

**Fresno State  
Programs for Children, Inc.**

**2025-26  
Budget**

Approved by Board of Directors  
May 7, 2025

**Fresno State Programs for Children, Inc.**  
**Executive Summary**  
**May 7, 2025**

**2025-26 Draft Budget Assumptions**

To meet program goals and operate within its available resources, PFC has developed the following budget assumptions:

- Assumes a decrease of (\$20,560) in revenues. This decrease is composed primarily of the following:
  - Assumes the Hold Harmless clause (related to the pandemic) is in effect through June 30, 2025.
  - Increased Student Body Fees of \$75,000 given the prior actual allocations.
  - Decrease of (\$29,000) in the Federal General Child Care (CCTR) estimated contract amount.
  - Increase of \$110,000 in State Preschool (CSPP) contract amount based on projected enrollment and increased reimbursement rates. These projected earnings have been confirmed with the contract analyst.
  - Elimination of Grant Revenue related to CCAMPIS grant as that program has ended.
  - One-year pause of Student Affairs support of \$31,560 given their budgetary constraints.
  - Increase of \$30,000 in Interest Income based on higher interest earnings (4%).
- Assumes an overall increase in salaries and benefits cost of \$162,197. This increase is composed primarily of the following:
  - Increase in payroll of \$147,457 includes:
    - Increased efforts of salary and equity increases for all positions.
    - Increase in both Instructional Aides (Students) and Substitutions of \$25,000, which aligns with actual expenses.
  - Increase in benefits of \$14,739 primarily due to increase in health insurance and FICA expenses, but with a reduction in work comp expense given lower rates for that expense category.

The following are additional assumptions related to program expenses:

- Increase in bedding supplies of \$1,000.
- Decrease of (\$15,000) in cleaning/maintenance.
- Increase of \$5,000 in food costs.
- Increase of \$5,000 in office supplies.
- Decrease of (\$1,000) in advertising.
- Decrease of (\$1,000) in bad debt.
- Increase in audit fees of \$1,500.
- Increase of \$43,157 in depreciation based upon current fixed asset inventory and estimated expense for planned capital projects.
- Increase in insurance of \$9,770 based upon cost estimate from CSURMA.
- Increase of License, Permits, and fees of \$3,000.
- Increase of MSA fees of \$6,354
- Increase of \$10,000 in repairs, janitorial and maintenance.

Overall, projected net surplus for FY 2025-26 is \$20,166.

## 2025-26 Program Goals

- Continue to provide high-quality childcare services to students so they can successfully complete their higher education goals.
- Maintain NAEYC accreditation standards and Early Stars Five Star rating.
- Maintain compliance with California State Preschool programs, Department of Social Services, and Child and Adult Food Program services.
- Extend recruitment efforts to maximize program enrollment.
- Support ongoing professional development and reflective practice to equip educators with the skills, mindset, and confidence to guide project-based learning.
- Maintain partnership with Fresno Unified School District to provide full inclusion preschool services.
- Refine program website providing program information, updates, and opportunities for parents to provide feedback and suggestions.
- Engage families in meaningful ways, sharing ideas, participating in projects, and contributing to the learning environment as co-constructors through inclusive project work that reflects their home lives, languages, and cultural stories.
- Promote wellness through nutrition services that support balanced meals to include health and cultural inclusivity. Involve children in gardening, food prep, or discussions about where food comes from, connecting meals to learning.
- Expand program awareness to the campus community by engaging in student-parent workshops, events, and social media platforms to promote enrollment.
- Strengthen the Dual Language Immersion Program in providing professional development and mentoring for the new Dual Language Immersion teachers.
- Enhance Reggio-based practices by sending teachers for professional development in Reggio curriculum, including but not limited to Santa Monica Reggio-inspired tours, North American Reggio Emilia Study Tour, and the North American Reggio Emilia Association Conference. Provide a minimum of four (4) staff with Program for Infant/Toddler Care (PITC) Training.
- Equip teachers with social-emotional training to meet the Preschool alignment, serving younger children in mixed-age settings and positive behavior guidance and assessment tools for early intervention.
- Continue to provide access to professional development, training, and leadership opportunities for program staff based on staff evaluations, Early Stars, and National Association for the Education of Young Children (NAEYC) criteria.
- Continue to support academic programs and provide learning experiences for Fresno State students, faculty, and community members.
- Provide a secure and nurturing outdoor space that supports physical and emotional well-being, where children feel safe to explore, take risks, and build trust.
- Pilot new technology with NGSS focus for all classrooms.

