Department of Education and Early Learning

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Department Overview

The mission of the Department of Education and Early Learning (DEEL) is to transform the lives of Seattle's children, youth, and families through strategic investments in education. DEEL advances this mission by investing in equitable education opportunities, high-quality learning environments, and student and family supports. DEEL investments contribute to four department results: (1) families have access to affordable, quality childcare, (2) children are kindergarten-ready, (3) students graduate high school college- and career-ready, and (4) students attain a postsecondary degree, credential, or certificate.

With investments across the prenatal-to-postsecondary continuum, DEEL supports children, youth, and families to address disparities in educational opportunity gaps. Using funding from the Families, Education, Preschool, and Promise (FEPP) Levy, Washington State's Early Childhood Education and Assistance Program (ECEAP), and other grants, DEEL operates direct-service programs, contracts with community-based and institutional partners, and provides quality teaching and professional development supports to providers and educators.

Budget Snapshot

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Department Support				
General Fund Support	20,798,490	7,010,474	6,530,308	6,270,894
Other Funding - Operating	127,829,846	169,845,445	185,478,448	198,030,334
Total Operations	**148,628,336**	**176,855,919**	**192,008,756**	**204,301,228**
Total Appropriations	**148,628,336**	**176,855,919**	**192,008,756**	**204,301,228**
Full-Time Equivalents Total*	124.50	124.50	125.50	125.50

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Budget Overview

The Department of Education and Early Learning's (DEEL) 2027-2028 Proposed Budget reflects mostly technical adjustments to align its budget with the Families, Education, Preschool and Promise (FEPP) Levy 2025 Implementation & Evaluation Plan (I&E Plan) and to reflect the nearly full spend down of the FEPP 2018 Levy in 2026. It also includes two one-time investments that support college and career readiness, and Seattle Preschool Program extended day and full year expansion. Finally, the proposed budget makes technical adjustments related to central cost and retirement rate changes.

Department of Education and Early Learning

Families, Education, Preschool and Promise (FEPP) Levy

In November 2025, Seattle voters approved the six-year $1.3 billion FEPP Levy. The FEPP 2025 Levy was a renewal of the FEPP 2018 Levy and is a continuation and expansion of levy objectives. The FEPP 2025 levy ordinance, Ordinance 127238, directed DEEL to develop an Implementation and Evaluation (I&E) Plan. DEEL engaged stakeholders across preschool, K-12, student health and safety, and postsecondary continuum to inform development of the plan. After an outreach and engagement process, FEPP 2025 I&E plan was adopted in July 2026 through Ordinance 127481.

The core components of the Levy support youth and children from early childhood through to college and career. Its investments focus on helping youth be ready to start their educational journeys, learn their best in and out of school, and thrive in their postsecondary choices. The FEPP 2025 adopted I&E plan reaffirmed the City's commitment to investing in the basic needs of children and youth with the inclusion of universal school meals for all Seattle Public Schools (SPS) students until the state begins to fund universal meals, which is anticipated to be the 2028-2029 school year. This investment will fill in the gaps that current federal and state funds do not cover and ensure that all students at every SPS school will have access to one breakfast and lunch at no cost during the school year. In the 2026-2027 school year, universal school meals will be supported by JumpStart Payroll Expense Tax, with FEPP 2025 Levy supporting the gaps in the 2027-2028 school year. All school meal funding is in the Office of Sustainability and Environment's (OSE) budget.

In alignment with the FEPP 2025 Every Child Ready Initiative which focuses on investing in high-quality, equitable programs to support the health, development, safety, and learning of Seattle's children and youth, from cradle to career, the DEEL 2027-2028 Proposed Budget aligned investments are comprised of the following investment areas:

Ready to Start – Early Learning

To align DEEL's 2027-2028 budget with the FEPP 2025 I&E plan, investment in Early Learning increases by about $38 million in 2027 and $44 million in 2028. The Preschool and Early Learning investments are allocated across four strategies, evaluation, and DEEL administration. The four strategies include: home visiting, health, childcare, and preschool. Total FEPP 2025 Levy investment over six-years in this area is $655 million. The FEPP 2025 Levy also funds Seattle Parks and Recreation (SPR) directly to support childcare scholarships; please see its budget section for more details. Key anticipated metrics for the 2027-2028 investments include the following:

- Home Visiting- 300 annual clients through the Nurse Family Partnership program, and 275 children served annually through ParentChild+ program.
- Health – 175 children served annually via the Developmental Bridge Program, and 90 sites available annually through the Childcare Health Program.
- Childcare – 1,300 families served annually through the Childcare Assistance Program (CCAP)
- Preschool – 2,700 seats in 2027-2028 served through Seattle Preschool Program. Service targets aim to increase to 3,100 seats and 840 dual language seats by year six (2030) of the levy.

