

FINANCE COMMITTEE MEETING

Date: February 18, 2026

Time: 12:00 p.m.

Location: 1920 Mariposa Street, Suite 310, Fresno, CA 93721

Zoom Link: <https://fresnoeoc.zoom.us/meeting/register/Q9Y-TGJnThqFFDsITbnTow>

AGENDA

ITEM	SUBJECT	PRESENTER	ACTION
1.	CALL TO ORDER	Taylor, Committee Chair	
2. Page 2	ROLL CALL A. Monthly Attendance Record		
3. Page 3	NOVEMBER 12, 2025, FINANCE COMMITTEE MEETING MINUTES	Taylor, Committee Chair	Approve
4. Page 7	2026 FINANCE COMMITTEE MEETING SCHEDULE	Taylor, Committee Chair	Approve
5. Page 8	AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT DECEMBER 2025 A. Supporting Document - CSBG Organizational Standard 8.7	Charter Impact	Accept
6. Page 14	2026 AGENCY BUDGET A. Supporting Document	Charter Impact, Arredondo/Erwin, Staff	Approve
7.	PUBLIC COMMENTS <i>(This is an opportunity for the members of the public to address the Board on any matter related to the Commission that is not listed on the agenda. Limit two minutes per speaker.)</i>		
8.	COMMISSIONERS' COMMENT	Taylor, Committee Chair	
9.	ADJOURNMENT	Taylor, Committee Chair	
Note:	NEXT COMMITTEE MEETING: Wednesday, March 18, 2026, at 12:00 p.m. at the Fresno EOC Board Room.		



**Finance Committee Meeting
Monthly Attendance Record
2026**

Debra McKenzie
Robert Pimentel
Steven Taylor
Alysia Bonner

Jan	18-Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Attended
												0/0
												0/0
												0/0
												0/0

O-Present X-Absent T-Teleconference

FINANCE COMMITTEE MEETING

Date: November 12, 2025

Time: 5:00 p.m.

Location: 1920 Mariposa Street, Suite 310, Fresno, CA 93721

MINUTES

1. CALL TO ORDER

Charles Garabedian, Chair, called the meeting to order at 5:05 p.m.

2. ROLL CALL

Roll was called and a quorum was established.

Committee Members:

Charles Garabedian
Debra McKenzie
Rey Leon

Staff:

Steven R. Lewis (T)
Salam M. Nalia
Steve Warnes
Sherry Neil
Greg Streets
Ana Medina
Andy Arredondo
Chris Erwin
Jack Lazzarini
Jerry Moreno

Michael Balderas

Jon Escobar (T)
Patrick Turner (T)
Latisha Conway (T)
Gilda Arreguin (T)
Elionora Vivanco

Teleconference (T):

N/A

Absent:

Alysia Bonner

Charter Impact

Rebecca Heinricy (T)
Christopher Fisher (T)

3. OCTOBER 15, 2025, FINANCE COMMITTEE MEETING MINUTES

Public Comment: None heard.

Motion by: McKenzie **Second by:** Leon

Ayes: All in favor.

Nays: None heard.

4. AGENCY FINANCIAL AND HEAD START FINANCIAL STATUS REPORT SEPTEMBER 2025

Rebecca Heinricy, Charter Impact Client Finance Director, provided an overview report of the Agency Financial Statements and the Head Start Financial Status Report as of September 30, 2025, with a revenue of \$118.4 million and a total of \$118.5 million in expenditures, which is 68% of the budget. Total cash revenue is \$86.6 million of the 2025 budget. Although there has been an improvement in financial status, there is still a deficit of \$97,000 as of September, before accounting for the grant asset depreciation for transit. After including the depreciation, the total deficit increases to \$157,000. Year-to-date cash expenditures this year are \$4.1 million lower than expenditures at the same time last year due to the cost reduction efforts put in place

by the agency. Cash decreased to \$2.1 million, while accounts receivable increased to \$14.3 million. Property, Plant & Equipment increased to \$13.9 million due to the purchase of the R Street facility for \$1.2 million.

Heinricy presented the HeadStart/Early HeadStart Financial Status Report as of September 30, 2025. Head Start has spent about \$25.6 million of its \$38.5 million, which is 67% of the budget. The Training and Technical Assistance (T&TA) budget is \$323,827, with \$219,265 spent to date, which is 68% of the total budget. Early Head Start has spent \$5.28 million of its \$8.58 million, which is 62% of the budget. Its T&TA budget is 55% spent.

Public Comment: None heard.

Motion by: McKenzie **Second by:** Leon

Ayes: All in favor.

Nays: None heard.

5. REVISED 2025 AGENCY'S BUDGET

Christopher Fisher, Charter Impact Client Finance Director, presented an overview of the revised 2025 agency budget reforecast. The updated forecast projects total cash revenue of \$129,935,158, which is \$579,282 lower than the mid-year forecast presented in August, and total cash expenditures of \$129,933,243, \$935,360 lower than previously projected. This results in a near-break-even operating surplus of \$1,915 for 2025, reflecting an improvement of \$356,078 over the mid-year forecast and \$260,065 compared to the prior years.

McKenzie inquired about the source of approximately \$273,000 in administrative income listed under "fee for service." Salam M. Nalia, Deputy Chief Executive Officer, responded that the admin rate, which is now 10.3%, was previously under 10% last year, and that the admin income is not considered part of the fee-for-service income, even though it appears under that category.

Steven Lewis, Chief Executive Officer, praised the finance team for significantly improving the budget situation, reducing the deficit from \$4 million in 2024, and expressed confidence that their strategies have prevented a deeper financial crisis.

Public Comment: None heard.

Motion by: Leon **Second by:** McKenzie

Ayes: All in favor.

Nays: None heard.

6. STOP LOSS INSURANCE

Steve Warnes, Finance Officer, presented an overview of the proposals and recommended designating Berkshire Hathaway as the Stop Loss Insurance carrier for Fresno EOC's health plan, with an annual premium of \$1,329,652 for the year 2026.

Public Comment: None heard.

Motion by: McKenzie **Second by:** Leon

Ayes: All in favor.

Nays: None heard.

7. AGENCY INVESTMENT REPORT

Warnes provided an overview of the agency's investment reports as of September 30, 2025. The Wells Fargo Advisors account currently holds approximately \$1.4 million in investments. Of this, just under \$300,000 is in cash, with the rest allocated to corporate and government bonds \$780,000, certificates of deposit \$351,000, and donated stock \$18,000. These assets are primarily used to secure the agency's Wells Fargo credit cards. As part of a transition, a new credit card account will be established with Regions Bank, secured by a certificate of deposit in the agency's name. The interest will be retained by the agency, and the costs will be covered from available cash or a line of credit if needed. Once the new account is set up, the agency plans to replenish the cash in the Wells Fargo account accordingly.

The total annual interest expected from these fixed-income investments is \$36,943 with an average rate of 3.25%.

Chair Garabedian emphasized the importance of maintaining necessary funds with Regions Bank for credit needs, despite inflation and losses that offset gains. Chair Garabedian also suggested starting a brokerage account for the nonprofit to improve investment earnings, acknowledging the fees but aiming to help the agency generate better returns through strategic investments rather than leaving funds idle.

Warnes responded that their investment policy is very conservative and restrictive. Warnes suggested revisiting the policy with the Finance Committee to consider relaxing some rules, potentially allowing a portion of funds to be invested more aggressively for higher returns. Upon further discussion, the Committee decided to review the policy and present an updated version to the Committee.

Public Comment: None heard.

No action required.

8. HEALTH INSURANCE REPORT

Warnes presented the health insurance fund report. As of September 30, 2025, the health insurance reserve of \$3.4 million will cover approximately 3.1 months of average expenditures. Contributions from programs and employees for 2025 total \$9,017,519, while the fund paid out \$9,797,324 in expenses.

Warnes stated the plan income is 6%, slightly lower than last year's, due to a 12% decrease in employment. The only change was an increase in employer contributions, while employee contributions stayed the same.

Commissioner Leon inquired about what would happen to employees if Obamacare health insurance were to be eliminated. Warnes stated that since open enrollment for EOC employees was just released this week, all employees can review their options. If they find other choices more costly than the current plan, they may choose to re-enroll in our plan. If employees lose their health insurance coverage, they have an automatic 30-day window from the date they lose coverage to enroll, provided they have passed the open enrollment period.

Public Comment: None heard.

No action required.

9. PUBLIC COMMENTS

Public Comment: None heard.

No action required.

