

Application for Federal Assistance SF-424		
* 1. Type of Submission: <input type="checkbox"/> Preapplication <input checked="" type="checkbox"/> Application <input type="checkbox"/> Changed/Corrected Application	* 2. Type of Application: <input type="checkbox"/> New <input checked="" type="checkbox"/> Continuation <input type="checkbox"/> Revision	* If Revision, select appropriate letter(s): <input type="text"/> * Other (Specify): <input type="text"/>
* 3. Date Received: <input type="text"/>	4. Applicant Identifier: 09CH013239	
5a. Federal Entity Identifier: N/A	5b. Federal Award Identifier: 09CH013239	
State Use Only:		
6. Date Received by State: <input type="text"/>	7. State Application Identifier: <input type="text"/>	
8. APPLICANT INFORMATION:		
* a. Legal Name: San Bernardino, County of		
* b. Employer/Taxpayer Identification Number (EIN/TIN): 956002748	* c. UEI: QQZWBL2LPC85	
d. Address:		
* Street1: 150 S Lena Rd	<input type="text"/>	
Street2:	<input type="text"/>	
* City: San Bernardino	<input type="text"/>	
County/Parish: San Bernardino County	<input type="text"/>	
* State: CA: California	<input type="text"/>	
Province:	<input type="text"/>	
* Country: USA: UNITED STATES	<input type="text"/>	
* Zip / Postal Code: 92415-0515	<input type="text"/>	
e. Organizational Unit:		
Department Name: Preschool Services	Division Name: <input type="text"/>	
f. Name and contact information of person to be contacted on matters involving this application:		
Prefix: Ms.	* First Name: Arlene	
Middle Name: <input type="text"/>	<input type="text"/>	
* Last Name: Molina	<input type="text"/>	
Suffix: N/A	<input type="text"/>	
Title: Executive Director		
Organizational Affiliation: San Bernardino, County of Human Service Systems		
* Telephone Number: (909) 383-2050	Fax Number: (909) 383-2080	
* Email: Arlene.Molina@psd.sbcounty.gov		

Application for Federal Assistance SF-424

*** 9. Type of Applicant 1: Select Applicant Type:**

County Government

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

*** Other (specify):**

*** 10. Name of Federal Agency:**

ACF-Head Start

11. Catalog of Federal Domestic Assistance Number:

93.600

CFDA Title:

Head Start

*** 12. Funding Opportunity Number:**

eGrants-N/A

*** Title:**

N/A

13. Competition Identification Number:

Not Applicable

Title:

Not Applicable

14. Areas Affected by Project (Cities, Counties, States, etc.):

San Bernardino County, California

*** 15. Descriptive Title of Applicant's Project:**

Head Start and Early Head Start

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant

b. Program/Project

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

* a. Start Date:

* b. End Date:

18. Estimated Funding (\$):

* a. Federal	<input type="text" value="66,032,669"/>
* b. Applicant	<input type="text" value="16,508,167"/>
* c. State	<input type="text"/>
* d. Local	<input type="text"/>
* e. Other	<input type="text" value="0"/>
* f. Program Income	<input type="text"/>
* g. TOTAL	<input type="text" value="82,540,836"/>

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

- a. This application was made available to the State under the Executive Order 12372 Process for review on
- b. Program is subject to E.O. 12372 but has not been selected by the State for review.
- c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**

Yes No

If "Yes", provide explanation and attach

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: * First Name:
Middle Name:
* Last Name:
Suffix:

* Title:

* Telephone Number: Fax Number:

* Email:

* Signature of Authorized Representative: * Date Signed:

SF-424 Item #14

Areas affected by Project

- 1. Congressional Districts of**
 - a. CA-8**
 - b. CA-31**
 - c. CA-35**
 - d. CA-39**

SF-424 Item #16

Areas affected by Project

- 1. Congressional Districts of**
 - a. CA-8**
 - b. CA-31**
 - c. CA-35**
 - d. CA-39**

BUDGET INFORMATION - Non-Construction Programs

OMB Number: 4040-0006
Expiration Date: 02/28/2025

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. Head Start: Program Operations	93.600	\$	\$	\$ 42,305,574	\$ 10,696,375	\$ 53,001,949
2. Head Start: TTA	93.600			479,926	0	479,926
3. Early Head Start: Program Operations	93.600			22,973,156	5,811,792	28,784,948
4. Early Head Start: TTA	93.600			274,013	0	274,013
5. Totals		\$	\$	\$ 66,032,669	\$ 16,508,167	\$ 82,540,836

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)
	(1) Head Start: Program Operations	(2) Head Start: TTA	(3) Early Head Start: Program Operations	(4) Early Head Start: TTA	
a. Personnel	\$ 16,597,920	\$ 22,159	\$ 7,880,854	\$ 11,932	\$ 24,512,865
b. Fringe Benefits	7,521,724	24,080	3,486,694	12,966	11,045,464
c. Travel	84,606	36,002	58,794	19,385	198,787
d. Equipment	282,000	0	128,000	0	410,000
e. Supplies	1,179,362	0	780,693	0	1,960,055
f. Contractual	8,535,419	92,312	6,685,017	49,707	15,362,455
g. Construction	0	0	0	0	0
h. Other	8,104,543	305,373	3,953,104	180,023	12,543,043
i. Total Direct Charges (sum of 6a-6h)	42,305,574	479,926	22,973,156	274,013	\$ 66,032,669
j. Indirect Charges	0	0	0	0	\$ 0
k. TOTALS (sum of 6i and 6j)	\$ 42,305,574	\$ 479,926	\$ 22,973,156	\$ 274,013	\$ 66,032,669
7. Program Income	\$	\$	\$	\$	\$

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program		(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8.	Head Start: Program Operations	\$ 10,696,375	\$	\$	\$ 10,696,375
9.	Head Start: TTA				0
10.	Early Head Start: Program Operations	5,811,792			5,811,792
11.	Early Head Start: TTA				0
12. TOTAL (sum of lines 8-11)		\$ 16,508,167	\$ 0	\$ 0	\$ 16,508,167

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$ 66,032,669	\$ 16,508,169	\$ 16,508,166	\$ 16,508,167	\$ 16,508,167
14. Non-Federal	\$ 16,508,167	4,127,042	4,127,041	4,127,042	4,127,042
15. TOTAL (sum of lines 13 and 14)	\$ 82,540,836	\$ 20,635,211	\$ 20,635,207	\$ 20,635,209	\$ 20,635,209

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (YEARS)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16.	\$	\$	\$	\$
17.				
18.				
19.				
20. TOTAL (sum of lines 16 - 19)	\$	\$	\$	\$

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:		22. Indirect Charges:	
23. Remarks:			

**U.S. DEPARTMENT OF HEALTH AND HUMAN
SERVICES COMPENDIUM OF REQUIRED
CERTIFICATIONS AND ASSURANCES**

Office of Head Start

Updated May 30, 2025

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES COMPENDIUM OF REQUIRED CERTIFICATIONS AND ASSURANCE

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES COMPENDIUM OF REQUIRED CERTIFICATIONS AND ASSURANCE

SF424B Assurances – Non-Construction Programs

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES COMPENDIUM OF REQUIRED CERTIFICATIONS AND ASSURANCE

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
19. The governing body and policy council will participate in developing and approving this application.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES COMPENDIUM OF REQUIRED CERTIFICATIONS AND ASSURANCE

Certification Regarding Lobbying

Certification for Contracts, Grants, Loans, and Cooperative Agreements

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form- LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Regarding Compliance with Compensation Cap (Level II of the Executive Schedule)

