

Department Budget Submission Checklist

All departments must complete and submit this completed cover sheet with your budget submission and ensure all applicable forms below are included with your submission.

Department Name: Dept of Early Childhood

- Summary of Major Changes:** Completed "Form 1A: Summary of Major Changes" explaining major changes submitted in department's budget proposal.
 - Proposed GF target reductions**
 - Department Budget Summary:** Completed "Form 1B: Department Budget Summary."
- Revenue Report:** Completed "Form 2A: Revenue Report."
- N/A- **Fees & Fines:** Completed "Form 2B: Fees & Fines."
- N/A- **Cost Recovery:** Completed "Form 2C: Cost Recovery."
- Expenditure Changes:** Completed "Form 3A: Expenditure Changes."
- Deappropriations from prior years' budget** – Indicate if these are included in your submitted budget, and please explain in the expenditure changes form "Form 3A: Expenditure Changes."
- Position Changes:** Completed "Form 3B: Position Changes."
- N/A- **Equipment & Fleet:** Completed "Form 4A: Equipment Request" and "Form 4B: Fleet Request."
- 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.
- N/A- **Proposition J Description, Summary, City Cost, Contract Cost:** Required for all existing & new Prop Js.
- Interdepartmental Services Balancing:** Included Excel download of Department - IDS Form Balancing Report from BFM Reporting.
- Organizational Charts:** Submission contains updated position-level organizational charts for your department, with indication if the position is filled (F) or vacant (V). Org charts also reflect any proposed position changes.
- N/A- **New Legislation:**
 - Accept & Expend (A&E) legislation for new grants included in the department budget submission
 - Included draft legislation that department would like to submit with the budget; or,
 - Draft legislation is in progress currently. A description of the proposed changes is included in the "Summary of Major Changes" table.
- Other Requests:** Submitted requests for the following items:
 - COIT
 - N/A- Capital

For Chief Financial Officer/Budget Manager:

I have reviewed the attached budget submission and affirm that all applicable forms checked off above are included in my department's budget submission or have been submitted through the proper online forms.

Full Name: Brenda Taylor

Signature: *Brenda Taylor*

BUDGET MEMORANDUM

FY 2026-2027 Proposed Budget | Summary of Major Program Area Changes in Annual Appropriation

TO: Mayor's Budget Office

FROM: Department of Early Childhood

DATE: February 20, 2026

RE: FY 2026-2027 Budget Proposal — Program Changes Across DEC Program Areas

I. Purpose

This memorandum provides the Mayor's Office and Board of Supervisors with a concise overview of significant program changes proposed in the Department of Early Childhood's FY 2026-2027 budget submission.

II. Context

DEC's FY2026-27 and FY2027-28 proposed budget reflects the department's ongoing commitment to maintaining the trajectory of San Francisco's national leadership in early care and education. The budget provides for deliberate and strategic use of all resources to improve student outcomes and set young children up for success in life. DEC's spending plan builds upon a strong foundation, including the following successes in FY2024-25:

- **Impact - 69% of kindergartners met readiness standards** (K-readiness), an all-time high, following 4 consecutive years of growth. The racial achievement gap narrowed.
- **Affordability - 9,152 children enrolled in Early Learning for All** (ELFA) free and reduced tuition program, an all-time high. Infant and toddler enrollment has grown by 135% and now exceeds preschoolers.
- **Workforce - 3,175 educators saw their compensation increase.** In the highest-need centers, average wages have grown by 42% to 53%. Elsewhere, educator stipends have provided more than \$13,000 per year.
- **Developmental Health - 7,382 children received developmental screening, an increase of 29%.** Early Connections launched to connect children with developmental concerns to services. Kindergarten readiness for children with disabilities has increased 4 years in a row to an all-time high.

III. Budgetary Changes

DEC proposes a FY2026-2027 and 2027-2028 budget of \$349,873,821 and \$342,750,696 respectively, representing a cumulative change of 0.4% from FY2025-2026 through FY2027-2028.

DEC's budget submission for annual appropriation remains consistent on a funding and programmatic basis with the current year budget and does not propose any major reallocation, increase or decrease of existing program funds. DEC is still a young department and has only recently ramped up programming to spend its full budget. Therefore, per part (a) of the budget request, DEC does not plan the winddown of any major programs, (b) major new programs in the annual appropriation request, or (c) changes to service level due to changes in annual appropriations. Due to the expiration of Ordinance 135-25 allowing the City to temporarily modify the OECE baseline, there are changes in sources of funds. The shifts between Prop C interest, PEEF fund balance and general fund do not impact programming.

IV. Babies and Families First Fund Spending Plan

This budget submission must be considered in conjunction with DEC's spending plan for the Babies and Families First Fund balance ("Baby Prop C") where the department has executed major expansion of key programs in conjunction with the Mayor's Family Affordability Priorities.

In January, Mayor Lurie launched a Family Opportunity Agenda to make San Francisco more affordable for families. Under his Family Opportunity Agenda, he announced that every family with kids under five will have access to affordable child care, making San Francisco the first city in the U.S. to achieve that goal. In addition, he announced that DEC will be expanding use of Babies and Families First to fund operations beyond the annual appropriations. Thus, DEC is implementing the major program increases delineated below to make "the City more affordable and livable for families, strengthening our social safety net":

- **Early Learning for All (ELFA)** — DEC is expanding the program further by providing subsidies to families earning up to 200% AMI. In addition to expanded family subsidies, DEC will continue to grow the provider network by onboarding new early care and education programs and investing in capacity-building, quality improvement, and professional training and development to ensure that expanded access is matched by high-quality programming across the system.
- **Early Educator Workforce** — DEC continues to invest in early educators, recognizing that a high-quality early childhood system depends on a stable, fairly compensated workforce. This budget proposes sustained investments in educator wages, professional development, and career pathways that enable early childhood professionals to grow and thrive in the long term.
- **Child Health** — DEC is proposing programming that integrates health and developmental support into early childhood settings, connecting families to pediatric, mental health, and developmental screening resources.
- **Inclusion / Infant & Toddler** — DEC is prioritizing expanded access for children with disabilities and developmental delays, as well as increased investment in infant and toddler programming — the most underfunded and highest-need segment of the early childhood continuum. This investment includes support for teachers to earn specialty education credits and certifications in these critical areas.

In support of this expanded Family Affordability programming, DEC projects to use \$20-30 million in fund balance to support operations across FY2026-2027 and FY2027-2028.

