

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

**2023-24  
Budget**

Approved by Board of Directors  
May 10, 2023

**Fresno State Programs for Children, Inc.**  
**Executive Summary**  
**May 10, 2023**

**2023-24 Budget Assumptions**

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

- Assumes an increase of \$214,900 in revenues. This increase is composed primarily of the following:
  - Increase of \$75,000 in the Federal General Child Care (CCTR) contract amount due to increased enrollment and reimbursement rates.
  - Decrease of \$20,000 in State Preschool (CSPP) contract amount based on projected enrollment.
  - Increase of \$94,800 in Parent Full Fees due to the planned opening of the faculty/staff dedicated classroom (FFS130).
  - Increase of grant revenue of \$40,000 from CCAMPIS funds (Foundation funds) as salary support for four (4) benefited positions.
  
- Assumes an increase in salaries and benefits cost of \$245,907. This increase is composed primarily of the following:
  - Increase in payroll of \$202,157 includes:
    - Three (3) percent cost of living (COLA) increase for all positions.
    - Master Teachers and Teachers increase of \$159,036 due to fully staffed program, the equity adjustment provided in FY2022/23, and staffing for the faculty/staff room.
    - Increase in Center Directors \$1,627; Office Clerical \$2,656; and Food Services \$3,838.
    - Addition of \$15,000 for Mentor Stipends (lab students). For 2022-23, this expense was funded by the Office of the Provost, however; it is still to be determined if on-going funding will be provided. This expense has been added to the budget in the event this will be a PFC funded expense.
  - Increase in benefits of \$43,749 to maintain current benefited positions. Overall benefits increase due to health insurance and other employment benefits such as payroll taxes.

The following are additional assumptions related to program expenses:

- Increase in conference expenses of \$2,000 based on anticipated hires and professional development opportunities.
- Decrease in travel expense of \$3,000.
- Decrease of \$2,000 in art/crafts and \$500 books/media dues based on program needs.
- Decrease in classroom furniture expense of \$3,000.
- Increase in food cost of \$10,000 due to increased enrollment.
- Decrease of \$300 in laundry supplies based on current YTD actuals.
- Increase of \$1,352 in depreciation based upon fixed asset inventory estimated lives.
- Increase of \$500 in fingerprinting for new staff.
- Increase in insurance of \$1,948 based upon cost estimate from CSURMA.
- Projected net surplus for FY 2023-24 is \$11,628.

### **2023-24 Program Goals**

- Continue to provide high quality childcare services to students so they can successfully attain their higher education goals.
- Maintain NAEYC accreditation standards and Early Stars Five Star rating.
- Extend recruitment efforts to maximize program enrollment.
- Remodel outdoor playground (FFS site).
- Maintain partnership with FUSD to provide full inclusion preschool services.
- Refine program website to better provide 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 by providing professional development and mentoring for the new Dual Language Immersion teachers.

- Enhance Reggio-based practices by providing professional development opportunities 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 and provide positive behavior guidance and assessment tools for early intervention.
- Open infant toddler site created to serve faculty and staff of Fresno State.
- 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.
- Support 75 students with tuition fees through our CCAMPIS grant.

### **2022-23 Accomplishments**

- Served approximately 150 children, between the ages of three months and 12 years, and their families. Participants received high quality services related to curriculum, parent involvement, and assessment.
- Supported over 50 student families with tuition, clothes, diapers, and various resources through the CCAMPIS grant.
- Provided ten (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.
- 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 \$80,000 grant for receiving 5-star quality program rating in the previous rating period.
- Collaborated with KSOEHD and the Fansler Institute to successfully complete the sixth year of a dual immersion preschool room in the Huggins Center.
- Continued to refine enrollment strategies for subsidized and full fee families that are necessary to realize PFC's fiscal goals.
- Completed successful recruitment event for program children and staff.
- Completed successful contract monitoring review with zero findings.