## 2024-25 Accomplishments

Approximately 150 children, between the ages of three months and 12 years, and their families participated in PFC programs during the 2024-25 year. Participants received high-quality services related to curriculum, parent involvement, and assessment.

- Remodeled outdoor playground at existing childcare facility for modern aesthetics, promoting outdoor experiences.
- Expanded program awareness to the campus community by engaging in student-parent workshops, events, and social media platforms to promote enrollment.
- Established new relationships with campus clubs for food security and sustainability by collecting food waste for composting and collaborating in various events.
- Provided student families with tuition assistance, clothing, diapers, and various resources through the CCAMPIS grant and redirected support efforts to student scholars upon the grant's conclusion.
- Increased enrollment through various recruitment efforts.
- Focused on retention by creating opportunities for mental health, professional development, recognition, and a supportive work environment.
- Provided limited learning experiences for individuals, including Fresno State students, community college students, and community members. Activities carried out during the year included:
  - Research opportunities for faculty and graduate students in education and psychology, linguistics, counseling, and nutrition.
  - PFC teachers acted as mentors for community college students.
- Teachers and administrators engaged in community service through participation on community boards, consultation, and membership in the local professional early education organization.
- Successfully renewed accreditation by the National Association for the Education of Young Children.
- Continued a successful collaboration with Fresno Unified School District in providing the only special education/full inclusion preschool program in the Fresno area.
- In collaboration with the D. Paul Fansler Institute for Leadership in Early Childhood Education (Fansler Institute), multiple teachers and administrators participated in virtual workshops.
- Completed Early Stars Review and maintained a Five Star Rating for program quality from FCOE Early Stars Quality Rating and Improvement System; received a \$65,000 grant for receiving a 5-star quality program rating in the previous rating period.
- Continued to refine enrollment strategies for subsidized and full fee families that are necessary to realize PFC's fiscal goals.
- Completed year 2 with Early Intervention specialist, providing support to all classrooms.
- Completed year 5 with our on-site atelierista providing project support through the arts.
- Completed successful Child and Adult Care Food Program (CACFP) monitoring review through CDSS with zero findings.
- Completed successful Compliance review with Community Care Licensing.

**Fresno State Programs for Children, Inc.**  
**FY 2025-26 Budget**

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Budget Variance
<b>Program Income:</b>					
Student Body Fees	\$ 661,699	\$ 695,956	\$ 450,000	\$ 525,000	\$ 75,000
CA Contracts-CCTR (Fed/State)	829,925	816,673	899,000	870,000	(29,000)
CA Contracts-CSPP (Fed/State)	824,048	899,479	800,000	910,000	110,000
Federal Food Program	69,353	85,516	75,000	75,000	-
Parent Fees Income Eligible	-	26,826	10,000	10,000	-
Parent Fees Full Fee	274,967	267,701	395,000	395,000	-
Student Affairs Contribution	31,560	31,560	31,560	-	(31,560)
Donation Income	-	25	-	-	-
Due from Foundation					
Grant Support	218,098	136,682	175,000	-	(175,000)
Interest Income	28,657	96,505	30,000	60,000	30,000
Miscellaneous	29,329	182,715	-	-	-
<b>Total Income:</b>	<b>2,967,637</b>	<b>3,239,638</b>	<b>2,865,560</b>	<b>2,845,000</b>	<b>(20,560)</b>
<b>Program Expenses:</b>					
<b>Salaries:</b>					
Master Teachers & Teachers	784,475	895,140	1,071,192	1,175,304	104,112
Center Directors	134,165	150,648	157,679	165,565	7,886
Instructional Aids - Salary	-	-	-	-	-
Instructional Aides-Hourly & Students	305,312	269,667	150,000	175,000	25,000
Instructional Aides-Work Study	-	-	2,000	-	(2,000)
Office Clerical	76,388	79,112	82,446	86,278	3,832
Food Service	67,143	69,095	72,355	75,982	3,627
Mentor Stipends (Lab Students)	-	-	20,000	-	(20,000)
Substitutes	170,116	211,754	150,000	175,000	25,000
Total Salaries:	1,537,599	1,675,416	1,705,672	1,853,129	147,457
<b>Benefits:</b>					
FICA	91,672	103,045	105,851	114,989	9,138
Health Insurance	204,240	236,041	295,762	307,182	11,420
Unemployment Insurance	8,049	8,160	5,670	5,075	(595)
Workers Comp Insurance	13,968	40,039	30,156	19,432	(10,724)
Vacation & CTO Payable	2,356	1,045	5,000	5,000	-
FirstAid/CPR	1,045	1,120	1,500	1,500	-
Retirement	6,717	10,087	6,500	12,000	5,500
Total Benefits:	328,046	399,537	450,439	465,178	14,739
<b>Total Salaries and Benefits:</b>	<b>1,865,645</b>	<b>2,074,953</b>	<b>2,156,111</b>	<b>2,318,307</b>	<b>162,197</b>
<b>Professional Development:</b>					
Conference Expense	-	438	10,000	10,000	-
Dues/Membership Fees	2,911	900	2,500	2,500	-
Training	1,599	1,955	15,000	15,000	-
Travel	1,407	716	3,000	3,000	-
<b>Instructional Materials:</b>					
Arts and Crafts	6,722	5,279	15,000	15,000	-
Books/Media	1,665	34,216	10,000	10,000	-
Classroom Furniture	3,567	14,460	15,000	15,000	-
Toys - Interior	6,328	2,686	10,000	10,000	-
Toys - Exterior	734	4,598	10,000	10,000	-

