

Department Budget Submission Checklist

To be completed by: All departments.

Instructions: Submit this completed cover sheet with your budget submission and ensure all applicable forms below are included with your submission.

Department Name: Department Early Childhood (DEC)

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal. (Generate from BFM Budget Submission Report)
 - Proposed GF target reductions**
 - Department Budget Summary:** Completed "Form 1B: Department Budget Summary." (Generate from BFM Budget Submission Report)
 - Contingency:** Completed "Form 1C: Contingency."
- Revenue Report:** Completed "Form 2A: Revenue Report." (Generate from BFM Budget Submission Report)
- Fees & Fines:** Completed "Form 2B: Fees & Fines."
- Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes." (Generate from BFM Budget Submission Report)
- Deappropriations from prior years' budget:** Indicate if these are included in your submitted budget, and please explain in the expenditure changes form 3A
- Position Changes:** Completed "Form 3B: Position Changes." (Generate from BFM Budget Submission Report)
- Equipment & Fleet Requests:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request." (Generate from BFM Budget Submission Report)
- Minimum Compensation Ordinance:** By checking this box, the department confirms that the effects of the MCO in contracting have been considered as part of the budget submission.
- Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing and new Prop Js.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM R
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Organizational charts also reflect any proposed position changes.
- New Legislation:**
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation in progress at this time. A description of the proposed changes is included in the "Summary of Major Changes" table. A draft will be provided to the Mayor's Office by 3/1/24 and final submission by 4/1/24.
- Other Requests:** Submitted requests for the following item:
 - COIT (through a separate form)
 - Capital - CPC funded capital requests are made through BFM by 1/19/24

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are either included in this submission or have been submitted through the proper online forums.

Full Name: Brenda Taylor

Signature: 

**BUDGET FORM 1A: Summary of Major Changes
FY 2024-25 and FY 2025-26**

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

BUDGET FORM 1A: Summary of Major Changes

FY 2024-25 and FY 2025-26

DEPARTMENT: Department of Early Childhood (DEC)

Major Changes		Department Response to Major Changes
Summary	What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. Alternatively, you may submit a 1-2 page memo with your budget submission summarizing the major changes.	DEC will be executing the Early Childhood Mental Health Consultation Initiative beginning in Fiscal Year 2024-2025, a program currently administered by DPH. The change will result in a net revenue gain (work order recovery) of \$2,694,092 and a reduction of IDS expenditures to DPH of \$2,044,768. The change in administration of the program is budget neutral to the City. DEC has increased expected revenues from California Department of Social Services ("CDSS") by 33% due to increased qualification for services and the addition of supplemental rate payments to ECE providers through FY26, resulting in a revenue and expenditure increase of \$3.2M. DEC reduced its budget for childcare capital from \$5M to \$2.5M and eliminated the IPIC budget to reflect declines in developer fees/revenue. DEC anticipates sufficient Prop C funding to maintain planned childcare expansion through FY25 & FY26. Through a work order with HSA, DEC will be expanding the Family First Prevention Services Act pilot with an additional \$1M support to add additional Family Resource Centers to the pilot.
General Fund Target	How did the department meet its target in each year? What are the high-level programmatic, operational, or staffing impacts of this proposed reduction? For non-GFS departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.	DEC was asked to reduce General Fund support by \$1,380,000 in each budget year (FY25 & FY26). DEC met this target by reducing its allocation to early learning subsidies by a corresponding amount in each year. Because DEC is a young department and still ramping up its services, this is not anticipated to impact current scholarship recipients. (Note: Due to work order balancing errors in DEC's base budget the "baseline target" General Fund support was incorrect in both FY25 and FY26 - too high in FY25 and too low in FY26. DEC has made the requested \$1,380,000 reductions in each fiscal year, but because of errors in the base budget, upon which the target was established, the resulting General Fund support does not match the target output. DEC has communicated with CON and MBO regarding the issue).
Positions	How are current year staffing levels and vacancies factored into your budget submission? What position changes is the department proposing to prioritize core service delivery while meeting the General Fund reduction target or NGF revenue reductions? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, and provide details in Form 3B.	DEC is a young department that is currently continuing its effort to fill vacancies. The department has filled 8 more positions compared to this time last year. It is expected to fill between 12 and 18 more vacancies by fiscal year-end. DEC has continued to prioritize core services by re-aligning the positions between the 182x and 977x series to prioritize the programmatic work. There are four proposed substitutions to provide more efficient operational functions. This includes increasing the temporary line to accommodate interns and short-term staffing needs. DEC does not have any GF funded positions.
Expenditures	What major spending changes is the department proposing? Please provide information especially for any grant changes, major contract changes, personnel changes, or other changes that affect core services and functions. Highlight any changes related to major changes/initiatives as noted in the Summary section and provide details in Form 3A.	DEC has released/will soon release new funding cycle solicitations for the following initiatives: Family Resource Center Initiative, Early Learning Mental Health Supports, Early Intervention FRC & Community Services, and Comprehensive Evaluation Services. The new funding cycle will result in new contracts and grants beginning FY25. With the steady decline of state Tobacco Tax dollars, DEC will utilize prior year unspent appropriations to cover projected expenditures.

