

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

**2024-25
Budget**

Approved by Board of Directors
May 8, 2024

Fresno State Programs for Children, Inc.
Executive Summary
May 8, 2024

2024-25 Budget Assumptions

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

- Assumes an increase of \$705,200 in revenues. This increase is composed primarily of the following:
 - Assumes the Hold Harmless clause (related to the pandemic) is in effect through June 30, 2025.
 - Opening of FFS 130 location as a commingled classroom (blend of subsidized and full fee).
 - Increase of \$224,000 in the Federal General Child Care (CCTR) contract amount due to increased enrollment and reimbursement rates. These projected earnings have been confirmed with the contract analyst.
 - Increase of \$400,000 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 \$85,700 in Parent Full Fees based on projected enrollment, including FFS 130 location.
 - Decrease of Grant Revenue of (\$25,000) from CCAMPIS funds (Foundation funds) as salary support for four (4) benefited positions.
 - Increase of \$22,500 in Interest Income based on higher interest earnings (4%).
- Assumes an overall increase in salaries and benefits cost of \$325,507. This increase is composed primarily of the following:
 - Increase in payroll of \$301,942 includes:
 - Five (5) percent salary increase for all positions, except teachers.
 - Seven (7) percent equity increase for teacher positions.
 - Increase in Instructional Aides (Students) of \$70,000 and Substitutes of \$20,000, which aligns with actual expenses.

- Increase in Center Directors \$21,120; Office Clerical \$5,534; and Food Services \$4,869.
- Mentor Stipends (lab students) increase of \$5,000.
- Increase in benefits of \$23,565 due to a mix of:
 - Increased expense for adding three (3) benefited positions for FFS 130 location.
 - Significant reduction in work comp expense due to reduction of experience modification factor.

The following are additional assumptions related to program expenses:

- Increases in:
 - Conference expense: \$5k
 - Training: \$12k
 - Arts and Crafts: \$9k
 - Books/Media: \$6.5k
 - Furniture: \$8k
 - Toys (Interior): \$8k
 - Toys (Exterior): \$8k
 - Bedding Supplies: \$4.5k
 - Food Cost: \$10k
 - Infant Supplies: \$3k
 - Office Supplies: \$2k
 - Fingerprinting: \$3k
 - Repairs, Janitorial and Maintenance: \$25k
- Other increases include:
 - Increase in audit fees of \$14,445
 - Increase in insurance of \$1,556 based upon cost estimate from CSURMA
 - Increase of MSA fees of \$8,252
 - Increase in UBIT expense of \$4,000
- Decrease of (\$4,053) in depreciation based upon fixed asset inventory estimated lives.
- Projected net surplus for FY 2024-25 is \$256,721.

2024-25 Program Goals

- Continue to provide high quality childcare services to students so they can successfully complete their higher education goals.
- Maintain National Association for the Education of Young Children (NAEYC) accreditation standards and Early Stars Five Star rating.
- Extend recruitment efforts to maximize program enrollment.
- Remodel outdoor playground at existing childcare facility to provide for modern aesthetics and promote outdoor experiences.
- Maintain partnership with Fresno Unified School District to provide full inclusion preschool services.

- Refine program website to improve the presentation of program information, updates, and opportunities for parents to provide feedback and suggestions.
- 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 providing 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.
- Equip teachers with 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 NAEYC criteria.
- Continue to support academic programs and provide learning experiences for Fresno State students, faculty, and community members.
- Create new relationships with campus clubs for food security and sustainability.
- Pilot new technology with NGSS focus for all classrooms.
- Focus on retention by creating opportunities for mental health, professional development, recognition, and a supportive work environment.

2023-24 Accomplishments

Served approximately 150 children, between the ages of three months and 12 years, and their families participated in PFC programs during the 2023-24 year. Participants received high quality services, related to curriculum, parent involvement, and assessment.

- Supported over 100 student families with tuition, clothes, diapers, and various resources through the CCAMPIS grant.
- Provided 10 workshops for parents and ECE partners virtually.
- Increased enrollment through various recruitment efforts.
- Improved safety and appearance of our pond area used to enrichment and learning experiences.
- Hosted three (3) student parent events to provide resources and community involvement.
- 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.
 - Continued participation in state-wide research related to maintaining quality in early education programs.

- 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 \$103,000 grant for receiving 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.
- Successfully completed outdoor landscape project and structure repairs for preschool outdoor space.
- Completed first year with on-site Early intervention specialist, providing support to all classrooms.
- Completed year-4 with our on-site atelierista providing project support through the arts.
- Completed successful recruitment event for program children and staff.
- Completed successful Contract monitoring review with zero findings.
- Completed successful Compliance review with Community Care Licensing.