Ready to Learn – K-12

To align DEEL's 2027-2028 budget with the FEPP 2025 I&E plan, investment in K-12 increases by about $24 million in 2027 and $28 million in 2028. The K-12 investments are allocated across four strategies: Expanded Learning Opportunities, Health, Safety, and Basic Needs. Total Levy investment over six years in this area is $479 million. Key FEPP 2025 Levy K-12 investments related to school meals, food assistance, environmental learning, out-of-school time efforts, and student safety are funded directly in OSE, SPR, and Human Services Department (HSD) budgets; please see those budget book sections for more details. Key strategies include:

- Expanded Learning Opportunities – Support through School-Based investment programs serving 5,000 students annually, Community-Based investment programs serving 2,500 students annually and middle school sports serving 3,000 students annually.
- Health – Expanded access to health services via school-based health centers in 29 schools for the 2026-2027 school year, serving 7,300 students in year 1(2025).

- Safety – Restorative practices that focus on building community and trust with multiple tiers of support, and opportunity-based mentoring that aims to provide services to 100 students annually.
- Basic Needs – Food Assistance program that aims to support 5,000 families annually.

Ready to Launch – Post-Secondary

To align DEEL's 2027-2028 budget with the FEPP 2025 I&E plan, investment in Postsecondary programming increases by $6 million in 2027 and $7 million in 2028. Postsecondary investments are allocated via two primary strategies, College Pathways and Career Pathways. Total Levy investments over the six years in this area is $113 million. Key postsecondary investments are also funded via HSD; please see its budget book section for more details.

- College Pathways – Seattle Promise Program focused on College Readiness serving 2,000 students annually, College Enrollment serving 1,475 students enrolled each fall, and Retention, Persistence and Completion serving 1,475 students annually.
- Career Pathways – Public Sector Career Programs serving 15 Fire Career participants and 25 Police Career participants annually. Service targets for the Path to Trades Non-Colleges will be determined annually.

Department of Education and Early Learning

Incremental Budget Changes

Department of Education and Early Learning

	Dollars	FTE
2026 Adopted Budget	**176,855,919**	**124.50**
Baseline		
Citywide Adjustments for Standard Cost Changes	3,528,488	-
Reduce SCERS Retirement Contribution Rate	-	-
Proposed Operating		
SPP Extended Day Full Year	1,952,748	-
Post-Secondary Success Initiative	300,000	-
Proposed Technical		
FEPP 2025 Spending Plan Alignment - Early Learning	37,851,425	1.00
FEPP 2025 Spending Plan Alignment - K-12 Programs	23,957,977	-
FEPP 2025 Spending Plan Alignment - Post-Secondary	6,098,699	-
FEPP 2025 Spending Plan Alignment - Leadership and Administration	4,279,465	-
FEPP 2025 Levy Revenue Adjustment	-	-
Remove FEPP 2018 Levy Budget Authority from Early Learning	(30,780,106)	-
Remove FEPP 2018 Levy Budget Authority from K-12	(21,387,334)	-
Remove FEPP 2018 Levy Budget Authority from Post-Secondary	(5,534,314)	-
Remove FEPP 2018 Levy Budget Authority from Leadership and Administration	(5,114,211)	-
Remove FEPP 2018 Levy Revenues	-	-
Shift Upward Bound Match Requirement from General Fund to Families and Education Levy Fund	-	-
ECEAP Fund Source Correction	-	-
Department of Education and Early Learning Fund Balancing	-	-
Total Incremental Changes	**$15,152,837**	**1.00**
Total 2027 Proposed Budget	**$192,008,756**	**125.50**

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures $3,528,488

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Department of Education and Early Learning

Reduce SCERS Retirement Contribution Rate

Expenditures	-

The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2026, this item reduces the employer contribution rate from the endorsed rate of 15.06% to the SCERS minimum actuarial required rate of 13.48% for 2027 and 13.52% for 2028.