BUDGET FORM 1A: Summary of Major Changes

FY 2026-27 and FY 2027-28

DEPARTMENT DEC Dept of Early Childhood

Major Changes		Department Response to Major Changes
Budget Instructions	Did the department follow the Mayor's Budget Instructions?	Yes
Summary	<p>What major changes is the department proposing? Clearly describe each change, including the fiscal impact of the proposal. In addition, submit a 1-2 page memo inclusive of all program areas with major changes. The memo should address:</p> <ol style="list-style-type: none"> 1) all programs being wound down (and the timeline) 2) all new programs being stood up (including those stood up in the current fiscal year being annualized in the budget) 3) any programs being sustained but with changes to service levels due to funding changes 	<p>DEC's budget submission for annual appropriation remains consistent on a funding and programmatic basis with the current year budget and does not propose any major reallocation, increase, or decrease of existing program funds. There are however, shifts in funding sources due to the end of Ordinance No. 131-25 allowing the City to temporarily modify the baseline requirements in Business and Tax Regulations Code Section 2112(f) and (g) for Fiscal Years 2024-2025 through 2026-2027 to credit against the Base Amount up to \$16.9M interest earned in the Babies and Families First Fund (Baby Prop C) reducing DEC's general fund allocation by an equivalent amount. In fiscal year FY2027-2028, therefore, Baby Prop C decreases and General Fund increases. Programming remains consistent.</p> <p>DEC is still a young department and has only recently ramped up programming to spend its full budget. For details regarding the impact of Babies and Families First Fund ("Baby Prop C") spending plan and support for Mayor's Family Affordability Agenda, please see accompanying budget memo.</p>
Fund Balance	<p>For each fund that includes fund balance as a system-loaded revenue source (i.e. showing up in the budget submission), describe the following:</p> <ol style="list-style-type: none"> 1) What is the total fund balance amount as of December 31, 2025? 2) What is the projected total fund balance that will remain at the end of the current fiscal year? 3) In the department's submission, how much fund balance is proposed for use in the budget fiscal years? 4) What is the proposed use of budgeted fund balance each fiscal year? Is the proposed use a one-time or ongoing cost? 5) If any fund balance will be left unused, please explain how much and why. 6) Of all revenue sources supporting the fund, what percentage is fund balance? 	<p>DEC has budgeted \$2,606,792 of fund balance in fund 11140-Public Education and Enrichment Fund (PEEF) as a system-loaded revenue source in FY2026-2027.</p> <ol style="list-style-type: none"> 1. Budgetary Basis Fund Balance \$7,340,786 2. Projected Year End Balance \$7,340,746 (budget already accounted for in G1) 3. Budgeted use of Fund Balance FY27: \$2,606,792 and FY28: \$0 4. See c for amount. Use of fund balance was in lieu of general fund as a one-time swap. It generated no net change in expenditure capacity or services for FY27. 5. Remaining balance: \$7,340,786 6. Percent of budgeted PEEF revenue (all sources) that is balance in FY27: 3.5% and FY28: 0%
Source Type	What programs is the department proposing to fund with one-time sources? If the programs are proposed to continue after the exhaustion of one-time sources, explain how the department will fund them.	<p>DEC's AAO budget submission does not include use of one-time sources; however, DEC has separately proposed a 10-year spending plan for the Babies and Family First Fund balance ("Baby Prop C spending plan") which does draw on one-time funds and includes expanded programming, as specified in the plan. Major programs supported by Baby Prop C one-time funds include, but are not limited to:</p> <ul style="list-style-type: none"> • Early Learning for All (ELFA) tuition support up to 200% area median income (AMI) • Workforce Compensation and workforce development • Quality Spaces (facilities) • Inclusion and Infant and Toddler supports

	Major Changes	Department Response to Major Changes
Investments	<p>Is the department proposing any upfront cost / investments in this budget that will save money over time? Describe how the spending reductions will be realized and on what timeline. (ex: new vehicle purchase that saves money on maintenance or fuel annually, paying for itself by FY29)</p>	<p>DEC is investing in systematized data to establish efficiencies in evaluating performance and impact over time as well as strengthening compliance. Those investments are cost neutral, and DEC does not maintain assets. Rather, the department funds services, primarily educator wages and professional development, early care and education tuition support/enrollments, program quality support, and family supports.</p> <p>DEC's programs enhance the wellbeing, development and kindergarten readiness of San Francisco's youngest residents, creating a macro "preventive care" program for the City generating long term savings and benefits. It has been well established through rigorous longitudinal research that investments early in life reduce downstream costs to families, to the City and to San Francisco Unified School District. Even DEC's own SF-specific research has shown how important K readiness is to long term academic success and behavioral outcomes in K-12 (in other words, if you start behind, you stay behind). With four straight years of K readiness gains in San Francisco, the future should be much brighter for our most recent birth cohorts. Throughout their life, they will likely see reduced costs of remedial education and special education, fewer interactions with the criminal justice system, reduced health care costs, higher rates of high school graduation and college attendance, increased earnings and reduced welfare usage, etc.</p>
General Fund Target	<p>If the department met the General Fund reduction target assigned in the Mayor's Budget Instructions, what are the ongoing changes made to achieve it? What are the high-level programmatic, operational, or staffing impacts of the proposed reductions? Is the department proposing any increases in revenues to meet target?</p> <p>For Non-General Fund Supported departments, please describe your strategy for absorbing cost increases or revenue reductions without adding new costs to the General Fund.</p>	<p>DEC's general fund budget is governed by the OECE baseline requirements defined in Business and Tax Regulations Code Section 2112(f) and (g) which supersede standard general fund reduction targets.</p> <p>However, in FY2025-26, the Board of Supervisors enacted Ordinance No. 131-25 allowing the City to temporarily modify the baseline requirements in Business and Tax Regulations Code Section 2112(f) and (g) for Fiscal Years 2024-2025 through 2026-2027 to credit against the Base Amount up to \$16.9M interest earned in the Babies and Families First Fund (Baby Prop C) reducing DEC's general fund allocation by an equivalent amount.</p> <p>Pursuant to Ordinance No. 131-25, DEC's FY2026-27 budget proposal includes a general fund reduction of \$16.9M and includes the projected interest earned in the Babies and Families First Fund as revenue. The general fund/interest swap is budget neutral and therefore does not reduce services.</p> <p>Similarly, in FY2026-27 \$2,606,792 in PEEF fund balance was budgeted in last year's fiscal cycle as a swap for general fund, reducing general fund budget by an equivalent amount. The general fund/PEEF swap is budget neutral and therefore does not reduce services.</p> <p>The total general fund savings generated in FY2026-27 through fund swaps is \$19,506,792. No reduction of services was required.</p> <p>Finally, DEC was able to reduce the work order to DPW for landscaping services at a city-owned building generating savings of \$25,000.</p>
Expenditures	<p>What major spending changes is the department proposing? How has the department evaluated grant allocations, non-personnel expenditures and contractual services for cost-effectiveness and efficiency? Please provide information about any changes that affect core services and functions. Highlight any changes related to major initiatives as noted in the Summary section and provide details in Form 3A.</p>	<p>DEC's budget submission for annual appropriation remains consistent on a funding and programmatic basis with the current year budget and does not propose any major reallocation, increase, or decrease of existing program funds. DEC is still a young department and has only recently ramped up programming to spend its full budget. For details regarding the impact of Babies and Families First Fund spending plan and support for Mayor's Family Affordability Agenda, please see accompanying budget memo.</p>

	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.	<p>DEC proposes a FY2026-2027 and 2027-2028 budget of \$349,873,821 and \$342,750,696 respectively, representing a cumulative change of 0.4% from FY2025-2026 through FY2027-2028. The department's proposal includes \$344,497,550 and \$ 318,222,323 of revenues with \$4,280,563 and \$23,432,665 of direct general fund support.</p> <p>Though DEC's budget is flat on a cumulative basis from FY2025-26 across the two-year budget cycle, there are substantive changes within years and funds. These changes will be reflected in form 3A and are primarily due to enactment of Ordinance No. 131-25 allowing the City to temporarily modify the baseline requirements in Business and Tax Regulations Code Section 2112(f) and (g) for Fiscal Years 2024-2025 through 2026-2027 to credit against the Base Amount up to \$16.9M interest earned in the Babies and Families First Fund (Baby Prop C) reducing DEC's general fund allocation. The interest credit in FY2026-27 adds \$20,750,725 in Prop C revenue, while reducing general fund \$16.9 million. Because the legislation is no longer applicable in FY2027-28, the budget will reflect a corresponding decline in Prop C and increase in direct general fund support. Similarly, DEC's budget reflects a one-time \$2,606,792 swap between PEEF fund balance and general fund in FY2026-2027, as detailed in question 3 of this summary.</p> <p>Other than baseline swaps, DEC is budgeting for a \$5,130,000 (3%) projected reduction in Prop C between FY2026-27 and FY2027-28. The reduction is partially offset by a \$1,130,000 increase in PEEF. The revenues for both fund sources are governed by City code.</p> <p>DEC does not anticipate a substantive change in State and Federal funding or related programming.</p>
External Policy Revenue Impacts	What impact/significant changes in programming does the department project due to revenue shocks from the state or federal government? How are these reflected in your submission?	<p>Currently, DEC does not anticipate significant revenue shocks that would require programmatic changes. However, DEC is closely monitoring policy actions at both the state and federal levels and is prepared to respond should policy and funding landscape shift.</p> <p>Two areas of particular attention include pending litigation related to the Child Care and Development Fund (CCDF), which could affect federal reimbursements, as well as disruptions to Head Start. If Head Start faces federal funding reductions or interruptions, DEC would be positioned to provide time-bound bridge funding to ensure continuity of services for the most vulnerable children and families during any transition period.</p>
Revenue Increase Index	Did the Department increase fees or other revenues above Controller's provided CPI index? If so, please explain what is driving the increase.	DEC is not a fee/revenue generating department.
Positions	What position changes is the department proposing? How do the changes map to programs the department proposes to sustain or modify? For any changes to internal operations/indirect services, explain how they relate to core service delivery. How does the department plan to utilize or eliminate any vacant positions in their budget? Highlight any changes to FTE levels, budgeted attrition, temporary salaries, substitutions, or changes in status, and provide details in form 3B.	<p>For DEC to successfully implement the Mayor's family affordability initiatives under the Babies and Families First Fund spending plan as well as to comply the Controller's Office's recent rigorous program and contract monitoring requirements, DEC needs additional staff. DEC is requesting seven new programmatic positions in this appropriation.</p> <ul style="list-style-type: none"> • One 0923 Chief Program Officer – This position will develop, manage, train, and support internal programmatic policies and procedures that aligns with new City regulations. This position will train and supervise 27 programmatic staff to comply with the City's program monitoring requirements. • Two 9775 Senior Program Officers – These positions will oversee the planning, development, and implementation of additional ECE programming. These two positions will supervise 3 to 5 staff each. • Three 9772 Program Associates – These positions will support the planning, development, and implementation of additional ECE programming. • One 1820 Junior Administrative Analyst – This position will support the additional administrative work which includes increase in contract volume and fiscal/contract compliance.
Substitutions	Is the department requesting any substitutions of positions? How many substitution requests are for filled positions?	DEC is not requesting any substitutions for filled positions.
Transfer of Functions	Is the department requesting any Transfer of Functions of positions between departments? If so, please explain.	DEC is not requesting a transfer of functions.

