

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2023-24 and FY 2024-25 Two-Year Budget**

DEC - Early Childhood															
Rec #	Account Title	FY 2023-24							FY 2024-25						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
	Early Care and Education (General Fund Annual Account)														
DEC-1	Health Service Retiree Subsidy			\$117,864	\$0	\$117,864	x			\$123,300	\$0	\$123,300	x		
	Health Service Retiree Subsidy			\$0	\$69,110	(\$69,110)				\$0	\$72,297	(\$72,297)			
	Health Service Retiree Subsidy			\$0	\$48,754	(\$48,754)				\$0	\$51,003	(\$51,003)			
	Membership Fees			\$1,000	\$0	\$1,000	x			\$1,000	\$0	\$1,000	x		
	Systems Consulting Services			\$5,832	\$0	\$5,832	x			\$5,832	\$0	\$5,832	x		
				<i>Total Savings</i>		\$6,832									
		Eliminate residual appropriations that remain in the General Fund after the Mayor's proposed budget shifted programmatic costs to special revenue funds. The Health Service Retiree Subsidy must be shifted to the special revenue funds where the underlying positions have been moved.							On-going savings						
DEC-2	Community Based Org Svcs			\$190,000	\$0	\$190,000	x			\$190,000	\$0	\$190,000	x		
	GF-PUC - Light Heat & Power			\$42,532	\$0	\$42,532	x			\$50,268	\$0	\$50,268	x		
	PUC Sewer Service Charge			\$25,362	\$0	\$25,362	x			\$28,101	\$0	\$28,101	x		
	Ef - PUC Water Charges			\$17,113	\$0	\$17,113	x			\$18,385	\$0	\$18,385	x		
	Admin - Real Estate Spec Svcs			\$19,491	\$0	\$19,491	x			\$20,406	\$0	\$20,406	x		
	Sr - DPW - Building Repair			\$200,000	\$0	\$200,000	x			\$200,000	\$0	\$200,000	x		
	Sr - DPW - Urban Forestry			\$75,000	\$0	\$75,000	x			\$75,000	\$0	\$75,000	x		
	Community Based Org Svcs			\$0	\$190,000	(\$190,000)				\$0	\$190,000	(\$190,000)			
	GF-PUC - Light Heat & Power			\$0	\$42,532	(\$42,532)				\$0	\$50,268	(\$50,268)			
	PUC Sewer Service Charge			\$0	\$25,362	(\$25,362)				\$0	\$28,101	(\$28,101)			
	Ef - PUC Water Charges			\$0	\$17,113	(\$17,113)				\$0	\$18,385	(\$18,385)			
	Admin - Real Estate Spec Svcs			\$0	\$19,491	(\$19,491)				\$0	\$20,406	(\$20,406)			
	Sr - DPW - Building Repair			\$0	\$200,000	(\$200,000)				\$0	\$200,000	(\$200,000)			
	Sr - DPW - Urban Forestry			\$0	\$75,000	(\$75,000)				\$0	\$75,000	(\$75,000)			
			<i>Total Savings</i>		\$0										
		Move facilities costs associated with three City-owned childcare facilities for which the City contracts with childcare service providers out of the General Fund and into the Public Education Enrichment Fund. These costs were transferred to the Department from the Human Services Agency and should be accounted for with other childcare services that are programmatically accounted for in the Public Education Enrichment Fund. The Department notes that these services include infant and toddler rooms serving children under 3. According to San Francisco City Charter Section 16.123-4, the Public Education Enrichment Fund "may also be used to support the development of services for children from birth to three years old."							On-going savings						

REVISED 6/26/23

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		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T	
		From	To	From	To				From	To	From	To				
DEC-3	Early Care and Education (Commercial Rent Tax Special Revenue Fund)															
	1312 Public Information Officer	1.00	0.00	\$110,285	\$0	\$110,285			1.00	0.00	\$113,551	\$0	\$113,551			
	Mandatory Fringe Benefits			\$44,673	\$0	\$44,673					\$45,740	\$0	\$45,740			
	<i>Total Savings</i>							<i>\$154,958</i>	<i>Total Savings</i>							<i>\$159,291</i>
	<p>Delete 1.00 FTE 1312 Public Information Officer position, which is currently vacant and proposed as a substitution from 1.00 FTE 1314 Public Relations Officer position. Approval of this action would deny the proposed substitution and delete the original 1314 Public Relations Officer position used, which does not appear to be necessary for the provision of departmental services.</p> <p>The Department added 1.00 FTE 1312 Public Information Officer position and 1.00 FTE 1314 Public Relations Officer position in FY 2022-23 as part of establishing the new department. In addition to these positions that were approved in FY 2022-23 and remain vacant, the proposed FY 2023-24 budget includes two <u>additional</u> public information/relations positions as substitutions: 1.00 FTE 1312 Public Information Officer (this recommendation, DEC-3) and 1.00 FTE 1314 Public Relations Officer (DEC-5), giving the Department a total of 2.00 FTE 1314 Public Relations Officer positions and 2.00 FTE 1312 Public Information Officer positions. Approval of DEC-3 and DEC-5 to deny these proposed substitutions will still leave the Department with 1.00 FTE 1314 Public Relations Officer position and 1.00 FTE 1312 Public Information Officer position.</p>															
On-going savings																