Federal funds will not be used to pay any part of the compensation of an individual employed by a Head Start and/or Early Head Start agency if that individual's compensation exceeds the rate payable for Level II of the Executive Schedule.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES COMPENDIUM OF REQUIRED CERTIFICATIONS AND ASSURANCE

Certification of Filing and Payment of Federal Taxes

As required by the Departments of Labor, Health and Human Services, and Education and Related Agencies Appropriation Act, 2008 (Public Law 110-161, Division G, Title V, section 523), as a prospective financial assistance recipient entering into a grant or cooperative agreement of more than \$5,000,000, I, as the duly authorized representative of the applicant, do hereby certify to the best of my knowledge and belief, that:

1. The applicant has filed all Federal tax returns required during the three years preceding this certification
2. The applicant has not been convicted of a criminal offense pursuant to the Internal Revenue Code of 1986 (U.S. Code - Title 26, Internal Revenue Code)
3. The applicant has not, more than 90 days prior to this certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

Submission Statement

<p>21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I attest that the governing body and policy council participated in the development and approval of this application. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)</p>	
<input type="checkbox"/> ** I AGREE	
<p>** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.</p>	
<p>Authorized Representative:</p>	
Prefix:	<input type="text" value="Ms."/> * First Name: <input type="text" value="Dawn"/>
Middle Name:	<input type="text"/>
* Last Name:	<input type="text" value="Rowe"/>
Suffix:	<input type="text"/>
* Title:	<input type="text" value="Chair, SB County Board of Supervisor"/>
* Telephone Number:	<input type="text" value="(909) 387-4855"/> Fax Number: <input type="text"/>
* Email:	<input type="text" value="Dawn.Rowe@bos.sbcounty.gov"/>
* Signature of Authorized Representative:	<input type="text"/> * Date Signed: <input type="text"/>
* Submitted by:	<input type="text" value="Madeline Tsang"/> Date Submitted: <input type="text" value="3/31/2026"/>

Preschool Services Department Head Start Grant Application Fiscal Year 2026-27 (Period 2 of 5 Year Funding Cycle) April 1, 2026





INTRODUCTION

On behalf of the County Board of Supervisors, the Shared Governance Board, the Policy Council, and the hundreds of children and families represented, the Preschool Services Department (PSD) is pleased to submit this non-competitive baseline application, year 2 of 5 to serve 2,039 children throughout San Bernardino County: 583 Early Head Start (EHS) and 1,456 Head Start Preschool (HSP). Through this grant continuation application, PSD is requesting \$42,305,574 in Head Start Preschool (HSP), \$22,973,156 in Early Head Start (EHS) program operation funds, and \$479,926 in HSP Training/Technical Assistance and \$274,013 in EHS Training/Technical Assistance funds.

The following sections of the budget and budget narratives reflect the continuation of financial support that is necessary to maintain the HS and EHS program operations and training:

SECTION I. HEAD START PRESCHOOL BUDGET AND BUDGET NARRATIVE

1. Explain the costs by object and class budget categories

PSD's detailed budget outlines the intended use of program operations, training and technical assistance (TTA) funds by budget categories. PSD's proposed budget supports all program operations, goals, objectives and all required comprehensive HS and EHS services to eligible children and families in a cost-effective manner.

PSD has budgeted its HS and EHS funding across the following cost categories: Personnel, Fringe Benefits, Travel, Equipment, Supplies, Contractual, and Other. These costs are either directly charged or appropriately allocated among various programs



based on benefits received. The related line-item budget tables demonstrate that funds are appropriately allocated to support all comprehensive services.

PSD is budgeting a total of \$66,032,669 in HS and EHS federal funding with a total of \$16,508,167 non-federal match (25% of federal funds). The administrative costs included in this total budget are below 15%. There is no Indirect Cost associated with the total budget. Table 01 outlines the amount for all required budget categories:

Table 01 Summary of Funding Request

GABI Code	Description	HS Operation	EHS Operations	Total Operations	HS TTA	EHS TTA	Total TTA	Funding Request
A	Personnel	\$16,597,920	\$7,880,854	\$24,478,774	\$22,159	\$11,932	\$34,091	\$24,512,865
B	Fringe Benefits	\$7,521,724	\$3,486,694	\$11,008,418	\$24,080	\$12,966	\$37,046	\$11,045,464
C	Travel	\$84,606	\$58,794	\$143,400	\$36,002	\$19,385	\$55,387	\$198,787
D	Equipment	\$282,000	\$128,000	\$410,000			\$0	\$410,000
E	Supplies	\$1,179,362	\$780,693	\$1,960,055			\$0	\$1,960,055
F	Contractual	\$8,535,419	\$6,685,017	\$15,220,436	\$92,312	\$49,707	\$142,019	\$15,362,455
G	Facilities /Construction	-	-	-	-	-	-	-
H	Other	\$8,104,543	\$3,953,104	\$12,057,647	\$305,373	\$180,023	\$485,396	\$12,543,043
Total		\$42,305,574	\$22,973,156	\$65,278,730	\$479,926	\$274,013	\$753,939	\$66,032,669

The line-item budget is separated by the Operations Budget, Training and Technical Assistance (TTA) Budget, as shown in the table above.

The **Operations Budget** is as follows:

- A. Personnel: Personnel are budgeted at \$24,478,774 to fund 536.16 Full-Time Equivalents (FTE) positions that provide HS and EHS services to 2,039 children (1,456 HSP and 583 EHS) and their families. Personnel costs include Child Health and Development services, Family and Community Partnerships services, Program Design and Management services, and other related services. Table 02 presents personnel costs based on the general staffing structure designed to support the needs outlined in this application (Sections I and II).



Table 02 Allocation of Personnel Costs

GABI Code	HS # of FTEs	EHS # of FTEs	Total FTEs	Description	HS Costs	EHS Costs	Total Costs
A01	19.95	9.45	29.40	Program Managers / Supervisors	\$998,320	\$472,888	\$1,471,208
A02	104.31	49.41	153.72	Teachers/Infant Toddler Teachers	\$4,447,504	\$2,106,713	\$6,554,217
A04	2.00	10.00	12.00	Home Visitors	\$73,359	\$366,797	\$440,156
A05	76.38	36.18	112.56	Teacher Aides & Other Education Personnel	\$2,604,529	\$1,233,724	\$3,838,253
A06	1.71	.81	2.52	Health/Mental Health Services Personnel	\$82,726	\$39,186	\$121,912
A07	4.85	1.35	6.20	Disabilities Services Personnel	\$363,267	\$104,816	\$468,083
A08	20.71	.81	21.52	Nutrition Services Personnel	\$741,717	\$48,748	\$790,465
A10	16.53	7.83	24.36	Program Managers & Content Area Experts	\$1,306,259	\$662,098	\$1,968,357
A11	35.34	16.74	52.08	Other Family & Community Partnerships Personnel	\$1,559,467	\$738,695	\$2,298,162
A12	1.14	0.54	1.68	Executive Director/Other Supervisor of HS Director	\$201,719	\$97,257	\$298,976
A13	1.71	.81	2.52	Head Start/Early Head Start Director	\$262,160	\$125,651	\$387,811
A14	0.57	0.27	0.84	Managers	\$79,298	\$38,233	\$117,531
A15	6.27	2.97	9.24	Staff Development	\$433,714	\$205,443	\$639,157
A16	26.79	12.69	39.48	Clerical Personnel	\$1,021,035	\$484,686	\$1,505,721
A17	10.83	5.13	15.96	Fiscal Personnel	\$724,522	\$350,104	\$1,074,626
A18	7.98	3.78	11.76	Other Program Design Personnel	\$600,565	\$284,478	\$885,043
A19	27.36	12.96	40.32	Maintenance Personnel	\$1,097,759	\$521,337	\$1,619,096
Total	364.43	171.73	536.16		\$16,597,920	\$ 7,880,854	\$ 24,478,774

The combined FTE position count is 536.16 in PY 2026-27. The total amount of \$24,478,774 represents 81% of the estimated staff salary costs, with an attrition factor of 19% to reflect the current staff turnover rate due to retirement and nationwide labor market shortages. Table 03 shows the personnel costs decreased by a net of \$312,281 from the previous program year. There is a proposed \$698,383 decrease in the federal share for personnel from an increase of blended funding with state preschool for the CSPP and CCTR funding sources. The personnel amount includes a \$382,389 increase attributed to pay rate increases for classified staff and an additional \$3,713 of the supplemental pay. The table below compares personnel costs between PY 25/26 and PY 26/27.