	Major Changes	Department Response to Major Changes
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 the request being made?	DEC is not requesting any interim exceptions for new positions.
Discretionary Workorders	What changes to discretionary workorders is the department proposing? What effect will those changes have on the department's programs and core service delivery?	DEC has very few discretionary work orders – the preponderance of work orders is for centralized services and/or Prop C tax collection costs. DEC was able to reduce one work order for DPW landscaping services at a city-owned building. DEC reduced the budget from \$75,000 to \$50,000 for \$25,000 in savings.
Legislation	Please itemize any legislation required for budget submission, including: A&Es / recurring grants, fee schedules, etc.	DEC does not have any associated legislation required for budget submission.
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.	DEC is not submitting a Prop J request.
Budget Equity	Do any changes to the department's budget described above impact the department's ability to implement its racial equity plan? If so please explain.	DEC does not anticipate limitations to maintaining its racial equity plan.

BUDGET FORM 1B: Department Budget Summary

FY 2026-27 and FY 2027-28

DEPARTMENT: DEC Dept of Early Childhood

GFS Details

Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	CITY_GR_PROG	46,612,627	47,564,524	951,897	65,764,729	65,364,160	(400,569)
	SVCS_OTHER_DEPTS	562,076	537,076	(25,000)	562,076	538,826	(23,250)
EXPENDITURE		47,174,703	48,101,600	926,897	66,326,805	65,902,986	(423,819)
GFS	General Fund Support	5,401,271	5,376,271	(25,000)	24,553,373	24,528,373	(25,000)
Account Lvl 2	Account Lvl 3	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
REVENUE	INTER_REV_FED	4,500,000	4,500,000	0	4,500,000	4,500,000	0
	INTERGOV_REV_ST	10,500,000	10,500,000	0	10,500,000	9,000,000	(1,500,000)
	EXP_RECOVERY	26,773,432	27,725,329	951,897	26,773,432	27,874,613	1,101,181
REVENUE		41,773,432	42,725,329	951,897	41,773,432	41,374,613	(398,819)
GFS	General Fund Support	5,401,271	5,376,271	(25,000)	24,553,373	24,528,373	(25,000)

GFS Target Status

FY 2026-27 Reduction Targets	FY 2026-27 Baseline Target	FY 2026-27 Dept Submission	FY 2026-27 Amt Over (Under) Target	FY 2027-28 Reduction Targets	FY 2027-28 Baseline Target	FY 2027-28 Dept Submission	FY 2027-28 Amt Over (Under) Target
0	5,401,271	5,376,271	(25,000)	0	24,553,373	24,528,373	(25,000)
			Target Met				Target Met

NGFS - Self Supporting

Account Lvl 2	Category	FY 2026-27 Base	FY 2026-27 Department	FY 2026-27 Dept - Base	FY 2027-28 Base	FY 2027-28 Department	FY 2027-28 Dept - Base
EXPENDITURE	Salaries	9,580,662	10,425,208	844,546	10,243,910	11,763,061	1,519,151
	Mandatory Fringe Benefits	3,959,318	4,279,238	319,920	4,353,386	4,971,122	617,736
	Non-Personnel Services	3,875,675	4,343,553	467,878	3,375,675	4,798,693	1,423,018
	City Grant Program	248,920,274	249,842,643	922,369	249,682,953	222,315,214	(27,367,739)
	Materials & Supplies	439,660	189,000	(250,660)	439,660	214,000	(225,660)
	Services Of Other Depts	5,273,208	5,172,275	(100,933)	5,273,208	5,215,620	(57,588)
	Transfers Out	26,840,000	26,840,000	0	26,070,000	26,070,000	0
	Unappropriated Rev-Designa	680,304	680,304	0	0	0	0
EXPENDITURE		299,569,101	301,772,221	2,203,120	299,438,792	275,347,710	(24,091,082)
REVENUE	Business Taxes	178,940,000	178,940,000	0	173,810,000	173,810,000	0
	Interest & Investment Income	726,736	23,600,725	22,873,989	726,736	2,850,000	2,123,264
	Intergovernmental: Federal	3,163,845	3,163,845	0	3,163,845	3,163,845	0
	Intergovernmental: State	6,645,640	5,664,014	(981,626)	6,645,640	5,653,231	(992,409)
	Charges for Services	1,000,000	1,000,000	0	1,000,000	1,000,000	0
	Other Revenues	2,500,000	2,500,000	0	5,000,000	2,500,000	(2,500,000)
	Expenditure Recovery	31,807,105	32,006,845	199,740	31,807,105	32,950,634	1,143,529
	Transfers In	52,290,000	52,290,000	0	53,420,000	53,420,000	0
	Unappropriated Fund Balanc	2,606,792	2,606,792	0	0	0	0
REVENUE		279,680,118	301,772,221	22,092,103	275,573,326	275,347,710	(225,616)
Non-General Fund Support	Revenue Surplus(Deficit)	(19,888,983)	0	19,888,983	(23,865,466)	0	23,865,466