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DEC - Early Childhood															
Rec #	Account Title	FY 2023-24							FY 2024-25						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
DEC-4	Other Professional Services			\$1,800,000	\$1,400,000	\$400,000					\$1,800,000	\$400,000	\$1,400,000		
		<p>The proposed budget for professional services of \$1,800,000 includes \$800,000 for implementation of a communications strategy. Reduce the \$800,000 allocated by \$400,000, to the current \$400,000 amount contracted for communications services. The Department issued a communications RFP for the development of a communications and engagement plan in 2022 and awarded a two-year contract effective July 1, 2022 through June 30, 2024, with options to renew for an additional two years, at an annual cost of \$400,000. With the completion of the plan, these funds can be shifted to implementation.</p>							<p>Reduce the proposed \$1,800,000 budget for professional services by \$1,400,000 as follows:</p> <ol style="list-style-type: none"> 1. Reduce the \$800,000 allocated for implementation of a communications strategy by \$400,000, to the current \$400,000 amount contracted for communications services. The proposed budget includes \$800,000 for implementation of a communications strategy. The Department issued a communications RFP for the development of a communications and engagement plan in 2022 and awarded a two-year contract effective July 1, 2022, with options to renew for an additional two years, at an annual cost of \$400,000. With the completion of the plan, these funds can be shifted to implementation. 2. Eliminate \$1,000,000 of the \$2,000,000 increase in the proposed budget for year 2 of program evaluation. The other \$1,000,000 is budgeted in the Public Education Enrichment Special Revenue Fund and recommended for elimination in DEC-8 below. This funding is for comprehensive program evaluation of DEC's major initiatives: early care and education (ECE) access and enrollment, ECE program quality improvement, ECE compensation and workforce development, universal screening and early intervention, family resource centers, and early childhood mental health consultation. The Department has never procured this level of professional services for program evaluation and is still in the planning stages. An RFP has not yet been issued, the scope of services is not finalized, and the ultimate timing and cost for these services is undetermined. <p>In DEC-9 below, the Budget and Legislative Analyst is recommending funding for year 1 of program evaluation be placed on reserve until the Department has completed the RFP process and has a better understanding of scope of services and cost.</p>						

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DEC - Early Childhood															
Rec #	Account Title	FY 2023-24							FY 2024-25						
		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
DEC-5	Early Care and Education (Public Education Enrichment Special Revenue Fund)														
	1314 Public Relations Officer	1.00	0.00	\$141,614	\$0	\$141,614			1.00	0.00	\$145,808	\$0	\$145,808		
	Mandatory Fringe Benefits			\$51,742	\$0	\$51,742					\$52,694	\$0	\$52,694		
		<i>Total Savings</i>				\$193,356	<i>Total Savings</i>				\$198,502				
	<p>Delete 1.0 1314 Public Relations Officer position, which is currently vacant and proposed as a substitution from 1.00 FTE 1823 Senior Administrative Analyst position. Approval of this action would deny the proposed substitution and delete the original 1823 Senior Administrative Analyst position used, which does not appear to be necessary for the provision of departmental services.</p> <p>The Department added 1.00 FTE 1312 Public Information Officer position and 1.00 FTE 1314 Public Relations Officer position in FY 2022-23 as part of establishing the new department. In addition to these positions that were approved in FY 2022-23 and remain vacant, the proposed FY 2023-24 budget includes two <u>additional</u> public information/relations positions as substitutions: 1.00 FTE 1312 Public Information Officer (DEC-3 above) and 1.00 FTE 1314 Public Relations Officer (this recommendation, DEC-5), giving the Department a total of 2.00 FTE 1314 Public Relations Officer positions and 2.00 FTE 1312 Public Information Officer positions. Approval of DEC-3 and DEC-5 to deny these proposed substitutions will still leave the Department with 1.00 FTE 1314 Public Relations Officer position and 1.00 FTE 1312 Public Information Officer position.</p>														
	On-going savings														
DEC-6	Attrition Savings			\$0	(\$210,894)	\$210,894		x					\$0		
	Mandatory Fringe Benefits			\$0	(\$84,358)	\$84,358		x					\$0		
		<i>Total Savings</i>				\$295,252	<i>Total Savings</i>				\$0				
	If DEC-2 is approved, increase Attrition Savings to balance Public Education Enrichment Special Revenue Fund. The Department has no attrition savings overall despite a vacancy rate of approximately 39%.														
	One-time savings														
DEC-7	Promotional and Entertainment Expense			\$150,000	\$0	\$150,000					\$150,000	\$0	\$150,000		
		Deny the proposed budget increase for \$150,000 in promotional and entertainment expense that the Department has requested for programmatic collateral. These funds are not a prudent use of dedicated taxpayer resources.													
	On-going savings														