	Major Changes	Department Response to Major Changes
Revenues	What revenue changes did the department submit? Please differentiate between General Fund and non-General Fund. This should match an Audit Trail, as shown in Form 2A Revenue Report, as well as, the Expenditure Report in Form 3A.	Please see question 1: DEC will be executing the Early Childhood Mental Health Consultation Initiative beginning in Fiscal Year 2024-2025, a program currently administered by DPH. The change will result in a net revenue gain (work order recovery) of \$2,694,092 and a reduction of IDS expenditures to DPH of \$2,044,768. The change in administration of the program is budget neutral to the City. DEC has increased expected revenues from California Department of Social Services ("CDSS") by 33% due to increased qualification for services and the addition of supplemental rate payments to ECE providers through FY26, resulting in a revenue and expenditure increase of \$3.2M. DEC reduced its budget for childcare capital from \$5M to \$2.5M and eliminated the IPIC budget to reflect declines in developer fees/revenue. DEC anticipates sufficient Prop C funding to maintain planned childcare expansion through FY25 & FY26. Through a work order with HSA, DEC will be expanding the Family First Prevention Services Act pilot with an additional \$1M support to add additional Family Resource Centers to the pilot. DEC anticipates sufficient Prop C funding to maintain planned childcare expansion through FY25 & FY26. On the CFC side, state Tobacco Tax funds are steadily declining. DEC will use prior year's unspent appropriations to cover projected costs.
Legislation	Is the department seeking to submit any legislation with the budget? Does the department's budget assume any revenues/expenditures that require a legislative change?	No
Prop J	Identify existing Prop J Analyses that will continue, and if the department's budget proposes any NEW contracting out of work previously done by City workers.	n/a
Transfer of Function	Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.	No
Interim Exceptions	Is the department requesting any interim exceptions (new positions that are 1.0 FTE rather than 0.79 in BY and .78 in BY +1)? If so, for what reason are is the request being made?	No
Budget Equity	How has the department considered equity in its budget proposal?	There is a history of systemic racism and racist policies in San Francisco and across the United States that continue to perpetuate inequitable outcomes for children of color today. DEC is committed to ensuring San Francisco becomes a city where a child's race does not predict their success in life, from their earliest milestones to kindergarten readiness and beyond. DEC has launched a racial equity task force to ensure the department is putting racial equity front and center in all of our programming. For example, DEC will be providing funding to increase the pipeline and professional development of Black/African American ECE Teachers, and DEC will fund the Early Educators Salary Support Grant raising thousands of early educators (primarily women of color) to living wage or parity with SFUSD. DEC will continue to employ targeted universalism in its approach to supporting all children in access to high quality early care and education, regardless of ability to pay.

BUDGET FORM 1B: Department Budget Summary FY 2024-25 and FY 2025-26

Please run Budget Submission Report under BFM Reporting - 3.3 Budget Submission and include with budget submission. Example Report is shown below.

