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Graduate School of Education

Building Bright Futures

How Cities are Funding Public Pre-K in 2025

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Cities across the country are redefining how they support early childhood education. In 2025, we're seeing a surge in creative financing strategies that aim not just to launch programs—but to sustain and expand them in ways that promote equity, stability, and access. If you're shaping local policy or looking to replicate strong funding practices, this new resource by [NIEER](#) and [CityHealth](#) can help you determine what model may be best for your city.

The new resource highlights a range of approaches. Some cities blend funding streams from local, state, and philanthropic sources, ensuring that no single revenue gap threatens a pre-K initiative. Others earmark specific tax revenues through voter-approved set-asides or progressive tax measures. For example, in San Francisco, voters have repeatedly backed long-term funding through a property tax set-aside, enabling universal access with minimal administrative burden on local providers. Boston has leveraged a mixed-delivery model for over two decades, braiding public and private resources to support a diverse array of preschool settings. Memphis redirected revenue from expired economic incentives into public pre-K, which did not require a public vote. In Denver and San Antonio, voters approved small sales tax increases that now fund tuition credits and operating costs for public preschool. Multnomah County imposed a marginal

income tax on high earners, anchoring its commitment to educational equity with a progressive revenue source.

The most promising funding models center on three themes: financial sustainability, political feasibility, and equity.

- **Financial Stability:** Blended and set-aside funding offer stability; excise and income taxes fluctuate with economic conditions.
- **Political Feasibility:** PILOT reallocation and general funds avoid voter referenda; parcel and property tax increases require public buy-in.
- **Equity Implications:** Sliding-scale tuition and progressive income taxes target support to lower-income families, but some excise taxes can disproportionately affect them.

When cities frame preschool as a universal benefit—supported by broadly accepted funding approaches—they generate the kind of momentum needed to build lasting systems. Whether through sliding-scale tuition, creative reallocation of general funds, or reauthorization of targeted tax initiatives, the result is more children stepping into classrooms prepared to succeed.

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
Blended Funding Across Multiple Sources	Combine several funding sources at the city level and distribute them to programs.	<p>San Francisco, CA</p> <p>In 2004, voters approved 10 years of funding for universal pre-K and, in 2014, reauthorized the program for an additional 26 years. The San Francisco Department of Early Childhood oversees local funding for pre-K programs (previously administered by First 5 SF).¹ Depending on income, families can receive free or discounted pre-K.² At the city level, local funding is blended with less flexible funding streams to “fill in the gaps” and ensure that programs and services reach the families who need them most.³</p>	Supporting pre-K programs with a diverse set of funding streams provides more stability than other methods of funding. If one stream of funding is cancelled or falls short, other funding sources may be able to make up the difference. Alternatively, it may be easier to find a replacement funding stream if the new funding does not have to carry the full weight of the program. Also, as is the case in San Francisco, funding streams with long-term approval are ideal for program stability. Finally, when cities have the ability to blend funding streams before distributing funding, this can reduce burdensome financial reporting requirements for local providers.
		<p>Boston, MA</p> <p>Since 2005, and across several mayoral administrations, the city of Boston has dedicated funding to support a universal pre-K program for resident 4-year-olds.⁴ Boston has a history of blending city, state, and private funding to offer a mixed-delivery pre-K program.⁵ The city currently contributes about \$20 million towards public pre-K and receives funding through two state programs – the Commonwealth Preschool Partnership Initiative (CPPI) and Massachusetts Chapter 70.⁶ Along with those dollars, Boston uses public and private donations to support program costs.⁷</p>	
		<p>Durham County, NC</p> <p>Starting in 2019, the Board of County Commissioners has dedicated a portion of local property tax revenue to increase access to pre-K in Durham County.⁸ The state’s pre-K program funds slots for families making less than 75% of the state median income, Head Start provides slots for families making less than 130% of the federal poverty level, and Durham Pre-K provides support for all other families.⁹ Families making less than 400% of the federal poverty level receive the program for free, and all other families pay no more than 2% of their monthly income.¹⁰</p>	