10. COMMISSIONERS' COMMENT

If any Commissioners or staff are interested in contributing to support those most affected during this challenging time. Commissioner Leon announced that the City of Huron will be distributing turkeys and food boxes to families in need

Commissioner Leon invited the Commission and staff to join the City of Huron parade on December 6, 2025, which will also feature the unveiling of a new 4,000-square-foot mural depicting Huron's story. The celebration will include mariachi music, traditional dance, and authentic Mexican food.

Chair Garabedian has requested to be excused from the Finance Committee meeting scheduled for December 10, 2025, due to prior travel commitments.

Public Comment: None heard.

No action required.

11. ADJOURNMENT

The meeting adjourned at 5:57 p.m.

FINANCE COMMITTEE MEETING

Date: February 18, 2026	Program: Finance
Agenda Item #: 4	Director: N/A
Subject: 2026 Finance Committee Meeting Schedule	Officer: Salam M. Nalia

Recommended Action

Chief Executive Officer recommends Committee review and approval of the 2026 Finance Committee Meeting Schedule.

Background

The committee shall meet monthly on the third Wednesday of the month at 12:00p.m. Meetings during the months of July and August shall be held at the discretion of the Committee Chairperson.

Finance Committee	
Month	Meeting Date
March	Wednesday, March 18, 2026
April	Wednesday, April 15, 2026
May	*Tuesday, May 12, 2026
June	Wednesday, June 17, 2026
July	❖ Wednesday, July 15, 2026
August	❖ Wednesday, August 19, 2026
September	Wednesday, September 16, 2026
October	Wednesday, October 21, 2026
November	Wednesday, November 18, 2026
December	*Tuesday, December 8, 2026

- * Second Tuesday of the month
- ❖ Discretion of the Committee Chairperson

All meetings will be held in person with the option for Committee members to call in and be counted towards quorum.

Fiscal Impact

Action on this agenda item will have no fiscal impact.

FINANCE COMMITTEE MEETING

Date: February 18, 2026	Program: Finance
Agenda Item #: 5	Director: N/A
Subject: Agency Financials and Head Start Financial Status Report December 2025	Officer: Salam M. Nalia

Recommended Action

Chief Executive Officer recommends Committee acceptance of the interim consolidated Agency Financial Statements and Head Start 0 to 5, as of December 30, 2025.

CSBG Organizational Standard

The governing board receives financial reports at each regular meeting that include the following per Category 8, Standard 8.7:

1. Organization-wide report on revenue and expenditure that compares budget to actual; and
2. Balance sheet/statement of financial position.

Background

The following pages have been prepared by Charter Impact for presentation to the Finance Committee and reflect their analysis, recommendations, and financial reporting in support of the agency’s fiscal oversight.

Conclusion

Acceptance of these financials by the Committee will enable this document to be presented for full Board consideration. The Board’s oversight of the financial operations of Fresno EOC is a key aspect of its fiduciary duty.

Fresno EOC

Agency financials analysis

Preliminary December 2025

Financial review:

The preliminary analysis of the period ending December 30, 2025, reflects total revenue for Fresno EOC is \$160.5M or 92% of the revised 2025 budget. Total cash revenue is \$116.8M or 90% of the 2025 budget. Grant revenue is approximately \$15M below budget due to funding for Head Start that was not approved for carry-over / modification to use in FY25. Fee for service revenue exceeded budget across several programs including Health Services, Local Conservation Corps (LCC), Sanctuary, and Administration. In-kind revenue is 99% of budget and is primarily linked to the WIC, Head Start, and Energy programs.

Total expenditure of \$160.2M represents 92% of the revised 2025 budget. Cash expenditures of \$116.2M are \$4.5M less than they were for 2024. Personnel costs of \$73.2M are 99% of the annual budget and are \$0.8M lower than the prior year's personnel costs. Program areas reflecting reductions in personnel include Administration, Food Services, Transit, and Energy Services. Facility and Equipment costs are both under budget due to the impact of Head Start projects that won't be completed in 2025.

Preliminarily, Fresno EOC's has an operating surplus of \$297k prior to grant asset depreciation and \$218k after grant asset depreciation. However, this surplus is subject to change as the fiscal year is closed and finalized prior to the audit.

Cash at the end of December 2025 decreased from November by \$0.5M to \$5.1M. Accounts receivable decreased by \$3.4M from November to \$11.8M. Other Assets and Lease Liability now include the impact of the accounting for leases to align with presentation used in the audit. Accrued payroll liabilities decreased by \$5.7M from November to \$5.0M. Health insurance reserve increased by \$0.9M from November to \$3.4M which approximates the balance at the end of 2024. Excluding grant funded fixed assets, Fresno EOC's fund balance continues to be negative.

Financial summary:

- Cost-saving efforts have been critical to improving Fresno EOC's financial position and must continue to support the return to financial stability.
- Cash on hand is insufficient to cover current obligations.
- New sources of unrestricted funding / contributions need to be identified.

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
PRELIMINARY STATEMENT OF ACTIVITIES
 Period Ending December 31, 2025 (100% Variance)

	A	B	A - B	C	D	B - D	
	BUDGET (revised) JAN - DEC 2025	ACTUAL December 2025	BUDGET VARIANCE (TARGET 100%)	BUDGET BALANCE REMAINING	ACTUAL JAN - DEC 2024	ACTUAL December 2024	ACTUAL 2025 vs 2024 Differences
REVENUES AND SUPPORT							
GRANT REVENUE <i>(without CBSG)</i>	\$ 100,228,594	\$ 85,059,215	85%	\$ 15,169,379	\$ 85,276,670	\$ 85,276,670	\$ (217,454)
GRANT REVENUE - CSBG	2,077,661	1,862,530	90%	215,131	2,077,661	2,077,661	(215,131)
FEE FOR SERVICE REVENUE	26,126,851	28,437,871	109%	(2,311,020)	28,890,685	28,890,685	(452,814)
OTHER REVENUE	1,466,861	1,364,482	93%	102,379	3,872,531	3,872,531	(2,508,049)
DONATION CONTRIBUTIONS	35,191	79,359	226%	(44,168)	72,798	72,798	6,561
TOTAL CASH REVENUE	\$ 129,935,158	\$ 116,803,458	90%	\$ 13,131,700	\$ 120,190,345	\$ 120,190,345	\$ (3,386,887)
IN KIND REVENUE	44,209,541	43,716,056	99%	493,485	50,172,726	50,172,726	(6,456,670)
TOTAL REVENUE & SUPPORT	\$ 174,144,699	\$ 160,519,514	92%	\$ 13,625,185	\$ 170,363,071	\$ 170,363,071	\$ (9,843,557)
EXPENDITURES							
PERSONNEL COSTS	\$ 73,895,175	\$ 73,186,881	99%	\$ 708,294	\$ 73,942,643	\$ 73,942,643	\$ (755,762)
ADMIN SERVICES	8,477,502	8,068,887	95%	408,615	7,853,154	7,853,154	215,734
CONTRACT SERVICES	12,785,245	11,082,583	87%	1,702,662	12,033,757	12,033,757	(951,174)
FACILITY COSTS	11,872,885	7,425,769	63%	4,447,116	6,897,761	6,897,761	528,008
TRAVEL, MILEAGE, VEHICLE COSTS	2,824,202	2,293,585	81%	530,617	3,336,914	3,336,914	(1,043,329)
EQUIPMENT COSTS <i>(minus depreciation)</i>	4,609,384	698,284	15%	3,911,100	2,038,384	2,038,384	(1,340,100)
DEPRECIATION - AGENCY FUNDED	296,000	232,759	79%	63,241	278,075	278,075	(45,315)
OFFICE EXPENSE	2,138,111	2,945,275	138%	(807,164)	3,373,218	3,373,218	(427,944)
INSURANCE	1,436,155	1,446,078	101%	(9,923)	1,089,921	1,089,921	356,157
PROGRAM SUPPLIES & CLIENT COSTS	9,627,816	8,821,831	92%	805,985	9,365,169	9,365,169	(543,338)
OTHER COSTS	1,970,768	304,390	15%	1,666,378	748,063	748,063	(443,673)
TOTAL CASH EXPENDITURES	\$ 129,933,242	\$ 116,506,321	90%	\$ 13,426,922	\$ 120,957,059	\$ 120,957,059	\$ (4,450,737)
IN KIND EXPENSES	44,209,541	43,716,056	99%	493,485	50,172,726	50,172,726	(6,456,670)
TOTAL EXPENDITURES	\$ 174,142,783	\$ 160,222,377	92%	\$ 13,920,407	\$ 171,129,785	\$ 171,129,785	\$ (10,907,407)
OPERATING SURPLUS (DEFICIT)	\$ 1,916	\$ 297,136		\$ (295,221)	\$ (766,714)	\$ (766,714)	\$ 1,063,850
OTHER INCOME / EXPENSE							
TRANSIT GRANT ASSET DEPRECIATION	\$ (78,805)	(78,782)			(162,965)	(162,965)	
NET SURPLUS (DEFICIT)	\$ (76,889)	\$ 218,354		(295,243)	\$ (929,679)	\$ (929,679)	1,148,033