Table 03 Variances in Year-to-Year Personnel Costs

GABI Code	PY 25-26 HS	PY 25-26 EHS	PY 26-27 HS	PY 26-27 EHS	Combined Variance	% Change	Explanation
A01	1,008,100	477,521	998,320	472,888	(14,413)	-0.97%	Increased cost-share ratio with State Programs
A02	4,719,507	2,235,556	4,447,504	2,106,713	(400,846)	-5.76%	Increased cost-share ratio with State Programs
A04	72,818	364,092	73,359	366,797	3,246	0.74%	Increased supplemental pay
A05	2,765,288	1,309,873	2,604,529	1,233,724	(236,908)	-5.81%	Increased cost-share ratio with State Programs
A06	82,409	39,036	82,726	39,186	467	0.38%	Increased supplemental pay
A07	301,687	129,102	363,267	104,816	37,294	8.66%	Step increases for classified staff
A08	743,569	50,785	741,717	48,748	(3,889)	-0.49%	Increased cost-share ratio with State Programs
A10	1,311,848	621,402	1,306,259	662,098	35,107	1.82%	Step increases for classified staff
A11	1,561,988	739,889	1,559,467	738,695	(3,715)	-0.16%	Increased cost-share ratio with State Programs
A12	174,901	82,848	201,719	97,257	41,227	16.00%	Step increases for classified staff
A13	249,409	118,141	262,160	125,651	20,261	5.51%	Step increases for classified staff
A14	74,293	35,191	79,298	38,233	8,047	7.35%	Step increases for classified staff
A15	356,271	168,760	433,714	205,443	114,126	21.74%	Step increases for classified staff
A16	993,081	470,407	1,021,035	484,686	42,233	2.89%	Step increases for classified staff
A17	704,455	333,689	724,522	350,104	36,482	3.51%	Step increases for classified staff
A18	568,257	269,174	600,565	284,478	47,612	5.69%	Step increases for classified staff
A19	1,124,873	532,835	1,097,759	521,337	(38,612)	-2.33%	Increased cost-share ratio with State Programs
Total	\$16,812,754	\$7,978,301	\$16,597,920	\$7,880,854	(\$312,281)	(1.26%)	

B. Fringe Benefits: Fringe Benefits (approximately 45% of the budgeted Salary amount)



totaling \$11,008,418 include employee retirement, health and dental insurance premiums, life insurance, long-and short-term disability insurance, unemployment insurance benefits, Workers' Compensation insurance, and other fringe benefits. All Fringe Benefits are based on approved bargaining unit terms for exempt, classified, and contract staff. The total benefit costs shown in the table below (Table 04) represent 81% of the estimated benefit costs with a built-in staff attrition rate (19%).

Table 04 Allocation and Description of Fringe Benefits

GABI Codes	Description	HS	EHS	Total	%
B01	Short & Long- Term Disability (1.07%)	\$268,319	\$126,268	\$394,587	16.61%
	Social Security (FICA) (1.45%)	\$360,690	\$169,737	\$530,427	22.33%
	Unemployment Insurance (4.13%)	\$237,961	\$111,982	\$349,943	14.73%
	Worker's Compensation (4.62%)	\$748,255	\$352,120	\$1,100,375	46.33%
	B01 Subtotal	\$1,615,225	\$760,107	\$2,375,332	
B02	Health/Dental/Life Insurance	\$2,143,306	\$1,008,614	\$3,151,920	36.51%
B03	Retirement	\$3,422,755	\$1,557,767	\$4,980,522	57.69%
B04	Other Fringe	\$340,438	\$160,206	\$500,644	5.80%
	B02-04 Sub-total	\$5,906,499	\$2,726,587	\$8,833,086	
	Grand Total	\$7,521,724	\$3,486,694	\$11,008,418	100%

The table below indicates the overall benefits that will be decreased by \$571,886 (4.94%) in PY 2026-27 from PY 2025-2026, which offsets the partial costs of staff annual wage increases with blended state fundings. The net decrease is primarily due to a reduction in the employer retirement contribution rate as more new hires are at lower retirement rate. An increase of \$1,927 covers the increases in Short-and-Long-Term Disability, Social Security (FICA), Unemployment Insurance, and Workers' Compensation for contract employees. The increase of \$180,788 applies to Health, Dental, and Life Insurance. The decrease of \$746,694 is due to lower retirement contributions.



Additionally, there is a \$7,907 decrease in other fringe benefits. These cost increases or decreases are in accordance with the employee Memorandum of Understanding. All employees are provided with vision care, dental, and life insurance. Table 05 provides a comparison of the benefits costs between PY 2025-26 and PY 2026-27:

Table 05 Variances in Year-to-Year Fringe Benefits

GABI Code	PY 25-26 HS	PY 25-26 EHS	PY 26-27 HS	PY 26-27 EHS	Combined Variance	%	Explanation
B01	1,610,595	762,810	1,615,225	760,107	1,927	0.08%	No significant changes
B02	2,016,106	955,026	2,143,306	1,008,614	180,788	6.08%	Cost increases due to higher MPS employer contribution
B03	3,886,289	1,840,927	3,422,755	1,557,767	(746,694)	(13.04%)	Employer retirement % contribution decreased in 26/27
B04	345,085	163,466	340,438	160,206	(7,907)	(1.55%)	Fringe benefits decreased
Total	\$7,858,075	\$3,722,229	\$7,521,724	\$3,486,694	(\$571,886)	(4.94%)	

C. Travel: The Travel category is used to budget for out-of-town air travel, hotel charges, meals, and other travel-related costs (Table 06). The Head Start budgeted amount is \$84,606 (The previous PY was \$58,502). The PY 2026-2027 budget increase is primarily due to additional in-person and out of state trainings; 59% of total costs is allocated to HS while 41% is allocated to EHS.

Table 06 Travel Budget - Head Start

GABI CODE	Item Description	HS Total
C01	Hotels 10 people X \$425 X 5 Days X 4 events X 59%	50,150



C01	Airfare 10 people X \$400 X 4 events X 59%	9,440
C01	Meals 10 people X \$92 X 5 Days X 4 events X 59%	10,856
C01	Car Rental \$1,000 X 4 events X 59%	2,360
C01	Other 10 people X \$100 X 5 Days X 4 events X 59%	11,800
Total		\$84,606

D. Equipment: PSD is requesting approval to purchase equipment for Head Start in the total amount of \$282,000 (Table 07). This represents the total cost of planned equipment needs for the 2026-27 budget period. The request includes shade structures and playground equipment for preschool sites, five HVAC units, and four network switches along with related network equipment. All estimated expenses are listed below, with per-unit costs including tax, shipping, and installation.