BUDGET FORM 2A: Revenue Report

DEPARTMENT/DEC Dept of Early Childhood

Total BY Revenue Change 23,044,000 Total BY1 Revenue Change -624,436

Budget Justification

GFS Type	Dept	Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Author	Authority Title	Account Lvl 5 Title	Account TRIO	Agency Use	FY 2026-27			FY 2027-28			Revenue Description and Explanation of Change	
																			Base	Department	Dept - Base	Base	Department	Dept - Base		
SFRS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11000	IGF Annual Account Cnt	110028708-0002	DECD Admin County Exp Claim	Agencywide Revenues	110000	Operating	44450GRSls	4445100		10,500,000	10,500,000	0	10,500,000	10,500,000	0	No change	
SFRS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11000	IGF Annual Account Cnt	110028708-0002	DECD CalWORKS Stage 1	CalWORKS STAGE 1 TANF	110000	Operating	4890EqrRec	4890000		18,045,436	18,138,938	1,093,502	18,045,436	18,138,938	1,093,502	CDSS COLA applied to CalWORKS childcare payments	
SFRS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11000	IGF Annual Account Cnt	110028708-0001	DECD Family Child Svcs	Family Child Svcs Fed	110000	Operating	4890EqrRec	4890000		416,469	407,074	-9,395	416,469	315,550	-100,919	Ongoing program - utilization projected annually	
SFRS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11000	IGF Annual Account Cnt	110028708-0002	DECD Family Child Svcs	Family Child Svcs Non-Fed	110000	Operating	4890EqrRec	4890000		1,189,942	979,442	-210,500	1,189,942	1,005,404	-184,538	Ongoing program - utilization projected annually	
SFRS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11000	IGF Annual Account Cnt	110028708-0003	DECD Family Child Svcs	Family Child Svcs Bridge Svcs	110000	Operating	4890EqrRec	4890000		697,699	883,997	186,307	697,699	944,018	246,320	Ongoing program - utilization projected annually	
SFRS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11000	IGF Continuing Authority Cnt	11002224-0001	3HS CH Infant & Toddler ELS	CHILD'S BASE - Infant/Todd ELS	117558	3HS Infant/Toddler Early Learn	4890EqrRec	4890100		1,845,760	1,827,735	-18,025	1,845,760	1,882,567	36,807	Ongoing program - COOB applied	
SFRS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	10570	SR Child Care Capital	11002289-0001	3HS CH Childcare Capital Funds	Childcare Developer Fees	16913	Childcare Capital Funds	47250CHRev	4725113		2,500,000	2,500,000	0	5,000,000	2,500,000	0	2,500,000 No change	
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0001	3HS CH PEEF	PEEF	16923	PEEF	4890EqrRec	4890100		614,736	2,000,000	1,385,264	614,736	2,000,000	1,385,264	Actuals projected well above base. Adjustment will avoid accumulation of funds that revert to a SF balance (under 70% of COB yield % a fund balance)	
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0001	3HS CH PEEF	PEEF	16923	PEEF	4890EqrRec	4890100		0	4,459	4,459	0	4,459	4,459	0	Ongoing program
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0001	3HS CH PEEF	PEEF	16923	PEEF	4890EqrRec	4890100		0	20,938	20,938	0	20,938	20,938	0	Ongoing program
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0004	3HS CH PEEF	DOEE Baseline	16923	PEEF	4890EqrRec	4890100		87,141	86,290	-851	87,141	88,879	1,738	Ongoing program - COOB applied	
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0005	3HS CH PEEF	DCYF - OECE Baseline	16923	PEEF	4890EqrRec	4890100		11,330,893	11,220,240	-110,653	11,330,893	11,556,846	225,953	Ongoing program - COOB applied	
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0008	3HS CH PEEF	DCYF - OECE & Children's	16923	PEEF	4890EqrRec	4890100		4,691,993	4,646,173	-45,820	4,691,993	4,785,699	93,696	Ongoing program - COOB applied	
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0008	3HS CH PEEF	DPH - State/Fed	16923	PEEF	4890EqrRec	4890370		0	234,089	234,089	0	234,089	234,089	0	Ongoing program - to be executed through DEC on behalf of DPH
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0010	3HS CH PEEF	DCYF - Children's Baseline	16923	PEEF	4890EqrRec	4890100		859,096	849,716	-9,380	859,096	875,207	16,111	Ongoing program - COOB applied	
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11140	SR PEEF Annual Cont-EarlyCare	11002298-0011	3HS CH PEEF	ADM - OCEC + Children's	16923	PEEF	4890EqrRec	4890100		69,000	69,000	0	69,000	69,000	0	Ongoing program - direct support by TIDACFO reduced by ADM	
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11201	SR Babies and Families First	11002659-0001	3HS CH ECE for All	ECE for All	20473	Commw/REGTY-OECE	4890EqrRec	4890100		0	20,750,726	20,750,726	0	0	0	0	0% COB projection and BOD Ordinance No. 131-25
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11201	SR Babies and Families First	11002659-0005	3HS CH ECE for All	DECD Staff & Admin	20473	Commw/REGTY-OECE	4890EqrRec	4890100		0	198,145	198,145	0	198,145	198,145	0	198,145 Position support for MYR Assistant Chief
NGFS	DECD	229001	DECD	Early Care & Education	229001	DECD Early Care & Education	229001	DECD Early Care & Education	11201	SR Babies and Families First	11002659-0006	3HS CH ECE for All	Developmental Health	20473	Commw/REGTY-OECE	4890EqrRec	4890100		0	189,092	189,092	0	189,092	189,092	0	189,092 Continues Baby Division presentation program. Program and partner's growth in September 2025
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0001	Prop 10 - Tobacco Tax Funding	General Operations	16921	Prop 10 - Tobacco Tax Fund	4450GRSls	4450100		112,000	850,000	738,000	112,000	850,000	738,000	0	Change to Prop 10 a COB projected yield on balance. Allow appropriate budgeting and reserves. Dedicated SR funds from going to balance.
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0001	Prop 10 - Tobacco Tax Funding	General Operations	16921	Prop 10 - Tobacco Tax Fund	4450GRSls	4450117		2,590,355	3,364,845	774,490	2,590,355	3,354,845	764,490	Consolidated Prop 10 revenue from multiple activity codes into one (0001)	
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0008	Prop 10 - Tobacco Tax Funding	Family Support	16921	Prop 10 - Tobacco Tax Fund	4450GRSls	4450117		1,169,893	0	-1,169,893	1,169,893	0	-1,169,893	0	Consolidated Prop 10 revenue from multiple activity codes into one (0001)
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0008	Prop 10 - Tobacco Tax Funding	Family Support	16921	Prop 10 - Tobacco Tax Fund	4890EqrRec	4890100		6,834,745	6,389,953	-444,792	6,834,745	6,767,051	-67,694	132,300 Ongoing program - COOB applied	
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0008	Prop 10 - Tobacco Tax Funding	Family Support	16921	Prop 10 - Tobacco Tax Fund	4890EqrRec	4890990		7,731,838	7,731,838	0	7,731,838	7,963,793	231,955	Ongoing program - COOB applied	
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0010	Prop 10 - Tobacco Tax Funding	Child Health	16921	Prop 10 - Tobacco Tax Fund	4450GRSls	4450117		507,990	0	-507,990	507,990	0	-507,990	0	Consolidated Prop 10 revenue from multiple activity codes into one (0001)
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0011	Prop 10 - Tobacco Tax Funding	Evaluation	16921	Prop 10 - Tobacco Tax Fund	4450GRSls	4450117		81,233	0	-81,233	81,233	0	-81,233	0	Consolidated Prop 10 revenue from multiple activity codes into one (0001)
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0011	Prop 10 - Tobacco Tax Funding	Evaluation	16921	Prop 10 - Tobacco Tax Fund	4890EqrRec	4890100		4,459	0	-4,459	4,459	0	-4,459	0	Ongoing program
NGFS	DECD	229002	DECD	Children & Families Common	229002	DECD Children & Families Common	229002	DECD Children & Families Common	11000	SR CFC Continuing Authority Cnt	11002298-0011	Prop 10 - Tobacco Tax Funding	Evaluation	16921	Prop 10 - Tobacco Tax Fund	4890EqrRec	4890990		20,938	0	-20,938	20,938	0	-20,938	0	Ongoing program

GFS Type	Dept Grp	Division	Division Title	Section	Section Title	Dept ID	Dept ID Title	Fund	Fund Title	Project-Activity	Project Title	Activity Title	Authorit Authority Title	Account Lvl 5 Title	Agency Use	Job Class	Job Title	Status	Action
NGFS	DEC	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	229052	DEC Children & Families Commsn	11000	SR CFC ContinuingAuthorityCtrl	10022906-0011	Prop 10 - Tobacco Tax Funding	Evaluation	16921	CF Prop 10 - Tobacco Tax Fundi	5130Fringe	1823_C	Senior Administrative Analyst	A	R