Fresno State Programs for Children, Inc.  
FY 2023-24 Budget

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>Program Income:</b>					
Student Body Fees	\$ 505,719	\$ 694,062	\$ 450,000	\$ 450,000	\$ -
CA Contracts-CCTR (Fed/State)	621,013	725,053	600,000	675,000	75,000
CA Contracts-CSPP (Fed/State)	475,786	477,356	420,000	400,000	(20,000)
Federal Food Program	19,384	65,108	50,000	75,000	25,000
Parent Fees Income Eligible	5,891	-	10,000	10,000	-
Parent Fees Full Fee	119,477	202,576	214,500	309,300	94,800
Student Affairs Contribution	31,560	31,560	31,560	31,560	-
Donation Income	-	-	-	-	-
Due from Foundation					
Grant Support	-	240,072	160,000	200,000	40,000
Interest Income	5,064	3,288	7,500	7,500	-
Miscellaneous	4,239	27,998	500	500	-
Insurance Dividend Refund	9,848	1,132	1,400	1,500	100
<b>Total Income:</b>	<b>1,797,980</b>	<b>2,468,204</b>	<b>1,945,460</b>	<b>2,160,360</b>	<b>214,900</b>
<b>Program Expenses:</b>					
<b>Salaries:</b>					
Master Teachers & Teachers	574,250	725,185	816,738	975,774	159,036
Center Directors	122,901	126,093	134,931	136,558	1,627
Instructional Aids - Salary	-	612	-	-	-
Instructional Aides-Hourly & Students	-	148,956	60,000	80,000	20,000
Instructional Aides-Work Study	-	-	2,000	2,000	-
Office Clerical	27,142	50,725	74,256	76,912	2,656
Food Service	54,291	61,134	63,648	67,486	3,838
Mentor Stipends (Lab Students)	-	-	-	15,000	15,000
Substitutes	38,832	159,338	50,000	50,000	-
Total Salaries:	817,416	1,272,043	1,201,573	1,403,730	202,157
<b>Benefits:</b>					
FICA	61,097	82,091	83,352	97,463	14,111
Health Insurance	148,736	191,125	212,946	252,505	39,559
Unemployment Insurance	4,907	7,271	5,103	5,670	567
Workers Comp Insurance	36,235	63,495	68,223	58,235	(9,988)
Vacation & CTO Payable	(5,854)	4,274	5,000	5,000	-
FirstAid/CPR	1,505	75	2,000	1,500	(500)
Retirement	4,917	5,158	6,500	6,500	-
Total Benefits:	251,542	353,488	383,124	426,874	43,749
<b>Total Salaries and Benefits:</b>	<b>1,068,958</b>	<b>1,625,531</b>	<b>1,584,697</b>	<b>1,830,604</b>	<b>245,907</b>
<b>Professional Development:</b>					
Conference Expense	-	-	3,000	5,000	2,000
Dues/Membership Fees	1,833	712	2,000	2,000	-
Training	393	-	3,000	3,000	-
Travel	-	-	6,000	3,000	(3,000)
<b>Instructional Materials:</b>					
Arts and Crafts	6,267	4,676	8,000	6,000	(2,000)
Books/Media	2,607	585	4,000	3,500	(500)
Classroom Furniture	65,165	6,876	10,000	7,000	(3,000)
Toys - Interior	15,321	4,468	2,000	2,000	-
Toys - Exterior	1,788	1,107	2,000	2,000	-

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	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>Supplies:</b>					-
Bedding Supplies	71	131	500	500	-
Cleaning/Maintenance	36,705	44,809	40,000	40,000	-
Food Cost	26,030	47,921	50,000	60,000	10,000
Food Service Paper Supplies	4,514	8,957	5,000	5,000	-
Food Service Supplies	56	302	500	500	-
Infant Supplies	3,326	6,440	3,000	3,000	-
Laundry Supplies	65	153	800	500	(300)
Miscellaneous	213	999	200	200	-
Office Supplies	20,516	14,932	8,000	8,000	-
<b>Other:</b>					
Advertising	419	500	1,500	1,500	-
Audit Fees-External	12,731	18,830	22,000	21,655	(345)
Bad Debt	-	-	2,000	2,000	-
Bank Fees	2,001	2,032	2,000	2,000	-
Depreciation	18,046	17,198	15,984	17,335	1,352
Equipment Lease (Copier/Computers)	1,409	2,442	3,000	3,000	-
Fingerprinting	518	2,898	1,500	2,000	500
Insurance	10,721	13,341	16,625	18,573	1,948
Legal Fees	136	86	250	250	-
Licenses, Permits, and Fees	5,001	5,430	2,100	2,100	-
Management & Acctg Services Fee (Assoc.)	80,112	80,112	82,515	82,515	(0)
Miscellaneous	440	406	500	500	-
Repairs/Maintenance/Janitorial	13,352	19,459	5,000	5,000	-
Retirement Program Fee	1,798	4,218	2,800	3,000	200
Telephone	4,206	4,096	3,500	3,500	-
UBIT	-	-	2,000	2,000	-
University Donations	-	-	-	-	-
<b>Total Expenses:</b>	<b>1,404,718</b>	<b>1,939,645</b>	<b>1,895,971</b>	<b>2,148,732</b>	<b>252,761</b>
<b>Net Surplus (Deficit):</b>	<b>\$ 393,262</b>	<b>\$ 528,559</b>	<b>\$ 49,489</b>	<b>\$ 11,628</b>	<b>\$ (37,861)</b>