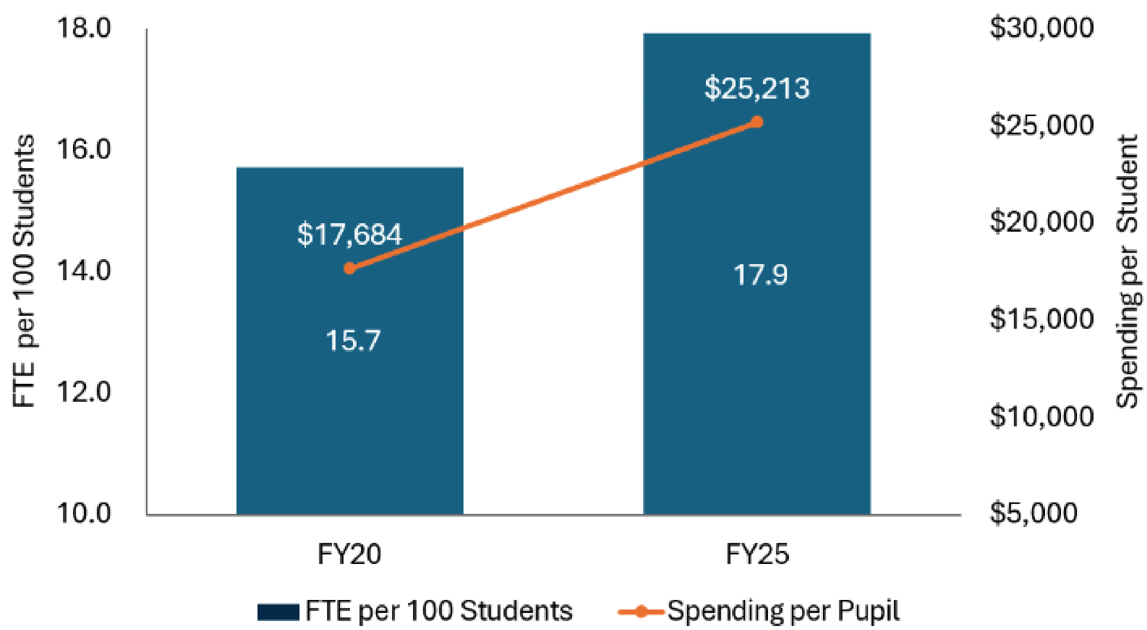
Study of D.C. Public Schools Staffing and Resource Allocation

April 15, 2025

A report by Alvarez & Marsal Public Sector Services for ODCA

Change Since FY 2020: DCPS FTE and Spending per Pupil



Study by
Alvarez & Marsal Public Sector Services

Office of the District of Columbia Auditor

Kathleen Patterson, District of Columbia Auditor
www.dcauditor.org

April 15, 2025

The Hon. Muriel M. Bowser
Mayor of the District of Columbia
The John A. Wilson Building
1350 Pennsylvania Avenue NW
Washington DC 20004

The Hon. Phil Mendelson
Chairman
Council of the District of Columbia
The John A. Wilson Building
1350 Pennsylvania Avenue NW
Washington DC 20004

Dear Mayor Bowser, Chairman Mendelson and Councilmembers:

I am pleased to present the District of Columbia Public Schools Staffing and Resource Allocation Study prepared for the Office of the D.C. Auditor by Alvarez & Marsal Public Sector Services. This report includes findings and recommendations designed to support the District's elected officials in understanding the drivers of spending growth over the past five years.

This project began with information included in the FY 2023 Annual Comprehensive Financial Review (ACFR) that showed significant growth in government full-time equivalent positions and—in the education sector—a much greater growth in staff positions than in students. To better understand that growth ODCA engaged Alvarez & Marsal, a consulting firm that has previously served the District of Columbia with two important after-action reports[1] and has expertise in District of Columbia education expenditures specifically. The analysis is limited to the District of Columbia Public Schools (DCPS), which spent approximately $1.2 billion in Fiscal Year (FY) 2024.

Alvarez & Marsal found:

- The number of locally-funded staff grew over five years at a rate of 19.5% while the number of students grew 2.6%.

1 See *Final Report: District of Columbia Public Schools Audit and Investigation* (Jan. 26, 2018), https://osse.dc.gov/sites/default/files/dc/sites/osse/release_content/attachments/Report%20on%20DCPS%20Graduation%20 and%20Attendance%20Outcomes%20-%20Alvarez%26Marsal.pdf and *Review and Investigation of Code Enforcement Policies, Procedures, and Inter-Agency Communications Between DCRA, FEMS, and MPD* (Oct. 25, 2019), https://chairmanmendelson.com/wp-content/uploads/2019/11/Kennedy-Street-Fire-Third-Party-Investigation.pdf.

- The ratio of students to general education teachers in that five-year period dropped from about 19 to 17 students per teacher.
- In FY 2020, approximately 75% of the local budget was spent on school-based personnel and in FY 2025 that number dropped to 73%.

The Alvarez & Marsal team also encountered significant challenges in data collection and reporting including "incomplete system crosswalks" between the charts of accounts used in the previous financial system and the financial system implemented in 2022, the District Integrated Financial System.

The report recommends stronger internal controls for position management between the District-wide personnel management system (PeopleSoft) and the DCPS system (QuickBase) and recommends the Office of the Chief Financial Officer assist in reconciling data in the different systems. It recommends that the Mayor's annual proposed budget include a compendium on DCPS with a detailed description of sources and uses of funds and any year-over-year staffing changes plus a description of how resource allocations align with strategic goals for education achievement.

DCPS Chancellor Lewis Ferebee's comments included in the report are generally positive with regard to the recommendations. ODCA greatly appreciates the collaboration of the Chancellor and DCPS during this engagement; however, it appears that DCPS still can do more to recognize how staffing patterns are viewed by non-DCPS stakeholders. The chancellor states that "the overall number of central services staff have decreased." The Alvarez & Marsal analysis shows the reverse to be true over the FY 2020 to 2025 period.

Finally, we appreciate the timely and professional evaluation reflected in the report by Alvarez & Marsal. We hope this analysis is useful to elected officials as they undertake the challenges of an increasingly difficult budget and financial outlook for the District of Columbia.

Thank you.

