San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

DATE: June 17, 2026

TO: Chief Business Officials, Personnel Administrators, Fiscal Services Directors, and Payroll Staff
San Bernardino County School Districts, Community Colleges, County Office of Education, and Charter Schools

SUBJECT: **2026-27 Full-Time Equivalent for Certificated Positions**

It is time to update the Full-Time Equivalent (FTE) for classroom teachers and adjunct faculty for fiscal year 2026-27. In past years we have required all districts to complete the certification form. **We only require districts to complete the certification form if there has been a change to the FTE from prior year**. CalSTRS requires agencies to report all members paid an hourly or daily rate against an annual, full-time salary. To assist us in converting the hourly/daily rates to annual salaries, we need to know the full-time equivalent for each classification. Full-time equivalent is defined in Education Code Section 22138.5 as "the days or hours of creditable service the employer requires to be performed by a class of employees in a school year . . . and specified under the terms of a collective bargaining agreement or employment agreement."

The information provided will be used as a "default only" to convert hourly/daily and lump sum rates to annual salaries for those pay lines that do not have an annual 'Ret Base' entered or are not attached to a salary schedule.

Please complete the attached certification form and return to DFS' Retirement Services Unit at: DFS.Retirement@sbcss.net .

If you have any questions, please contact Michelle Johnston at michelle.johnston@sbcss.net.

Sincerely,

Ted Alejandre
County Superintendent of Schools

Signed Lena Young-Gallardo
Lena Young-Gallardo, Director
District Financial Services

LYG:kb
Attachment

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CERTIFICATION OF FTE FOR PAY RATE CONVERSIONS
2026-27

As required by CalSTRS, all part-time service for CalSTRS members must be reported against an annual, Full-Time Equivalent (FTE) salary. To assist us in converting the various hourly/daily pay rates and lump sums to annual salaries, we are requesting that each district certify the full-time equivalent days/hours for classroom teachers and adjunct faculty. This will be used only as a default when the information is not provided through the payroll process.

Days Per Year: Enter the number of days required for full-time employment

Hours Per Day: Enter the number of hours per day required for full-time employment

2026/2027 FTE for Classroom Teachers (K-12 only):

Hours per day: Days per year:

2026/2027 FTE for Adjunct Faculty (Community Colleges only):

Hours per day: Days per year:

District Name Date

District Signature Title

Please email to DFS Retirement Services Unit at DFS.Retirement@sbcss.net