FRESNO ECONOMIC OPPORTUNITIES COMMISSION
PRELIMINARY STATEMENT OF FINANCIAL POSITION
as of December 31, 2025

	2025	2024	Differences
ASSETS			
CASH & INVESTMENTS	\$ 5,088,958	\$ 3,345,588	\$ 1,743,370
ACCOUNTS RECEIVABLE	11,817,376	13,357,513	(1,540,137)
PREPAIDS/DEPOSITS	528,041	567,521	(39,480)
INVENTORIES	247,055	165,960	81,095
PROPERTY, PLANT & EQUIPMENT	13,530,597	13,550,875	(20,278)
OTHER ASSET	8,098,354	9,221,585	(1,123,231)
TOTAL ASSETS	\$ 39,310,381	\$ 40,209,042	\$ (898,661)
LIABILITIES			
ACCOUNTS PAYABLE	\$ 3,435,876	\$ 5,493,897	\$ (2,058,020)
ACCRUED PAYROLL LIABILITIES	5,015,740	5,478,741	(463,001)
DEFERRED REVENUE	3,212,347	4,661,677	(1,449,329)
NOTES PAYABLE	6,709,704	653,614	6,056,090
LEASE LIABILITY	8,356,621	9,745,896	(1,389,275)
HEALTH INSURANCE RESERVE	3,406,440	3,694,204	(287,764)
OTHER LIABILITIES	376,117	581,994	(205,877)
TOTAL LIABILITIES	\$ 30,512,846	\$ 30,310,023	\$ 202,822
FUND BALANCE			
CURRENT OPERATING EARNINGS (YTD)	\$ 218,354	\$ (929,679)	\$ 1,148,033
UNRESTRICTED NET ASSETS	(1,477,955)	(131,475)	(1,346,480)
REVOLVING LOAN FUND	556,268	556,268	0
INVESTMENT IN GENERAL FIXED ASSETS	9,500,868	10,403,905	(903,037)
TOTAL FUND BALANCE	\$ 8,797,535	\$ 9,899,019	\$ (1,101,483)
TOTAL LIABILITIES AND FUND BALANCE	\$ 39,310,381	\$ 40,209,042	\$ (898,661)

Fresno Economic Opportunities Commission
Head Start/Early Head Start Financial Status
Monthly Report
December 31, 2025

Description	Head Start - Basic				Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$ 19,633,565	\$ 3,170,301	\$ 19,302,412	\$ 331,153	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 7,856,139	\$ 887,058	\$ 6,534,145	\$ 1,321,994	\$ -	\$ -	\$ -	\$ -
Total Personnel	\$ 27,489,704	\$ 4,057,360	\$ 25,836,557	\$ 1,653,147	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ 71,440	\$ 5,152	\$ 37,371	\$ 34,069
Equipment	\$ 200,000	\$ -	\$ 36,568	\$ 163,432	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 473,752	\$ 27,633	\$ 522,493	\$ (48,741)	\$ 4,000	\$ 330	\$ 8,019	\$ (4,019)
Contractual	\$ 2,410,983	\$ 95,660	\$ 1,897,784	\$ 513,199	\$ -	\$ -	\$ -	\$ -
Facilities /Construction								
Other:								
Food Cost	\$ 858,503	\$ 166,339	\$ 1,307,271	\$ (448,768)				
Transportation	\$ 638,844	\$ 77,036	\$ 642,972	\$ (4,128)				
Staff Mileage	\$ 71,893	\$ 10,877	\$ 141,093	\$ (69,200)				
Field Trips, including Transportation	\$ 6,045	\$ 250	\$ 10,779	\$ (4,734)				
Space	\$ 716,627	\$ 45,276	\$ 563,533	\$ 153,094				
Utilities / Telephone / Internet	\$ 787,680	\$ 170,979	\$ 843,688	\$ (56,008)				
Ground Maintenance / Janitorial	\$ 745,200	\$ 67,470	\$ 725,030	\$ 20,170				
Security Services	\$ 144,000	\$ 5,034	\$ 48,765	\$ 95,235				
Repair/Maintenance Building	\$ 100,000	\$ 11,612	\$ 156,941	\$ (56,941)				
Repair/Maintenance Equipment	\$ 21,078	\$ 19,757	\$ 119,241	\$ (98,163)				
Property & Liability Insurance	\$ 130,000	\$ 17,775	\$ 230,400	\$ (100,400)				
Parent Involvement / CWPC	\$ 37,000	\$ 4,908	\$ 32,977	\$ 4,023				
Other Costs*	\$ 161,330	\$ 4,888	\$ 156,829	\$ 4,501				
Staff & Parent Training	\$ 11,200	\$ 35,321	\$ 44,329	\$ (33,129)	\$ 218,948	\$ 70,936	\$ 248,999	\$ (30,051)
Total Direct Charges	\$ 35,003,839	\$ 4,818,174	\$ 33,317,251	\$ 1,686,588	\$ 294,388	\$ 76,419	\$ 294,388	\$ -
Total Indirect Charges	\$ 3,500,384	\$ 375,154	\$ 3,221,405	\$ 278,979	\$ 29,439	\$ 7,642	\$ 29,439	\$ -
Total Federal Expenditures	\$ 38,504,223	\$ 5,193,328	\$ 36,538,656	\$ 1,965,567	\$ 323,827	\$ 84,060	\$ 323,827	\$ -
% of Annual Budget Expended to Date			95%				100%	
Non-Federal Share	\$ 9,626,056	\$ 740,382	\$ 6,761,799	\$ 2,864,257	\$ 80,957	\$ 21,015	\$ 80,957	\$ -

70%

***Other Costs Include:**
PROPERTY TAXES
DEPRECIATION EXPENSE
SUBSCRIPTION EXPENSE
ADVERTISEMENT - OTHER
DUES - ORGANIZATIONS
RECRUITMENT
MEETING COSTS - INTERNAL
LINENS / LAUNDRY
EMPLOYEE EVENT
ADVERTISEMENT - RECRUITMENT
POSTAGE/EXPRESS MAIL
PRINTING
CONTRACT SERVICES - PHYSICALS
FIRST AID (INCLUDES WORKERS COMP)
FINGERPRINTING / BACKGROUND CHECK

Credit Card Expenses: Credit card statement dated 12/1/25-12/31/25
December 2025 expenses:

Laundry	\$	256	Jmkb Sudz - Linens Washed for CWPC Meeting
Staff training	\$	502	Guitar Center- Microphone system
Internet	\$	1,905	Comcast -Internet for centers
Telephone	\$	1,600	Frontier Communication - Telephone for centers
Staff training	\$	1,788	NHSA Conference
Parent Training	\$	596	NHSA Conference
Out of state Travel	\$	1,900	American Airlines- Travel for NHSA Conference
Out of state Travel	\$	1,210	Caribe Royale-Lodging NHSA Conference
Staff training	\$	840	Wiplfli- Finance team training
Staff training	\$	1,200	Alert Medical - training
	\$	11,796	

Fresno Economic Opportunities Commission
 Head Start/Early Head Start Financial Status
 Monthly Report
 December 31, 2025