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Expiration of Pay in Lieu of Taxes (PILOT) Incentives	Provide tax breaks for companies to bring business to a particular area, and generally expire after a period of time. Once a PILOT expires, the city can collect taxes from the company and use those revenues to support city expenses.	Memphis, TN In addition to dedicating the equivalent of revenues from one cent of the city's property tax rate toward universal pre-K, Memphis' mayor, in partnership with the Memphis City Council, approved ordinances dedicating funding from expired PILOT programs in the amount of \$3 million in the first year, \$4.5 million in the second year, and \$6 million in the third year. ¹¹ In addition to the PILOT funding, the County of Shelby agreed to invest \$8 million for universal pre-K over the course of three years. ¹²	The ordinances dedicating PILOT revenues to universal pre-K did not require voter approval and could be handled at the mayoral level. If businesses remain in the region, their tax revenue provides a stable funding stream for early childhood programs.
City Budget Set-Aside	Allow the city to dedicate funding from existing tax revenues for a special purpose, ensuring the funding is not redirected elsewhere.	San Francisco, CA One source of the city's blended funding streams is a 4% set-aside of city property tax revenue to fund pre-K programs and child care for children ages birth to five. ¹³ The set-aside was first approved by voters in 1991, was reauthorized in 2000 and again in 2014, and does not need reauthorization again until 2039. ¹⁴	Voters may be more willing to accept a budget set-aside than a direct increase in their property taxes, as the city is signaling the ability to "look within" their existing resources rather than add to residents' tax burden. San Francisco's long-term approval, from 2014 through 2039, also provides added stability for the funding stream.
General Funds from City	Dedicate funds from a city's general operating budget to support a specified purpose. In this way, any increases in property or other taxes are not necessarily associated with a particular initiative or program the city operates.	Washington, DC Funding for DC's universal pre-K program, called PKEEP, is allocated within the District's general operating budget (primarily funded through local taxes), which is proposed annually by the mayor and approved by the Council of the District of Columbia.	Framing tax increases as necessary to meet overall city operating costs may protect public pre-K from an association with unpopular tax increases. However, unlike when cities dedicate a specific set-aside for pre-K, funding public pre-K from the city's general operating budget may leave the program vulnerable to budget cuts in times of fiscal uncertainty. ¹⁵

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
Marginal Income Tax	A progressive tax is one where rates increase as an individual's income increases. An individual's income is typically divided into "brackets" of progressively higher tax rates. The total tax liability for an individual can then be used to calculate their effective/overall tax rate.	<p>Multnomah County, OR</p> <p>In November 2020, over 64% of voters in Multnomah County, OR, voted to levy a marginal income tax on high earners to support universal pre-K.¹⁶ A rate of 1.5% is imposed on individual incomes above \$125,000 and joint incomes above \$200,000, while an additional 1.5% is imposed on individuals making over \$250,000 and joint tax filers earning over \$400,000.¹⁷ Rates were originally set to increase by another 0.8% in 2026,¹⁸ but the increase was delayed until 2027 by the Board of County Commissioners following the results of a program audit.¹⁹ The proposal met some resistance from parts of the business community, largely linked to commercial, for-profit pre-K providers.²⁰ Proponents successfully headed off a competing measure brought forward by labor interests and the voters strongly supported a compromise proposal led by the county commission.²¹</p>	Tax revenue based on personal income can be volatile. Just as with any income tax, total revenues will be impacted by the overall health of the economy.
Private Donations	A public-private partnership where foundations or other private entities provide funding to supplement local investments to increase quality and/or access to early childhood education programs.	<p>Pima County, AZ</p> <p>The Pima Early Education Program scholarships (PEEPs) program is supported with funding from multiple local sources, including the city of Tucson, the towns of Marana and Oro Valley, and funding from the school districts participating in the program.²² Supplementing that funding is money donated from individuals, businesses, and non-profits via the United Way of Tucson and Southern Arizona's Accelerate Quality program, which supports increases in quality improvement and capacity.²³</p> <p>Cleveland, OH</p> <p>PRE4CLE is a collective impact initiative established in 2013 with the goal of increasing the availability of free, high-quality pre-K in Cleveland.²⁴ Funding from the state and county support the cost of children attending the city's mixed-delivery program, and PRE4CLE raises philanthropic and other funding to help increase the quality of classrooms serving preschoolers through grants for renovations and upgrades.²⁵ Since 2021, Cleveland Early Learning Spaces has improved spaces in 9 center-based programs and 2 family child care programs.²⁶</p>	Private donations are not typically intended to support programs in the long-term and often are not substantial enough to support programming without additional funding sources. They may be useful for program start-up but are unlikely to be a stable long-term funding solution.