Table 07 Equipment Budget - Head Start

GABI CODE	Equipment	Item Description	HS Total
D02	Shade Structure or Playground Equipment	1 Shade structures (\$80,000) and 1 Playground equipment (\$40,000) needed for preschool sites.	120,000
D02	HVAC	HVAC (up to 5 units at approximately \$12,400 each) is needed at preschool sites.	62,000
D04	Data Switch and Network Equipment	4 Network Switches at \$15,000 each, and 2 network Equipment at \$20,000 each	100,000
Total			\$282,000

E. Supplies: PSD purchases supplies in sufficient quantities to support its HS program operations (Table 08). Essential supplies are used for the classroom, program, office,



general maintenance, health, emergency, printing, and other purposes. Supplies for the HS program are budgeted for \$1,179,362. The agency allocates costs to all programs based on the benefits received by each program; therefore, the Supplies budget in the table below represents only the proportional costs of the Head Start program.

Table 08 Supplies Budget - Head Start

GABI CODE	Item Description	HS Total
E01	Office Supplies: Consumable materials that include paper, pencils, pens, binders, toners, and file folders. Computer hardware and software, printers, and office furniture are also included in this category.	
E01	Computer Software (Adobe Professional Licenses, Trend Micro Licenses, Office 365 Licenses, Info Mapping Licenses, MS EA Licensing)	71,754
E01	Computer Hardware (Monitors, Scanners, Printers, Computers)	58,013
E01	Small tools & instruments, inventoriable and non-inventoriable supplies for 31 PSD sites	56,000
E01	General office supplies for 31 PSD sites (paper, pencils, pens, binders, toners, and file folders)	96,167
E01	Training Center Materials	16,148
E01 Total		\$298,082
E02	Child & Family Services and Supplies: Supplies include consumable classroom materials, classroom furniture, rugs, books, transition kits, medical supplies, dental supplies, and disability supplies.	
E02	Consumable classroom materials, furniture, and rugs for 31 PSD sites	225,000
E02	Parents Engagement Meeting Supplies	20,000
E02	Supplies for children with special needs	25,000
E02	Program Supplies for 31 PSD sites (books, transition kits, and medical, dental & disability supplies)	119,000
E02 Total		\$389,000
E03	Food Service Supplies: Special diet meals purchased for children in the classroom and for parent meetings.	
E03	Food (Parent Meetings)	13,457
E03	Food (Special Diet Meals)	24,640
E03	Food Preparation Supplies	19,739
E03	Other Support and Care Supplies	35,000
E03 Total		\$92,836
E04	Other Supplies: Janitorial & Maintenance supplies needed to clean and maintain 31 PSD sites	
E04	Health Supplies such as First Aid Kits, stress balls, etc., for 31 PSD sites	74,000
E04	Emergency Supplies	68,444



GABI CODE	Item Description	HS Total
E04	General Services & Supplies such as Clorox wipes, disinfectant sprays (etc.)	85,000
E04	General Maintenance Supplies for 31 PSD Sites	170,000
E04	Staff Uniform & Misc.	2,000
E04 Total		\$399,444
HS Total		\$1,179,362

F. Contractual: The Contractual budget of \$8,535,419 includes funding for 5 contract partner agencies providing HS services to approximately 466 children. This budget reflects a net increase of \$1,736,940 from prior year(PY 26/27, \$8,535,419 less PY 25/26, \$6,798,480), which includes a cost increase of \$9,644,466 for a new preschool contract partner (A New Beginnings Foster Family Agency). This also includes an increase to the food contract of \$550,450 due to adding a new food program. PSD will provide a weekly family dinner night where families will receive a fresh, healthy, balanced meal at a PSD site along with nutrition education. Furthermore, additional funds of \$573,278 are allocated for PSD’s Electronic Keeping System (Child Plus), family resource referrals, and services for DRDP portfolio management, analytical reporting modules, consultants for Self-Assessment, class assessment, and specialized/professional services. There is a \$351,254 cost savings (this is mainly due to various facility renovations and teaching staffing shortages that delays class opening) from transportation, custodial and counseling services that offset the partial cost increases. Table 09 below breaks down the costs required to maintain current and additional services in each area as follows:



Table 1 Contractual Services Budget - Head Start

GABI CODE	Contractor	Item Description	HS Total
F01	Administrative Services	Costs include the Electronic Record Keeping System (Child Plus), DRDP portfolio management, Analytical Reporting Modules, and an online NFS application.	220,133
F01	Other Contractual Professional & Specialist Services	Contracts that provide vital specialized consulting services for the programs, such as Class Assessment and Scoring System (CLASS), Self-Assessment, guidance, resources, and training for the HS, EHS, and EHS-CCP programs	698,123
F03	Food Services: Freshlunches Inc. dba Unity Meals	Provide Meals to enrolled children for family-style dining, costs not reimbursed by the Child and Adult Care Food Program (CACFP).	1,178,450
F04	Child Transportation Services: First Student, Inc.	Bus services are provided for children at various preschool sites.	269,500
F06	Other Contractual General Services	Contracts that provide Custodial services, landscaping, printing service for 31 sites and other administrative contracts.	242,549
F07	Contract Partners to Provide HS Services	Contract Partners: Easter Seals of Southern California (\$2,978,393), Colton Unified School District (\$1,264,677), Needles Unified School District (\$474,172), A New Beginnings Foster Family Agency (\$960,500), & Rim of The World Unified School District (Non-Financial)	5,677,742
F08	Other Contractual	Consultant contracts to provide counseling and consultation services at the counselor's office, in-home visits, and at various PSD sites throughout the county of San Bernardino.	248,922
Total			\$8,535,419

G. Construction: There are no construction projects planned with operating for the 2026-2027 program year.



H. Other: The “Other” budget category for HS is projected at \$8,104,543. Table 10 below includes utility costs (such as gas, electricity, internet, and telephone costs), building and child liability insurance, maintenance of the building, vehicle repairs, professional services, temporary help services, parent services, accounting and auditing services, advertising, staff development, and other services. Costs are either charged directly or allocated among benefiting programs. A decrease in the Other budget category of \$700,681 is primarily due to an increase in cost-sharing with the state preschool programs, especially in the areas of internal services charges, IT network costs, and travel. Below is the line-item budget for this category:

Table 10 Other Budget - Head Start

GABI CODE	Item Description	HS Total
H01	Depreciation/Use Allowance	
H01	Use Allowance for Baker FLC	27,547
H01 Total		\$27,547
H02	Rent	
H02	Rent for 27-31 sites (Office, Classroom, etc.)	1,769,958
H02	Rental payment for the use of the building (annual Pre-Service, In-Service Conferences, etc.)	94,527
H02	Rent for Modular at sites	25,470
H02	Rent for machinery used for site maintenance	25,350
H02 Total		\$1,915,305
H04	Utilities/Telephone	
H04	Utilities (electricity, gas, water, etc.)	678,886
H04	Telephone, Internet	294,407
H04	Baker FLC - Utilities	35,000
H04 Total		\$1,008,293
H05	Building & Child Liability Insurance	
H05	General Liability Insurance	811,072
H05	Vehicle Liability Insurance	92,128



GABI CODE	Item Description	HS Total
H05	Property & Other Insurance	42,194
H05 Total		\$945,394
H06	Building Maintenance/Repair & Other Occupancy	
H06	Facility Management (IS)	250,250
H06	Repairs and maintenance of classrooms, playgrounds, and warehouses	130,000
H06	Exterminator & security lights and other services for 31 sites	114,200
H06	Rubber Flooring, tough cleaning and maintenance	50,000
H06	Network projects and IT maintenance for 10 school sites	196,175
H06	Pour N' Play for 2-3 sites	45,500
H06	1 fence is needed at an existing site	91,000
H06 Total		\$877,125
H08	Local Travel	
H08	Staff reimbursement for mileage associated with the use of their personal vehicle	40,431
H08 Total		\$40,431
H12	Substitutes (If not paid benefits)	
H12	Temporary Help	626,741
H12 Total		\$626,741
H13	Parent Services	
H13	Parent Policy Council	48,750
H13 Total		\$48,750
H14	Accounting & Legal Services	
H14	Single Audit	32,890
H14	County Counsel (Legal Services)	48,750
H14 Total		\$81,640
H15	Publications/Advertising/Printing	
H15	Publication	8,808
H15	Courier & Printing	19,500
H15	Advertising	74,750
H15 Total		\$103,058
H16	Training or Staff Development	
H16	Registration for Conference/Training/Seminar	167,865