Position Code	Total BY FTE Change		Total BY Amount Change				Total BY1 FTE Change		Total BY1 Amount Change				
	5.80		1,164,466				10.01		2,136,887				
Position	FY 2026-27 Base FTE	FY 2026-27 Dept FTE	FY 2026-27 Dept - Base FTE	FY 2026-27 Base Amount	FY 2026-27 Dept Amount	FY 2026-27 Dept - Base Amount	FY 2027-28 Base FTE	FY 2027-28 Dept FTE	FY 2027-28 Dept - Base FTE	FY 2027-28 Base Amount	FY 2027-28 Dept Amount	FY 2027-28 Dept - Base Amount	Explanation of Change
01134718-1	0.5	0	-0.5	63,162	0	-63,162	0.5	0	-0.5	67,643	0	-67,643	no change to position - updating chartstring codes only
01149037-1	0.5	1	0.5	63,162	126,323	63,161	0.5	1	0.5	67,643	135,286	67,643	no change to position - updating chartstring codes only
NEWP489159	0	0.8	0.8	0	100,920	100,920	0	1	1	0	135,286	135,286	Support the increase in programmatic work due to MYR expanded use of Babies and Families First Fund
NEWP545514	0	0.8	0.8	0	100,920	100,920	0	1	1	0	135,286	135,286	Support the increase in programmatic work due to MYR expanded use of Babies and Families First Fund
NEWP756725	0	0.8	0.8	0	100,920	100,920	0	1	1	0	135,286	135,286	Support the increase in programmatic work due to MYR expanded use of Babies and Families First Fund
01134718-1				25,939	0	-25,939				28,536	0	-28,536	no change to position - updating chartstring codes only
01149037-1				25,939	51,881	25,942				28,536	57,074	28,538	no change to position - updating chartstring codes only
NEWP489159				0	40,993	40,993				0	57,074	57,074	Support the increase in programmatic work due to MYR expanded use of Babies and Families First Fund
NEWP545514				0	40,993	40,993				0	57,074	57,074	Support the increase in programmatic work due to MYR expanded use of Babies and Families First Fund
NEWP756725				0	40,993	40,993				0	57,074	57,074	Support the increase in programmatic work due to MYR expanded use of Babies and Families First Fund
01091888-1	0.5	1	0.5	73,135	146,271	73,136	0.5	1	0.5	78,324	156,649	78,325	no change to position - updating chartstring codes only
01133894-1	1	0	-1	146,271	0	-146,271	1	0	-1	156,649	0	-156,649	no change to position - updating chartstring codes only
01149047-1	0.5	1	0.5	73,135	146,271	73,136	0.5	1	0.5	78,324	156,649	78,325	no change to position - updating chartstring codes only
01149053-1	0.5	1	0.5	73,135	146,271	73,136	0.5	1	0.5	78,324	156,649	78,325	no change to position - updating chartstring codes only
01091888-1				28,341	56,685	28,344				31,201	62,401	31,200	no change to position - updating chartstring codes only
01133894-1				56,685	0	-56,685				62,401	0	-62,401	no change to position - updating chartstring codes only
01149047-1				28,341	56,685	28,344				31,201	62,401	31,200	no change to position - updating chartstring codes only
01149053-1				28,341	56,685	28,344				31,201	62,401	31,200	no change to position - updating chartstring codes only
NEWP258806	0	0.8	0.8	0	138,570	138,570	0	1	1	0	185,756	185,756	Support/Manage the increase in programmatic work due to MYR expanded use of Babies and Families First Fund - supervise 3 to 5 staff
NEWP861385	0	0.8	0.8	0	138,570	138,570	0	1	1	0	185,756	185,756	Support/Manage the increase in programmatic work due to MYR expanded use of Babies and Families First Fund - supervise 3 to 5 staff
NEWP258806				0	49,398	49,398				0	68,773	68,773	Support/Manage the increase in programmatic work due to MYR expanded use of Babies and Families First Fund - supervise 3 to 5 staff
NEWP861385				0	49,398	49,398				0	68,773	68,773	Support/Manage the increase in programmatic work due to MYR expanded use of Babies and Families First Fund - supervise 3 to 5 staff
NEWP240755	0	0	0	0	423	423	0	2.82	2.82	0	398,011	398,011	match attrition savings to what was approved in FY26/FY27 AAO
NEWP240755				0	102	102				0	173,922	173,922	match attrition savings to what was approved in FY26/FY27 AAO
NEWP606320	0	1.53	1.53	0	217,210	217,210	0	1.53	1.53	0	217,878	217,878	updating chartstrings and match Temp FTEs to what was approved in FY26/FY27 ASO
NEWP606320				0	18,790	18,790				0	18,846	18,846	updating chartstrings and match Temp FTEs to what was approved in FY26/FY27 ASO
01092900-1	0.5	1	0.5	96,806	193,612	96,806	0.5	1	0.5	103,674	207,349	103,675	no change to position - updating chartstring codes only
NEWP328551	0	0.8	0.8	0	154,678	154,678	0	1	1	0	207,349	207,349	Manage/supervise/train program staff on contract/program monitoring and evaluation due to new stringent CON requirements
01092900-1				37,420	74,840	37,420				41,107	82,218	41,111	no change to position - updating chartstring codes only
NEWP328551				0	59,365	59,365				0	82,218	82,218	Manage/supervise/train program staff on contract/program monitoring and evaluation due to new stringent CON requirements
01084974-1	0	1	1	0	208,802	208,802	0	1	1	0	223,616	223,616	no change to position - updating chartstring codes only
01090872-1	0.5	1	0.5	104,401	208,802	104,401	0.5	1	0.5	111,808	223,616	111,809	no change to position - updating chartstring codes only
01084974-1				0	77,423	77,423				0	85,122	85,122	no change to position - updating chartstring codes only
01090872-1				38,711	77,423	38,712				42,561	85,122	42,561	no change to position - updating chartstring codes only
01092113-1	0.5	1	0.5	77,692	155,385	77,693	0.5	1	0.5	83,205	166,409	83,204	no change to position - updating chartstring codes only
01092113-1				29,579	59,155	29,576				32,573	65,147	32,574	no change to position - updating chartstring codes only
NEWP280416	0	0.8	0.8	0	81,012	81,012	0	1	1	0	108,597	108,597	Support for additional procurement/contracting work due to increase in programs from MYR expanded use of Babies and Families First Fund
NEWP280416				0	36,198	36,198				0	50,414	50,414	Support for additional procurement/contracting work due to increase in programs from MYR expanded use of Babies and Families First Fund
01149044-1	0.5	1	0.5	77,692	155,385	77,693	0.5	1	0.5	83,205	166,409	83,204	no change to position - updating chartstring codes only
01149044-1				29,579	59,155	29,576				32,573	65,147	32,574	no change to position - updating chartstring codes only
01122805-1	0	1	1	0	100,462	100,462	0	1	1	0	107,589	107,589	no change to position - updating chartstring codes only
01122805-1				0	45,651	45,651				0	50,162	50,162	no change to position - updating chartstring codes only

Total BY FTE Change 5.80 **Total BY Amount Change** 1,164,466 **Total BY1 FTE Change** 10.01 **Total BY1 Amount Change** 2,136,887