BUDGET FORM 1B: Department Budget Summary

FY 2024-25 and FY 2025-26

DEPARTMENT: Department of Early Childhood (DEC)

GFS Details

Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
EXPENDITURE	CITY_GR_PROG	65,684,473	67,514,359	1,829,886	73,648,434	79,560,135	5,911,701
	SVCS_OTHER_DEPTS	392,160	392,160	-	392,160	392,160	-
EXPENDITURE		66,076,633	67,906,519	1,829,886	74,040,594	79,952,295	5,911,701
GFS	General Fund Support	14,688,104	12,799,856	(1,888,248)	22,652,065	24,240,320	1,588,255
Account Lvl 2	Account Lvl 3	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
REVENUE	INTER_REV_FED	2,749,975	4,500,000	1,750,025	2,749,975	4,500,000	1,750,025
	INTERGOV_REV_ST	8,586,739	8,500,000	(86,739)	8,586,739	8,500,000	(86,739)
	EXP_RECOVERY	40,051,815	42,106,663	2,054,848	40,051,815	42,711,975	2,660,160
REVENUE		51,388,529	55,106,663	3,718,134	51,388,529	55,711,975	4,323,446
GFS	General Fund Support	14,688,104	12,799,856	(1,888,248)	22,652,065	24,240,320	1,588,255

GFS Target Status

FY 2024-25 Reduction Targets	FY 2024-25 Baseline Target	FY 2024-25 Dept Submission	FY 2024-25 Amt Over (Under) Target	FY 2025-26 Reduction Targets	FY 2025-26 Baseline Target	FY 2025-26 Dept Submission	FY 2025-26 Amt Over (Under) Target
(1,380,000)	13,308,104	12,799,856	(508,248)	(1,380,000)	21,272,065	24,240,320	2,968,255
		Target Met					Target Not Met*

NGFS - Self Supporting

Account Lvl 2	Category	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
EXPENDITURE	Salaries	9,439,724	9,957,505	517,781	9,807,705	10,349,875	542,170

Account Lvl 2	Category	FY 2024-25 Base	FY 2024-25 Department	FY 2024-25 Dept - Base	FY 2025-26 Base	FY 2025-26 Department	FY 2025-26 Dept - Base
	Mandatory Fringe Benefits	3,767,247	3,819,948	52,701	3,892,490	3,947,787	55,297
	Non-Personnel Services	3,717,268	3,125,434	(591,834)	3,717,268	3,805,434	88,166
	Aid Assistance	272,328	-	(272,328)	272,328	-	(272,328)
	City Grant Program	240,772,128	218,609,118	(22,163,010)	231,691,107	207,046,718	(24,644,389)
	Materials & Supplies	345,610	439,660	94,050	345,610	439,660	94,050
	Services Of Other Depts	8,631,636	5,797,400	(2,834,236)	8,631,636	5,851,301	(2,780,335)
	Transfers Out	28,100,000	28,100,000	0	27,700,000	27,700,000	0
	Unappropriated Rev-Designated	2,536,700	-	(2,536,700)	1,348,997	-	(1,348,997)
EXPENDITURE		297,582,641	269,849,065	(27,733,576)	287,407,141	259,140,775	(28,266,366)
REVENUE	Business Taxes	187,300,000	187,300,000	0	184,400,000	184,400,000	0
	Interest & Investment Income	726,736	10,726,736	10,000,000	726,736	726,736	0
	Intergovernmental: Federal	1,023,026	901,075	(121,951)	1,023,026	901,075	(121,951)
	Intergovernmental: State	7,443,677	5,416,438	(2,027,239)	7,443,677	5,527,617	(1,916,060)
	Charges for Services	2,000,000	500,000	(1,500,000)	2,000,000	500,000	(1,500,000)
	Other Revenues	7,551,000	2,500,000	(5,051,000)	5,000,000	2,500,000	(2,500,000)
	Expenditure Recovery	12,735,165	15,164,816	2,429,651	12,735,165	15,385,347	2,650,182
	Transfers In	47,340,000	47,340,000	0	49,200,000	49,200,000	0
	Unappropriated Fund Balance	714,498	-	(714,498)	0	-	0
REVENUE		266,834,102	269,849,065	3,014,963	262,528,604	259,140,775	(3,387,829)
Non-General Fund Support	Revenue Surplus(Deficit)	30,748,539	-	(30,748,539)	24,878,537	-	(24,878,537)

NOTE: Due to work order balancing errors in DEC's base budget the "baseline target" General Fund support was incorrectly calculated in both FY25 and FY26 - too high in FY25 and too low in FY26. DEC has made the requested \$1,380,000 reductions in each fiscal year, but because of errors in the base budget, upon which the target was established, the resulting General Fund support does not match the target output. DEC has communicated with CON and MBO regarding the issue.