GABI CODE	Item Description	HS Total
H16	IT New Horizons Training	6,435
H16 Total		\$174,300
H17	Other	
H17	Admission Fees	4,589
H17	COWCAP, excluding HR UNI	421,740
H17	Data Processing	390,650
H17	Certification/License Fees	66,300
H17	Human Resources Administrative Costs	462,150
H17	Human Services Administrative Costs	198,135
H17	Interpreter Fees	4,238
H17	Medical Expenses, Emergency Kit	101,075
H17	Memberships and Subscriptions	37,505
H17	Operating Transfers Out (Needs Assessment)	61,750
H17	Other Charges, Transfers Out (Security Services and other)	72,435
H17	Presort, Packaging, Shredding	20,033
H17	Real Estate Services	7,868
H17	Services and Supplies (Emergency Fuel)	1,138
H17	ISF County Charges	25,409
H17	Tuition Reimbursement	7,890
H17	PERC Training (T&TA)	184,785
H17	ISD network and IT service charges	182,469
H17	Bank charges and other misc. items	5,801
H17 Total		\$2,255,959
HS Total		\$8,104,543

2. Training and technical assistance funds

Training and Technical Assistance (T&TA) funding for HS is budgeted for \$479,926. Training to enrich staff knowledge is identified and benefit enrolled families being served in center-based and home-based programs. The cost breakdown in Table 11 of the T &TA training is as follows:



Table 11 T&TA Budget - Head Start

GABI CODE	Training	Item Description	HS Total
A01	Training and Staff Development	Salaries for in house Training	22,159
B01	Training or Staff Development	Benefits for in house Training	24,080
C01	Staff Out of Town Travel	Costs of hotel, meals, air travel, and other travel associated with Training & Staff Development.	36,002
C01	Training or Staff Development	Director's Training Conferences	1,908
C01	Training or Staff Development	NHSA Fall & Winter Leadership Institute. NHSA Parent Family Community Engagement. CHSA Annual Conferences & CHSA Policy & Leadership Training	3,621
F08	Contract Agency Costs	Child Care Resource Center (CCRC) Training & Staff Development Costs	92,312
H02	Rent	Rental payment for use of building for annual Pre-Service Conference and PC orientation room rental	77,284
H13	Parent/Family Services Training	Conferences, Trainings, Committees	2,763
H16	Training or Staff Development	Training for Supervision and Management for Professional Growth. Efficiently Managing Eligibility and Need	10,753
H16	Training or Staff Development	2023 Fall Technical Assistance Conference	779
H16	Training or Staff Development	CLASS Training – Instructional Support. Federal Funding Academy.	4,718
H16	Training or Staff Development	Children's Network Every Child California	391
H16	Training or Staff Development	Child Plus Scramble	3,756



H16	Training or Staff Development	Region 9 Early Childhood STEM Institute/1000 Days. Region 9 Site Directors Academy.	1,755
H16	Training or Staff Development	Parents as Teachers Curriculum (PAT)	5,298
H16	Training or Staff Development	Zero to Three Teachstone	7,104
H16	Training or Staff Development	Teaching Pyramid Trainings	74,616
H17	PERC Training	Staff Training (NEO, employee onboarding, PII, security training etc.)	96,327
H17	Training or Staff Development	Tuition reimbursement	14,300
Total			\$479,926

The planned use of cost-of-living adjustment (COLA), non-federal match and procurement procedures for the purchase of equipment will be discussed after Section II. The detailed County procurement policies will be submitted in HSES as additional information for review.

SECTION II. EARLY HEAD START BUDGET AND BUDGET NARRATIVE

1. Explain the costs by object and class budget categories

PSD’s detailed budget below outlines the intended use of program operations and training and technical assistance (TTA) funds by budget categories. PSD’s proposed budget supports all program operations, goals, objectives and all required comprehensive HS and EHS services to eligible children and families in a cost-effective manner.



PSD is budgeting a total of \$66,032,669 in HS and EHS federal funding with a total of \$16,508,167 non-federal match (25% of federal funds). The administrative costs included in this total budget are below 15%. There is no Indirect Cost associated with the total budget. Table 13 below includes the EHS budget totaling \$23,247,169 (\$22,973,156 Operations and \$274,013 TTA) for all required budget categories:

Table 13: Summary of All Funding Request

GABI Code	Description	HS Operation	EHS Operations	Total Operations	HS TTA	EHS TTA	Total TTA	Funding Request
A	Personnel	\$16,597,920	\$7,880,854	\$24,478,774	\$22,159	\$11,932	\$34,091	\$24,512,865
B	Fringe Benefits	\$7,521,724	\$3,486,694	\$11,008,418	\$24,080	\$12,966	\$37,046	\$11,045,464
C	Travel	\$84,606	\$58,794	\$143,400	\$36,002	\$19,385	\$55,387	\$198,787
D	Equipment	\$282,000	\$128,000	\$410,000			\$0	\$410,000
E	Supplies	\$1,179,362	\$780,693	\$1,960,055			\$0	\$1,960,055
F	Contractual	\$8,535,419	\$6,685,017	\$15,220,436	\$92,312	\$49,707	\$142,019	\$15,362,455
G	Facilities /Construction	-	-	-	-	-	-	-
H	Other	\$8,104,543	\$3,953,104	\$12,057,647	\$305,373	\$180,023	\$485,396	\$12,543,043
Total		\$42,305,574	\$22,973,156	\$65,278,730	\$479,926	\$274,013	\$753,939	\$66,032,669

The line-item budget is separated by the Operations Budget and Training and Technical Assistance (TTA) Budget, as shown in the table above. The EHS Operations Budget is as follows:

A. Personnel: Personnel are budgeted at \$24,478,774 to fund 536.16 Full-Time Equivalents (FTE) positions, that provide HS and EHS services to 2039 children (1,456 HS and 583 EHS) and their families. Personnel costs include Child Health and Development services, Family and Community Partnerships services, Program Design and Management services, and other related services. Table 14 presents personnel costs based on the general staffing structure designed to support the needs outlined in this application (Sections I and II).



Table 14 Allocation of Personnel Costs

GABI Code	HS # of FTEs	EHS # of FTEs	Total FTEs	Description	HS Costs	EHS Costs	Total Costs
A01	19.95	9.45	29.40	Program Managers / Supervisors	\$998,320	\$472,888	\$1,471,208
A02	104.31	49.41	153.72	Teachers/Infant Toddler Teachers	\$4,447,504	\$2,106,713	\$6,554,217
A04	2.00	10.00	12.00	Home Visitors	\$73,359	\$366,797	\$440,156
A05	76.38	36.18	112.56	Teacher Aides & Other Education Personnel	\$2,604,529	\$1,233,724	\$3,838,253
A06	1.71	.81	2.52	Health/Mental Health Services Personnel	\$82,726	\$39,186	\$121,912
A07	4.85	1.35	6.20	Disabilities Services Personnel	\$363,267	\$104,816	\$468,083
A08	20.71	.81	21.52	Nutrition Services Personnel	\$741,717	\$48,748	\$790,465
A10	16.53	7.83	24.36	Program Managers & Content Area Experts	\$1,306,259	\$662,098	\$1,968,357
A11	35.34	16.74	52.08	Other Family & Community Partnerships Personnel	\$1,559,467	\$738,695	\$2,298,162
A12	1.14	0.54	1.68	Executive Director/Other Supervisor of HS Director	\$201,719	\$97,257	\$298,976
A13	1.71	.81	2.52	Head Start/Early Head Start Director	\$262,160	\$125,651	\$387,811
A14	0.57	0.27	0.84	Managers	\$79,298	\$38,233	\$117,531
A15	6.27	2.97	9.24	Staff Development	\$433,714	\$205,443	\$639,157
A16	26.79	12.69	39.48	Clerical Personnel	\$1,021,035	\$484,686	\$1,505,721
A17	10.83	5.13	15.96	Fiscal Personnel	\$724,522	\$350,104	\$1,074,626
A18	7.98	3.78	11.76	Other Program Design Personnel	\$600,565	\$284,478	\$885,043
A19	27.36	12.96	40.32	Maintenance Personnel	\$1,097,759	\$521,337	\$1,619,096
Total	364.43	171.73	536.16		\$ 16,597,920	\$ 7,880,854	\$ 24,478,774

