

PRE-KINDERGARTEN (PRE-K) EDUCATION
Division Organizational Chart by Program



Division Overview FY23

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

FY23 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- The County’s commitment to Pre-K Education is demonstrated by an \$8.5 million investment.
- The Pre-K Education Special Revenue Fund, is funded by County sales tax revenue. Beginning in FY20, a large portion of the County’s sales tax revenue was reallocated from the Roads and Bridges Fund and dedicated to Pre-K.

Special Revenue Fund

	<u>FY21 Actuals</u>	<u>FY22 Amended</u> *	<u>FY23 Adopted</u>	<u>FY23-22 Var</u>
PRE-K FUND				
Revenue	8,500,000	8,500,000	8,900,000	(400,000)
Grants	8,500,000	8,500,000	8,900,000	(400,000)
Net Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

* Excludes carry forwads and one time expenditures

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Revenue includes \$8.5 million of general sales tax. Starting in FY21 100% was funded with sales tax revenue. The variance represent additional Commission approved funding for Porter Leith.
- **Total Personnel:** There are no associated personnel costs.
- **O&M:** All funding is expended on Pre-K education.

**Prime Accounts
94 - Pre-K**

All Funds

Account - Description	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Amended	FY23 Adopted
41 - Other Local Taxes	-	5,400,000	8,500,000	8,500,000	8,500,000
44 - Intergov Revenues-Federal & Local	-	600,000	-	-	-
TOTAL REVENUE	-	6,000,000	8,500,000	8,500,000	8,500,000
96 - Operating Transfers In	-	2,500,000	-	-	400,000
TOTAL OTHER SOURCES	-	2,500,000	-	-	400,000
TOTAL SOURCES	-	8,500,000	8,500,000	8,500,000	8,900,000
90 - Grants	-	8,500,000	8,500,000	8,500,000	8,900,000
TOTAL OTHER USES	-	8,500,000	8,500,000	8,500,000	8,900,000
TOTAL USES	-	8,500,000	8,500,000	8,500,000	8,900,000
ACTUAL FUND BALANCE CHANGE	-	-	-	-	-

Sources and Uses by Fund Type

FUND NAME	FY23 SOURCES OF FUNDS			FY23 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
SPECIAL REVENUE FUND								
063 - Pre-K	8,500,000	400,000	-	8,900,000	-	-	-	100.0%
TOTAL SPECIAL REVENUE FUND	8,500,000	400,000	-	8,900,000	-	-	-	100.0%
ALL FUNDS TOTAL	8,500,000	400,000	-	8,900,000	-	-	-	100.0%

FY23 Uses by Fund