Sincerely yours,

Kathy Patterson

Kathleen Patterson
D.C. Auditor

cc: D.C. Councilmembers

District of Columbia Public Schools Staffing & Resource Allocation Study

April 15, 2025

SUBMITTED TO:

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Executive Summary

Background and Scope

Over the past five years the District of Columbia Public Schools (DCPS) has undergone substantial changes in staffing and funding stemming from the District's ongoing commitment to improving K-12 education. Since FY20, DCPS's local funds operating budget has grown by 50%, from $902.5M to $1.35B in FY25, a $447 million increase. This growth was driven by a 34% increase in the Uniform Per Student Funding Formula base weight, a 2.6% increase in enrollment[1] and changes in student demographics.

The Office of the DC Auditor commissioned this study to examine DCPS's staffing and resource growth from FY20 and FY25 to bring greater transparency and understanding to the resource allocation decisions DCPS has made over the last five years.

Our Approach

This study was conducted between November 2024 and February 2025 utilizing publicly available data and reports (DC Government Annual Budgets and DCPS PARCC results) and internal data sources (PeopleSoft position files, QuickBase position files, and budget reports from the District's current and former financial systems, the System of Accounts and Reports (SOAR) and District Integrated Financial System (DIFS), respectively). In addition, multiple interviews were conducted with senior DCPS officials and DC Office of the Chief Financial Officer (OCFO) staff assigned to DCPS.

Specifically, this report focuses on four overarching areas of study. The first three were part of the original scope and the fourth was added based on our assessment of the reliability of the data provided:

1. **Growth in Type of FTEs** What job positions are driving the 1,600 full-time equivalent (FTE) growth? Are these school-based, school support or central office staff? Is staffing growth aligned with enrollment and student need?
2. **Change in FTEs by Departments and Schools** How have the different areas of DCPS (Central Administration, School Support, Schoolwide Services, and School-based staff) grown and changed in staffing composition over the past five years?
3. **Drivers of Growth in Total Expenses** Which areas of DCPS's budget have experienced significant growth? To what extent is that growth a function of rising costs for the same people, services, or functions versus areas of increased investment?
4. **Data Quality and Reliability** What is the best source of "truth" for understanding staffing growth? How do DCPS and OCFO maintain effective position control managing between multiple data systems?

[1] Enrollment figures are taken from the DCPS's website but differ from counts in other sources such as the Deputy Mayor for Education's EdScape data source.

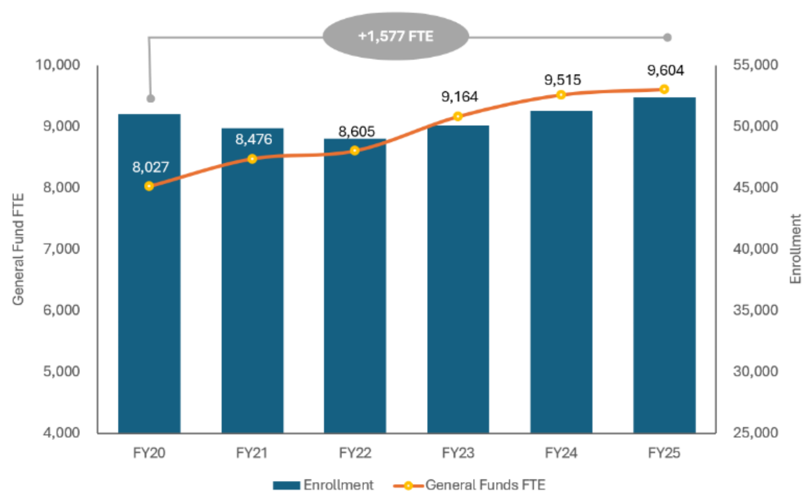
Data Limitations

The study was hampered by data quality, reliability, and comparability limitations. Inconsistencies and data gaps rendered certain aspects of the analyses inconclusive, preventing the desired depth of insight. Contributing factors include DCPS's use of multiple data platforms for managing personnel; the District's conversion to a new platform during the time period of the study and lack of a comprehensive crosswalk between the two systems; DCPS's dependency on OCFO for changing certain data elements; and unclear position management processes. The mix of data sources and errors also adds to the difficulty of tracking changes in the budget and staffing each year, while making it harder to manage employees effectively.

Observations

With these new resources, DCPS has expanded its locally funded workforce by nearly 1,600 FTE, a 19% increase over FY20 levels.

Figure 1: Budgeted FTEs vs. Enrollment by Fiscal Year



The District has some positive results to show for this investment. Enrollment in DCPS is increasing, something unique among urban school districts, most of which are experiencing enrollment losses. Based on the 2025 National Assessment of Education Progress (NAEP) results, student performance is improving[2], again something that is unique among most urban school systems.

In our examination A&M found that:

- **Since FY20, the rate of FTE growth at DCPS exceeded enrollment growth, with locally funded staff growing seven times faster than enrollment** (19.5% versus 2.6%) resulting in two additional FTE for every 100 students. The growth has been relatively steady, with a compound annual growth rate (CAGR) of 3.7%, suggesting that the growth is not a direct

[2] 2025 NAEP Results: In 4th grade reading and math, scores of DCPS students increased since 2022 and exceed the national average for large cities; in 8th grade, math and reading scores increased faster than the national average for large cities.

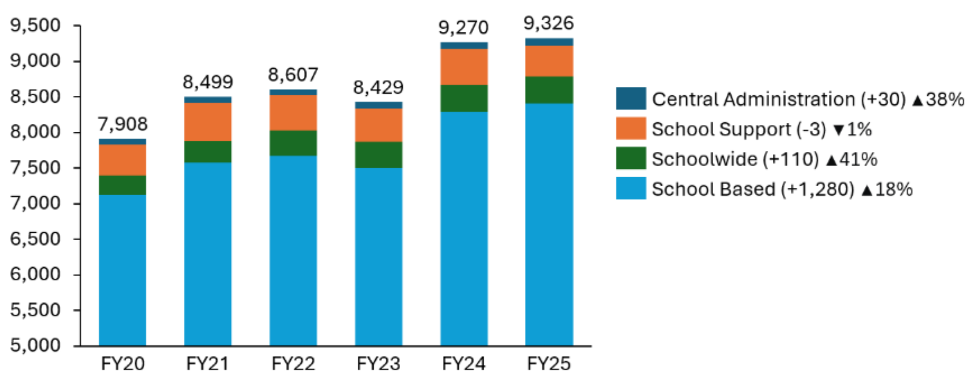
result of many positions previously funded with federal COVID 19 recovery funds moving onto DCPS's local budget.