The combined FTE position count is 536.16 in PY 2026-27. The total amount of \$24,478,774 represents 81% of the estimated staff salary costs, with an attrition factor of 19% to reflect the current staff turnover rate due to retirement and nationwide labor market shortages.

Table 15 below shows the personnel costs decreased by a net amount of \$312,281 from PY 2025-26. There is a decrease of \$698,383 in the federal cost share, which results



from a higher state preschool cost share for the blended CSPP and CCTR programs. The personnel costs also include a \$382,389 increase attributed to rate increases for classified staff and an additional \$3,713 supplemental pay for eligible staff. The table below compares personnel costs between PY 25/26 and PY 26/27.

Table 15 Variances in Year-to-Year Personnel Costs

GABI Code	PY 25-26 HS	PY 25-26 EHS	PY 26-27 HS	PY 26-27 EHS	Combined Variance	% Change	Explanation
A01	1,008,100	477,521	998,320	472,888	(14,413)	-0.97%	Increased cost-share ratio with State Programs
A02	4,719,507	2,235,556	4,447,504	2,106,713	(400,846)	-5.76%	Increased cost-share ratio with State Programs
A04	72,818	364,092	73,359	366,797	3,246	0.74%	Increased supplemental pay
A05	2,765,288	1,309,873	2,604,529	1,233,724	(236,908)	-5.81%	Increased cost-share ratio with State Programs
A06	82,409	39,036	82,726	39,186	467	0.38%	Increased supplemental pay
A07	301,687	129,102	363,267	104,816	37,294	8.66%	Step increases for classified staff
A08	743,569	50,785	741,717	48,748	(3,889)	-0.49%	Increased cost-share ratio with State Programs
A10	1,311,848	621,402	1,306,259	662,098	35,107	1.82%	Step increases for classified staff
A11	1,561,988	739,889	1,559,467	738,695	(3,715)	-0.16%	Increased cost-share ratio with State Programs
A12	174,901	82,848	201,719	97,257	41,227	16.00%	Step increases for classified staff
A13	249,409	118,141	262,160	125,651	20,261	5.51%	Step increases for classified staff
A14	74,293	35,191	79,298	38,233	8,047	7.35%	Step increases for classified staff
A15	356,271	168,760	433,714	205,443	114,126	21.74%	Step increases for classified staff
A16	993,081	470,407	1,021,035	484,686	42,233	2.89%	Step increases for classified staff
A17	704,455	333,689	724,522	350,104	36,482	3.51%	Step increases for classified staff
A18	568,257	269,174	600,565	284,478	47,612	5.69%	Step increases for classified staff



GABI Code	PY 25-26 HS	PY 25-26 EHS	PY 26-27 HS	PY 26-27 EHS	Combined Variance	% Change	Explanation
A19	1,124,873	532,835	1,097,759	521,337	(38,612)	-2.33%	Increased cost-share ratio with State Programs
Total	\$16,812,754	\$7,978,301	\$16,597,920	\$7,880,854	(\$312,281)	(1.26%)	

B. Fringe Benefits: Fringe Benefits totaling \$11,008,418 include employee retirement, health and dental insurance premiums, life insurance, long and short-term disability insurance, unemployment insurance benefits, Workers' Compensation insurance, and other fringe benefits. All Fringe Benefits are based on approved bargaining unit terms for exempt, classified, and contract staff. The total benefit costs shown in Table 16 below represent 81% of the estimated benefit costs with a built-in staff attrition rate (19%).

Table 2 Allocation and Description of Fringe Benefits

GABI Codes	Description	HS	EHS	Total	%
B01	Short & Long- Term Disability (1.07%)	\$268,319	\$126,268	\$394,587	16.61%
	Social Security (FICA) (1.45%)	\$360,690	\$169,737	\$530,427	22.33%
	Unemployment Insurance (4.13%)	\$237,961	\$111,982	\$349,943	14.73%
	Worker's Compensation (4.62%)	\$748,255	\$352,120	\$1,100,375	46.33%
	B01 Subtotal	\$1,615,225	\$760,107	\$2,375,332	
B02	Health/Dental/Life Insurance	\$2,143,306	\$1,008,614	\$3,151,920	36.51%
B03	Retirement	\$3,422,755	\$1,557,767	\$4,980,522	57.69%
B04	Other Fringe	\$340,438	\$160,206	\$500,644	5.80%
	B02-04 Sub-total	\$5,906,499	\$2,726,587	\$8,833,086	
	Grand Total	\$7,521,724	\$3,486,694	\$11,008,418	100%

The table below indicates the overall benefits that will be decreased by \$571,886 (4.94%) in PY 2026-27, which offsets the partial costs of staff annual wage increases. The net decrease is primarily due to a reduction in the employer retirement contribution



rate. An increase of \$1,927 covers the increases in Short-and-Long-Term Disability, Social Security (FICA), Unemployment Insurance, and Workers' Compensation for contract employees. The increase of \$180,788 applies to Health, Dental, and Life Insurance. The decrease of \$746,694 is due to lower retirement contributions. Additionally, there is a \$7,907 decrease in other fringe benefits. These cost increases are in accordance with the employee Memorandum of Understanding. All employees are provided with vision care, dental, and life insurance. Table 17 provides a comparison of the benefits costs between PY 2025-26 and PY 2026-27:

Table 173 Variances in Year-to-Year Fringe Benefits

GABI Code	FY 24-25 HS	FY25-26 EHS	FY 25-26 HS	FY 25-26 EHS	Combined Variance	%	Explanation
B01	1,610,595	762,810	1,615,225	760,107	1,927	0.08%	No significant changes
B02	2,016,106	955,026	2,143,306	1,008,614	180,788	6.08%	Cost increases due to higher MPS employer contribution
B03	3,886,289	1,840,927	3,422,755	1,557,767	(746,694)	-9.55%	Employer retirement % contribution decreased in 26/27
B04	345,085	163,466	340,438	160,206	(7,907)	-1.55%	Fringe benefits decreased
Total	\$7,858,075	\$3,722,229	\$7,521,724	\$3,486,694	(\$571,886)	(3.21%)	

C. Travel: The Travel category is used to budget for out-of-town air travel, hotel charges, meals, and other travel-related costs for Early Head Start. The budgeted amount of \$58,794 decreased by \$25,991 from the previous annual budget. This budget is allocated between HS and EHS (59% HS and 41% EHS) as shown in Table 18:



Table 18 Travel Budget - Early Head Start

GABI CODE	Item Description	EHS Total
C01	Hotels 10 people X \$425 X 5 Days X 4 events X 41%	34,850
C01	Airfare 10 people X \$400 X 4 events X 41%	6,560
C01	Meals 10 people X \$92 X 5 Days X 4 events X 41%	7,544
C01	Car Rental \$1,000 X 4 events X 41%	1,640
C01	Other 10 people X \$100 X 5 Days X 4 events X 41%	8,200
Total		\$58,794

D. Equipment: PSD is requesting approval to purchase equipment for Early Head Start in total amount of \$128,000 (Table 19). The request includes shade structures and playground equipment for preschool sites, three HVAC units, and two network switches along with related network equipment. All estimated expenses are listed below, with costs including taxes, shipping, and installation costs when applicable.

