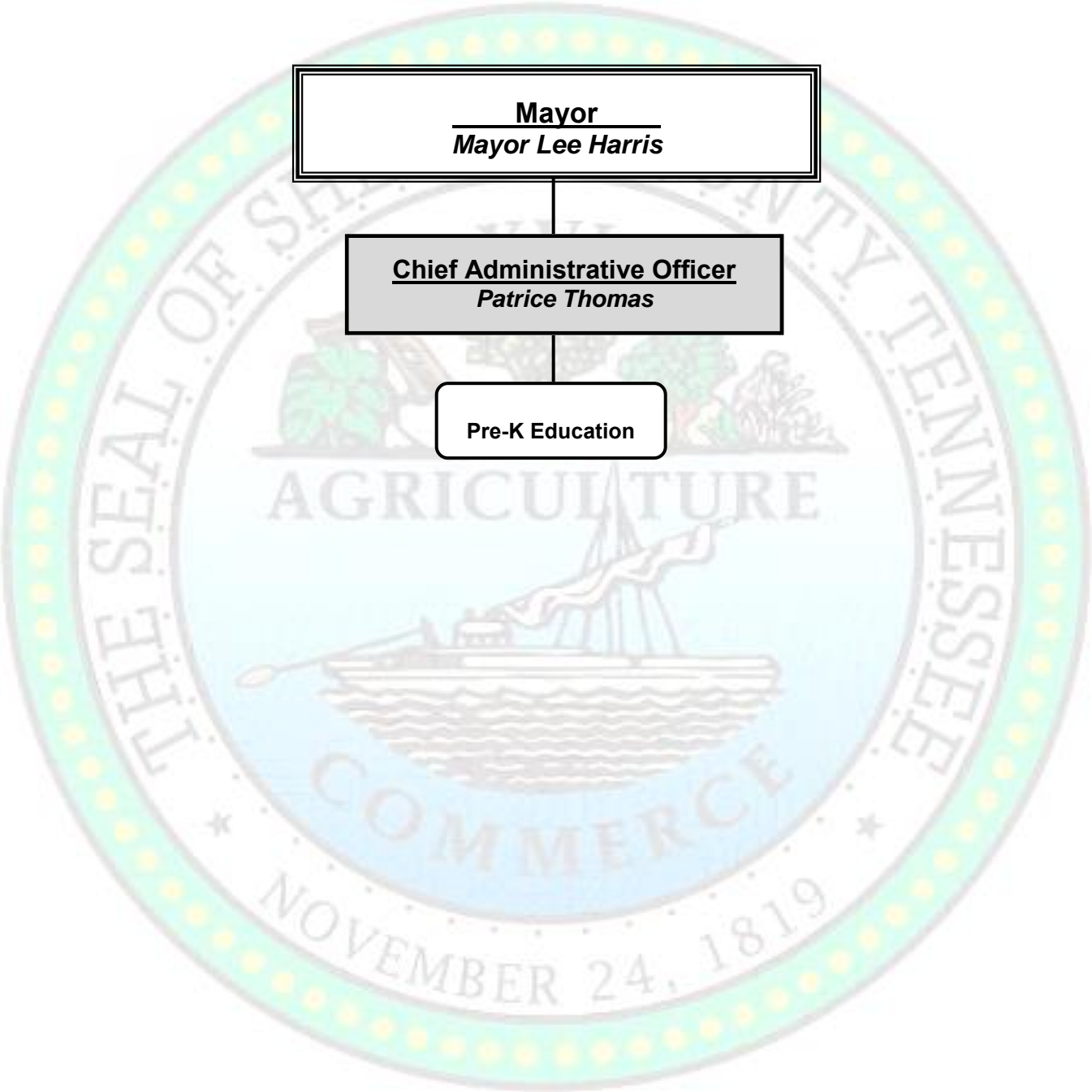


PRE-KINDERGARTEN (PRE-K) EDUCATION

Division Organizational Chart by Program



Division Overview FY 20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

To provide high-quality, early childhood instruction for Shelby County’s youngest learners by providing an educational environment that fosters improved school readiness skills. The Pre-K Education Division supports the following County strategies:



Strategy 1: Support Quality Public Education

[1-b] Enhance programs available in the community that provide pre-kindergarten (Pre-K) services to ensure that children (0-5 years of age) receive care and training that prepares them to enter school ready to learn.