Description	Early Head Start - Basic				Early Head Start - T & TA			
	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining	Annual Budget	Current Expenses	YTD Expenses	Balance Remaining
Personnel	\$ 5,152,890	\$ 599,272	\$ 4,293,061	\$ 859,829	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	\$ 1,529,340	\$ 160,377	\$ 1,320,760	\$ 208,580	\$ -	\$ -	\$ -	\$ -
Total Personnel	\$ 6,682,230	\$ 759,649	\$ 5,613,821	\$ 1,068,409	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ 17,160	\$ 1,972	\$ 12,366	\$ 4,794
Equipment	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 131,044	\$ 6,238	\$ 181,469	\$ (50,425)	\$ 1,000	\$ 28	\$ 1,051	\$ (51)
Contractual	\$ 204,519	\$ -	\$ 141,145	\$ 63,374	\$ 4,000	\$ -	\$ -	\$ 4,000
Facilities /Construction								
Other:								
Food Cost	\$ 32,905	\$ 11,546	\$ 105,678	\$ (72,773)				
Transportation	\$ 7,310	\$ 168	\$ 2,627	\$ 4,683				
Staff Mileage	\$ 16,101	\$ 4,302	\$ 63,068	\$ (46,967)				
Field Trips, including Transportation	\$ 455	\$ -	\$ -	\$ 455				
Space	\$ 174,911	\$ 7,287	\$ 122,688	\$ 52,223				
Utilities / Telephone / Internet	\$ 166,920	\$ 12,151	\$ 188,409	\$ (21,489)				
Ground Maintenance / Janitorial	\$ 148,208	\$ 8,488	\$ 128,158	\$ 20,050				
Security Services	\$ 36,000	\$ 930	\$ 10,714	\$ 25,286				
Repair/Maintenance Building	\$ 50,000	\$ 1,408	\$ 31,117	\$ 18,883				
Repair/Maintenance Equipment	\$ 5,787	\$ 3,637	\$ 31,253	\$ (25,466)				
Property & Liability Insurance	\$ 47,700	\$ 3,125	\$ 38,999	\$ 8,701				
Parent Involvement / CWPC	\$ 7,440	\$ 745	\$ 11,084	\$ (3,644)				
Other Costs*	\$ 33,525	\$ -	\$ 27,764	\$ 5,761				
Staff & Parent Training	\$ 2,800	\$ -	\$ -	\$ 2,800	\$ 135,450	\$ 36,830	\$ 117,326	\$ 18,124
Total Direct Charges	\$ 7,797,855	\$ 60,025	\$ 6,697,995	\$ 1,099,860	\$ 157,610	\$ 38,830	\$ 130,743	\$ 26,867
Total Indirect Charges	\$ 779,785	\$ 6,002	\$ 670,683	\$ 109,102	\$ 15,761	\$ 2,214	\$ 11,405	\$ 4,356
Total Federal Expenditures	\$ 8,577,640	\$ 66,027	\$ 7,368,678	\$ 1,208,962	\$ 173,371	\$ 41,044	\$ 142,148	\$ 31,223
% of Annual Budget Expended to Date			86%				82%	
Non-Federal Share	\$ 2,144,410	\$ 708,897	\$ 5,684,760	\$ -	\$ 43,343	\$ 10,261	\$ 35,537	\$ 7,806

265%

***Other Costs Include:**
 PROPERTY TAXES
 DEPRECIATION EXPENSE
 SUBSCRIPTION EXPENSE
 ADVERTISEMENT - OTHER
 DUES - ORGANIZATIONS
 RECRUITMENT
 MEETING COSTS - INTERNAL
 LINENS / LAUNDRY
 EMPLOYEE EVENT
 ADVERTISEMENT - RECRUITMENT
 POSTAGE/EXPRESS MAIL
 PRINTING
 CONTRACT SERVICES - PHYSICALS
 FIRST AID (INCLUDES WORKERS COMP)
 FINGERPRINTING / BACKGROUND CHECK

Credit Card Expenses: Credit card statement dated 12/1/25-12/31/25 December 2025 expenses:	
CWPC - Supplies	\$ 64 Jmkb Sudz - Linens Washed for CWPC Meeting
Staff training	\$ 125 Guitar Center- Microphone system
Internet	\$ 138 Comcast -Internet for centers
Telephone	\$ 444 Frontier Communication - Telephone for centers
Staff training	\$ 447 NHSA Conference
Parent Training	\$ 149 NHSA Conference
Out of state Travel	\$ 475 American Airlines- Travel for NHSA Conference
Out of state Travel	\$ 302 Caribe Royale-Lodging NHSA Conference
Staff training	\$ 210 Wiplfli- Finance team training
Staff training	\$ 300 Alert Medical - training
Program supplies-Nutrition	\$ 39 Walmart - Nutrition Supplies
	\$ 2,694

FINANCE COMMITTEE MEETING

Date: February 18, 2026	Program: Finance
Agenda Item #: 6	Director: Andy Arredondo & Chris Erwin
Subject: 2026 Agency Budget	Officer: Salam M. Nalia

Recommended Action

Deputy Chief Executive Officer recommends Committee review and approval of the 2026 agency budget.

Background

As best practice, the agency presents the consolidated annual budget to the Board for approval. This budget includes both existing grants and anticipated grants for the calendar year. The 2026 agency budget projection will be integrated into the monthly financial reports to facilitate monitoring and review of the actual versus budget status.

Fiscal Impact

The budget presents revenue at \$115,570,613 and expenses at \$115,407,023, resulting in a \$163,589 surplus. In kind revenue and expenses are budgeted at \$46,278,512.

Conclusion

Acceptance of this budget by the Committee will enable this document to be presented for full Board consideration. The Board's oversight of the financial operations of Fresno EOC is a key aspect of its fiduciary duty.

Fresno EOC

Agency Proposed Budget 2026 - Consolidated

Overall Budget Position

The proposed FY2026 consolidated budget totals \$115.6 million in cash revenues, (\$1.2 million) less than the preliminary results from 2025, and (\$4.6 million) less than 2024.

Category	2024 Actual	2025 Preliminary	2026 Budget	Budget to 2025	
				Variance \$	Budget Variance %
Revenues and Support					
Grant Revenue	\$85,276,670	\$85,059,215	\$85,245,202	\$185,987	0%
Fee for Service Revenue	\$28,890,685	\$28,437,871	\$25,683,361	(\$2,754,510)	-10%
Contributions	\$72,798	\$79,359	\$36,316	(\$43,043)	-54%
Other Revenue	\$3,872,531	\$1,364,482	\$2,566,353	\$1,201,871	88%
CSBG Revenue	\$2,077,661	\$1,862,530	\$2,039,380	\$176,850	9%
Total Revenues and Support	\$120,190,345	\$116,803,458	\$115,570,613	(\$1,232,845)	-1%

The primary drivers of the decrease in revenue from 2025 to 2026 are found in Head Start, Training & Employment, Local Conservation Corps, Advance Peace, and the expiration of Guaranteed BI program, offset by increases in revenue to Transit, Sanctuary, Health Services, and WIC.

Column1	2025 Preliminary	2026 Proposed Budget	Variance
Admin	\$9,144,423	\$8,834,201	(\$310,222)
Admin - Facility	953,678	1,477,634	523,955
Adv Peace	1,006,425	453,404	(553,021)
CLC	51,604	0	(51,604)
T&E	1,538,334	891,800	(646,534)
Energy	7,983,508	8,171,639	188,131
Food Distribution	212,766	245,000	32,234
Food Svc	9,373,155	8,964,662	(408,493)
FGP	956,554	1,126,454	169,900
Guaranteed BI	520,962	0	(520,962)
HS/EHS	48,829,280	47,579,061	(1,250,219)
Hlth Svc	4,579,898	5,217,005	637,107
LCC	4,243,230	3,627,505	(615,725)
Nav	64,750	0	(64,750)
Sanctuary	4,539,977	5,180,032	640,055
SOUL	4,126,351	4,162,429	36,078
Transit	9,814,513	10,566,800	752,287
VAC	1,631,688	1,432,885	(198,802)
WIC	7,232,362	7,640,102	407,740
Total	116,803,458	115,570,613	(1,232,844)

The proposed FY2026 consolidated budget totals \$115.4 million in cash expenses, (\$1.1 million) less than the preliminary results from 2025, and (\$5.5 million) less than 2024, reflecting the multi-year effort to contain costs. The primary drivers of the decrease in expenses from 2025 to 2026 are found in contract services, program supplies, and office expenses, offset by increases in vehicles, personnel costs, and equipment costs.

