

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

**2015-16
Budget**

Fresno State Programs for Children

Executive Summary

May 13, 2015

Program Mission

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.

2015-16 Budget Assumptions

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

- Assumes an increase of \$2,377 in revenues. This increase is composed primarily of the following:
 - Increase of \$40,000 in student body fees as compared to 2014-15 due to increase in allocation.
 - Increase of \$23,853 due to increase in federal contract amount.
 - Increase of \$19,774 in state preschool contract amount.
 - Decrease of \$25,000 in income eligible parent fees.
 - Decrease of \$27,440 from the Jordan College of Agriculture Sciences and Technology.
 - Decrease of \$28,810 from the Kremen School of Education and Human development.
- Assumes a decrease in salaries and benefits cost of \$31,046. This decrease is composed primarily of the following:
 - Reduction of salary expense and benefits for Center Directors \$78,315.
 - Assumes an elimination of mandatory furlough days \$28,427.
 - Assumes a reduction of Program Director salary \$13,183 due to 20% allocation of time to other instructional responsibilities.
 - Increase in benefits of \$13,508. Increases are the result of increases in health insurance and other employment benefits.
 - Increase in salaries of \$2,700 due to increase in minimum wage to \$10/hour effective January 1, 2016

- Increase in salaries of \$1,003 due to reclassification of one Associate Teacher to a Teacher.
- Assumes an increase in professional development expense of \$4,100. The Fansler Institute for Leadership in Early Childhood Education (Fansler Institute) funded these costs in 2014-15. PFC will assume these expenses in 2015-16.
- Assumes an increase in instructional materials expenses of \$3,450 for classroom furniture and exterior toys (bikes).
- Assumes an increase in cleaning and maintenance supplies of \$1,500.
- Assumes an increase in food costs of \$4,000.
- Assumes an increase in external audit fees of \$300 or 2%.
- Assumes a decrease of \$1,430 in depreciation as PFC will not be purchasing classroom furniture as originally planned from the Capital Replacement Reserve.
- Assumes a decrease in licenses, permits and fees of \$1,400 due to recent reaccreditation.
- Assumes an increase in repairs and maintenance of \$3,000.
- Assumes an increase in unrelated business income tax (UBIT) of \$2,000 due to increased community enrollment for 2015-16.

2015-16 Program Goals

- Continue to provide high quality child care services to students in order for them to successfully complete their higher education goals.
- Maximize enrollment strategies for subsidized and full fee families that are necessary to realize PFC's fiscal goals.
- Refine structural organization to ensure financial stability and adequate supervision of the centers.
- Eliminate mandatory furlough days during FY15-16.
- Continue to provide access to professional development, training and leadership opportunities for program staff based on staff evaluations and NAEYC criteria.
- Continue to support academic programs and provide learning experiences for Fresno State students, faculty and community members.

2014-15 Accomplishments

- Over 200 children between the ages of three months and 12 years and their families participated in PFC programs during the 2014-15 year. Participants received high quality services related to curriculum, parent involvement, and assessment.
- PFC centers provided learning experiences for 493 individuals, including Fresno State students, community college students, and community members. Activities carried out at the PFC centers in 2014-15 included:
 - Laboratory experiences for Child Development undergraduate students and teacher candidates.
 - Research opportunities for faculty and graduate students in education and psychology.
 - Employment and work experience for students
 - Service learning and work experience for Campus programs including Jumpstart and the TARGET program.
 - Opportunities for observation and completing assignments for students from a variety of majors including child development, psychology, nursing, kinesiology, food science and nutrition and marketing.
 - PFC teachers acting as mentors for community college students
 - Participation in state-wide research related to maintaining quality in early education programs.
- PFC teachers and administrators engaged in community service through participation on community boards, consultation, and membership in the local professional early education organization.
- The PFC centers successfully completed accreditation by the National Association for the Education of Young Children. The accreditation period is five years.
- 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 and presented workshops at local, and national conferences.
- PFC centers achieved the highest possible rating (5-star) for program quality from the FCOE Early Stars quality rating system.
- In collaboration with KSOEHD and the Fansler Institute, successfully completed the first year of a dual immersion preschool room in the Huggins Center.