BUDGET FORM 1C: Contingency

FY 2024-25 and FY 2025-26

DEPARTMENT: Department of Early Childhood (DEC)

General Fund departments must also propose additional ongoing contingency reductions. Departments are not expected to load the contingency target. Please describe the proposal(s) below.

Description	FY 2024-25 \$ Savings	FY 2025-26 \$Savings
Reduce access to early learning scholarships	\$ 690,000.00	\$ 690,000.00
Total	690,000.0	690,000.0

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authority	Authority Title	Account Lvl 5		Equipment #	TRIO	Agency Use	FY 2024-25	FY 2024-25	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26	Explanation of Change
															Base	Department				Dept - Base	Base	Department	Dept - Base			
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5010Salary	501010	Perm Salaries-Misc-Regular			139,029	-	(139,029)	144,532	-	(144,532)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	513010	Retire City Misc			20,065	-	(20,065)	19,747	-	(19,747)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	514010	Social Security (OASDI & HI)			8,620	-	(8,620)	8,961	-	(8,961)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	514020	Social Sec-Medicare(HI Only)			2,016	-	(2,016)	2,096	-	(2,096)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	515010	Health Service-City Match			5,409	-	(5,409)	5,787	-	(5,787)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	515020	Retiree Health-Match-Prop B			994	-	(994)	1,033	-	(1,033)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	515030	RetireeHlthCare-CityMatchPropC			396	-	(396)	412	-	(412)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	515710	Dependent Coverage			12,256	-	(12,256)	13,114	-	(13,114)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	516010	Dental Coverage			1,069	-	(1,069)	1,104	-	(1,104)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	519120	Long Term Disability Insurance			570	-	(570)	592	-	(592)	See Form 3B
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5210NPSvcs	522000	Training - Budget			1,000	-	(1,000)	1,000	-	(1,000)	Moved to follow the FTEs
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5210NPSvcs	527610	Systems Consulting Services			75,000	-	(75,000)	75,000	-	(75,000)	Service no longer needed
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5210NPSvcs	535210	Freight-Delivery			300	-	(300)	300	-	(300)	Moved to follow the FTEs
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5210NPSvcs	535960	Software Licensing Fees			2,500	-	(2,500)	2,500	-	(2,500)	Moved to follow the FTEs
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5210NPSvcs	535990	Other Current Expenses			400	-	(400)	400	-	(400)	Moved to follow the FTEs
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11030	SR Children&FamiliesGrants Sta	10039533-0009	CFC IMPACT Legacy FY24-FY25	Child Development	16921	CF Prop 10 - Tobacco Tax Fundi	5380CityGP	538010	Community Based Org Svcs			826,106	353,534	(472,572)	826,106	1,095,708	269,602	Updated to match expected grant revenues

This report is filtered for work orders that are not balanced between requesting and performing departments. To remove or change this filter and view all work orders, go to the "Input Controls" in the navigation pane; change the value under Report Input Controls.

DEC-DPH

WO Ref ID	Account	Balance IN Proposal By Account	Balance IN Proposal By WO	FY 2024-25 Requesting Proposal 8000	FY 2024-25 Performing Proposal 8100	FY 2024-25 Imbalanced 8000 vs 8100	FY 2025-26 Requesting Proposal 8000	FY 2025-26 Performing Proposal 8100	FY 2025-26 Imbalanced 8000 vs 8100
DPH-CHS-MI486191		N	N	100,500	675,500	-575,000	100,500	675,500	-575,000
	581570	N	N	-100,500	-675,500	575,000	-100,500	-675,500	575,000
DPH-CHS-MEDSVCS				0	0	0	0	0	0
DEC-DPH				0	0	0	0	0	0

Comments

DEC is establishing a comprehensive early intervention program/system. These screening services are no longer required. Department leaders discussed and agreed to the change in January.