Proposed Operating

SPP Extended Day Full Year

Expenditures	$1,952,748
Revenues	$1,952,748

This item increases Families, Education, Preschool and Promise 2025 Levy budget authority in Early Learning to align with changes to the Seattle Preschool Promise program (SPP). SPP programming will expand to provide extended day, full year services, that will also increase SPP tuition revenue amounts. The FEPP 2025 Levy Ordinance 127238 did not account for increased expenditures and revenues for SPP extended day, full year programming. Increased revenue will support SPP provider contract cost increases.

Post-Secondary Success Initiative

Expenditures	$300,000

This item adds one-time Families and Education (FEL) 2011 Levy funding in 2027 to continue support for the Post-Secondary Success Initiative which aims to increase student success at colleges and universities in Seattle by better understanding enrollment and completion gaps for underrepresented students. These funds will continue funding one term limited temporary employee from 2026 and form a compensated Advisory Committee that will include youth, academic, and community expertise and ensure community experience and voice is incorporated into the work. The Advisory Committee will work with an evaluation agency to conduct a landscape analysis of Seattle's current postsecondary environment, and identify the strengths, challenges, and opportunities of Seattle's higher education system in relation to the experiences of underserved students.

Proposed Technical

FEPP 2025 Spending Plan Alignment - Early Learning

Expenditures	$37,851,425
Position Allocation	1.00

This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the Early Learning budget to alignment with the FEPP 2025 Implementation and Evaluation Plan spending plan, which was adopted via Ordinance 127481. This item also included the addition of 1.0 FTE Strategic Advisor 1 that will serve as primary data coordinator and analyst for the Child Care Assistance Program (CCAP) and Seattle Preschool Program (SPP). The addition of this position reflects the increased support need for the CCAP and SPP expansion approved by voters with the renewal of the FEPP 2025 Levy.

FEPP 2025 Spending Plan Alignment - K-12 Programs

Expenditures	$23,957,977

This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the K-12 budget to align with the FEPP 2025 Implementation and Evaluation Plan spending plan. Spending will continue to support school-based investments, opportunity & access investments, mental health, nutrition, out-of-school time investments, and other K-12 investments in the 2026-2027 school year. The transition year 2026-2027 school year supports continuation of most FEPP 2018 programs.

FEPP 2025 Spending Plan Alignment - Post-Secondary

Expenditures $6,098,699

This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the Postsecondary budget to align with the FEPP 2025 Implementation and Evaluation Plan spending plan. The increased funding for the Postsecondary programs continues to support the Seattle Promise program as well as new programmatic expansions such as career pathways -fire careers, police career, trades non-colleges.

FEPP 2025 Spending Plan Alignment - Leadership and Administration

Expenditures $4,279,465

This technical item adds Families, Education, Preschool and Promise (FEPP) 2025 Levy budget authority to the Leadership and Administration budget to align with the FEPP 2025 Implementation and Evaluation Plan spending plan.

FEPP 2025 Levy Revenue Adjustment

Revenues $7,100,000

This technical adjustment aligns FEPP Levy revenues with the revenue forecast.

Remove FEPP 2018 Levy Budget Authority from Early Learning

Expenditures $(30,780,106)

This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in DEEL's Early Learning budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Remove FEPP 2018 Levy Budget Authority from K-12

Expenditures $(21,387,334)

This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in the K-12 budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Remove FEPP 2018 Levy Budget Authority from Post-Secondary

Expenditures $(5,534,314)

This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in the Postsecondary budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Department of Education and Early Learning

Remove FEPP 2018 Levy Budget Authority from Leadership and Administration

Expenditures	$(5,114,211)

This technical item decreases the Families, Education, Preschool and Promise (FEPP) 2018 budget authority in the Leadership and Administration budget to reflect the end of the levy. The 2025-2026 school year was the final school year funded fully by the FEPP 2018 Levy, which was replaced with the voter-approved FEPP 2025 Levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Remove FEPP 2018 Levy Revenues

Revenues	$(16,440,975)

This technical item decreases the Families, Educations, Preschool and Promise (FEPP) 2018 revenue budget to reflect the end of the levy. Continuing levy expenditures reflecting the FEPP 2025 Levy's Implementation and Evaluation plan are in FEPP 2025 technical items.

Shift Upward Bound Match Requirement from General Fund to Families and Education Levy Fund

Expenditures	-
Revenues	$(280,166)

This technical item shifts $480,000 in 2027 and 773,000 in 2028 from the General Fund to the Families and Education (FEL) Levy for the Upward Bound programming match requirement. The General Fund revenue forecast for the City's budget is insufficient to cover all anticipated citywide costs. The program is funded in part by a Federal TRIO grant of $280,000 with a match requirement. The Upward Bound Program serves high school students from low-income families, and the goal of the program is to increase the rate at which participants complete secondary education and enroll in and graduate from institutions of postsecondary education.