Category	2024 Actual	2025 Preliminary	2026 Budget	Budget to 2025	
				Variance \$	Budget Variance %
Expenses					
Personnel Costs	\$73,942,643	\$73,186,881	\$74,068,487	\$881,606	1%
Administrative Services (Indirect Cost)	\$7,853,154	\$8,068,887	\$7,766,685	(\$302,202)	-4%
Contract Services	\$12,033,757	\$11,082,583	\$7,798,552	(\$3,284,031)	-30%
Facility Costs	\$6,897,761	\$7,425,769	\$7,378,384	(\$47,385)	-1%
Travel, Mileage, & Vehicle Costs	\$3,336,914	\$2,293,585	\$3,527,186	\$1,233,601	54%
Equipment Costs	\$2,316,459	\$931,043	\$1,638,811	\$707,768	76%
Office Expense	\$3,373,218	\$2,945,275	\$2,429,946	(\$515,329)	-17%
Insurance Expense	\$1,089,921	\$1,446,078	\$1,803,452	\$357,374	25%
Program Supplies & Client Costs	\$9,365,169	\$8,821,831	\$8,048,240	(\$773,591)	-9%
Other Costs	\$748,063	\$304,390	\$947,279	\$642,889	211%
Total Expenses	\$120,957,059	\$116,506,322	\$115,407,023	(\$1,099,299)	-1%

The result is a forecasted operating surplus of \$163,589 for 2026. This is a (\$133,547) decrease from the preliminary 2025 actuals, and a \$930,303 improvement over 2024.

Head Start remains the largest program, representing 41% of the Agency’s expenses for 2026, followed by Transit Systems at 9%, Food Services and Administration at 8% each, and Energy Services and WIC at 7% each.

Food Services, Health Services, Sanctuary, and SOUL are utilizing CSBG revenue to support the CalAIM initiative and for an expansion of classrooms, respectively. Food Distribution is relying on CSBG revenue to break even for 2026.

Strategic Observations for the Board

1. The budget is structurally balanced and fiscally responsible.
2. Personnel costs remain the primary cost driver (64% of total expenses), consistent with a service-based organization.
3. Operating margin remains slim, leaving limited room for unexpected funding disruptions.



Fresno
Economic
Opportunities
Commission

2026 Agency Budget

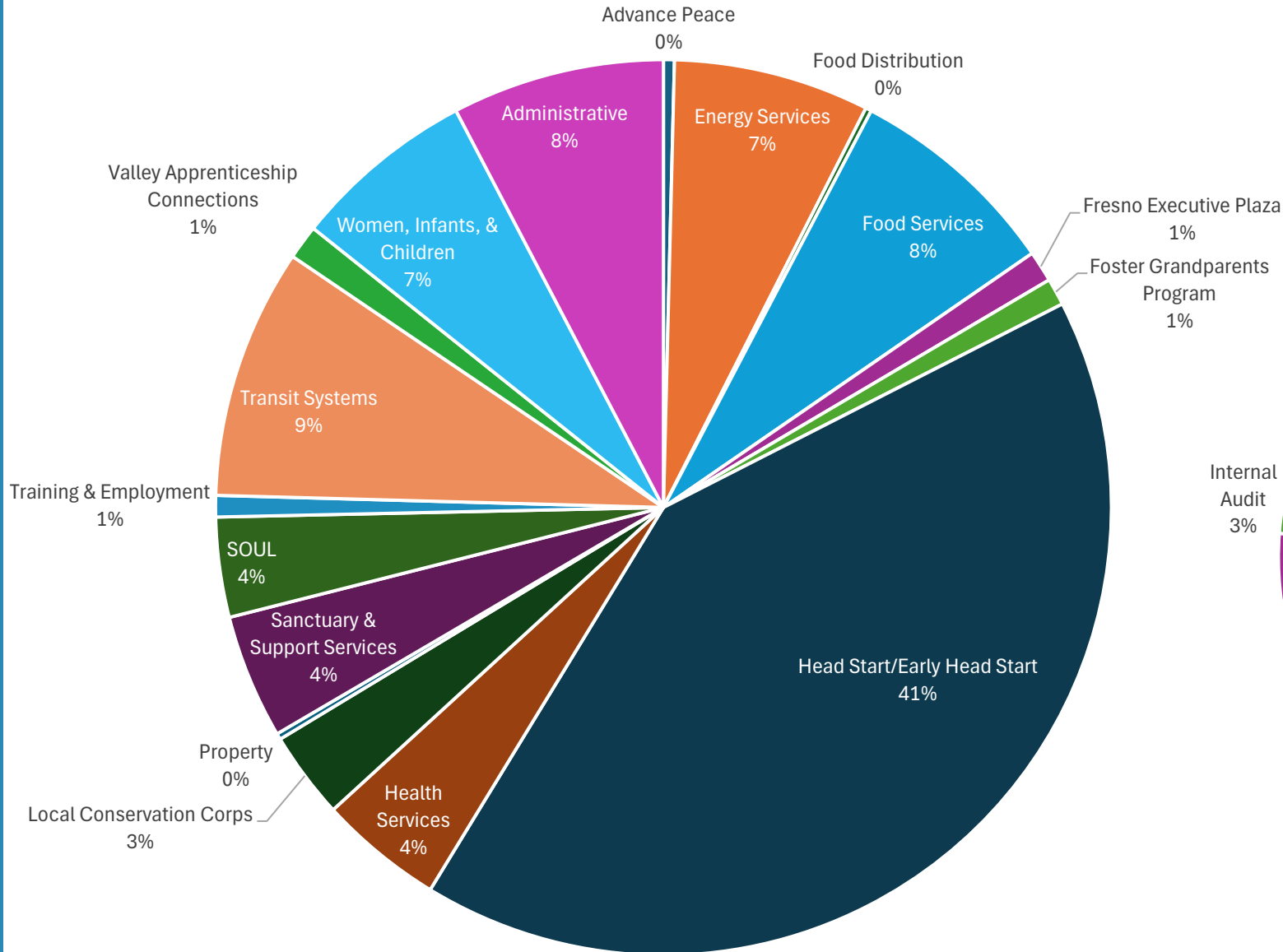
Finance Committee

Wednesday, February 18, 2026

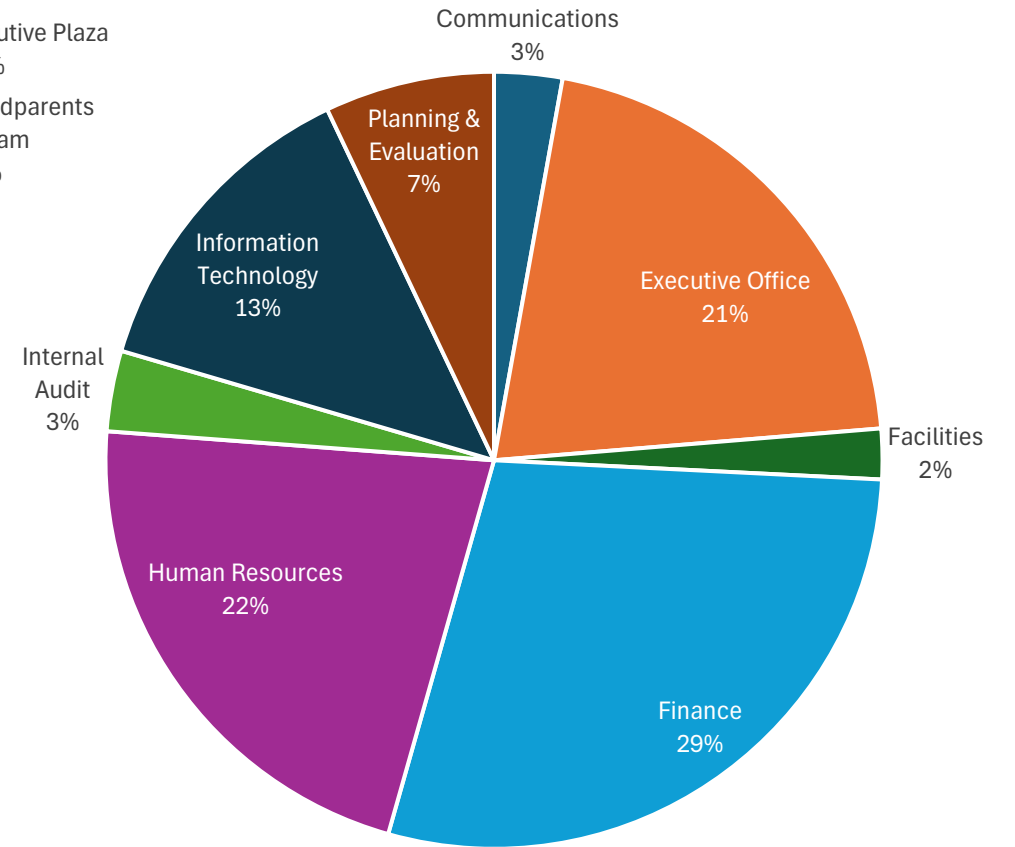
2026 Agency Consolidated Budget & Analysis