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Parcel Tax	A form of real estate tax, but distinct from traditional property taxes in that the tax is not based on the value of the property. Parcel taxes are flat taxes generally assessed on each tract of land.	Oakland, CA Starting in 2018, voters narrowly approved a 30-year measure to assess a flat fee on parcels of land within Oakland. ²⁷ The narrow approval sparked challenges by a group of individual homeowners, but the Oakland Children's Initiative (Measure AA) was ultimately upheld in court. ²⁸ The tax generates about \$30 million annually to support early childhood education and college readiness programs. ²⁹	Although the measure narrowly passed (and had to withstand litigation), a 30-year approval provides the city with a stable, long-term source of funding.
Property Tax	Voters approve an increase in local property taxes, with some or all of the additional revenues going to support local pre-K programs.	Cincinnati, OH In 2016 Cincinnati voters approved a ballot initiative to increase property taxes to increase funding for the Cincinnati Preschool Promise program. ³⁰ The measure assesses an additional \$277 per year in taxes for homes valued at \$100,000, and about one-third of revenues (roughly \$15 million annually) go to support tuition assistance for children to attend pre-K programs in public and community providers. ³¹ Set to expire in 2021, the tax was again approved by voters in 2020, for another five years. ³²	Although Cincinnati's initiative passed with large support in both 2016 and 2020, ³³ and Mecklenburg County has been committed to universal pre-K since 2018, future funding is dependent upon continued public support.
		Mecklenburg County, NC In 2018, Mecklenburg County adopted a 3/4 of a cent tax increase to fund the first phase of a free, universal pre-K program. ³⁴ Since 2018, the program has grown from 33 to 106 classrooms. ³⁵ Even amid current budget uncertainties, the county continues to prioritize universal pre-K with a proposed \$3.4 million funding increase for the 2025-26 school year. ³⁶	

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
Sales Tax	A tax paid to the city based on the sale of designated goods or services. Specific goods or services are often exempted (e.g., medications, baby formula, etc.).	Denver, CO With 50.6% of the vote, Denver residents approved a 0.12% city sales tax in 2006 to provide parents with tuition credits to enroll their children in the Denver Preschool Program (DPP). ³⁷ The tax was renewed and increased by voters to .15% in 2014, passing this time with just over 55% approval. ³⁸ Finally in 2023, almost 80% of voters approved to make the .015% city sales tax permanent, with revenues used to support DPP. ³⁹ Tuition credits are calculated on a sliding scale, with higher subsidies provided to families choosing higher-quality programs. ⁴⁰	The number and amount of tuition credits the program can provide is dependent on the strength of the city's economy. During the Great Recession (in 2008 and 2009), the program was forced to make cuts. ⁴¹
		San Antonio, TX A one-eighth cent (\$0.00125) increase in sales tax was approved by 53.6% of San Antonio voters in 2012 to establish the Pre-K 4 SA program. ⁴² The sales tax generates over 80% of the revenue needed to cover program costs, with remaining funding provided by state, federal and tuition funding. Children who meet the state's eligibility requirements for public pre-K receive the program for free, and other children can also attend through a sliding scale fee system. ⁴³ The city partners with local school districts to operate four centers. ⁴⁴ Public, charter, private, and parochial schools — as well as licensed child care facilities — can apply for funding to expand or enhance programs. ⁴⁵ In 2020, 73.2% of San Antonio voters chose to reauthorize the program for another eight years. ⁴⁶	Although support for the sales tax used to fund the Pre-K 4 SA program has increased over time, it was met with initial resistance from a homeowners' group that argued a regressive tax would harm low-income families. ⁴⁷
School Funding Formula	The state government distributes pre-K dollars to school districts (and in some cases private providers). Local school boards then raise local taxes to supplement state funding with local funding to increase access and/or quality. In some cases, these increases must be approved by voters.	Louisville, KY Kentucky's school funding formula allocates funding based on average enrollment from the previous year, multiplied by a per child rate, and weighted for low-income children and children with disabilities. ⁴⁸ As of the 2023-24 school year, the formula provided an average of \$6,598 per child, but funding amounts can vary significantly by year. ⁴⁹ Comparing inflation adjusted dollars, per child funding over the past decade has been as high as \$7,656 (2021) and a low as \$4,525 (2014). ⁵⁰ The amount provided by the state impacts how much funding the school district needs to supplement, leading to inequities between higher and lower income school districts. ⁵¹	State funding formulas do not necessarily guarantee a stable per child rate each year. When state budget amounts drop, local school districts are put into a position of having to increase taxes (and convince voters to approve the increases) or make cuts to programs. In some states, pre-K is a discretionary program, and because attendance is not compulsory, it can be more vulnerable to budget cuts than other aspects of K-12 education.