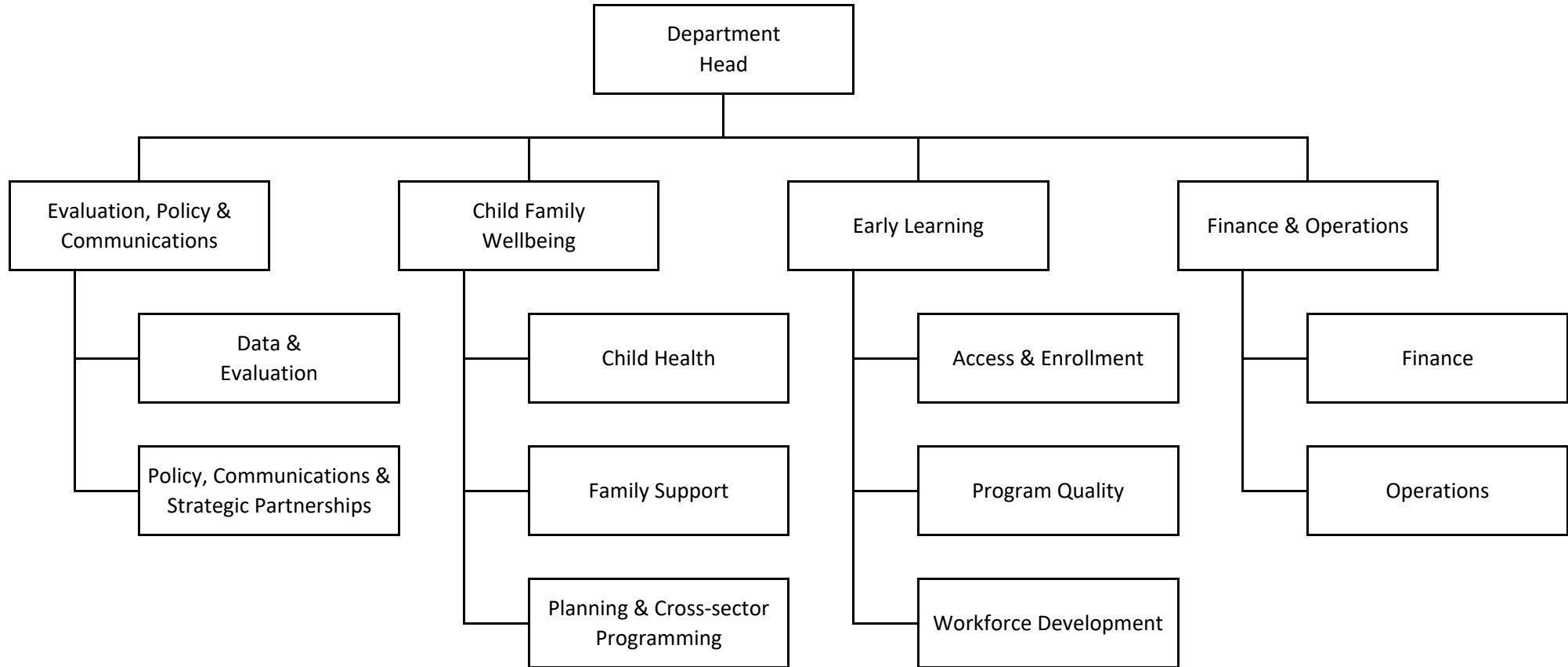
HSA-DEC

WO Ref ID	Account	Balance IN Proposal By Account	Balance IN Proposal By WO	FY 2024-25 Requesting Proposal 8000	FY 2024-25 Performing Proposal 8100	FY 2024-25 Imbalanced 8000 vs 8100	FY 2025-26 Requesting Proposal 8000	FY 2025-26 Performing Proposal 8100	FY 2025-26 Imbalanced 8000 vs 8100
SR-EARLYCI486690		Y	Y	31,942,843	31,942,843	0	32,245,190	32,245,190	0
	581086	Y	Y	-31,942,843	-31,942,843	0	-32,245,190	-32,245,190	0
SR-EARLYCHILDHOOD				-0	-0	0	-0	-0	0
HSA-DEC				-0	-0	0	-0	-0	0