Agency Consolidated Budget			
Category	2026 Budget	2025 Preliminary	2024 Actuals
Revenues and Support			
Grant Revenue	\$85,245,202	\$85,059,215	\$85,276,670
Fee for Service Revenue	\$25,683,361	\$28,437,871	\$28,890,685
Contributions	\$36,316	\$79,359	\$72,798
Other Revenue	\$2,566,353	\$1,364,482	\$3,872,531
CSBG Revenue	\$2,039,380	\$1,862,530	\$2,077,661
Total Revenues and Support	\$115,570,613	\$116,803,458	\$120,190,345
Expenses			
Personnel Costs	\$74,068,487	\$73,186,881	\$73,942,643
Administrative Services (Indirect Cost)	\$7,766,685	\$8,068,887	\$7,853,154
Contract Services	\$7,798,552	\$11,082,583	\$12,033,757
Facility Costs	\$7,378,384	\$7,425,769	\$6,897,761
Travel, Mileage, & Vehicle Costs	\$3,527,186	\$2,293,585	\$3,336,914
Equipment Costs	\$1,638,811	\$931,043	\$2,316,459
Office Expense	\$2,429,946	\$2,945,275	\$3,373,218
Insurance Expense	\$1,803,452	\$1,446,078	\$1,089,921
Program Supplies & Client Costs	\$8,048,240	\$8,821,831	\$9,365,169
Other Costs	\$947,279	\$304,390	\$748,063
Total Expenses	\$115,407,023	\$116,506,322	\$120,957,059
In-Kind Transactions			
Non-Cash Revenue	\$46,278,512	\$43,716,056	\$50,172,727
Non-Cash Expenses	(\$46,278,512)	(\$43,716,056)	(\$50,172,727)
Total	\$0	\$0	\$0
NET SURPLUS/(DEFICIT)	\$163,589	\$218,354	(\$766,714)

Area Percentage of Agency Expenses



Admin Area Percentage of Expenses



Programs

Advance Peace		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$453,404	100%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$453,404	100%
Expenses		
Personnel Costs	\$264,414	58%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$145,000	32%
Facility Costs	\$19,800	4%
Travel, Mileage, & Vehicle Costs	\$0	0%
Equipment Costs	\$0	0%
Office Expense	\$0	0%
Insurance Expense	\$4,800	1%
Program Supplies & Client Costs	\$19,390	4%
Other Costs	\$0	0%
Total Expenses	\$453,404	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Advance Peace
Revenue Budget Notes
CalVIP Cohort 5 not awarded. Program has 6 months budget to last through June 2026. \$1M DOJ award rescinded in 2025. In Process- CA Endowment \$200,000 / 2YR, City of Fresno \$250,000 contingency

Expense Budget Notes
Potential personnel layoffs

Net Surplus/(Deficit) Notes

Energy Services		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$8,171,639	100%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$8,171,639	100%
Expenses		
Personnel Costs	\$3,783,161	46%
Administrative Services (Indirect Cost)	\$484,194	6%
Contract Services	\$3,235,907	40%
Facility Costs	\$164,000	2%
Travel, Mileage, & Vehicle Costs	\$183,079	2%
Equipment Costs	\$35,000	0%
Office Expense	\$99,712	1%
Insurance Expense	\$61,000	1%
Program Supplies & Client Costs	\$117,875	1%
Other Costs	\$0	0%
Total Expenses	\$8,163,928	100%
In-Kind Transactions		
Non-Cash Revenue	\$6,970,747	
Non-Cash Expenses	(\$6,970,747)	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$7,712	

Energy Services
Revenue Budget Notes

Expense Budget Notes
Contract Services reflects subcontractor contracted work completed for weatherization.

Net Surplus/(Deficit) Notes

Food Distribution		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$37,000	15%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$208,000	85%
Total Revenues and Support	\$245,000	100%
Expenses		
Personnel Costs	\$159,614	65%
Administrative Services (Indirect Cost)	\$5,040	2%
Contract Services	\$0	0%
Facility Costs	\$3,230	1%
Travel, Mileage, & Vehicle Costs	\$16,050	7%
Equipment Costs	\$0	0%
Office Expense	\$1,300	1%
Insurance Expense	\$3,700	2%
Program Supplies & Client Costs	\$56,066	23%
Other Costs	\$0	0%
Total Expenses	\$245,000	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Food Distribution
Revenue Budget Notes
CSBG utilized to cover personnel If additional grants are secured in 2026, this amount will decrease.

Expense Budget Notes

Net Surplus/(Deficit) Notes

Food Services		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$985,600	11%
Fee for Service Revenue	\$5,528,900	62%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$2,104,800	23%
Contributions	\$0	0%
Other Revenue	\$183,400	2%
CSBG Revenue	\$161,962	2%
Total Revenues and Support	\$8,964,662	100%
Expenses		
Personnel Costs	\$3,333,812	37%
Administrative Services (Indirect Cost)	\$437,900	5%
Contract Services	\$899,900	10%
Facility Costs	\$161,300	2%
Travel, Mileage, & Vehicle Costs	\$36,050	0%
Equipment Costs	\$72,000	1%
Office Expense	\$119,400	1%
Insurance Expense	\$88,500	1%
Program Supplies & Client Costs	\$3,746,916	42%
Other Costs	\$7,000	0%
Total Expenses	\$8,902,778	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$61,884	

Food Services
Revenue Budget Notes
CNIPS Programs (USDA funding) Includes \$470k of Medical Meal funding. Buster Pizza contract ending 6/30/2026
CSBG covering Medical Meal staffing costs associated with CalAIM. 2 food services lead care managers.

Expense Budget Notes
Includes our food and food disposable costs Safety Expenses

Net Surplus/(Deficit) Notes

Fresno Executive Plaza		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$89,400	7%
Contributions	\$0	0%
Other Revenue	\$1,204,370	93%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$1,293,770	100%
Expenses		
Personnel Costs	\$55,099	4%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$0	0%
Facility Costs	\$1,085,824	84%
Travel, Mileage, & Vehicle Costs	\$0	0%
Equipment Costs	\$55,552	4%
Office Expense	\$9,644	1%
Insurance Expense	\$67,750	5%
Program Supplies & Client Costs	\$19,901	2%
Other Costs	\$0	0%
Total Expenses	\$1,293,770	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Fresno Executive Plaza
Revenue Budget Notes
Parking Revenue
Rental Income from tenants

Expense Budget Notes
Includes FEP allocations for all programs in FEP except HS

Net Surplus/(Deficit) Notes

Foster Grandparents Program		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$701,968	62%
Fee for Service Revenue	\$412,740	37%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$500	0%
Other Revenue	\$0	0%
CSBG Revenue	\$11,246	1%
Total Revenues and Support	\$1,126,454	100%
Expenses		
Personnel Costs	\$752,107	67%
Administrative Services (Indirect Cost)	\$89,391	8%
Contract Services	\$0	0%
Facility Costs	\$39,044	3%
Travel, Mileage, & Vehicle Costs	\$24,132	2%
Equipment Costs	\$624	0%
Office Expense	\$66,714	6%
Insurance Expense	\$5,420	0%
Program Supplies & Client Costs	\$148,522	13%
Other Costs	\$500	0%
Total Expenses	\$1,126,454	100%
In-Kind Transactions		
Non-Cash Revenue	\$50,000	
Non-Cash Expenses	(\$50,000)	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Foster Grandparents Program
Revenue Budget Notes

Expense Budget Notes

Net Surplus/(Deficit) Notes

Head Start/Early Head Start		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$47,579,061	100%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$47,579,061	100%
Expenses		
Personnel Costs	\$35,555,618	75%
Administrative Services (Indirect Cost)	\$4,000,000	8%
Contract Services	\$1,361,214	3%
Facility Costs	\$2,403,068	5%
Travel, Mileage, & Vehicle Costs	\$944,080	2%
Equipment Costs	\$6,800	0%
Office Expense	\$439,450	1%
Insurance Expense	\$236,550	0%
Program Supplies & Client Costs	\$2,322,587	5%
Other Costs	\$309,694	1%
Total Expenses	\$47,579,061	100%
In-Kind Transactions		
Non-Cash Revenue	\$11,894,765	
Non-Cash Expenses	(\$11,894,765)	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Head Start/Early Head Start
Revenue Budget Notes
Budgeted revenue does not include ~\$14M in previous years carry overs.

Head Start/Early Head Start
Expense Budget Notes
Budget is the same as prior year with exception of a .6% Cost of Living Adjustment which will be added later in the year.