- **Spending per pupil increased by 43%, growing to $25,213 local funds per student**. Adjusted for inflation, the FY20 per pupil amount of $17,684 would be worth $21,776, an increase of 23%.[3]

- **Out of the 1,577 newly created positions, 1,280, or 81%, are based in schools**, with more than half comprising general education and special education teachers. Additionally, schools added 143 roles focused on social-emotional support; another 100 FTE are school leaders and administrators, while 116 are coaches and coordinators. Ninety one of the 1,577 new local positions may have previously been funded through non-local sources.

- In Central Administration and School Support, the two divisions more closely aligned as typical "central administration," total FTE count increased by 28 positions distributed across nearly all offices. More significantly, **DCPS added 88 additional senior and mid-level positions and eliminated 60 lower-level positions**.

Figure 2: Local FTE Change by Area, FY20-25



Source: QuickBase FY20-25 Data, Filtered for Locally Funded FTEs

- **Overall, DCPS's budget distribution between personnel and non-personnel and between school and non-schools remained relatively constant between FY20 and FY25**. In FY20, 82% of DCPS's local budget was spent on personnel and 75% of the local budget was allocated to schools; in FY25, personnel costs were 84% of the budget and 73% went directly to schools. For comparison, Boston Public Schools and Atlanta Public Schools spend 67% and 63% of their budgets respectively on personnel while Seattle Public Schools and Guilford County (NC) Public Schools spend 83% and 78%[4]. School versus central comparison is more difficult as districts often use different methodologies for calculating the split.

[3] US Bureau of Labor Statistics
[4] Review of FY25 operating budgets available on each district's website

The study also revealed notable issues related to systems, processes, and management:

- **DCPS lacks a single source of truth for position management, planning, and reporting** resulting in poor data quality and inconsistencies across systems which hinder reliable reporting and analysis.
- **Position management processes and internal controls are not clearly documented**, exposing DCPS to risk of intentional or unintentional errors (e.g. hiring that diverges from the approved budget allocation, miscoding of funding sources or position location, not removing positions that have been eliminated, maintaining unfunded vacancies).
- Given the most recent economic forecast for the District and the more than 50% growth in DCPS budget, the multi-year negotiated salary increases, and the School First in Budgeting Act, DCPS has limited flexibility should enrollment stop growing and/or the UPSFF does not keep up with rising costs. **DCPS does not have a multi-year financial forecast that enables district leaders to adequately plan for different revenue scenarios**.

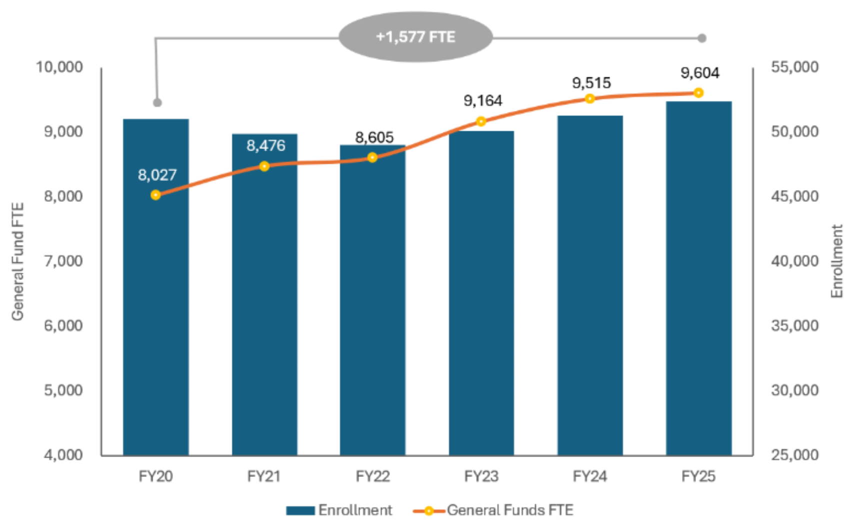
I. Approach

A. Introduction

For more than a decade, the Mayor and DC Council have made K-12 education a citywide priority. From FY20 to FY25, the Uniform Per Student Funding Formula[5] (UPSFF) base weight has increased by 34%. Across the District of Columbia Public Schools (DCPS) and public charter schools, the District now spends over $900M more on K12 education and educates nearly 6,000 more students, including 1,316 more at DCPS. DCPS, once among the lowest performing urban school districts in the country, has made improvements in mathematics and reading outcomes[6] over this period.

Since FY20, DCPS's General Funds budget increased by 50% and the number of locally funded full-time equivalent (FTE) positions grew by nearly 1,600, according to DC Annual Budgets. Of its total General Funds[7] budget, DCPS spends nearly 85% on personnel costs, making understanding the staff decisions and composition such an important area to understand.

Figure 3: DCPS Locally Funded FTE vs Enrollment, FY20-25

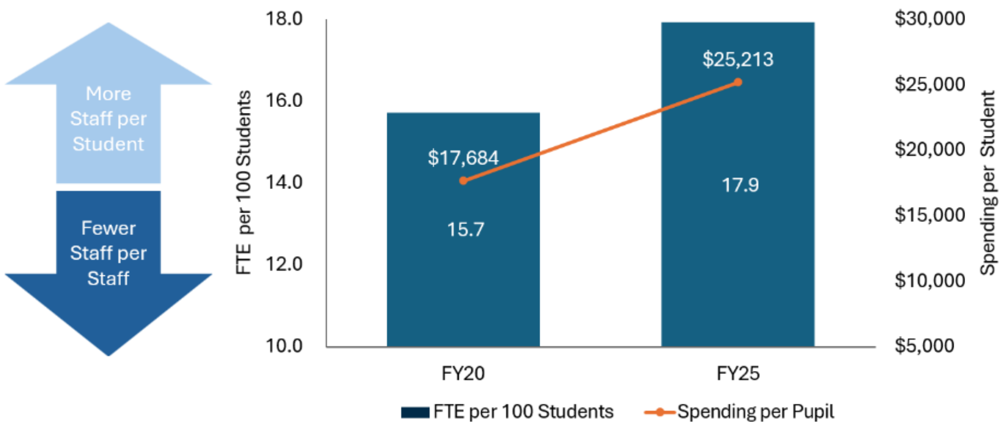


Source: Table GA0-2, OCFO FY20-FY25 Budget Books

As the UPSFF increased significantly, DCPS's per pupil spending (total local budget divided by total enrollment) grew by 43%. DCPS added staff, both in central services and in schools, at a growth rate seven times faster than enrollment. As a result, the number of students for every FTE decreased from 6.4 in FY20 to 5.6 FY25. In schools, the ratio decreased from 7.4 to 6.4 students for every school-based FTE; in central office, that ratio decreased from 56.6 students for every central office staff member to 44.7. In total, DCPS added more than two new staff members for every 100 students, going from 15.7 to 17.9 FTE per student.