Position	FY 2026-27		FY 2026-27			FY 2027-28			FY 2027-28			FY 2027-28			Explanation of Change
	Base FTE	Dept FTE	Dept - Base FTE	Base Amount	Dept Amount	Dept - Base Amount	Base FTE	Dept FTE	Dept - Base FTE	Base Amount	Dept Amount	Dept - Base Amount			
01134718-1	0	1	1	0	126,323	126,323	0	1	0	135,286	135,286	0	no change to position - updating chartstring codes only		
01147200-1	0	1	1	0	126,323	126,323	0	1	0	135,286	135,286	0	no change to position - updating chartstring codes only		
01134718-1				0	51,881	51,881			0	57,074	57,074	0	no change to position - updating chartstring codes only		
01147200-1				0	51,881	51,881			0	57,074	57,074	0	no change to position - updating chartstring codes only		
01133894-1	0	1	1	0	146,271	146,271	0	1	0	156,649	156,649	0	no change to position - updating chartstring codes only		
01149038-1	0	1	1	0	146,271	146,271	0	1	0	156,649	156,649	0	no change to position - updating chartstring codes only		
01149039-1	0	1	1	0	146,271	146,271	0	1	0	156,649	156,649	0	no change to position - updating chartstring codes only		
01133894-1				0	56,685	56,685			0	62,401	62,401	0	no change to position - updating chartstring codes only		
01149038-1				0	56,685	56,685			0	62,401	62,401	0	no change to position - updating chartstring codes only		
01149039-1				0	56,685	56,685			0	62,401	62,401	0	no change to position - updating chartstring codes only		
01123232-1	0	1	1	0	173,450	173,450	0	1	0	185,756	185,756	0	no change to position - updating chartstring codes only		
01123232-1				0	62,401	62,401			0	68,773	68,773	0	no change to position - updating chartstring codes only		
NEWP965124	0	-0.85	-0.85	0	-120,571	-120,571	0	-0.86	-0.86	0	-121,686	-121,686	updating chartstrings and match Temp FTEs to what was approved in FY26/FY27 ASO		
NEWP965124				0	-10,428	-10,428			0	-10,526	-10,526	0	updating chartstrings and match Temp FTEs to what was approved in FY26/FY27 ASO		
01092900-1	0.5	0	-0.5	96,806	0	-96,806	0.5	0	-0.5	103,674	0	-103,674	no change to position - updating chartstring codes only		
01092900-1				37,420	0	-37,420				41,107	0	-41,107	no change to position - updating chartstring codes only		
01084974-1	1	0	-1	208,802	0	-208,802	1	0	-1	223,616	0	-223,616	no change to position - updating chartstring codes only		
01090872-1	0.5	0	-0.5	104,401	0	-104,401	0.5	0	-0.5	111,808	0	-111,808	no change to position - updating chartstring codes only		
01084974-1				77,423	0	-77,423				85,122	0	-85,122	no change to position - updating chartstring codes only		
01090872-1				38,711	0	-38,711				42,561	0	-42,561	no change to position - updating chartstring codes only		
01092113-1	0.5	0	-0.5	77,692	0	-77,692	0.5	0	-0.5	83,205	0	-83,205	no change to position - updating chartstring codes only		
01092113-1				29,579	0	-29,579				32,573	0	-32,573	no change to position - updating chartstring codes only		
01122805-1	1	0	-1	100,462	0	-100,462	1	0	-1	107,589	0	-107,589	no change to position - updating chartstring codes only		
01122805-1				45,651	0	-45,651				50,162	0	-50,162	no change to position - updating chartstring codes only		
01134718-1	0.5	0	-0.5	63,162	0	-63,162	0.5	0	-0.5	67,643	0	-67,643	no change to position - updating chartstring codes only		
01147200-1	1	0	-1	126,323	0	-126,323	1	0	-1	135,286	0	-135,286	no change to position - updating chartstring codes only		
01149037-1	0.5	0	-0.5	63,162	0	-63,162	0.5	0	-0.5	67,643	0	-67,643	no change to position - updating chartstring codes only		
01134718-1				25,939	0	-25,939				28,536	0	-28,536	no change to position - updating chartstring codes only		
01147200-1				51,881	0	-51,881				57,074	0	-57,074	no change to position - updating chartstring codes only		
01149037-1				25,939	0	-25,939				28,536	0	-28,536	no change to position - updating chartstring codes only		
01091888-1	0.5	0	-0.5	73,135	0	-73,135	0.5	0	-0.5	78,324	0	-78,324	no change to position - updating chartstring codes only		
01149038-1	1	0	-1	146,271	0	-146,271	1	0	-1	156,649	0	-156,649	no change to position - updating chartstring codes only		
01149039-1	1	0	-1	146,271	0	-146,271	1	0	-1	156,649	0	-156,649	no change to position - updating chartstring codes only		
01149047-1	0.5	0	-0.5	73,135	0	-73,135	0.5	0	-0.5	78,324	0	-78,324	no change to position - updating chartstring codes only		
01149053-1	0.5	0	-0.5	73,135	0	-73,135	0.5	0	-0.5	78,324	0	-78,324	no change to position - updating chartstring codes only		
01091888-1				28,341	0	-28,341				31,201	0	-31,201	no change to position - updating chartstring codes only		
01149038-1				56,685	0	-56,685				62,401	0	-62,401	no change to position - updating chartstring codes only		
01149039-1				56,685	0	-56,685				62,401	0	-62,401	no change to position - updating chartstring codes only		
01149047-1				28,341	0	-28,341				31,201	0	-31,201	no change to position - updating chartstring codes only		
01149053-1				28,341	0	-28,341				31,201	0	-31,201	no change to position - updating chartstring codes only		
01123232-1	1	0	-1	173,450	0	-173,450	1	0	-1	185,756	0	-185,756	no change to position - updating chartstring codes only		
01123232-1				62,401	0	-62,401				68,773	0	-68,773	no change to position - updating chartstring codes only		
NEWP219180	0	-0.48	-0.48	0	-68,109	-68,109	0	-0.48	-0.48	0	-68,370	-68,370	updating chartstrings and match Temp FTEs to what was approved in FY26/FY27 ASO		
NEWP219180				0	-5,892	-5,892				0	-5,913	-5,913	updating chartstrings and match Temp FTEs to what was approved in FY26/FY27 ASO		
01149044-1	0.5	0	-0.5	77,692	0	-77,692	0.5	0	-0.5	83,205	0	-83,205	no change to position - updating chartstring codes only		

Position Code	Total BY FTE Change	5.80	Total BY Amount Change	1,164,466	Total BY1 FTE Change	10.01	Total BY1 Amount Change	2,136,887
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Position	FY 2026-27		FY 2026-27			FY 2027-28			FY 2027-28			Explanation of Change
	Base FTE	Dept FTE	Base Amount	Dept Amount	Dept - Base Amount	Base FTE	Dept FTE	Dept - Base FTE	Base Amount	Dept Amount	Dept - Base Amount	
01149044-1			29,579	0	-29,579				32,573	0	-32,573	no change to position - updating chartstring codes only

Line Nbr	GFS Request?	Cancel Request?	Dept Grp	Form Header ID	COIT Ref Cd	COIT Project Title	Dept Funded FTE Detail	COIT Funded FTE Request	Project Start FY	Project End FY	FY 2026-27	FY 2026-27	FY 2026-27 Year			FY 2027-28	FY 2027-28	FY 2027-28 Year		Executive Sponsor	Project Manager	Product Owner/Lead
											Prior Year Appr	Dept Funded	FY 2026-27 COIT Request	Total Request	Dept Funded	COIT Request	Total Request					
1	No	Yes	DEC	24212	18797_DEC	Developmental screening online tool and data system			2025	2028	0	482067	0	482067	482067	0	482067	n/a	Wei-min Wang	Sparkler Learning, Inc.		
2	No	No	DEC	24213	18798_DEC	Early childhood data warehouse			2024	2028	0	40800	0	40800	40800	0	40800	n/a	Wei-min Wang	Snowflake, Inc. and San Francisco Department of Technology		
3	No	Yes	DEC	24214	18799_DEC	Contract management system upgrade			2025	2028	0	525000	0	525000	370000	0	370000	n/a	Wei-min Wang	Cityspan Technologies, Inc.		
4	No	Yes	DEC	24215	18800_DEC	Child care waitlist database			2018	2031	0	120000	0	120000	120000	0	120000	n/a	Wei-min Wang	MCT Technology, Inc.		
5	No	Yes	DEC	24250	21570_DEC	Early learning quality improvement and workforce database			2025	2031	0	901000	0	901000	831000	0	831000	n/a	Wei-min Wang	WELS Systems Foundation LLC		
6	No	Yes	DEC	24260	21583_DEC	Early learning child enrollment database			2028	2032	0	0	0	0	500000	0	500000	n/a	Wei-min Wang	TBD		