Head Start/Early Head Start
Net Surplus/(Deficit) Notes

Health Services		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$2,958,094	57%
Fee for Service Revenue	\$1,861,016	36%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$397,895	8%
Total Revenues and Support	\$5,217,005	100%
Expenses		
Personnel Costs	\$3,920,170	76%
Administrative Services (Indirect Cost)	\$366,470	7%
Contract Services	\$128,800	2%
Facility Costs	\$285,000	6%
Travel, Mileage, & Vehicle Costs	\$88,055	2%
Equipment Costs	\$0	0%
Office Expense	\$202,328	4%
Insurance Expense	\$21,307	0%
Program Supplies & Client Costs	\$163,652	3%
Other Costs	\$0	0%
Total Expenses	\$5,175,782	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$41,223	

Health Services
Revenue Budget Notes
Additional grants being sought to offset 3 grants lost. (CaPREP, I&E, Tobacco) Estimated CalAIM revenue of ~\$1.3M
CSBG includes 3 new CalAIM Lead Care Managers, 1 Dietitian

Health Services
Expense Budget Notes
Personnel includes 3 new CalAIM Lead Care Managers, 1 Dietitian
Includes eClinicalWorks software maintenance & upgrade for CalAim billing, office supplies and communications
Includes medical supplies, outreach, incentives and program supplies

Health Services
Net Surplus/(Deficit) Notes
Surplus attributed to Clinic and CalAIM. Anticipate increase as CalAIM gains traction.

Local Conservation Corps		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$3,202,680	88%
Fee for Service Revenue	\$247,216	7%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$4,000	0%
Other Revenue	\$173,609	5%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$3,627,505	100%
Expenses		
Personnel Costs	\$2,470,293	68%
Administrative Services (Indirect Cost)	\$272,609	8%
Contract Services	\$137,230	4%
Facility Costs	\$142,995	4%
Travel, Mileage, & Vehicle Costs	\$137,399	4%
Equipment Costs	\$194,769	5%
Office Expense	\$15,229	0%
Insurance Expense	\$73,180	2%
Program Supplies & Client Costs	\$104,128	3%
Other Costs	\$79,673	2%
Total Expenses	\$3,627,505	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Local Conservation Corps
Revenue Budget Notes
WIB, SB1013, YBAMC, YBDOL, will be ending February, April, and September 2026 accordingly

Local Conservation Corps
Expense Budget Notes
Amnesty events, Norcal Laborers, Marketing/TV & Radio advertising, Outreach
Uniforms, Bins, Rolling Carts, AmeriCorp safety gears, PPE supplies, Background check, etc.
State Annual Audit Report, CALCC Dues, Membership Dues, The Corp Network, Recycle IQ, etc.

Local Conservation Corps
Net Surplus/(Deficit) Notes

Property		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$183,864	100%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$183,864	100%
Expenses		
Personnel Costs	\$0	0%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$0	0%
Facility Costs	\$109,696	44%
Travel, Mileage, & Vehicle Costs	\$0	0%
Equipment Costs	\$46,591	19%
Office Expense	\$0	0%
Insurance Expense	\$4,988	2%
Program Supplies & Client Costs	\$0	0%
Other Costs	\$89,992	36%
Total Expenses	\$251,267	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$67,403)	

Property
Revenue Budget Notes
Revenues are from rental fees of agency properties. (R Street)

Property
Expense Budget Notes
Other Costs includes interest expense for R Street and Abby. Properties include R Street, Abby, Pride Park, Shields.

Property
Net Surplus/(Deficit) Notes
Agency property not covered by indirect. Fee for service or additional rental income will be used to offset this amount.

Sanctuary & Support Services		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$4,844,640	94%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$31,816	1%
Other Revenue	\$141,614	3%
CSBG Revenue	\$161,962	3%
Total Revenues and Support	\$5,180,032	100%
Expenses		
Personnel Costs	\$2,454,120	47%
Administrative Services (Indirect Cost)	\$347,311	7%
Contract Services	\$174,219	3%
Facility Costs	\$1,551,205	30%
Travel, Mileage, & Vehicle Costs	\$117,701	2%
Equipment Costs	\$14,446	0%
Office Expense	\$96,239	2%
Insurance Expense	\$44,718	1%
Program Supplies & Client Costs	\$380,074	7%
Other Costs	\$0	0%
Total Expenses	\$5,180,032	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Sanctuary & Support Services
Revenue Budget Notes
LGBTQ Center close after February 2026
New HUD project HOME started January 2026
Includes 2 lead care managers associated with the CalAIM initiative.

Expense Budget Notes
Includes 2 lead care managers for CalAIM.
Majority of facility expenses attributed to homeless services rental assistance.

Net Surplus/(Deficit) Notes

SOUL		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$4,082,429	98%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$80,000	2%
Total Revenues and Support	\$4,162,429	100%
Expenses		
Personnel Costs	\$2,438,034	59%
Administrative Services (Indirect Cost)	\$231,328	6%
Contract Services	\$684,579	16%
Facility Costs	\$219,301	5%
Travel, Mileage, & Vehicle Costs	\$60,932	1%
Equipment Costs	\$40,000	1%
Office Expense	\$152,500	4%
Insurance Expense	\$32,596	1%
Program Supplies & Client Costs	\$303,159	7%
Other Costs	\$0	0%
Total Expenses	\$4,162,429	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

SOUL
Revenue Budget Notes
CSI Grant increased to \$472K vs \$174K as previous years.
CSBG utilized to support expanded classroom needs.

Expense Budget Notes
This includes \$400K for Fresno unified special education & Oversight Fees.

Net Surplus/(Deficit) Notes

Training & Employment		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$891,800	100%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$891,800	100%
Expenses		
Personnel Costs	\$786,119	88%
Administrative Services (Indirect Cost)	\$81,073	9%
Contract Services	\$0	0%
Facility Costs	\$3,300	0%
Travel, Mileage, & Vehicle Costs	\$12,860	1%
Equipment Costs	\$0	0%
Office Expense	\$4,008	0%
Insurance Expense	\$4,140	0%
Program Supplies & Client Costs	\$0	0%
Other Costs	\$300	0%
Total Expenses	\$891,800	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Training & Employment
Revenue Budget Notes

Expense Budget Notes
Not expecting to hire new personnel at this time.

Net Surplus/(Deficit) Notes

Transit Systems		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$2,258,700	21%
Fee for Service Revenue	\$7,480,740	71%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$827,360	8%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$10,566,800	100%
Expenses		
Personnel Costs	\$5,739,000	55%
Administrative Services (Indirect Cost)	\$612,600	6%
Contract Services	\$224,400	2%
Facility Costs	\$173,600	2%
Travel, Mileage, & Vehicle Costs	\$1,857,500	18%
Equipment Costs	\$1,064,100	10%
Office Expense	\$196,200	2%
Insurance Expense	\$441,500	4%
Program Supplies & Client Costs	\$121,800	1%
Other Costs	\$2,900	0%
Total Expenses	\$10,433,600	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$133,200	

Transit Systems
Revenue Budget Notes
Local Transportation Funds

Expense Budget Notes
Includes purchase of 8 new vehicles
Safety Expenses

Net Surplus/(Deficit) Notes

Valley Apprenticeship Connections		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$1,432,885	100%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$1,432,885	100%
Expenses		
Personnel Costs	\$1,066,074	74%
Administrative Services (Indirect Cost)	\$119,000	8%
Contract Services	\$1,536	0%
Facility Costs	\$73,876	5%
Travel, Mileage, & Vehicle Costs	\$12,000	1%
Equipment Costs	\$24,967	2%
Office Expense	\$6,000	0%
Insurance Expense	\$12,522	1%
Program Supplies & Client Costs	\$116,910	8%
Other Costs	\$0	0%
Total Expenses	\$1,432,885	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Valley Apprenticeship Connections
Revenue Budget Notes
Potential grants renewal to offset 3 grants lost. (Probation, EDC Selma, FRWIB GJC)

Expense Budget Notes
Not expecting to hire new personnel at this time.