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		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					
	Other Professional Services					\$0					\$1,000,000	\$0	\$1,000,000		
DEC-8		<p>Eliminate \$1,000,000 of the \$2,000,000 increase in the proposed budget for year 2 of program evaluation. The other \$1,000,000 is budgeted in the Commercial Rent Tax Special Revenue Fund and recommended for elimination in DEC-4 above. This funding is for comprehensive program evaluation of DEC's major initiatives: early care and education (ECE) access and enrollment, ECE program quality improvement, ECE compensation and workforce development, universal screening and early intervention, family resource centers, and early childhood mental health consultation. The Department has never procured this level of professional services for program evaluation and is still in the planning stages. An RFP has not yet been issued, the scope of services is not finalized, and the ultimate timing and cost for these services is undetermined. In DEC-10 below, the Budget and Legislative Analyst is recommending funding for year 1 of program evaluation be placed on reserve until the Department has completed the RFP process and has a better understanding of scope of services and cost.</p>													

FY 2023-24			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$694,194	\$694,194
Non-General Fund	\$295,252	\$210,952	\$506,204
Total	\$295,252	\$905,146	\$1,200,398

FY 2024-25			
Total Recommended Reductions			
	One-Time	Ongoing	Total
General Fund	\$0	\$712,292	\$712,292
Non-General Fund	\$0	\$2,202,333	\$2,202,333
Total	\$0	\$2,914,625	\$2,914,625

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		FTE		Amount		Savings	GF	1T	FTE		Amount		Savings	GF	1T
		From	To	From	To				From	To					

Reserve Recommendations

Rec #	Account Title	FY 2023-24							FY 2024-25						
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
DEC-9	Early Care and Education (Commercial Rent Tax Special Revenue Fund)														
	Other Professional Services			\$1,000,000	\$0	\$1,000,000		x					\$0		
	Place \$1,000,000 of the \$2,000,000 increase in the proposed budget for program evaluation on Budget and Finance Committee Reserve, for a total reserve recommendation of \$2,000,000. The other \$1,000,000 is budgeted in the Public Education Enrichment Special Revenue Fund and recommended for reserve in DEC-10 below. This funding is for comprehensive program evaluation of DEC's major initiatives: early care and education (ECE) access and enrollment, ECE program quality improvement, ECE compensation and workforce development, universal screening and early intervention, family resource centers, and early childhood mental health consultation. The Department has never procured this level of professional services for program evaluation and is still in the planning stages. An RFP has not yet been issued, the scope of services is not finalized, and the ultimate timing and cost for these services is undetermined.	One-time reserve													
DEC-10	Early Care and Education (Public Education Enrichment Special Revenue Fund)														
	Other Professional Services			\$1,000,000	\$0	\$1,000,000		x					\$0		
	Place \$1,000,000 of the \$2,000,000 increase in the proposed budget for program evaluation on Budget and Finance Committee Reserve, for a total reserve recommendation of \$2,000,000. The other \$1,000,000 is budgeted in the Commercial Rent Tax Special Revenue Fund and recommended for reserve in DEC-9 above. This funding is for comprehensive program evaluation of DEC's major initiatives: early care and education (ECE) access and enrollment, ECE program quality improvement, ECE compensation and workforce development, universal screening and early intervention, family resource centers, and early childhood mental health consultation. The Department has never procured this level of professional services for program evaluation and is still in the planning stages. An RFP has not yet been issued, the scope of services is not finalized, and the ultimate timing and cost for these services is undetermined.	One-time reserve													

	FY 2023-24		
	Total Reserve Recommendations		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$2,000,000	\$0	\$2,000,000
Total	\$2,000,000	\$0	\$2,000,000

	FY 2024-25		
	Total Reserve Recommendations		
	One-Time	Ongoing	Total
General Fund	\$0	\$0	\$0
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$0	\$0