[5] The Uniform Per Student Funding Formula is the District's citywide K12 funding mechanism for DCPS and charter schools. According to the DC's FY20 and FY25 Annual Budgets, the UPSFF foundation level per pupil was $10,980 in FY20 compared to $14,668 in FY25.
[6] From the National Assessment of Educational Progress (NAEP) results
[7] This report uses General Funds Budget and local funds budget interchangeably

Figure 4: Change since FY20: FTE and Spending per Pupil



Source: Table GA0-2, OCFO FY20-FY25 Budget Books, DCPS Enrollment Audits FY20-25

As the District added resources to DCPS during and after the COVID 19 pandemic, it has become increasingly difficult to understand how resources are being spent. Contributing to the difficulty were several changes in DCPS and across the District. Among these are the transition from the old citywide financial system to a new one (SOAR to DIFS), DCPS's implementation of a new school funding model, a change in the way DCPS categorizes positions and spending, as well as the passage of the Schools First in Budgeting Act.

B. Scope and Methodology

In late 2024, the Office of the District Columbia Auditor (ODCA) commissioned A&M to perform a study of staffing and budget changes between FY20 and FY25 at DCPS to shed greater light on the resource decisions DCPS has made over the last five years and how those decisions are aligned to its strategic priorities. This report provides a detailed analysis and creates transparency in budget and resource allocation decisions over the past five years, including growth in FTEs, change in FTEs, and drivers of growth in total expenses.

Specifically, this report focuses on four overarching areas of study. The first three were part of the original scope and the fourth was added based on our assessment of the reliability of the data provided:

1. **Growth in Type of FTEs** What job positions are driving the 1,600 FTE growth? Are these school-based, school support or central office staff? Is staffing growth aligned with enrollment and student need?

2. **Change in FTEs by Department and Schools** How have the different areas of DCPS (Central Administration, School Support, Schoolwide Services, and School-based staff) grown and changed in staffing composition over the past five years?

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4. **Data Quality and Reliability** What is the best source of “truth” for understanding staffing growth? How do DCPS and OCFO maintain effective position control managing between multiple data systems?

The study does not take a position on whether DCPS is overstaffed or understaffed as an agency or within its different departments and functions. Rather, this report aims to provide insight into DCPS’s complex budget, trends in FTEs and expenses, and recent resource allocation decisions so that the DC Council, Mayor and DCPS leadership, and others can have a greater understanding of the decisions that DCPS has made regarding their use of local funds.

The methodology to address the three areas of study consisted of analyses of internal data sources provided by DCPS, review of publicly available budget documents and publications, and interviews with DCPS and Office of the Chief Financial Officer (OCFO) staff. Work was conducted between November 2024 and February 2025.

The study outputs consist of four areas of analysis that were selected based on the availability of data and the relevance of each area of inquiry to developing a better understanding of how DCPS has prioritized staffing investments over the past five years.

A. Data Architecture and Issues: Summary of the way data flows within DCPS and between DCPS and OCFO, the limitations of different data sources, and how this influenced the way analysis could ultimately be conducted.

   Note: This area was not initially part of the study scope; however, the quality and incongruity of the data and data sources made it necessary to focus a portion of our review on this topic.

B. Central Services FTE: A review of those groups in DCPS that are budgeted centrally, working in administration of the school district and direct support to schools. These divisions include Central Administration, Schoolwide Services, and School Support.

C. School-Based FTE: Analysis of staff work at DCPS schools.

D. Operating Budget: Discussion of resource allocation changes and insights on the investments that have been made in personnel over the past five years.

II. Analyses

A. Data Architecture and Limitations

Overview of Data Sources

This study utilizes multiple publicly available and internal data sources provided by DCPS and OCFO. The major data sources include:

- **DC Government Annual Budgets**: Publicly available budgets, published annually by the OCFO, include summary-level budget and FTE counts, as well as detailed information by school and centrally budgeted departments. These documents serve as foundational numbers for the study (the increase of 1,577 locally funded FTE in summary-level budgets between FY20 and FY25).
- **Peoplesoft Position Files (School-based functions)**: DC's human resources (HR) management system, providing comprehensive data on employees, salaries, and HR fields. The study relies on this data source for school-funded position analysis.
- **QuickBase Position Files (Central Functions)**: An internal DCPS system for human capital budget management and planning, used for central administration, school support, and schoolwide analysis. The study relies on this data source for central function position analysis.
- **SOAR and DIFS Budget Reports**: These reports summarize budgeted funds over six fiscal years, using outputs from the SOAR system (FY20-22) and the DIFS system (FY23-FY25). All analyses of the budget come from these data sources.

DCPS Data Architecture and Position Management

The DC Government uses the DIFS system as its budgeting and financial management system. This system works in tandem with Peoplesoft, DC's system of record for managing personnel, position information, and payroll. OCFO controls most data changes within Peoplesoft, allowing DCPS to make limited adjustments, such as altering position reporting lines. More significant changes require formal requests to OCFO.

With the volume and frequency of staffing changes across DCPS's 117 schools and central office, OCFO decided to not process updates in Peoplesoft in real time. This decision has resulted in significant downstream impacts for DCPS that result in greater complication of DCPS' personnel databases. Consequently, DCPS uses an additional system, QuickBase, to manage staffing and ongoing position changes in alignment with budget planning[8]. QuickBase allows DCPS to manage budgets and staff planning more flexibly, reflecting real-time position changes.

