Fresno State
Programs for Children, Inc.

2026-27
Budget

Approved by Board of Directors
May 6, 2026

Fresno State Programs for Children, Inc.
Executive Summary
May 6, 2026

2026-27 Budget Assumptions

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

- Assumes a decrease of $17,096 in revenues. This decrease is composed primarily of the following:
  - Continued pause of Student Affairs contribution of $31,560.
  - Decrease of $125,000 in Student Body Fees.
  - Increase of $54,000 in State Preschool (CSPP) contract amount based on projected enrollment and increased reimbursement rates. These projected earnings have been confirmed with the contract analyst.
  - Increase of $35,000 in Interest Income based on prior year and current fiscal year trends.
- Assumes an overall increase in salaries and benefits cost of $37,153. This increase is composed primarily of the following:
  - Increase in payroll of $24,291 includes:
    - Three (3) percent cost of living (COLA) increase for all positions.
  - Increase in benefits of $8,344 primarily due to increase in benefit expenses.

The following are additional assumptions related to program expenses:

- Decrease in conference expenses of ($5,000) and travel of ($1,000).
- Decrease in arts and crafts of ($5,000).
- Decrease in interior toys of ($1,000) and exterior toys of ($1,000).
- Decrease in bedding supplies of ($2,000).
- Increase in infant supplies of $2,000.

- Increase in audit fees of $1,500.

- Decrease of ($28,480) in depreciation based upon fixed asset inventory estimated lives.

- Decrease of ($500) in fingerprinting for new staff.

- Increase in insurance of $3,511 based upon cost estimate from AORMA.

- Increase of MSA fees of $4,856.

- Projected net surplus for FY 2026-27 is $2,248.

2025-26 Accomplishments

We were honored to have approximately 150 children, between the ages of three months and 12 years, and their families participate in PFC programs during the 2025-26 year. Participants received high quality services related to curriculum, parent involvement, and assessment.

- Implemented safe, inclusive, and innovative practices that support the success of all enrolled children, including those with developmental challenges, socioeconomically disadvantaged backgrounds, and diverse cultural and linguistic identities.

- Strengthened family and community partnerships by actively engaging parents and community members as collaborators in promoting the well-being and development of all children.

- Prioritized ongoing professional development for educators, ensuring alignment with current research and best practices in early childhood education.

- Established and sustained a Reggio Emilia approach-inspired program model that recognizes children and teachers as competent co-constructors of knowledge, emphasizes project-based learning, and utilizes educational documentation to make learning visible.

- Contributed to the advancement of the early childhood education field by sharing, modeling, and disseminating best practices with other educators and programs.

- Successfully launched and completed the first cohorts of the PK-3 credential program, supporting the development of highly qualified early childhood educators.

- Partnered with Parent scholars to expand and enhance accessible resources, strengthening support systems for all children and families.

- Expand program awareness to the campus community by engaging in student parent workshops, events and social media platforms to promote enrollment

- Maintained new relationships with campus clubs for food security and sustainability by collecting food waste for composting and collaborating in various events.

- 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 attended 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 $60,000 grant for receiving 5-star 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 3 with Early intervention specialist, providing support to all classrooms.

- Completed year 6 with our on-site atelierista (studio teacher) providing project support through the arts.

- Completed successful compliance review with Community Care Licensing.

2026-27 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.

- Enhance the program website to clearly share information, provide updates, and create meaningful opportunities for parents to offer feedback and suggestions.

- Foster meaningful family engagement by inviting them to share ideas, participate in projects, and contribute as co-constructors of the learning environment through inclusive work that reflects their home lives, languages, and cultural stories.

- Promote overall wellness through nutrition services that provide balanced meals while honoring health and cultural diversity. Engage children in gardening, food preparation, and conversations about where food comes from, turning mealtimes into meaningful learning experiences

- Continue efforts to 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 the area of 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 PITC Training.

- Equip teachers with social emotional training to meet the Preschool alignment serving younger children in mixed age settings.

- Provide teachers with positive behavior guidance strategies and specialized assessment tools to support early identification and intervention for children with diverse and special needs.

- Continue to provide access to professional development, training and leadership opportunities for program staff based on staff evaluations, Early Stars and NAEYC criteria.

- Continue to support academic programs and provide learning experiences for Fresno State students, faculty and community members.

- Provide a secure, nurturing, and thoughtfully renovated outdoor environment that supports children's physical and emotional well-being where they feel safe to explore, take appropriate risks, and build confidence and trust.

- Pilot new technology with NGSS focus for all classrooms.