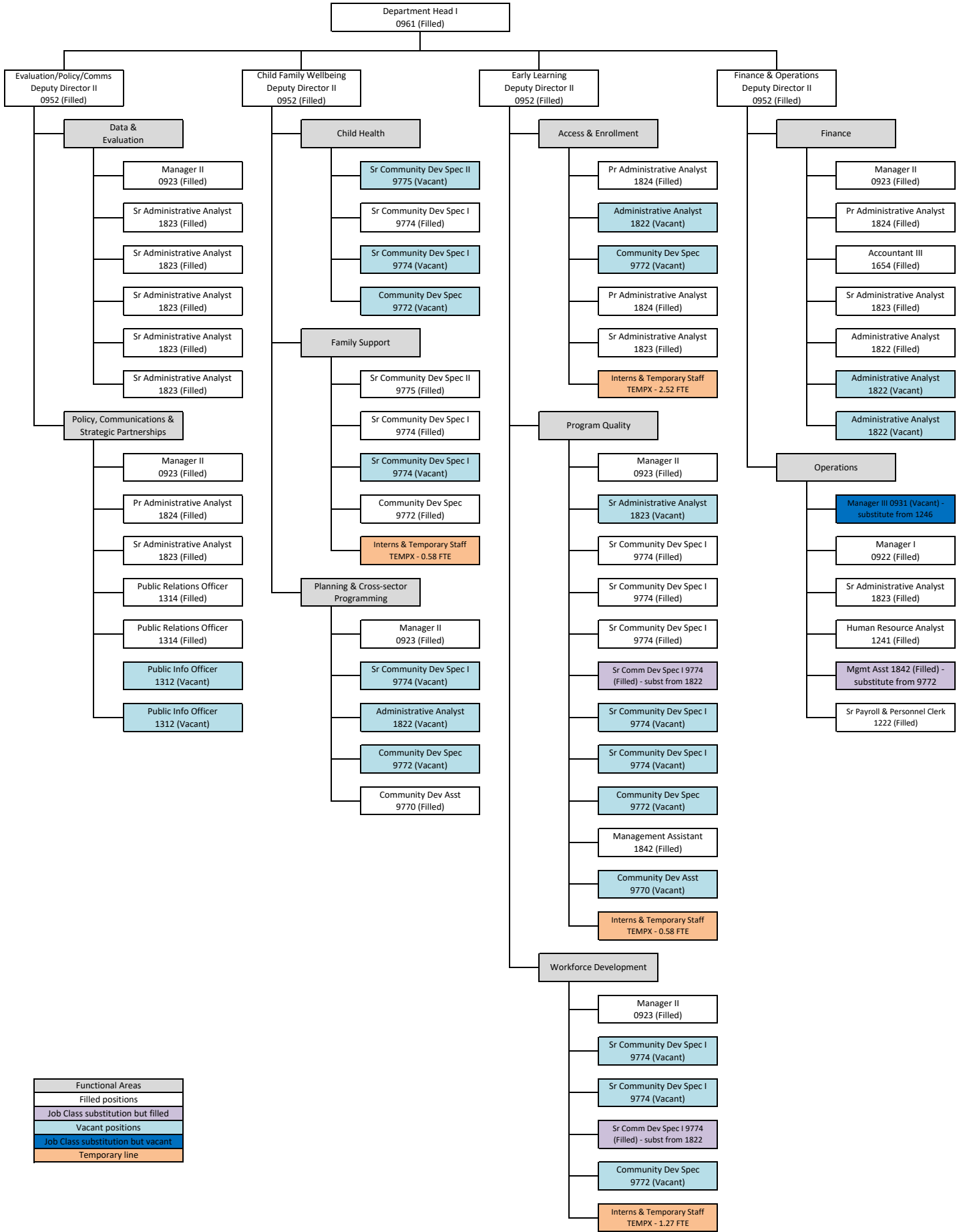
Departments continue to have cents added to the WO in BFM. CON was notified of the issue and let us know we could submit as is (off by pennies).

**BUDGET FORM: Organizational Chart - Department of Early Childhood (DEC)
FY 2024-25 and FY 2025-26**

**Department of Early Childhood (DEC)
Mid-level Organizational Chart**



BUDGET FORM: Organizational Chart - Department of Early Childhood (DEC)
FY 2024-25 and FY 2025-26



Functional Areas
Filled positions
Job Class substitution but filled
Vacant positions
Job Class substitution but vacant
Temporary line