The infrequent updates from QuickBase to Peoplesoft has led to instances of duplicate positions existing in QuickBase (e.g., an entry for a position being eliminated and one that will take its place within the same file). The reliance on multiple systems and manual updates results in a lack of a "single source of truth" for data and introduces opportunities for error. In a given cycle of budget

[8] DCPS uses a third system, Salesforce, to manage recruitment and hiring functions.

development and approval and budget execution, position information may pass through DIFS, Peoplesoft, and QuickBase numerous times, requiring manual updates at certain transitions between systems.[9]

Further, Peoplesoft and QuickBase are designed to be “point in time” systems, making it difficult to view historical information and track changes over time. Depending on when within the budget cycle the data is referenced, either DIFS, QuickBase or Peoplesoft may best reflect the true staffing situation in DCPS, with each system often producing different staffing counts.

Frequent discrepancies in pulls of data from the various systems raised concerns about position control processes used by DCPS and OCFO. According to DCPS, existing processes are often ad-hoc and are not documented. When asked, DCPS created and provided a written version of the current process for central service positions (the written version of DCPS’ position control process is included within the Appendix of this report). DCPS did not provide a written description of the position management and position control processes for school-based positions.

Additionally, DCPS stated in interviews that the process of reconciliation between the various systems requires the efforts of approximately six budget staff for approximately two weeks of every year. Because of the volume and velocity of staff changes at DCPS, the decentralized controls across OCFO and DCPS, and the incongruities between budget and position systems, the DCPS budget staff must engage in this manual error checking process to ensure ongoing position control.

The study did not find instances where DCPS’s processes failed to effectively control positions within its approved budget.[10] Nevertheless, the lack of written processes may be detrimental to DCPS’ ability to establish full position control, especially considering the number of discrete systems used to document positions across the organization. DCPS is aware of many of these issues and is working on improvements to the way staffing is managed and despite these challenges, DCPS has made efforts to create a data architecture that provides some transparency into full-time equivalent FTE data.

Data Issues Encountered

As a result of the data architecture limitations, our analysis encountered significant data quality issues as we attempted to analyze historical growth and change in locally funded positions over the past five fiscal years. These issues ranged from inconsistencies in externally published budgets to unreliable internal datasets.

Relevant themes of data issues along with some specific examples of issues encountered include (see Appendix for a chart that provides numerical examples):

- **Published Annual Budgets are often internally inaccurate, inconsistent, and differ in their year-to-year treatment of historical figures**

[9] See Appendix for a flow chart that shows the relationship between DIFS, Peoplesoft, QuickBase, and Salesforce how data flows between them in a given fiscal year.

[10] Verifying the position control and payroll was outside the scope of the study. The manual and multi-step nature of DCPS’s position control process is a risk that could be examined in a future study.

    - Summary-level budget figures are nearly always inconsistent with the detailed counts provided across all schools and departments within the same budgets
    - Prior year counts of FTEs often change between budget years
    - Significant material changes to staffing occur after the publication of budgets and before the start of the school year, rendering Annual Budgets insufficient to understand the true staffing picture at DCPS

- **Internal DCPS and OCFO datasets have functional limitations that limit the ability to perform strategic analysis of staffing trends**
    - In certain datasets, it is difficult to display fund types due to split funding at the school level (e.g.: Peoplesoft)
    - Data sources have an inconsistent capability to display positions within relevant organizational areas
    - Internal tools only have "point in time" functionality and lack the ability to provide historical snapshots of the past changes made to staffing

- **Data management is not consistent with best practices, leading to significant data quality issues**
    - Vacant positions in historical staffing reports were not logged accurately and are viewed internally as unreliable
    - In certain datasets, some position numbers are duplicated
    - Crosswalks developed for the transition from the previous SOAR financial management system to the new DIFS financial management system are only partially useful in building a cohesive picture of the data
    - When viewing across internal data sources, there are larger disagreements in the counts than would be expected, even given their "point in time" nature

Key Findings: Data Architecture and Issues

Finding 1: DCPS lacks a single source of truth for position management, planning, and reporting, resulting in poor data quality and inconsistencies across systems hindering reliable reporting and analysis.

DCPS uses two systems, Peoplesoft and QuickBase, for position management and planning (DCPS uses another system, Salesforce, for recruitment and hiring). DCPS uses QuickBase because they lack control over certain functions in Peoplesoft. The staffing study identified critical challenges in position management and planning between the two systems, including significant inconsistencies in FTE counts across systems, inaccuracies in historical vacant position counts, and duplicate position numbers, leading to substantial variances from the District's Annual Budget. Furthermore, the data sets lack essential information on fund sources and fail to consistently categorize positions within key organizational areas such as Schoolwide, Central Administration, School Support, and School-Based. These deficiencies may impede effective financial planning, accountability, and the strategic analysis of FTE growth and distribution.

Finding 2: Position management processes and internal controls are not clearly documented, exposing DCPS to risk of intentional or unintentional errors (e.g., hiring that diverges from the

approved budget allocation, miscoding of funding sources or position location, not removing positions that have been eliminated, maintaining unfunded vacancies).
Managing staffing, planning, and hiring across three platforms creates opportunities for errors and inconsistencies as stated in the previous finding. DCPS lacks documented processes, roles and responsibilities, and internal controls that would serve to minimize the potential for inaccuracies. Our study did not find specific evidence of hiring that varied from the approved budget allocation, but it would be quite difficult to establish this given the deep problems with data outlined in the other findings.

Finding 3: Data discontinuities create impediments to transparency and public visibility, contributing to misunderstandings of DCPS's staffing and resource allocation decisions.
The challenges related to managing across two platforms and the fact that DCPS's FTE information differs from the District's Annual Budgets – which contains inconsistencies between summary and detailed FTE information – collectively reduce public visibility into staffing changes and impair DCPS's ability to maintain transparency regarding staffing adjustments over time. This lack of transparency may impact stakeholder trust.