As a result of this shift, the department only has grant-backed General Fund appropriations in its proposed budget. The FEL Levy fund balance that will be used to Support Families, Education, Preschool and Promise 2025 Levy investments as planned in the development of the levy spending plan, will be about $14 million.

ECEAP Fund Source Correction

Expenditures	-
Revenues	-

This technical item is a net zero update to 2027 and 2028 ECEAP grant funding sources codes to allow for school year tracking of grant expenditure and revenues.

Department of Education and Early Learning Fund Balancing

Revenues	$(29,592,750)

This is a technical item to record a fund balancing entry for the 2011 Families and Education Levy Fund, the Families, Education, Preschool and Promise 2018 Levy Fund, and the Families, Education, Preschool and Promise 2025 Levy Fund, which are primarily managed by the Department of Education and Early Learning.

Department of Education and Early Learning

Expenditure Overview

Appropriations	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
DEEL - BO-EE-IL100 - Early Learning				
00100 - General Fund	16,788,469	6,270,894	6,270,894	6,270,894
00155 - Sweetened Beverage Tax Fund	6,738,186	-	-	-
17857 - 2011 Families and Education Levy	276,000	-	-	-
17861 - Seattle Preschool Levy Fund	7,328	-	-	-
17871 - Families Education Preschool Promise Levy	53,191,481	30,780,106	-	-
17876 - FEPP Levy 2025	-	56,780,687	97,155,568	103,762,404
Total for BSL: BO-EE-IL100	**77,001,464**	**93,831,686**	**103,426,462**	**110,033,298**
DEEL - BO-EE-IL200 - K-12 Programs				
00100 - General Fund	3,648,128	739,580	259,414	-
14500 - Payroll Expense Tax	4,506,539	-	-	-
17857 - 2011 Families and Education Levy	352,233	-	780,166	772,861
17871 - Families Education Preschool Promise Levy	40,887,089	21,387,334	-	-
17876 - FEPP Levy 2025	-	37,547,575	61,840,469	66,263,586
Total for BSL: BO-EE-IL200	**49,393,989**	**59,674,489**	**62,880,049**	**67,036,446**
DEEL - BO-EE-IL300 - Post-Secondary Programs				
17871 - Families Education Preschool Promise Levy	13,192,043	5,534,314	-	-
17876 - FEPP Levy 2025	-	6,395,465	12,553,668	13,338,514
Total for BSL: BO-EE-IL300	**13,192,043**	**11,929,779**	**12,553,668**	**13,338,514**
DEEL - BO-EE-IL700 - Leadership and Administration				
00100 - General Fund	361,893	-	-	-
00155 - Sweetened Beverage Tax Fund	521,322	-	-	-
17857 - 2011 Families and Education Levy	39,900	-	-	-
17871 - Families Education Preschool Promise Levy	8,117,725	5,114,211	-	-
17876 - FEPP Levy 2025	-	6,305,754	13,148,577	13,892,970
Total for BSL: BO-EE-IL700	**9,040,840**	**11,419,965**	**13,148,577**	**13,892,970**
Department Total	**148,628,336**	**176,855,919**	**192,008,756**	**204,301,228**
Department Full-Time Equivalents Total*	**124.50**	**124.50**	**125.50**	**125.50**

** FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

Department of Education and Early Learning

Budget Summary by Fund Department of Education and Early Learning

	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
00100 - General Fund	20,798,490	7,010,474	6,530,308	6,270,894
00155 - Sweetened Beverage Tax Fund	7,259,508	-	-	-
14500 - Payroll Expense Tax	4,506,539	-	-	-
17857 - 2011 Families and Education Levy	668,133	-	780,166	772,861
17861 - Seattle Preschool Levy Fund	7,328	-	-	-
17871 - Families Education Preschool Promise Levy	115,388,338	62,815,964	-	-
17876 - FEPP Levy 2025	-	107,029,481	184,698,282	197,257,473
Budget Totals for DEEL	**148,628,336**	**176,855,919**	**192,008,756**	**204,301,228**