DEPARTMENTAL MISSION/GOALS:

The strategic goals of the division are achieved through the following departmental structure:

9401 Pre-K Education – Supports the County’s early learning community by providing funding to deliver a comprehensive system of high quality early childhood education for learners ages 0-5.

- Provide a dedicated source of funding to maintain and grow Pre-Kindergarten (Pre-K) classrooms in the community.
- Build a coalition with the Shelby County Commission, the City of Memphis, and other community stakeholders to develop a framework that preserves existing classrooms and sets the stage to add classrooms

FY20 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- The County’s commitment to Pre-K Education resulted in an \$8.5 million investment in the FY 2020 budget.
- Included is a dedicated source of funding resulting from a reallocation of county sales tax revenue from the Roads and Bridges Fund to this newly created Pre-K Education Special Revenue Fund. Additional funding comes from a \$2.5 million transfer from the General Fund.

Special Revenue Fund

PRE-K FUND	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	-	-	(6,000,000)	(6,000,000)
Grants	-	-	8,500,000	8,500,000
Net Transfers	-	-	(2,500,000)	(2,500,000)
Net	-	-	-	-
FTE Count	0.0	0.0	0.0	0.0

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Revenue includes \$6 million of sales tax was reallocated from Roads and Bridges Fund.
- **Total Personnel:** There is no associated personnel costs.
- **O&M:**
 - All funding is expended on Pre-K education.
 - \$3.5 million of funding was reported in General Fund in FY 19. These funds were reallocated to the Pre-K Special Revenue Fund, along with an additional \$2.5 million in the FY 20 budget.

**Prime Accounts
9401 Pre-K**

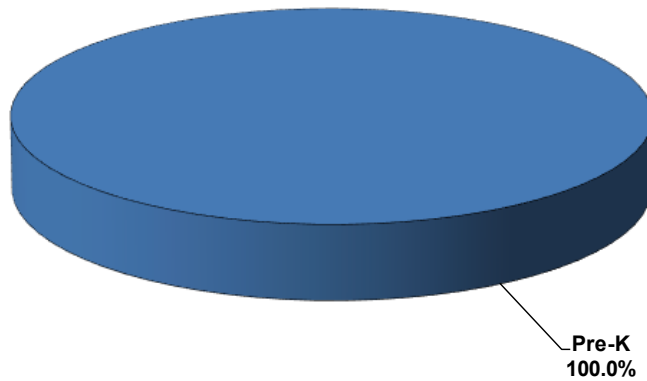
All Funds

Acct	Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
41 - Other Local Taxes		0	0	0	0	(6,000,000)
	Revenue	0	0	0	0	(6,000,000)
90 - Grants		0	0	0	0	8,500,000
	Grants	0	0	0	0	8,500,000
	Expenditures	0	0	0	0	8,500,000
96 - Operating Transfers In		0	0	0	0	(2,500,000)
	Operating Transfers In	0	0	0	0	(2,500,000)
	Net Transfers	0	0	0	0	(2,500,000)
Pre-K Total		0	0	0	0	0

Sources and Uses by Fund Type

FUND NAME	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
SPECIAL REVENUE FUND 063 - Pre-K	(6,000,000)	-	-	6,000,000	-	-	100.0%
TOTAL SPECIAL REVENUE FUND	(6,000,000)	-	-	6,000,000	-	-	100.0%
ALL FUNDS TOTAL	(6,000,000)	-	-	6,000,000	-	-	100.0%

FY20 Uses by Fund



Account Detail

Special Revenue Fund

940101 Pre-K

Acct	Description	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Amended Budget	FY 20 Adopted Budget
4110 -	Local Sales Tax - County Share	0	0	0	0	(6,000,000)
41 -	Other Local Taxes	0	0	0	0	(6,000,000)
	Revenue	0	0	0	0	(6,000,000)
9026 -	Pre-K Grants	0	0	0	0	8,000,000
9028 -	Porter Leath Pre-K	0	0	0	0	500,000
90 -	Grants	0	0	0	0	8,500,000
	Grants	0	0	0	0	8,500,000
	Expenditures	0	0	0	0	8,500,000
9601 -	Transfer From General Fund	0	0	0	0	(2,500,000)
96 -	Operating Transfers In	0	0	0	0	(2,500,000)
	Operating Transfers In	0	0	0	0	(2,500,000)
	Net Transfers	0	0	0	0	(2,500,000)
Pre-K Total		0	0	0	0	0