**Fresno State Programs for Children, Inc.
2015-16 Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Program Income:				
Student Body Fees	\$414,693	\$361,586	\$340,000	\$380,000
Federal Contracts-CCTR	357,663	387,742	417,829	441,682
State Grants	0	1,788	0	0
State Preschool - CSPP	310,651	262,646	288,637	308,411
Federal Food Program	66,482	64,959	65,000	65,000
State Food Program	0	0	0	0
Parent Fees Income Eligible	33,460	31,983	30,000	30,000
Parent Fees Full Fee	246,550	261,124	255,000	230,000
Student Affairs Contribution	31,560	0	31,560	31,560
JCAST Contribution	27,440	27,440	27,440	0
KSOEHD Contribution	28,810	28,810	28,810	0
Interest Income	1,594	1,333	1,500	1,500
Donation Income	374	161	0	0
Miscellaneous	13,293	30,873	15,000	15,000
Insurance Dividend Refund	11,096	2,418	0	0
Total Income:	1,543,666	1,462,863	1,500,776	1,503,153
Program Expenses:				
Salaries:				
Master Teachers & Teachers	363,105	352,090	404,286	540,460
Center Directors	143,666	149,857	131,660	50,112
Associate Teachers	157,505	156,408	161,100	105,913
Instructional Aides-Hourly & Students	130,865	114,045	128,890	93,615
Instructional Aides-Work Study	9,137	9,020	7,000	9,645
Office Clerical	43,109	43,109	43,441	46,739
Food Service	44,259	44,310	44,861	48,268
Substitutes	64,495	61,967	52,000	33,932
Total Salaries:	956,141	930,806	973,238	928,684
Benefits:				
FICA	53,366	52,237	51,400	56,639
Health Insurance	124,430	134,139	151,000	164,296
Unemployment Insurance	14,066	11,650	11,000	8,750
Workers Comp Insurance	56,495	53,478	38,000	41,452
Reimbursed Benefits -Univ	25,103	1,997	26,200	19,972
Vacation & CTO Payable	2,830	-2,537	0	0
FirstAid/CPR	1,000	776	1,000	1,000
Retirement	2,536	26,207	1,900	1,900
Total Benefits:	279,826	277,947	280,500	294,008
Total Salaries and Benefits:	1,235,967	1,208,753	1,253,738	1,222,692
Professional Development:				
Conference Expense	2,440	50	0	100
Dues/Membership Fees	1,080	1,020	0	500
Training	0	296	0	500
Travel	2,789	2,685	0	3,000
Instructional Materials:				
Arts and Crafts	3,856	5,114	4,000	4,000
Books/Media	1,833	2,007	1,000	1,000
Classroom Furniture	232	1,084	500	1,500
Toys - Interior	1,618	1,901	1,000	1,000
Toys - Exterior	284	237	250	2,700

**Fresno State Programs for Children, Inc.
2015-16 Budget**

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Supplies:				
Bedding Supplies	490	541	600	600
Cleaning/Maintenance	6,657	7,543	4,500	6,000
Food Cost	68,319	65,546	68,000	72,000
Food Service Paper Supplies	0	0	0	3,200
Food Service Supplies	5,362	5,163	6,000	2,800
Infant Supplies	6,281	3,741	4,300	4,300
Laundry Supplies	462	313	600	600
Miscellaneous	177	138	200	200
Office Supplies	12,257	7,942	8,500	8,500
Other:				
Administrative Fee	0	0	0	0
Advertising	0	0	0	0
Audit Fees-CSU	0	0	0	0
Audit Fees-External	15,300	20,865	18,000	18,300
Bad Debt	8,272	1,532	2,000	2,000
Bank Fees	1,430	1,141	1,200	1,200
Depreciation	2,088	1,070	2,500	1,070
Equipment Lease (Copier/Computers)	3,880	5,518	5,000	5,000
Fingerprinting	1,840	2,250	2,000	2,000
Insurance	10,598	10,548	10,300	10,300
Legal Fees	0	0	500	500
Licenses, Permits, and Fees	2,155	1,985	2,500	1,100
Management & Acctg Services Fee (Assoc.)	70,600	68,500	68,206	68,206
Miscellaneous	5	349	500	500
Repairs/Maintenance/Janitorial	8,348	8,379	5,000	8,000
Retirement Program Fee (401K)	1,500	1,400	2,200	2,200
Telephone	3,470	3,472	3,500	3,500
UBIT	0	6,972	7,000	9,000
Total Expenses:	1,479,590	1,448,055	1,483,594	1,468,068
Net Surplus (Deficit):	\$64,076	\$14,808	\$17,182	\$35,085