

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

**2013-14
Budget**

Fresno State Programs for Children Executive Summary

May 9, 2013

The mission of Fresno State Programs for Children (PFC) is to assist students in attaining their educational goals by providing child care services in convenient and affordable settings that are of high quality, developmentally and culturally appropriate, and based on building positive, collaborative relationships with children, their families, and academic and community programs.

2013-14 Budget Assumptions

In order to meet program goals and operate within its available resources, PFC has developed its 2013-14 budget with the following assumptions:

- Assumes a decrease of \$33,800 in revenues. This decrease is composed primarily of the following:
 - Decrease of \$25,000 in student body fees as compared to 2012-13 due to prior years' funding being available.
 - Decrease of \$20,000 from the reduction in full fee enrollment income.
 - Increase of \$6,000 in income eligible parent fees.
 - Increase of \$5,000 in Federal Food program income.
- Assumes a decrease in salaries and benefits cost of \$20,820. This is the result of the continuation of 12 mandatory furlough days for all full-time PFC staff as well as reduction of overall number of staff positions.
- Maintains professional development expenses of \$6,660. PFC will continue to maintain membership in the National Association for the Education of Young Children (NAEYC) for accreditation purposes. The program will also use these funds to attend trainings recommended or required by the California Department of Education, Child Development Division and the Child and Adult Care Food program.
- Assumes an increase in instructional materials expenses of \$5,700. The increases will be in the areas of arts and crafts, classroom furniture, and inside/outside toys. Books and media areas will remain the same. The increases in this category were based upon an analysis of actual costs for YTD for 2012-13.
- Assumes a decrease in Food Service Supplies of \$1,100. In 2012-13 the program identified the need to replace containers for food preparation and serving. There are no additional costs expected in this category in 2013-14.

- Assumes a decrease of \$2,100 of management and accounting services based upon the Association's current effort analysis.
- Assumes a decrease of \$4,000 in repairs and maintenance expenses. The program anticipates using an alternative fund source for PFC facilities for repair/maintenance projects.
- Projects an overall net surplus of \$24,058. *Note: As of June 30, 2012 PFC's working capital reserve exceeds Board designated working capital minimum reserve requirements, and a capital replacement reserve was established in the amount of \$50,000.*

2013-14 Goals

- Continue to provide high quality child care services to students in order for them to successfully complete their higher education goals.
- Investigate and implement strategies for increasing enrollment for children of Fresno State faculty and staff.
- Develop a long-range plan that considers the recent changes in state subsidies and identifies ways in which PFC can continue to be fiscally self-supporting while serving the best interests of the campus and the community.
- Continue to provide access to professional development and training opportunities for program staff.

2012-13 Accomplishments

- Over 180 children between the ages of three months and 12 years participated in PFC programs during the course of the 2012-13 year.
- Over 450 Fresno State students, faculty, staff, and community members visited or utilized PFC's centers. Some of the uses of the sites included lab placements, observations, short and long term class assignments, and research projects.
- All PFC's centers are recognized as a single entity and were accredited by the National Association for the Education of Young Children (NAEYC).
- In collaboration with the D. Paul Fansler Institute for Leadership in Early Childhood Education, multiple teachers and administrators attended and presented workshops at local, state and national conferences.
- PFC was chosen to as a pilot site for the Early Stars Program, a quality rating system for early education programs sponsored by the Fresno County Office of Education. Participation in the pilot has provided PFC with quality improvement opportunities for the centers and recognition in the community.

