resources for future postemployment benefit obligations, including retiree health and welfare costs. By setting aside money in advance, the district can better plan for long-term liabilities, reduce pressure on future operating budgets, and demonstrate responsible stewardship in meeting commitments made to current and retired employees.

Revenues		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
LCFF Revenue	8010 – 8099	$ –	$ –
Federal Resources	8100 – 8299	–	–
Other State Revenue	8300 – 8599	–	–
Local Revenue	8600 – 8799	912,000	940,000
Total Revenues		**912,000**	**940,000**
Expenditures			
Certificated Salaries	1000 – 1999	$ –	$ –
Classified Salaries	2000 – 2999	–	–
Employee Benefits	3000 – 3999	–	–
Books & Supplies	4000 – 4999	–	–
Services & Other Operations	5000 – 5999	–	–
Capital Outlay	6000 – 6999	–	–
Other Outgo (Excluding Direct Support	7100 – 7299	–	–
& Indirect Costs)	7400 – 7499	–	–
Direct Support & Indirect Costs	7300 – 7399	–	–
Total Expenditures		**-**	**-**
Excess / (Deficiency) of Revenues Over Expenditures		**912,000**	**940,000**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	–	–
Transfers Out	7610 – 7629	–	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	–	–
Total Other Financing Sources / Uses		**-**	**-**
Increase / (Decrease) to the Fund Balance		**912,000**	**940,000**
Fund Balance			
Beginning Balance as of July 1		$ 20,551,318	$ 21,463,318
Projected Ending Balance as of June 30		**$ 21,463,318**	**$ 22,403,318**

OTHER FUNDS

Special Reserve Fund for Capital Outlay Projects

This fund is intended to build and protect financial reserves for future capital outlay needs, including facility improvements, equipment replacement, and other major one-time investments. By maintaining these reserves, the district strengthens its ability to respond to infrastructure priorities, manage economic uncertainty, and move forward with important projects without overreliance on short-term operating funds.

Revenues		2025-2026 ESTIMATED ACTUALS	2026-2027 ANNUAL BUDGET
LCFF Revenue	8010 – 8099	$ –	$ –
Federal Resources	8100 – 8299	–	–
Other State Revenue	8300 – 8599	–	–
Local Revenue	8600 – 8799	810,000	831,000
Total Revenues		**810,000**	**831,000**
Expenditures			
Certificated Salaries	1000 – 1999	$ –	$ –
Classified Salaries	2000 – 2999	–	–
Employee Benefits	3000 – 3999	–	–
Books & Supplies	4000 – 4999	–	–
Services & Other Operations	5000 – 5999	–	–
Capital Outlay	6000 – 6999	115,000	1,875,000
Other Outgo (Excluding Direct Support	7100 – 7299	–	–
& Indirect Costs)	7400 – 7499	–	–
Direct Support & Indirect Costs	7300 – 7399	–	–
Total Expenditures		**115,000**	**1,875,000**
Excess / (Deficiency) of Revenues Over Expenditures		**695,000**	**(1,044,000)**
Other Financing Sources / Uses			
Interfund Transfers			
Transfers In	8910 – 8929	1,881,323	–
Transfers Out	7610 – 7629	–	–
Other Sources / Uses			
Sources	8930 – 8979	–	–
Uses	7630 – 7699	–	–
Contributions to Restricted Programs	8980 – 8999	–	–
Total Other Financing Sources / Uses		**1,881,323**	**–**
Increase / (Decrease) to the Fund Balance		**2,576,323**	**(1,044,000)**
Fund Balance			
Beginning Balance as of July 1		$ 19,390,527	$ 21,966,850
Projected Ending Balance as of June 30		**$ 21,966,850**	**$ 20,922,850**



Glossary and Acronyms

ACRONYMS

ADA *Average Daily Attendance — The primary basis for state funding.*

COE *County Office of Education – a regional educational agency in California that provides support to LEAs.*

COLA *Cost of Living Adjustment — An increase in funding to keep up with inflation.*

CSI *Comprehensive Support and Improvement — A designation for schools that require additional support to improve student outcomes under the Every Student Succeeds Act.*

CYBHI *Children and Youth Behavioral Health Initiative — A state initiative focused on implementing behavioral health services and supports within the school environment.*

FTE *Full-Time Equivalent — A way of measuring staff counts; 1.0 FTE = one full-time employee.*

JPA *Joint Powers Authority — A legal entity that allows public agencies to work together to provide specific services, such as technology or insurance, more cost-effectively.*

IDEA *Individuals with Disabilities Education Act — Federal legislation that ensures students with disabilities are provided with a free, appropriate public education.*

LCFF *Local Control Funding Formula — California's main system for funding public schools.*

LCAP *Local Control and Accountability Plan — The 3-year plan that explains how funds will be used.*

LEA *Local Education Agency – An entity responsible for implementing educational programs, such as a school district, charter school or county office of education.*

SACS *Standardized Account Code Structure — A uniform, comprehensive chart of accounts used to classify financial activities for California LEAs.*

SELPA *Special Education Local Plan Area — A consortium of school districts formed to ensure that quality special education programs and services are available throughout a region.*

SUCCESS *Social skills, Understanding behavior, Coping strategies, Communication, Emotional regulation, Self-management, School success*

STRS/PERS *State Teachers' Retirement System / Public Employees' Retirement System — State retirement systems for certificated and classified public education employees.*

Glossary and Acronyms

KEY TERMS

Budget *A comprehensive, authorized financial plan that estimate revenue and expenditures for a specific period, typically a fiscal year.*

Capital Outlay *Money spent on major physical assets that last longer than a year, such as new buildings, vehicle fleets, or expensive equipment.*

Certificated Salaries *Compensation for positions that require a credential or teaching license, including teachers, counselors, librarians, and school administrators.*

Classified Salaries *Compensation for positions that do not require a teaching credential, such as clerical staff, custodians, bus drivers, and instructional aides.*

Contributions *Funds transferred to support specific programs.*

Fiscal Year *A 12–month period used for budgeting and financial reporting purposes; for SBCSS the fiscal year is July 1 through June 30.*

General Fund *The primary operating fund of the organization, formally the County School Service Fund, used to account for all financial resources except those required to be accounted for in another fund.*

Indirect Costs *Agency–wide general management costs (such as payroll, human resources, and utilities) that are applied to specific programs at a standardized rate.*

Object Codes *The specific categories used to classify expenditures (e.g., salaries, supplies, services) and revenue (LCFF, federal) to ensure consistent financial reporting across the state.*

Restricted Funds *Revenue that is limited by law or the donor to be used only for specific purposes (e.g., Special Education or Career Technical Education).*

Step and Column *The salary schedule structure where employees receive automatic pay increases based on years of service (step) and level of education (column).*

Unrestricted Funds *Revenue that can be used for any educational purpose at the discretion of the Board; typically used for general operations and priorities.*



2026 **ANNUAL**
2027 **BUDGET**

San Bernardino County Superintendent of Schools

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