B. Central Services FTE Analysis

For the purposes of this analysis, the three centrally budgeted entities within DCPS (Central Administration, School Support, and Schoolwide Services) are grouped under "Central Services". These include all FTEs that are not budgeted within schools. Descriptions of the major divisions as defined by DCPS follow:

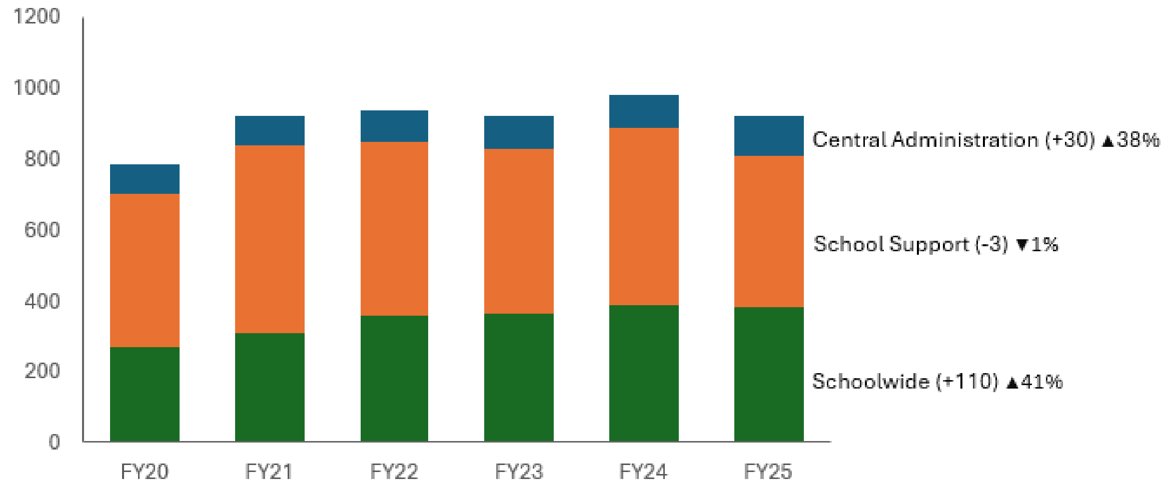
(1) **Central Administration**: Provides overall district leadership, fund management, oversight, and general administration of the school district.

(2) **School Support**: Consists of programs, services, and staff providing support for schools. Examples include grant administration, community engagement, attendance, and facilities.

(3) **Schoolwide Services**: Supports all activities associated with schoolwide programs and services, such as food services, security, substitute teachers, student-facing service providers (e.g., speech pathologists, occupational therapists, physical therapists). These positions are budgeted centrally but most work in schools day-to-day.

The total number of FTE (1,418) differs from the 1,577 new FTE taken from the Annual Budget. This is due to the inability of Peoplesoft to accurately report locally funded vacant positions at schools and other data quality issues discussed below.

Figure 5: Local FTE Change by Area, FY20-25



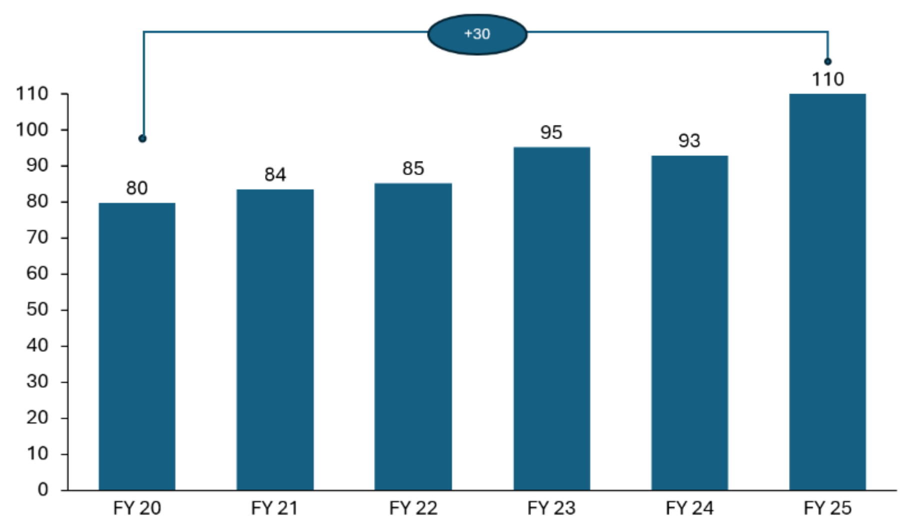
Source: QuickBase FY20-25 Data, Filtered for Locally Funded FTEs

Due to changes in office composition, functions, naming, and alignment that occurred since FY20, analyses based on office assignment were often not feasible. For example, the Offices of Elementary Schools and Office of Secondary Schools were each retired in FY24 with their personnel distributed to other offices. Because of the lack of office continuity, office-level analyses are not reflective of true changes in staff composition. As a result, most analysis is focused on the types and levels of positions within each of the divisions (Central Administration, Schoolwide Services, and School Support).

Central Administration

Central Administration (e.g., Office of the Chancellor, Chief Operating Officer, HR functions) positions grew by over 38% between FY20 and FY25, with 30 net local funds positions and $4.7M additional annual salaries added over that period. This overall growth is depicted below in Figure 6.

Figure 6: Central Administration FTE Change, FY20-FY25



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in Central Administration

Over the past five fiscal years, the composition, naming, functions, and responsibilities of the offices within Central Administration have changed, making a historical office-level comparison less valuable. The Office of Resource Strategy, for example, was retired after FY24, with some functions moved to the new Office of Fiscal Strategy and other functions redistributed to other offices.

As a result of these changes, this study instead examines Central Administration staffing by position title and functional area using the following categories:

- Senior Leadership: Chancellor, Deputy Chancellors, Chiefs, Deputy Chief
- Directors: Directors and Interim Directors
- Managers: Managers
- Specialists: Specialists
- Coordinators: Coordinators
- Analysts: Analyst
- Assistants: Assistants, Receptionists, and Secretaries
- Other: Misc staff
- *OCFO: Accountants, Accounting Technicians, Accounts Payable, Payroll Specialists/Technicians/Supervisors. Note: This function was screened out of this analysis to better reflect the fact that these positions are not under DCPS control. This represented roughly 30 net positions.*

Below is a summary of the change in FTE and total salary between FY20 and FY25:

Figure 7: Central Admin FTE Category Changes, FY20 vs. FY25 ($ in M)