Table 19 Equipment Budget - Early Head Start

GABI CODE	Equipment	Item Description	EHS Total
D02	Shade Structure or Playground Equipment	1 Shade structures (\$30,000) and 1 Playground equipment (\$15,000) needed for preschool sites.	45,000
D02	HVAC	HVAC (upto 3 units at approximately \$11,000 each) is needed at preschool sites.	33,000
D04	Data Switch	2 Network Switches at \$15,000 each, and 1 network Equipment at \$20,000	50,000
Total			\$128,000



E. Supplies: PSD purchases supplies in sufficient quantities to support EHS program operations. Essential supplies are used for the classroom, program, office, general maintenance, printing, and other purposes. Supplies for Early Head Start are budgeted at \$780,693. The agency allocates costs to all programs based on the benefits received by each program; therefore, the Supplies budget detailed in Table 20 represents only the proportional costs of the Early Head Start program.

Table 20 Supplies Budget - Early Head Start

GABI CODE	Item Description	EHS Total
E01	Office Supplies: Consumable materials that include paper, pencils, pens, binders, toners, and file folders. Computer hardware and software, printers, and office furniture are also included in this category.	
E01	Computer Software (Adobe Professional Licenses, Trend Micro Licenses, Office 365 Licenses, Info Mapping Licenses, MS EA Licensing)	38,637
E01	Computer Hardware (Monitors, Scanners, Printers, Computers)	31,380
E01	Small tools & instruments, inventoriable and non-inventoriable supplies for 31 PSD sites	20,000
E01	General office supplies for 31 PSD sites (paper, pencils, pens, binders, toners, and file folders)	51,782
E01	Training Center Materials	8,695
E01 Total		\$150,494
E02	Child & Family Services and Supplies: Supplies include consumable classroom materials, classroom furniture, rugs, books, transition kits, and medical, dental, and disability supplies.	
E02	Consumable classroom materials, furniture, and rugs for 31 PSD sites	175,000
E02	Parents Engagement Meeting Supplies	10,000
E02	Supplies for children with special needs	15,000
E02	Program Supplies for 31 PSD sites (books, transition kits and medical, dental & disability supplies)	164,400



GABI CODE	Item Description	EHS Total
E02 Total		\$364,400
E03	Food Service Supplies: Special diet meals purchased for children in the classroom and for parent meetings.	
E03	Food (Parent Meetings)	7,246
E03	Food (Special Diet Meals)	17,883
E03	Food Preparation Supplies	10,090
E03	Other Support and Care Supplies	17,503
E03 Total		\$52,722
E04	Other Supplies: Janitorial & Maintenance supplies needed to clean and maintain for 31 PSD sites	
E04	Health Supplies such as First Aid Kits, stress balls, etc. for 31 PSD sites	31,492
E04	Emergency Supplies	36,085
E04	General Services & Supplies such as: Clorox wipes, disinfectant sprays (etc.)	24,000
E04	General Maintenance Supplies for 31 PSD Sites	120,000
E04	Staff Uniform	1,500
E04 Total		\$213,077
EHS Total		\$780,693

F. Contractual: The Contractual budget is estimated in a total amount of \$6,685,017 for Early Head Start, including funding for contract agencies providing EHS services to approximately 298 children, of which 130 are children in FCC contract partner homes and 16 infants and toddlers are in directly operated FCCs. This EHS Contractual Budget reflects a net increase of \$1,363,685 from prior year (PY 26/27, \$6,685,017 less OT 25/26, \$ 5,321,332), which includes a cost increase of \$881,633 for new preschool contract partners (A New Beginnings Forster Family Agency), and food contract increases of \$156,550. Furthermore, additional funds of \$469,493 are



allocated for PSD’s Electronic Record Keeping System (Child Plus), family resource referrals, and services for DRDP portfolio management, analytical reporting modules, consultants for Self-Assessment, class assessment, and specialized/professional services. There is a \$28,491 cost savings from transportation, custodial and counseling services that offset the partial cost increases. Table 21 below breaks down the costs required to maintain current and additional services in each area as follows:

Table 21 Contractual Services Budget - Early Head Start

GABI CODE	Contractor	Item Description	EHS Total
F01	Administrative Services	Costs include the Electronic Record Keeping System (Child Plus), DRDP portfolio management, Analytical Reporting Modules, and a NFS online application.	94,343
F01	Other Contractual Professional & Specialist Services	Contracts that provide vital specialized consulting services for the programs, Self-Assessment, guidance, resources, and training for the HS and EHS programs	299,195
F03	Food Services: Freshlunches Inc. dba Unity Meals	Meals served to adults so that enrolled children experience family-style dining, costs not reimbursed by the Child and Adult Care Food Program (CACFP)	620,550
F06	Other Contractual General Services	Contracts that provide Custodial services, landscaping, printing service for 31 sites and other administrative contracts.	103,950
F07	Contract Partners to provide EHS services	Contract Partners: Easter Seals of Southern California (\$2,201,313), Child Care Resource Center (\$2,244,587), A New Beginnings Foster Family Agency (\$576,198), &	5,022,098
F08	Other Contractual	Consultant contracts to provide counseling services and consultation at counselor’s office, in-home visits, and at various PSD sites throughout the county of San Bernardino	106,681
F08	Other Contractual	Child Care Partnership with 4 contracted providers (Lilly Bug's, Robinson Family, Gonzalez-Gannon and James Family	438,200



GABI CODE	Contractor	Item Description	EHS Total
		Child Care) to provide Early Child Care Services (16 Slots)	
Total			\$6,685,017

G. Construction: There is no construction projects planned for this program year.

H. Other: The “Other” budget category for HS is projected at \$3,953,104. Table 22 below includes utility costs (such as gas, electricity, internet, and telephone costs), building and child liability insurance, maintenance of the building, vehicle repairs, professional services, temporary help services, parent services, accounting and auditing services, advertising, staff development, and other services. Costs are either charged directly or allocated among benefiting programs. A net budget decrease of \$1,278,513, which reflects a 15% reduction from prior year, is primarily due to an increase in cost-sharing with the blended state preschool programs especially in the areas of internal services charges, IT network costs, and travel. The Table Below is the line-item budget for the Other budget category:

Table 22 Other Budget - Early Head Start

GABI CODE	Item Description	EHS Total
H01	Depreciation/Use Allowance	
H01	Use Allowance for Baker FLC	14,833
H01 Total		\$14,833
H02	Rent	
H02	Rent for 27-31 sites (Office, Classroom, etc.)	693,260
H02	Rental payment for use of building for annual Pre-Service and In-Service Conferences	75,000
H02	Rent for Modular at sites	8,330
H02	Rents for machinery used for site maintenance	13,650
H02 Total		\$790,240
H04	Utilities/Telephone	