<b>Supplies:</b>					-
Bedding Supplies	1,595	64	5,000	6,000	1,000
Cleaning/Maintenance	22,885	18,041	40,000	25,000	(15,000)
Food Cost	60,594	71,666	70,000	75,000	5,000
Food Service Paper Supplies	5,261	4,761	7,500	7,500	-
Food Service Supplies	944	1,631	1,000	1,500	500
Infant Supplies	8,283	5,101	6,000	6,000	-
Laundry Supplies	43	251	1,500	1,500	-
Miscellaneous	-	-	200	-	(200)
Office Supplies	16,624	22,767	10,000	15,000	5,000
<b>Other:</b>					
Advertising	-	-	1,500	500	(1,000)
Audit Fees-External	22,330	27,355	36,100	37,600	1,500
Bad Debt	-	-	2,000	1,000	(1,000)
Bank Fees	1,439	889	2,000	2,000	-
Depreciation	15,894	9,210	13,282	43,157	29,874
Equipment Lease (Copier/Computers)	2,414	3,544	3,000	3,500	500
Fingerprinting	3,565	2,968	5,000	4,500	(500)
Insurance	16,745	19,200	20,129	29,899	9,770
Legal Fees	-	-	250	250	-
Licenses, Permits, and Fees	5,307	6,005	3,000	6,000	3,000
Management & Acctg Services Fee (Assoc.)	82,515	82,515	90,767	97,121	6,354
Miscellaneous	191	2,063	1,000	1,000	-
Repairs/Maintenance/Janitorial	7,805	51,752	30,000	40,000	10,000
Retirement Program Fee	3,359	414	3,500	2,500	(1,000)
Telephone	1,474	-	3,500	3,500	-
UBIT	-	7,041	6,000	6,000	-
University Donations	-	-	-	-	-
<b>Total Expenses:</b>	<u>2,169,843</u>	<u>2,477,439</u>	<u>2,608,839</u>	<u>2,824,834</u>	<u>215,995</u>
<b>Net Surplus (Deficit):</b>	<u>\$ 797,794</u>	<u>\$ 762,199</u>	<u>\$ 256,721</u>	<u>\$ 20,166</u>	<u>\$ (236,555)</u>

# CAPITAL BUDGET

## 2025-26

Cost Center	Type	Estimated Cost	# of Yrs	2025-26 Budgeted Depreciation
PFC Administration	Depreciation on Existing Assets			\$ 13,282
	Cabinet Replacement - Room 24	27,186	7	\$ 3,884
	Cabinet Replacement - Room 26	62,737	7	\$ 8,962
	Cabinet Replacement - Room 38	62,737	7	\$ 8,962
	Cabinet Replacement - Room 40	27,186	7	\$ 3,884
	Cabinet Replacement - Room 50	29,277	7	\$ 4,182
				<u>\$ 43,157</u>