**Fresno State Programs for Children, Inc.
2013-14 Budget**

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Program Income:				
Student Body Fees	329,616	339,155	355,000	330,000
Federal Contracts-CCTR	436,561	373,814	407,704	407,704
State Grants	5,112	11,159	0	0
State Preschool - CSPP	366,762	350,936	283,675	283,675
Federal Food Program	71,032	69,009	60,000	65,000
State Food Program	3,726	3,523	0	0
Parent Fees Income Eligible	26,477	29,948	20,000	26,000
Parent Fees Full Fee	232,984	255,709	275,000	255,000
Student Affairs Contribution	31,560	31,560	31,560	31,560
JCAST Contribution	27,440	27,440	27,440	27,440
KSOEHD Contribution	28,810	28,810	28,810	28,810
Interest Income	1,209	1,476	1,000	1,200
Miscellaneous	14,438	14,036	15,000	15,000
Insurance Dividend Refund	1,848	7,332	0	0
Total Income:	1,577,575	1,543,907	1,505,189	1,471,389
Program Expenses:				
Salaries:				
Master Teachers & Teachers	381,274	355,682	371,331	413,529
Center Directors	150,344	143,666	138,365	143,660
Associate Teachers	184,672	158,533	169,666	132,548
Instructional Aides-Hourly & Students	115,387	117,684	102,689	107,689
Instructional Aides-Work Study	8,577	5,493	4,760	5,793
Office Clerical	52,535	43,109	43,109	43,109
Food Service	63,311	44,841	44,201	44,201
Substitutes	47,524	53,053	52,440	42,000
Total Salaries:	1,003,624	922,061	926,561	932,529
Benefits:				
FICA	57,377	52,126	50,389	50,749
Health Insurance	140,764	112,798	159,324	135,000
Unemployment Insurance	11,500	11,404	8,750	13,454
Workers Comp Insurance	38,918	52,049	44,528	37,000
Reimbursed Benefits -Univ	23,107	23,020	23,589	23,589
Vacation & CTO Payable	3,777	1,895	0	0
FirstAid/CPR	585	715	1,000	1,000
Retirement	2,098	2,553	2,000	2,000
Total Benefits:	278,126	256,560	289,580	262,792
Total Salaries and Benefits:	1,281,750	1,178,621	1,216,141	1,195,321
Professional Development:				
Conference Expense	450	4,106	2,500	2,500
Dues/Membership Fees	1,574	3,048	2,160	2,160
Training	0	0	500	500
Travel	961	1,777	1,500	1,500
Instructional Materials:				
Arts and Crafts	2,902	5,000	3,000	4,600
Books/Media	1,286	3,625	1,500	1,500
Classroom Furniture	351	2,474	500	2,000
Toys - Interior	1,546	4,099	1,500	3,600
Toys - Exterior	37	2,339	500	1,000

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	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Supplies:				
Bedding Supplies	342	219	1,000	1,000
Cleaning/Maintenance	4,466	5,105	4,500	4,500
Food Cost	75,006	69,037	75,000	75,000
Food Service Supplies	8,806	6,971	8,000	6,900
Infant Supplies	4,311	3,779	4,300	4,300
Laundry Supplies	380	585	750	650
Miscellaneous	455	9	300	300
Office Supplies	8,467	9,183	9,000	9,500
Other:				
Administrative Fee	0	0	0	0
Advertising	0	0	0	0
Audit Fees-CSU	0	0	0	0
Audit Fees-External	25,182	17,030	18,000	18,000
Bad Debt	5,469	0	2,000	2,000
Bank Fees	400	717	1,000	1,200
Depreciation	2,956	2,411	2,000	1,200
Equipment Lease (Copier/Computers)	2,091	1,092	5,000	5,000
Fingerprinting	4,399	1,640	3,200	2,500
Insurance	11,897	11,586	11,000	11,000
Legal Fees	0	0	500	500
Licenses, Permits, and Fees	3,225	9,498	3,500	2,500
Management & Acctg Services Fee (Assr	75,200	75,200	70,600	68,500
Miscellaneous	0	522	500	500
Repairs/Maintenance/Janitorial	11,436	17,308	9,000	5,000
Retirement Program Fee (401K)	1,245	1,110	3,300	2,000
Telephone	3,203	3,482	3,300	3,300
UBIT	8,405	2,613	7,000	3,000
Utilities	4,146	3,982	4,300	4,300
Total Expenses:	<u>1,552,344</u>	<u>1,448,168</u>	<u>1,476,851</u>	<u>1,447,331</u>
Net Surplus (Deficit):	<u>25,231</u>	<u>95,739</u>	<u>28,338</u>	<u>24,058</u>