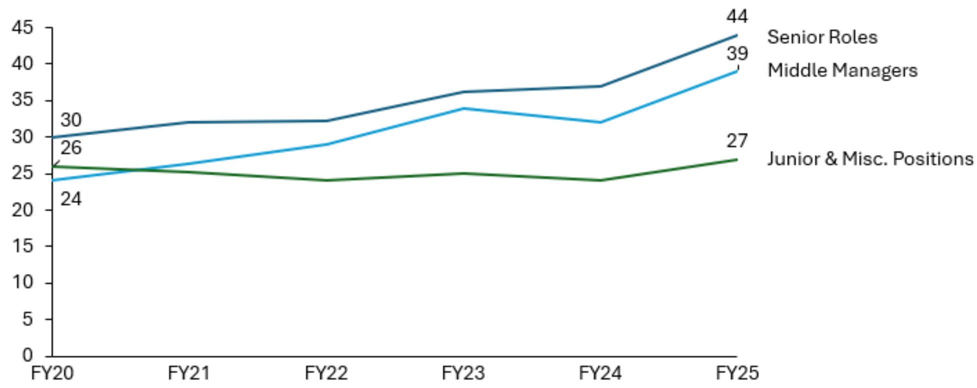
Central Administration FTE and Total Salary Change, FY20-FY25	FY20		FY25		Change	
	FTE	Salary	FTE	Salary	**FTE**	**Salary**
Senior Leadership	21	$3.70	24	$4.62	**3**	**$0.93**
Director	9	1.11	20	2.69	**11**	**1.58**
Manager	7	0.70	20	2.30	**13**	**1.60**
Specialist	17	1.52	19	1.91	**2**	**0.39**
Coordinator	14	1.07	15	1.28	**1**	**0.22**
Analyst	4	0.25	4	0.27	**0**	**0.02**
Assistant	5	0.26	6	0.30	**1**	**0.04**
Other	3	0.22	2	0.12	**(1)**	**(0.09)**
Grand Total	**80**	**$8.83**	**110**	**$13.51**	**30**	**$4.67**

Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in Central Administration. Aggregated by category. Ordered by seniority (average salary).

Using average salary, A&M created three seniority bands: Senior Roles (Senior Leadership positions and Directors), Middle Managers (Managers and Specialists), and Junior & Misc. Positions (Coordinators, Analysts, Assistants, and Other) to examine how the mix of positions levels has changed.

As shown in Figure 8, there was higher growth in the Leadership and Middle Managers categories while Junior and Misc. positions remained stagnant between FY20 and FY25. The 30 new positions are spread across most offices within Central Administration, with a general increase in Senior Roles and Middle Managers rather than a concentration in any prioritized area.

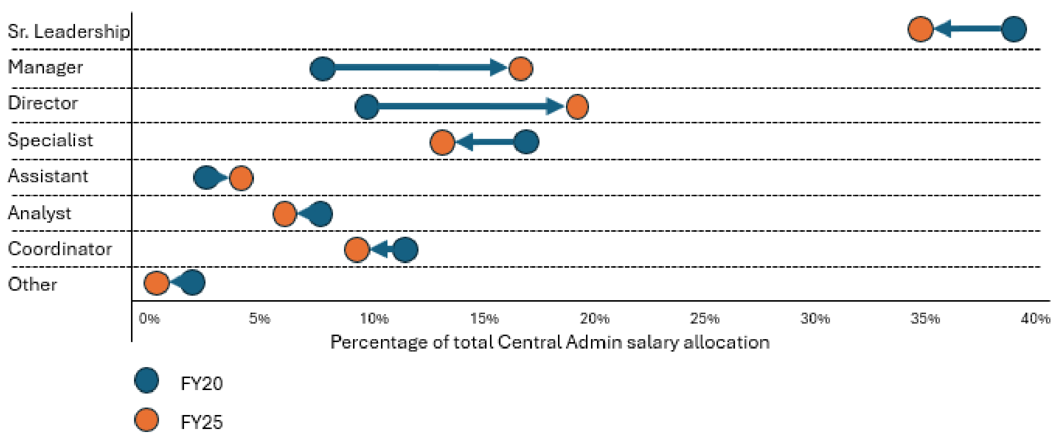
Figure 8: Central Administration FTE Counts by Seniority (Avg. Salary)



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in Central Administration. Aggregated by category and role seniority

In line with the changes above, the percentage of the total salary by role types reflects an increasing concentration of senior positions. Specifically, two position types received a growing portion of the total salary outlay: Directors (from 12.6% in FY20 to 19.9% in FY25) and Managers (from 8% in FY20 to 17% in FY25). Below, the different position categories are shown with the changes in the percentage of the overall Central Administration salary allocation. Changes here illustrate the relative growth of more highly compensated senior level positions including Managers and Directors while more junior positions have slightly stagnated or contracted.

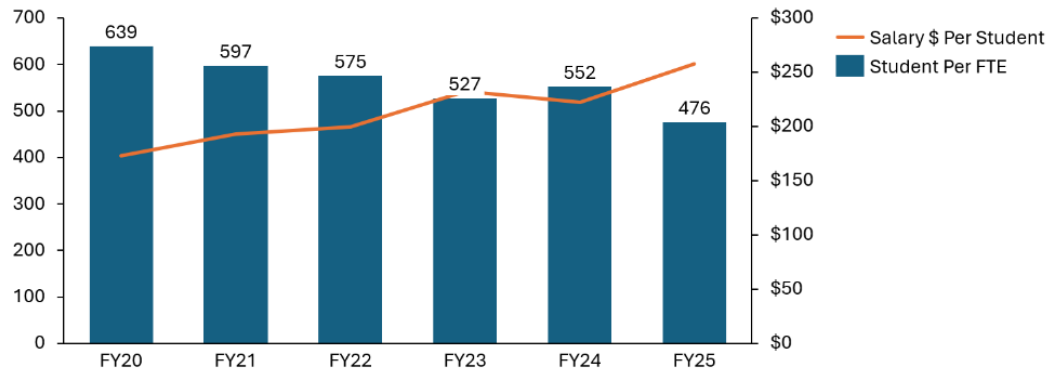
Figure 9: Percentage of Total Central Administration Salaries by Position, FY20 vs. FY25



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in Central Administration, displaying base salary by position type

Finally, since FY20, Central Administration salary spending per pupil increased by 48%, outpacing the 34% growth in the UPSFF base amount during the same period. There are now 476 students for every Central Administration FTE in DCPS, down from 639 students per Central Administration FTE in FY20.