H04	Utilities (electricity, gas, water, etc.)	319,400
H04	Telephone, Internet	104,681
H04	Baker FLC - Utilities	18,532
H04 Total		\$442,613
H05	General Liability Insurance	290,578
H05	Vehicle Liability Insurance	59,608
H05	Property & Other Insurance	32,720
H05 Total		\$382,906
H06	Building Maintenance/Repair & Other Occupancy	
H06	Facility Management (IS)	135,000
H06	Repairs and maintenance of classrooms, playgrounds and warehouse	109,825
H06	Exterminator & Security lights and Services for 30 sites	63,800
H06	Rubber Flooring, turf cleaning and maintenance	21,500
H06	Network projects and IT maintenance for 10 school sites	29,325
H06	Pour and play for 2-3 sites	24,500
H06	1 fence needed at the new and existing sites	49,000
H06 Total		\$432,950
H08	Local Travel	
H08	To reimburse staff for mileage associated with the use of their personal vehicle.	21,770
H08 Total		\$21,770
H12	Substitutes (If not paid benefits)	
H12	Temporary Help	270,650
H12 Total		\$270,650
H13	Parent Services	
H13	Parent Policy Council	26,250
H13 Total		\$26,250
H14	Accounting & Legal Services	
H14	Single Audit	17,710
H14	County Counsel (Legal Services)	26,250
H14 Total		\$43,960
H15	Publications/Advertising/Printing	
H15	Publication	4,742
H15	Courier & Printing	10,500
H15	Advertising	50,250
H15 Total		\$65,492
H16	Training or Staff Development	
H16	Registration for Conference/Training/Seminar	54,235



H16	IT New Horizons Training	3,465
H16 Total		\$57,700
H17	Other	
H17	Admission Fees	2,471
H17	COWCAP excluding HR UNI	250,000
H17	Data Processing	210,350
H17	Certification/License Fees	45,700
H17	Human Resources Administrative Costs	348,850
H17	Human Services Administrative Costs	160,535
H17	Interpreter Fees	2,282
H17	Medical Expenses, Emergency Kit	54,425
H17	Memberships and Subscriptions	20,195
H17	Operating Transfers Out (Needs Assessment)	33,250
H17	Other Charges Transfers Out (Security Services and other)	39,004
H17	Presort, Packaging, Shredding	10,787
H17	Real Estate Services	4,237
H17	Services and Supplies (Emergency Fuel)	613
H17	ISF County Charges	13,686
H17	Tuition Reimbursement	4,249
H17	PERC T&TA	99,499
H17	ISD Charges	100,107
H17	Bank charges and other misc. items	3,500
H17 Total		\$1,403,740
EHS Total		\$3,953,104

2. Training and technical assistance funds

Training and Technical Assistance (T&TA) funding for EHS is budgeted for \$274,013 (Table 23). Trainings to enrich staff knowledge are identified and benefit enrolled families being served in center-based, home-based, and family childcare programs. A cost breakdown of T & TA table below is shown as follows:

Table 23 TTA Budget - Early Head Start

GABI CODE	Training	Item Description	EHS Total
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A01	Training and Staff Development	Salaries for in house Training	11,932
B01	Training or Staff Development	Benefits for in house Training	12,966
C01	Staff Out of Town Travel	Costs of hotel, meals, air travel, and other travel associated with Training & Staff Development.	19,385
C01	Training or Staff Development	Director's Training Conferences	1,027
C01	Training or Staff Development	NHSA Fall & Winter Leadership Institute. NHSA Parent Family Community Engagement. CHSA Annual Conferences & CHSA Policy & Leadership Training	1,950
F08	Contract Agency Costs	Child Care Resource Center (CCRC) Training & Staff Development Costs	49,707
H02	Rent	Rental payment for use of building for annual Pre-Service Conference and PC orientation room rental	41,615
H13	Parent/Family Services Training	Conferences, Trainings, Committees	1,488
H16	Training or Staff Development	Training for Supervision and Management for Professional Growth. Efficiently Managing Eligibility and Need	5,791
H16	Training or Staff Development	2023 Fall Technical Assistance Conference	419
H16	Training or Staff Development	CLASS Training – Instructional Support. Federal Funding Academy.	2,540
H16	Training or Staff Development	Children's Network Every Child California	211
H16	Training or Staff Development	Child Plus Scramble	2,022
H16	Training or Staff Development	Region 9 Early Childhood STEM Institute/1000 Days. Region 9 Site Directors Academy.	945
H16	Training or Staff Development	Parents as Teachers Curriculum (PAT)	18,238



H16	Training or Staff Development	Zero to Three Teachstone	3,825
H16	Training or Staff Development	Teaching Pyramid Trainings	40,384
H17	PERC Training	Staff Training (NEO, employee onboarding, PII, security training etc.)	51,868
H17	Training or Staff Development	Tuition reimbursement	7,700
<i>Total</i>			\$274,013

The processes below apply to both programs as follows:

3. Direct and Indirect Costs

All costs presented in this budget application are program direct costs. There is no indirect cost included in this application. PSD allocates shared costs across all programs based on the benefits received by each program.

4. Plan for cost-of-living adjustments (if awarded)

If the department receives the cost-of-living adjustment, PSD will utilize the funds for additional staff compensation as required by the county and contract agencies' staff compensation increases that are not covered by their contracts. In addition, these funds will cover the inflation on goods and services that are not covered under this proposed funding, such as facility project cost increases, cost of training and consulting contract increases, etc.

5. Non-federal match and valuation methodology

PSD utilizes the following methodology to determine the non-federal share match (NFM) rates used in calculating volunteers, interns, and policy council members'



contributions. Based on the type of activities and volunteers, they are matched to the salary and benefit rate of PSD positions or labor market positions that are deemed equivalent to the services provided. This rate is then calculated by the hours each volunteer provides to the HS and EHS programs. In addition, vendors may offer discounts on the services they provide to the program with non-federal source; therefore, they are considered NFM after PSD staff verification. Other non-federal funded grants /awards/memorandums of understanding with other county departments, state program fundings, and private funds are recognized as NFM based on expenditures/revenues recorded and benefits received by the Head Start Programs.

The table below (Table 24) summarizes the NFM as required by the Head Start Program, the total NFM is 25% of the total budget.

Table 24 Summary of Non-Federal Match

GABI Code	Description	Total Federal Budget	Non-Federal Share	Total Program Budget
A	Personnel	\$24,512,865	\$6,321,880	\$30,834,745
B	Fringe Benefits	\$11,045,464	\$2,025,470	\$13,070,934
C	Travel	\$198,787	\$0	\$198,787
D	Equipment	\$410,000	\$0	\$410,000
E	Supplies	\$1,960,055	\$486,355	\$2,446,410
F	Contractual	\$15,362,455	\$4,037,441	\$19,399,896
H	Other	\$12,543,043	\$3,637,021	\$16,180,064
	Total	\$66,032,669	\$16,508,167	\$82,540,836

PSD is committed to contributing \$16,508,167 as part of a NFM, constituting 25% of the budgeted Federal funding of \$66,032,669. The primary source of this match is derived from the California State Preschool Program (CSPP and CCTR), with many State children benefiting from co-enrollment alongside Head Start children. The details of NFM methodology, funding sources, amount, etc. are uploaded in HSES.



PSD typically meets and exceeds the non-federal share requirements. We are not expected to request a waiver this time.

6. Enrollment Reduction / Conversion

No request for enrollment reduction or conversion is requested this time.

7. Request for equipment purchases

PSD has budgeted a total of \$410,000 (\$282,000 for HS and \$128,000 for EHS) for equipment purchases in this funding application. See equipment section. PSD will follow 2 CFR 200.439, 2CFR 200.1, obtain prior Head Start approval, follow its cost allocation methodology and comply with County competitive procurement processes before purchasing any equipment with a single cost of \$10,000 or more. Inventory will be tracked based on County and CFR requirements for compliance. The updated County Procurement Policies and Procedures published by the County Purchasing Department will be posted in the Head Start Enterprise System as additional information to support this Continuation Application.