Department of Education and Early Learning

Revenue Overview

2027 Estimated Revenues

Account Code	Account Name	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
331110	Direct Fed Grants	650,825	539,580	259,414	-
334010	State Grants	6,705,645	6,270,894	6,270,894	6,270,894
341150	Private Reimbursements	1,163	-	-	-
342130	Communication Service Fees	(585)	-	-	-
Total Revenues for: 00100 - General Fund		**7,357,048**	**6,810,474**	**6,530,308**	**6,270,894**
311010	Real & Personal Property Taxes	307	-	-	-
360010	Investment Interest	-	50,000	50,000	50,000
Total Revenues for: 17857 - 2011 Families and Education Levy		**307**	**50,000**	**50,000**	**50,000**
400000	Use of/Contribution to Fund Balance	-	(50,000)	730,166	722,861
Total Resources for:17857 - 2011 Families and Education Levy		**307**	**-**	**780,166**	**772,861**
311010	Real & Personal Property Taxes	121	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		**121**	**-**	**-**	**-**
311010	Real & Personal Property Taxes	90,823,232	1,361,975	-	-
337080	Other Private Contrib & Dons	-	2,500,000	-	-
341150	Private Reimbursements	4,702,930	-	-	-
360010	Investment Interest	-	579,000	-	-
360690	Building/Oth Space Rent	(459)	-	-	-
397010	Operating Transfers In	-	12,000,000	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		**95,525,703**	**16,440,975**	**-**	**-**
400000	Use of/Contribution to Fund Balance	-	46,374,989	-	-
Total Resources for:17871 - Families Education Preschool Promise Levy		**95,525,703**	**62,815,964**	**-**	**-**
311010	Real & Personal Property Taxes	-	207,000,000	208,500,000	208,700,000
337080	Other Private Contrib & Dons	-	2,800,000	7,752,748	8,096,879
360010	Investment Interest	-	2,300,000	4,900,000	4,400,000
Total Revenues for: 17876 - FEPP Levy 2025		**-**	**212,100,000**	**221,152,748**	**221,196,879**

400000	Use of/Contribution to Fund Balance	-	(91,537,423)	(18,322,916)	(9,450,760)
Total Resources for:17876 - FEPP Levy 2025		**-**	**120,562,577**	**202,829,832**	**211,746,119**
Total DEEL Resources		**102,883,179**	**190,189,015**	**210,140,306**	**218,789,874**

Department of Education and Early Learning

Appropriations by Budget Summary Level and Program

DEEL - BO-EE-IL100 - Early Learning

The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Early Learning	77,001,464	93,831,686	103,426,462	110,033,298
Total	**77,001,464**	**93,831,686**	**103,426,462**	**110,033,298**
Full-time Equivalents Total*	67.50	67.50	68.50	68.50

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DEEL - BO-EE-IL200 - K-12 Programs

The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
K-12 Programs	49,393,989	59,674,489	62,880,049	67,036,446
Total	**49,393,989**	**59,674,489**	**62,880,049**	**67,036,446**
Full-time Equivalents Total*	20.00	20.00	20.00	20.00

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DEEL - BO-EE-IL300 - Post-Secondary Programs

The purpose of the Post-Secondary Budget Summary Level is to help achieve the goal of the City's Education Action Plan that 70% of all student groups in Seattle Public Schools will go on to attain a post-secondary credential by the year 2030.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Post-Secondary Programs	13,192,043	11,929,779	12,553,668	13,338,514
Total	**13,192,043**	**11,929,779**	**12,553,668**	**13,338,514**
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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DEEL - BO-EE-IL700 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Education and Early Learning.

Program Expenditures	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	2,399,751	2,569,361	3,529,882	3,739,436
Departmental Indirect Costs	-	29,934	-	-
Divisional Indirect Costs	6,641,089	8,820,670	9,618,695	10,153,534
Total	**9,040,840**	**11,419,965**	**13,148,577**	**13,892,970**
Full-time Equivalents Total*	34.00	34.00	34.00	34.00

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The following information summarizes the programs in Leadership and Administration Budget Summary Level:

Citywide Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Citywide Indirect Costs	2,399,751	2,569,361	3,529,882	3,739,436

Departmental Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Departmental Indirect Costs	-	29,934	-	-
Full Time Equivalents Total	31.00	31.00	31.00	31.00

Divisional Indirect Costs

Expenditures/FTE	2025 Actuals	2026 Adopted	2027 Proposed	2028 Proposed
Divisional Indirect Costs	6,641,089	8,820,670	9,618,695	10,153,534
Full Time Equivalents Total	3.00	3.00	3.00	3.00