7	No	No	DEC	24261	21584_DEC	Early learning workforce database			2027	2031	0	0	0	0	300000	0	300000	n/a	Wei-min Wang	TBD
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FY Start	FY End	Priority_Y N	Critical_Y N	Resident_YN	Stakeholder Engagement	ICT Strategic Goals	Problem Statement & Solution	Citywide Strategic Goals
2025	2028	Yes	No	Yes	n/a	Online Accessible City Services	Sparkler is a mobile app for parents and connected data system for administrators that the Department will be using to expand access to developmental screening of children ages birth through five with the goal of screening all young children in the city and connecting them, as needed, to early intervention services for children experiencing developmental delays or children with disabilities. The app encourages young children's early brain development through off-screen interaction with their parent/caregiver. This includes an extensive library of play activities, developmental screening to help pinpoint a child's developmental progress, and account sharing between the adults caring for an individual child.	Children with developmental delays and disabilities face some of the greatest barriers to achieving kindergarten readiness, a strong predictor of school success, so it is essential for them to get connected to early intervention services as soon as possible to get them on a path toward greater success.
2024	2028	No	No	No	DT	City Operations that are Efficient and Cost-Effective	This project will enable the department to more efficiently manage and report on program and administrative data currently held in multiple data systems operated by the department, its contractors, and its grantees. Currently, the department invests a high level of effort in integrating data across different data systems to provide a single source of truth about the performance of our programs and services, and we rely on largely manual processes and rudimentary tools to clean and integrate data sets. In the short term, the department aims to begin integrating data across the three data systems that currently hold information on children's participation in City-funded early care and education programs, and if this initial pilot is successful, then department will begin integrating additional data systems over time. This project is a joint effort between DEC and DT, and a significant part of the cost is DT staff support for data engineering.	This project will produce much greater efficiency in the department's operations and ultimately give us greater insight into how our programs and services are performing across multiple areas, thereby informing improvements in service delivery over time.
2025	2028	Yes	Yes	No	n/a	City Operations that are Efficient and Cost-Effective	Department of Early Childhood (DEC) is a relatively new department that is a merger between the Children and Families Commission (CFC) and the Office of Early Care and Education (OECE - a former HSA division). Both agencies used two different contract management systems from the same supplier. The objective of this project is to consolidate the functions of the two systems so that the staff of the newly merged department can easily access and manage its awarded city grants, including tracking budgets, invoices, performance measures, and participation and outcome data.	This project offers a standardized platform engaging multiple user groups throughout the stages of the grant management cycle. Having a single contract management system to support the grant-making activities of our department ensures that city resources are targeted equitably and intentionally, supported by data-driven decision making, that programs are operating according to funding expectations, and the maximum levels of impact are being achieved with City investments for children and families, especially for those historically marginalized and farthest from opportunity.
2018	2031	Yes	Yes	Yes	n/a	City Operations that are Efficient and Cost-Effective	Under the City's direction, MCT developed and continues to maintain Early Learning San Francisco (ELSF), a web-based data system that helps families qualify and apply for financial support from City and state programs to help cover the cost of child care. ELSF also provides a means for City-funded early care and education programs to report vacancies and get matched with families seeking care. ELSF is often referred to as the City's "wait list" for child care subsidies.	This project helps connect families in need with services and funding to support their children's growth and development.
2025	2031	No	Yes	No	n/a	City Operations that are Efficient and Cost-Effective	Re-establish a Web-based data system to track and support early care and education (ECE) program quality improvement efforts funded by the Department of Early Childhood (DEC), and replace functionality previously provided by the sunseting California Early Care and Education Workforce Registry. The WELS Exchange Hub product is custom designed to meet the business needs of DEC, which include measures and methods of assessing and rating the quality of ECE programs designed to San Francisco's specifications, the means for DEC-funded coaches to track their hours and activity and generate invoices to DEC that meet our accounting needs, and the ability to compare current outcomes of ECE sites with historical data going back as early as 2012. With the imminent sunset of the state's Workforce Registry, WELS will be customized to take over responsibility for tracking early educator education, professional development, and certifications, verification of the aforementioned qualifications, as well as manage educator applications to various DEC workforce programs.	All children ages birth through 5 are provided the opportunity the participate in high-quality early care and education toward insuring that every child begins kindergarten with the academic, social, emotional, and physical skills necessary for success in school and beyond.
2028	2032	Yes	Yes	No	n/a	City Operations that are Efficient and Cost-Effective	Since 2008, City administrators of funding to support free or affordable child care for San Francisco families have benefited from web-based data systems for grantees to report enrollment of participating children. These data have been essential for accountability -- insuring that City funds are helping the children and families who need it the most and calculating funding for programs based who who they are serving. At various times, these systems have also supported more robust feature sets designed to assist grantees themselves to be more efficient and effective with their operations (e.g., managing attendance data, child assessment data, state reporting, etc.). For the last three years, following the termination of a non-performing vendor, DEC has been hobbling along with a bare-bones Power Apps-based system developed in-house to collect the minimum necessary data to keep the Department's early learning enrollment funding flowing. Starting FY25, we will be working with external consultants to begin planning a more comprehensive, full-featured system to replace the current stopgap system for collecting child enrollment data and address the greater data management needs of our grantees. We aim to procure the replacement system in FY28.	All children ages birth through 5 are provided the opportunity the participate in high-quality early care and education toward insuring that every child begins kindergarten with the academic, social, emotional, and physical skills necessary for success in school and beyond.