Fresno State Programs for Children, Inc.
FY 2024-25 Budget

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
Program Income:					
Student Body Fees	\$ 694,062	\$ 661,699	\$ 450,000	\$ 450,000	\$ -
CA Contracts-CCTR (Fed/State)	725,053	829,925	675,000	899,000	224,000
CA Contracts-CSPP (Fed/State)	477,356	824,048	400,000	800,000	400,000
Federal Food Program	65,108	69,353	75,000	75,000	-
Parent Fees Income Eligible	-	-	10,000	10,000	-
Parent Fees Full Fee	202,576	274,967	309,300	395,000	85,700
Student Affairs Contribution	31,560	31,560	31,560	31,560	-
Donation Income	-	-	-	-	-
Due from Foundation	-	-	-	-	-
Grant Support	240,072	218,098	200,000	175,000	(25,000)
Interest Income	3,288	28,657	7,500	30,000	22,500
Miscellaneous	27,998	29,329	500	-	(500)
Insurance Dividend Refund	1,132	-	1,500	-	(1,500)
Total Income:	2,468,204	2,967,637	2,160,360	2,865,560	705,200
Program Expenses:					
Salaries:					
Master Teachers & Teachers	725,185	784,475	975,774	1,071,192	95,418
Center Directors	126,093	134,165	136,558	157,679	21,120
Instructional Aids - Salary	612	-	-	-	-
Instructional Aides-Hourly & Students	148,956	305,312	80,000	150,000	70,000
Instructional Aides-Work Study	-	-	2,000	2,000	-
Office Clerical	50,725	76,388	76,912	82,446	5,534
Food Service	61,134	67,143	67,486	72,355	4,869
Mentor Stipends (Lab Students)	-	-	15,000	20,000	5,000
Substitutes	159,338	170,116	50,000	150,000	100,000
Total Salaries:	1,272,043	1,537,599	1,403,730	1,705,672	301,942
Benefits:					
FICA	82,091	91,672	97,463	105,851	8,388
Health Insurance	191,125	204,240	252,505	295,762	43,256
Unemployment Insurance	7,271	8,049	5,670	5,670	-
Workers Comp Insurance	63,495	13,968	58,235	30,156	(28,079)
Vacation & CTO Payable	4,274	2,356	5,000	5,000	-
FirstAid/CPR	75	1,045	1,500	1,500	-
Retirement	5,158	6,717	6,500	6,500	-
Total Benefits:	353,488	328,046	426,874	450,439	23,565
Total Salaries and Benefits:	1,625,531	1,865,645	1,830,604	2,156,111	325,507
Professional Development:					
Conference Expense	-	-	5,000	10,000	5,000
Dues/Membership Fees	712	2,911	2,000	2,500	500
Training	-	1,599	3,000	15,000	12,000
Travel	-	1,407	3,000	3,000	-
Instructional Materials:					
Arts and Crafts	4,676	6,722	6,000	15,000	9,000
Books/Media	585	1,665	3,500	10,000	6,500
Classroom Furniture	6,876	3,567	7,000	15,000	8,000
Toys - Interior	4,468	6,328	2,000	10,000	8,000
Toys - Exterior	1,107	734	2,000	10,000	8,000

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FY 2024-25 Budget

	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget	Budget Variance
Supplies:					-
Bedding Supplies	131	1,595	500	5,000	4,500
Cleaning/Maintenance	44,809	22,885	40,000	40,000	-
Food Cost	47,921	60,594	60,000	70,000	10,000
Food Service Paper Supplies	8,957	5,261	5,000	7,500	2,500
Food Service Supplies	302	944	500	1,000	500
Infant Supplies	6,440	8,283	3,000	6,000	3,000
Laundry Supplies	153	43	500	1,500	1,000
Miscellaneous	999	-	200	200	-
Office Supplies	14,932	16,624	8,000	10,000	2,000
Other:					
Advertising	500	-	1,500	1,500	-
Audit Fees-External	18,830	22,330	21,655	36,100	14,445
Bad Debt	-	-	2,000	2,000	-
Bank Fees	2,032	1,439	2,000	2,000	-
Depreciation	17,198	15,894	17,335	13,282	(4,053)
Equipment Lease (Copier/Computers)	2,442	2,414	3,000	3,000	-
Fingerprinting	2,898	3,565	2,000	5,000	3,000
Insurance	13,341	16,745	18,573	20,129	1,556
Legal Fees	86	-	250	250	-
Licenses, Permits, and Fees	5,430	5,307	2,100	3,000	900
Management & Acctg Services Fee (Assoc.)	80,112	82,515	82,515	90,767	8,252
Miscellaneous	406	191	500	1,000	500
Repairs/Maintenance/Janitorial	19,459	7,805	5,000	30,000	25,000
Retirement Program Fee	4,218	3,359	3,000	3,500	500
Telephone	4,096	1,474	3,500	3,500	-
UBIT	-	-	2,000	6,000	4,000
University Donations	-	-	-	-	-
Total Expenses:	1,939,645	2,169,843	2,148,732	2,608,839	460,107
Net Surplus (Deficit):	\$ 528,559	\$ 797,794	\$ 11,628	\$ 256,721	\$ 245,093