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
Specialized Taxes/ Public Health Revenue Measures	An excise tax levied on specific goods, such as alcohol, soda, and tobacco. Taxes imposed on manufacturers are then passed along to consumers. These taxes can be levied to curb behavior or to increase revenues but are sometimes criticized as being overly burdensome on low-income communities and communities of color.	Philadelphia, PA On January 1, 2017, the city of Philadelphia instituted a \$0.015/ounce tax on sugar-sweetened drinks. ⁵² Litigation challenged the tax, but it was ultimately upheld. ⁵³ Philadelphia's projected revenues immediately lagged due to fewer purchases within city limits ⁵⁴ , and as of 2024, revenues were still under 83% of what was originally projected. ⁵⁵ Also, even though 49% of revenues were supposed to be reserved to fund PHLpreK, ⁵⁶ records show that 38.6% of revenues are actually used to support the city's public pre-K program. ⁵⁷	These types of taxes do not necessarily provide long-term sustainability. Ultimately, the number of pre-K seats available for children is dependent upon how many sugary drinks (in the case of Philadelphia) are purchased. Unlike taxes on cigarettes, which often go toward funding health initiatives, sugary drinks are unrelated to early childhood education, and for that reason the Philadelphia tax is characterized by some as a mismatch. ⁵⁸ Also, representatives from the beverage industry say the tax lowered revenues which ultimately led to the need for layoffs. ⁵⁹
		Los Angeles, CA State voters approved Proposition 10 in 1998, which placed a \$0.50 tax on tobacco products. ⁶⁰ Revenues were sent to county-based First 5 organizations to distribute to early childhood education programs, and First 5 LA uses Proposition 10 revenue to fund public pre-K slots. ⁶¹ However, the passage of two bills resulted in a significant decline in Proposition 10 revenue. In 2017, Proposition 56 placed an additional \$2 tax on tobacco products, and in 2021 Proposition 31 banned the sale of flavored tobacco products in California. ⁶² Proposition 31 alone is projected to decrease Proposition 10 revenues by 30% by 2026. ⁶³ These revenue decreases are forcing First 5 LA to reduce services and seek out alternative funding. ⁶⁴	This funding strategy can be extremely unstable, particularly when coupled with a campaign specifically designed to reduce the behavior that would generate funding.

FUNDING STRATEGY	DESCRIPTION	CITY EXAMPLES	CONSIDERATIONS
Tuition	Some states allow local school districts to charge tuition to families who are above the income eligibility requirement for their children to attend public pre-K. In some cases, tuition is charged on a sliding scale based on income. Programs may charge tuition for slots and/or hours provided over and above those funded through state or federal funding streams.	<p>Nashville, TN Local and state funding is combined to support Metro Pre-K slots. Families that are not already fully supported through another funding stream are charged tuition based on a sliding scale, which ranges from \$0 to \$144 per child per week.⁶⁵ Families experiencing hardship may apply for tuition assistance.⁶⁶</p> <hr/> <p>Houston, TX Starting in 2005, the Houston Independent School District began offering a full-day pre-K program. Slots are free for eligible children, who must meet at least one of seven identified criteria (e.g., homelessness, low-income, English language learner).⁶⁷ Children who do not meet eligibility criteria may fill open slots on a tuition basis (approximately \$6,750 for the 2025-26 academic year).⁶⁸ The number of tuition-based slots varies each year as eligible children are given first priority.⁶⁹</p>	Families may be more willing to enroll their child in a pre-K program if a discounted rate is available. However, economic downturns will result in more families eligible for free or reduced tuition and could exhaust available funding more quickly, resulting in fewer overall available seats.

Helpful Resources:

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