2027	2031	No	Yes	No		<p>City Operations that are Efficient and Cost-Effective</p>	<p>Two years ago, DEC launched an unprecedented new initiative to increase the compensation of teachers working with children ages birth through 5 in City-funded early care and education programs. Through a combination of wage augmentation grants to programs and individual stipends to teachers, DEC has successfully increased wages by as much as 49% in a field that historically suffered from low wages and high turnover. Though successful on many levels, DEC's workforce development programs were launched without adequate infrastructure and systems to capture critical data on educators, including wages, qualifications, tenure, hours, positions held, and continuing education. This meant that data were collected instead through forms and spreadsheets, making aggregation and quality control exceedingly difficult. This year, DEC will work with external consultants to begin researching and planning a more sustainable, effective solution to track early educator workforce data over time and across DEC's 500 funded early education sites and more than 3,000 educators. We aim to procure this new system in FY27.</p>	<p>All children ages birth through 5 are provided the opportunity to participate in high-quality early care and education toward insuring that every child begins kindergarten with the academic, social, emotional, and physical skills necessary for success in school and beyond.</p>
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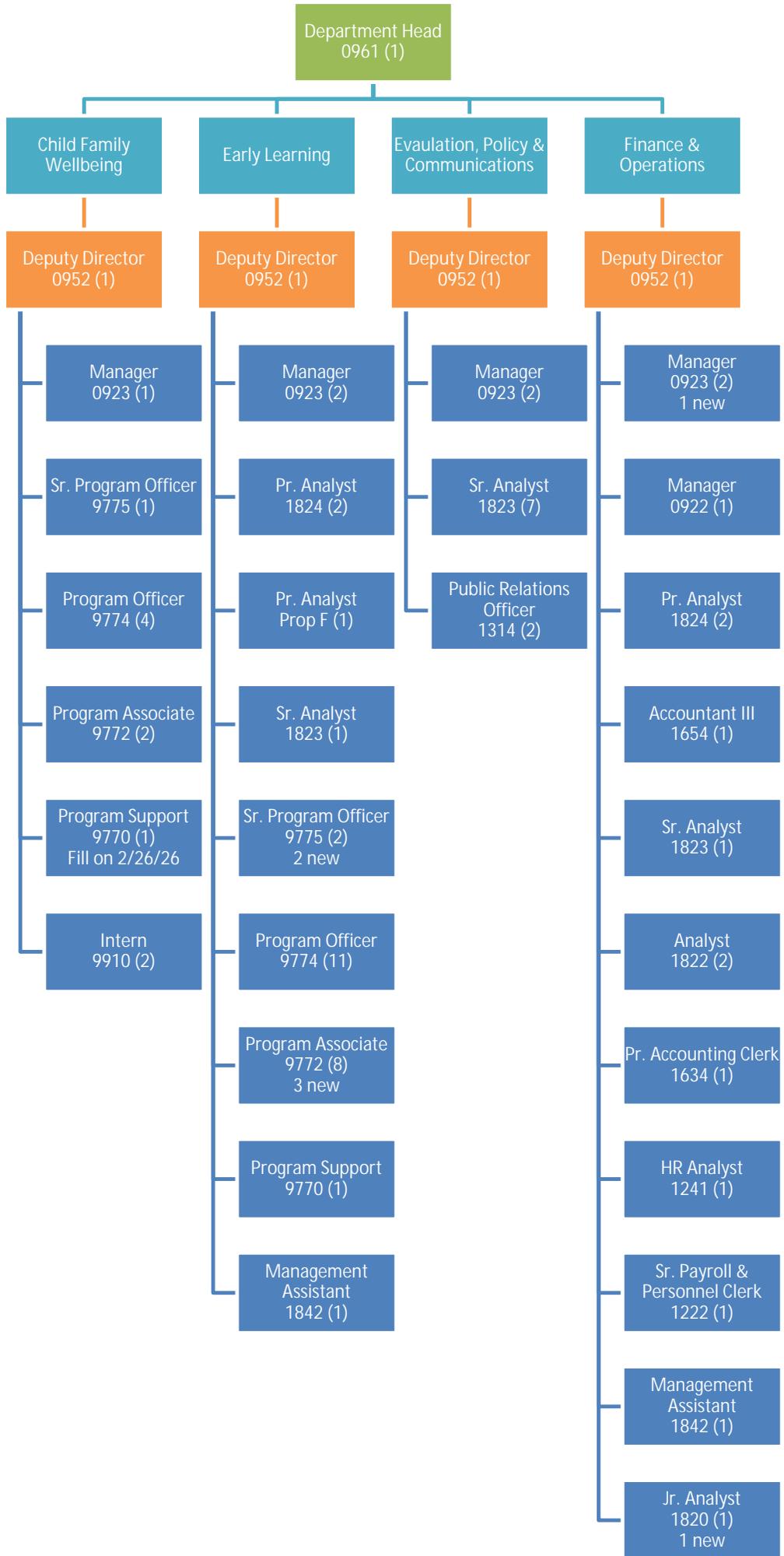
Department Strategic Goals	Project Type	Theme	Project Lifecycle Stage	Project Complexity	Importance of Project	Project Structure
One of the department's three key long-term outcomes is, "Children are in excellent physical and mental health or have reliable access to quality health providers to address concerns." Sparkler is a centerpiece strategy in making developmental screening more accessible and engaging for families, and for organizing service providers to meet the needs of children who are flagged for follow up by virtue of their developmental screening results.	Development of a new service	Customer & Case Management	Development	NA - Select Code	Expanding access to developmental screening is a central strategy of the department, and Sparkler has been successfully piloted by third parties in San Francisco and proven itself to be an effective means for reaching families in a non-stigmatizing, play-based approach to understanding child development. Without technology solutions like it, the department and its grantees would likely need to rely on more traditional, paper-and-pencil methods of developmental screening that are more difficult to implement and much less friendly and accessible for parents.	n/a
As a new department, DEC is building up systems to support its operations, and creating infrastructure like a data warehouse early on will streamline our data analysis and reporting, which is essential to accountability to the department's stakeholders, including its governing commission/committee, the Mayor's office, and Board of Supervisors.	Development of a new service	Staff Collaborative Tools - Data Analysis/Data Sharing	Development	NA - Select Code	If the department does not proceed with this project, we will likely need to continue to rely on staff-intensive, antiquated methods relying on desktop software to clean and stitch together data sets. Some data integration projects will not even be feasible due to localized computing limitations, as desktop software is not suited to cleaning and analysis of complex, massive data from multiple sources.	n/a
This project is mission critical to DEC's vision that "all young children in San Francisco, and those who care for them, will be healthy, valued, thriving members of strong communities and equitable systems of care; able to reach their full potential and prepared for lifelong success." This project would expand on existing system features to allow for a single system that satisfies both CFC and OECE grant and contract management requirements, thereby increasing the efficiency and effectiveness of data management, reporting requirements, and administrative and fiscal activities. Data provided by the system will enable our new department to equitably target services and resources and support programs through continuous quality improvement efforts for maximum impact.	Replacement of legacy technology	Customer & Case Management	Development	NA - Select Code	The continued existence of using two old legacy systems have already caused confusion amongst the staff and community-based organizations (CBOs) who are required to manage their grants in either systems.	CFC's system was designed in 2007. DEC is paying HSA to use its old system. Both systems were designed by Cityspan and do not have the same functionality. It would be best to have one updated system to reduce the confusion that is currently happening.
This project helps parents of young children directly interface with information and financial support for early care and education, helping advance the department's goals of closing achievement gaps in kindergarten readiness and facilitating greater transparency with regard to information on navigating early childhood systems of care.	Enhancement of an existing service	Customer & Case Management	Development	NA - Select Code	ELSF is essential to ensuring continuous support for families applying for and awaiting early care and education subsidies as well as linking them with programs seeking families. It is a vital tool in the City's administration of funding for families and programs throughout the city.	n/a
Insure that early care and education programs funded by the Department are of high quality as indicated by research-based measures, to maximize learning benefits for participating children ages birth through five years of age. Provide actionable plans for each participating program to improve quality. Enable Department-funded coaches to log their activities with each program and track progress toward identified goals. Report activities and outcomes to the State to satisfy grant requirements.	Enhancement of an existing service	Customer & Case Management	Development	NA - Select Code	The Department requires an organized, accessible system to store and analyze early learning quality improvement data, without which there would be reduced accountability for the use of City funds to improve program quality, and fewer assurances that City-funded programs were meeting required quality benchmarks. The system must also allow the department to track progress in improving the qualifications of the early educator workforce, including degree attainment and certification, as well as facilitate educators' access to various DEC workforce supports, such as our stipend programs. Without such a system, the Department would also struggle to compile data required annually for State grants.	n/a
This project supports the effective management of DEC-funded early learning programs, insuring accountability that City funds reaching their intended populations and achieving their intended effect of making early learning more accessible and affordable for all. It also contributes to grantees' own effectiveness, increasing their capacity to use client and program data to improve their operations and reporting capabilities.	Replacement of legacy technology	Customer & Case Management	Planning	NA - Select Code	The Department's current stopgap data system is an inadequate long-term solution, as grantees have struggled with access challenges, and the system adds little value to grantees beyond meeting minimum reporting requirements to the City. It is very difficult to scale the current solution with additional capabilities to meet both DEC and grantee needs, given the complexity and volume of data that would be added to the system. Not being able to proceed with this project would severely hamper the Department's long-term ability to collect data necessary for accountability to policymakers and other stakeholders, and for the Department to gain deeper insights into how well its programs are being implemented at the ground level.	n/a

This project will help support Department goals around maintaining a highly-skilled, well-compensated early care and education workforce, which in turn creates better early learning experiences and more stable relationships for the nearly 8,000 children whose enrollment is funded by DEC each year.	Development of a new service	Customer & Case Management	Planning	NA - Select Code	If this project is not approved, DEC will need to continue to limp along using rudimentary forms and spreadsheets to collect and compile immense amounts of data, a process that is staff-intensive and error-prone, on top of being extremely burdensome for grantees.	n/a
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Project Schedule & Timeline	Assumptions, Constraints, & Risks	List of Interested Dept(s)	Est. Upgrade Cycle and Cost	System Life Expectancy	Operational Planning & Resource Mgmt	Policy & Compliance Framework	Data Type: Financial	Data Type: Personal Health	Data Type: Business Data	Data Type: Resident Data	Data Type: High Transaction (\$ or #)	Data Type: High Volume	Data Classification
Approximately \$200,000/year; \$415,000 in first year; \$165,000 in last year.	n/a	n/a	n/a	n/a		No							NA - Select from List
Approximately \$100,000/year	n/a	n/a	n/a	n/a		No							NA - Select from List
Development of the new system began in FY25, and we are currently doing initial testing of the system, though many features are still in development. We will likely implement the system with a smaller cohort of grantees and contractors in FY27, with a phased roll out to other grantees and contractors in FY28 and beyond.	n/a	n/a	n/a	n/a		No							NA - Select from List
Approximately \$120,000/year from FY27 through FY31	n/a	n/a	n/a	n/a		No							NA - Select from List
Approximately \$900,000 per year over the period from FY27-FY2						No							NA - Select from List
We will be planning with our external consultant, Child Trends, in FY27 and hope to procure the new system in FY28.						No							NA - Select from List

BUDGET FORM: Organizational Chart

DEPARTMENT: DEC Dept of Early Childhood



DEC Approved FY26 ASO

Regular FTEs: 60
Temp FTEs: 4.89

DEC Proposed FY27/FY28 ASO

Regular FTEs: 67
Temp FTEs: 4.89