Net Surplus/(Deficit) Notes

Women, Infants, & Children		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$7,630,102	100%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$0	0%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$10,000	0%
Total Revenues and Support	\$7,640,102	100%
Expenses		
Personnel Costs	\$5,497,873	72%
Administrative Services (Indirect Cost)	\$719,770	9%
Contract Services	\$30,615	0%
Facility Costs	\$574,688	8%
Travel, Mileage, & Vehicle Costs	\$7,148	0%
Equipment Costs	\$14,545	0%
Office Expense	\$411,877	5%
Insurance Expense	\$23,525	0%
Program Supplies & Client Costs	\$360,061	5%
Other Costs	\$0	0%
Total Expenses	\$7,640,102	100%
In-Kind Transactions		
Non-Cash Revenue	\$27,363,000	
Non-Cash Expenses	(\$27,363,000)	
Total	\$0	
NET SURPLUS/(DEFICIT)	\$0	

Women, Infants, & Children
Revenue Budget Notes
WIC often provides diapers, but funding does not allow for wipes to be included. Wipes to be purchased with CSBG money and distributed until depleted.
Expense Budget Notes
Net Surplus/(Deficit) Notes

Administration Services Consolidated

Administrative Consolidated		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$15,200	0%
Fee for Service Revenue	\$8,000	0%
Admin Income (Indirect)	\$7,766,685	88%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$36,000	0%
CSBG Revenue	\$1,008,315	11%
Total Revenues and Support	\$8,834,200	100%
Expenses		
Personnel Costs	\$5,792,978	65%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$775,153	9%
Facility Costs	\$368,458	4%
Travel, Mileage, & Vehicle Costs	\$30,200	0%
Equipment Costs	\$69,416	1%
Office Expense	\$609,345	7%
Insurance Expense	\$677,255	8%
Program Supplies & Client Costs	\$67,200	1%
Other Costs	\$457,220	5%
Total Expenses	\$8,847,226	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$13,026)	

Administration Service Areas

Communications		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$15,200	6%
Fee for Service Revenue	\$8,000	3%
Admin Income (Indirect)	\$227,223	91%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$250,423	100%
Expenses		
Personnel Costs	\$206,243	82%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$0	0%
Facility Costs	\$14,748	6%
Travel, Mileage, & Vehicle Costs	\$0	0%
Equipment Costs	\$4,260	2%
Office Expense	\$20,553	8%
Insurance Expense	\$800	0%
Program Supplies & Client Costs	\$4,200	2%
Other Costs	\$0	0%
Total Expenses	\$250,805	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$381)	

Communications
Revenue Budget Notes
Brownfield project

Expense Budget Notes

Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.

Executive Office		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$1,745,104	95%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$97,207	5%
Total Revenues and Support	\$1,842,311	100%
Expenses		
Personnel Costs	\$1,130,754	61%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$190,000	10%
Facility Costs	\$69,353	4%
Travel, Mileage, & Vehicle Costs	\$22,500	1%
Equipment Costs	\$12,250	1%
Office Expense	\$20,400	1%
Insurance Expense	\$2,600	0%
Program Supplies & Client Costs	\$13,000	1%
Other Costs	\$384,380	21%
Total Expenses	\$1,845,237	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$2,927)	

Executive Office
Revenue Budget Notes
CSBG revenue for oversight of programs. Typical 10% - 15% allocation of c-suite personnel. CSBG includes CalCAPA and NCAP memberships and \$20k for trainings/consulting.

Executive Office
Expense Budget Notes
Contract Services includes estimated legal fees of \$150k. Other Costs includes loan interest expense of \$365k.

Executive Office
Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.

Facilities		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$185,285	100%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$0	0%
Total Revenues and Support	\$185,285	100%
Expenses		
Personnel Costs	\$169,195	91%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$0	0%
Facility Costs	\$13,680	7%
Travel, Mileage, & Vehicle Costs	\$0	0%
Equipment Costs	\$0	0%
Office Expense	\$2,000	1%
Insurance Expense	\$720	0%
Program Supplies & Client Costs	\$0	0%
Other Costs	\$0	0%
Total Expenses	\$185,595	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$311)	

Facilities
Revenue Budget Notes

Facilities
Expense Budget Notes

Facilities
Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.

Finance		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$2,341,776	93%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$184,791	7%
Total Revenues and Support	\$2,526,566	100%
Expenses		
Personnel Costs	\$1,712,349	68%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$441,256	17%
Facility Costs	\$115,023	5%
Travel, Mileage, & Vehicle Costs	\$0	0%
Equipment Costs	\$10,414	0%
Office Expense	\$188,709	7%
Insurance Expense	\$6,903	0%
Program Supplies & Client Costs	\$0	0%
Other Costs	\$55,840	2%
Total Expenses	\$2,530,494	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$3,928)	

Finance
Revenue Budget Notes
CSBG revenue for oversight of programs. Typical 10% - 15% allocation of accounting and finance personnel.

Expense Budget Notes

Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.

Human Resources		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$1,903,441	99%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$22,292	1%
Total Revenues and Support	\$1,925,733	100%
Expenses		
Personnel Costs	\$1,052,094	55%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$20,000	1%
Facility Costs	\$64,930	3%
Travel, Mileage, & Vehicle Costs	\$6,600	0%
Equipment Costs	\$19,440	1%
Office Expense	\$40,000	2%
Insurance Expense	\$658,862	34%
Program Supplies & Client Costs	\$50,000	3%
Other Costs	\$17,000	1%
Total Expenses	\$1,928,926	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$3,192)	

Human Resources
Revenue Budget Notes
CSBG revenue for oversight of programs. Typical 10% - 15% allocation of HR personnel.

Expense Budget Notes
Legal fees
Conference travel for HR officer \$6K
Depreciation and leased copier
Including Subscription expenses and software licenses
\$650K is for Employment Litigation Deductibles and Settlements
Staff Training
\$10k for 3-5 employee events; \$2K for wellness fair, \$5k end of year event

Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.

Internal Audit		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$273,298	92%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$22,924	8%
Total Revenues and Support	\$296,222	100%
Expenses		
Personnel Costs	\$163,277	55%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$118,898	40%
Facility Costs	\$6,756	2%
Travel, Mileage, & Vehicle Costs	\$500	0%
Equipment Costs	\$2,400	1%
Office Expense	\$4,000	1%
Insurance Expense	\$850	0%
Program Supplies & Client Costs	\$0	0%
Other Costs	\$0	0%
Total Expenses	\$296,681	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$458)	

Internal Audit
Revenue Budget Notes
CSBG revenue for oversight of programs. Typical 10% - 15% allocation of audit personnel.

Expense Budget Notes
50% of Charter Impact contract through May 2026. Agency audit contract

Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.

Information Technology		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$845,635	71%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$36,000	3%
CSBG Revenue	\$301,652	26%
Total Revenues and Support	\$1,183,287	100%
Expenses		
Personnel Costs	\$761,880	64%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$5,000	0%
Facility Costs	\$64,925	5%
Travel, Mileage, & Vehicle Costs	\$600	0%
Equipment Costs	\$18,952	2%
Office Expense	\$328,478	28%
Insurance Expense	\$4,870	0%
Program Supplies & Client Costs	\$0	0%
Other Costs	\$0	0%
Total Expenses	\$1,184,705	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$1,418)	

Information Technology
Revenue Budget Notes
CSBG supports program and agency data and analytics. \$50k for infrastructure.

Expense Budget Notes
QUINN ESOLUTIONS Consulting Fee
\$315,078 is for agency software

Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.

Planning & Evaluation		
Category	2026 Budget	% of Budget
Revenues and Support		
Grant Revenue	\$0	0%
Fee for Service Revenue	\$0	0%
Admin Income (Indirect)	\$244,924	39%
Other Program Revenue	\$0	0%
Contributions	\$0	0%
Other Revenue	\$0	0%
CSBG Revenue	\$379,449	61%
Total Revenues and Support	\$624,373	100%
Expenses		
Personnel Costs	\$597,186	96%
Administrative Services (Indirect Cost)	\$0	0%
Contract Services	\$0	0%
Facility Costs	\$19,043	3%
Travel, Mileage, & Vehicle Costs	\$0	0%
Equipment Costs	\$1,700	0%
Office Expense	\$5,205	1%
Insurance Expense	\$1,650	0%
Program Supplies & Client Costs	\$0	0%
Other Costs	\$0	0%
Total Expenses	\$624,784	100%
In-Kind Transactions		
Non-Cash Revenue	\$0	
Non-Cash Expenses	\$0	
Total	\$0	
NET SURPLUS/(DEFICIT)	(\$411)	

Planning & Evaluation
Revenue Budget Notes
Covers personnel managing CSBG and agency requirements associated with community action designation. Includes portion of Planning and Development

Expense Budget Notes

Net Surplus/(Deficit) Notes
Portion of expenses not covered by indirect. Fee for service revenues to cover.