Fresno State Programs for Children, Inc.
FY 2026-27 Budget

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
Program Income:					
Student Body Fees	$ 695,956	$ 436,168	$ 525,000	$ 400,000	$ (125,000)
CA Contracts-CCTR (Fed/State)	816,673	873,904	870,000	873,904	3,904
CA Contracts-CSPP (Fed/State)	899,479	953,746	910,000	964,000	54,000
Federal Food Program	85,516	93,105	75,000	90,000	15,000
Parent Fees Income Eligible	26,826	5,898	10,000	10,000	-
Parent Fees Full Fee	267,701	248,315	395,000	395,000	-
Student Affairs Contribution	31,560	31,560	-	-	-
Donation Income	25	50	-	-	-
Grant Support	136,682	58,311	-	-	-
Interest Income	96,505	129,505	60,000	95,000	35,000
Miscellaneous	182,715	15	-	-	-
Total Income:	3,239,638	2,830,577	2,845,000	2,827,904	(17,096)
Program Expenses:					
Salaries:					
Master Teachers & Teachers	895,140	948,526	1,175,304	1,189,760	14,456
Center Directors	150,648	165,564	165,565	170,532	4,967
Instructional Aides-Hourly & Students	269,667	263,491	175,000	175,000	-
Office Clerical	79,112	81,222	86,278	88,867	2,588
Food Service	69,095	76,176	75,982	78,262	2,279
Mentor Stipends (Lab Students)	-	-	-	-	-
Substitutes	211,754	346,325	175,000	175,000	-
Total Salaries:	1,675,416	1,881,304	1,853,129	1,877,421	24,291
Benefits:					
FICA	103,045	121,336	114,989	116,848	1,858
Health Insurance	236,041	224,332	307,182	310,678	3,496
Unemployment Insurance	8,160	9,136	5,075	8,323	3,248
Workers Comp Insurance	40,039	3,512	19,432	19,673	241
Vacation & CTO Payable	1,045	9,121	5,000	5,000	-
FirstAid/CPR	1,120	880	1,500	1,000	(500)
Retirement	10,087	13,246	12,000	12,000	-
Total Benefits:	399,537	381,563	465,178	473,522	8,344
Total Salaries and Benefits:	2,074,953	2,262,867	2,318,307	2,350,943	32,635
Professional Development:					
Conference Expense	438	438	10,000	5,000	(5,000)
Dues/Membership Fees	900	2,397	2,500	2,500	-
Training	1,955	2,501	15,000	14,000	(1,000)
Travel	716	207	3,000	3,000	-
Instructional Materials:					
Arts and Crafts	5,279	8,606	15,000	10,000	(5,000)
Books/Media	34,216	872	10,000	10,000	-
Classroom Furniture	14,460	20,593	15,000	15,000	-
Toys - Interior	2,686	4,416	10,000	9,000	(1,000)
Toys - Exterior	4,598	2,937	10,000	9,000	(1,000)
Supplies:					-
Bedding Supplies	64	215	6,000	4,000	(2,000)
Cleaning/Maintenance	18,041	19,721	25,000	25,000	-
Food Cost	71,666	74,394	75,000	75,000	-
Food Service Paper Supplies	4,761	5,751	7,500	7,500	-
Food Service Supplies	1,631	930	1,500	1,500	-
Infant Supplies	5,101	6,623	6,000	8,000	2,000
Laundry Supplies	251	224	1,500	1,500	-
Miscellaneous	-	479	-	-	-
Office Supplies	22,767	17,701	15,000	15,000	-

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	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Budget Variance
Other:					
Advertising	-	-	500	500	-
Audit Fees-External	27,355	29,580	37,600	39,100	1,500
Bad Debt	-	-	1,000	1,000	-
Bank Fees	889	1,732	2,000	1,800	(200)
Depreciation	9,210	14,659	43,157	14,677	(28,480)
Equipment Lease (Copier/Computers)	3,544	4,675	3,500	4,000	500
Fingerprinting	2,968	2,447	4,500	4,000	(500)
Insurance	19,200	20,631	29,899	33,410	3,511
Legal Fees	-	-	250	250	-
Licenses, Permits, and Fees	6,005	4,464	6,000	6,000	-
Management & Acctg Services Fee (Assoc.)	82,515	90,767	97,121	101,977	4,856
Miscellaneous	2,063	1,869	1,000	1,000	-
Prior Year Expense	-	46,762	-	-	-
Repairs/Maintenance/Janitorial	51,752	44,803	40,000	40,000	-
Retirement Program Fee	414	1,300	2,500	2,500	-
Telephone	-	1,200	3,500	3,500	-
UBIT	7,041	5,441	6,000	6,000	-
Total Expenses:	2,477,439	2,702,203	2,824,834	2,825,656	822
Net Surplus (Deficit):	$ 762,199	$ 128,374	$ 20,166	$ 2,248	$ (17,918)