Figure 10: Central Administration Salary per Student and Student per FTE, FY20-FY25



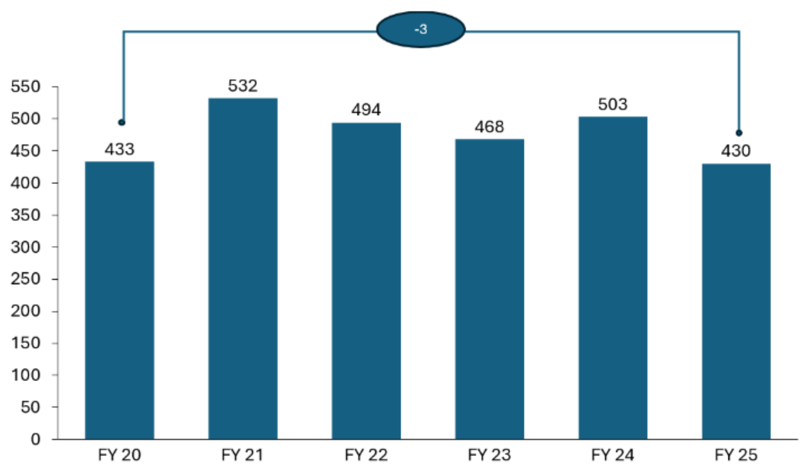
Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs, OSSE Enrollment data by year

School Support

School Support consists of programs, services, and staff that indirectly provide support to schools, including instructional superintendents, data and technology support staff, early childhood support, and others. These positions are generally not working inside school buildings or directly with students.

Although the total number of School Support FTE in FY25 remains at nearly the same overall FTE count as in FY20, decreasing by less than 1%, the composition of staff changed significantly. The overall changes year by year are shown below in Figure 11:

Figure 11: School Support FTE Change, FY20-FY25



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in School Support

Like Central Administration, the offices and functions in School Support have changed over the last five years, making a year-over-year department analysis almost meaningless. Applying the same methodology of position categorization used with Central Administration, the change in FTE count can be seen over the previous five fiscal years in Figure 12 on the following page.

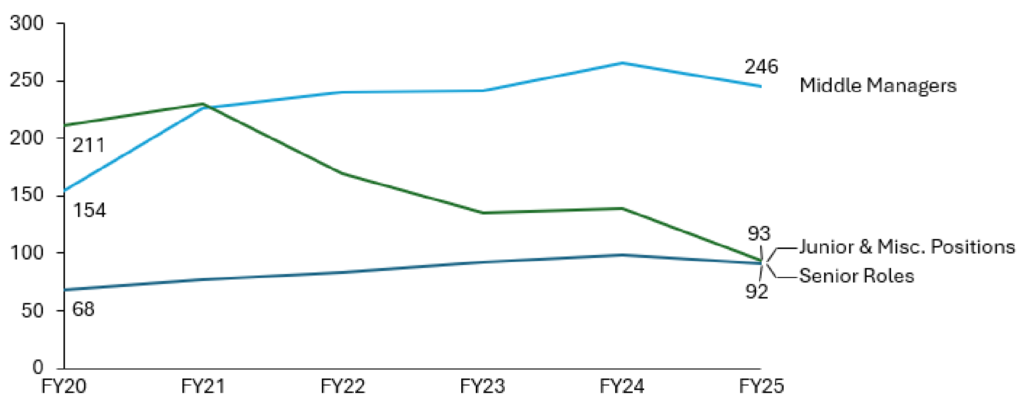
Figure 12: School Support FTE Category Counts, FY20-FY25 ($ in M)

School Support FTE and Total Salary Change, FY20-FY25	FY20		FY25		Change	
	FTE	Salary	FTE	Salary	FTE	Salary
Senior Leadership	25	$3.90	26	$4.62	**1**	**$0.71**
Director	43	5.32	66	9.13	**23**	**3.81**
Manager	61	6.28	87	10.17	**26**	**3.89**
Specialist	93	8.44	159	15.92	**66**	**7.48**
Student Services	29	2.60	0	0.00	**(29)**	**(2.60)**
Instruction	13	1.05	5	0.52	**(8)**	**(0.52)**
Coordinator	104	7.96	50	4.25	**(55)**	**(3.71)**
Analyst	27	1.78	16	1.13	**(11)**	**(0.65)**
Assistant	25	1.29	12	0.71	**(13)**	**(0.58)**
Administration	13	0.82	11	0.74	**(2)**	**(0.08)**
Grand Total	**433**	**$39.44**	**430**	**$47.20**	**(3)**	**$7.83**

Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in Central Administration. Aggregated by category. Ordered by seniority (average salary).

Junior positions such as analysts, assistants, and coordinators dropped by over 50% in the last five years. Simultaneously, Directors, Managers, and Specialists positions increased by over 50%. These new middle manager and senior roles are spread across many functions serving a variety of areas within School Support.

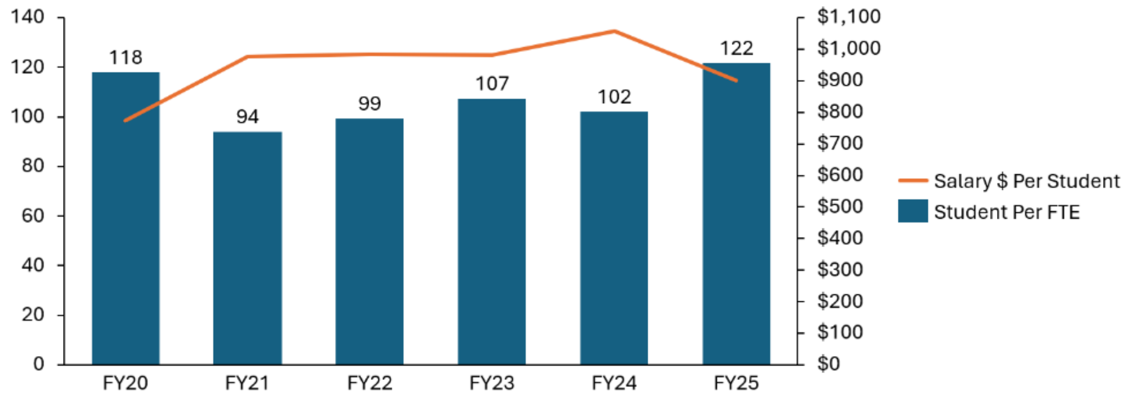
Figure 13: School Support Senior vs. Junior FTE Counts by Seniority (Av. Salary)



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in School Support. Aggregated by category and role seniority

Figure 14 on the following page shows the change in salary cost per student between FY20 and FY25. Unlike Central Administration and Schoolwide, FTE spending per pupil on School Support functions increased at a rate lower than the UPSFF, at just under 17%.

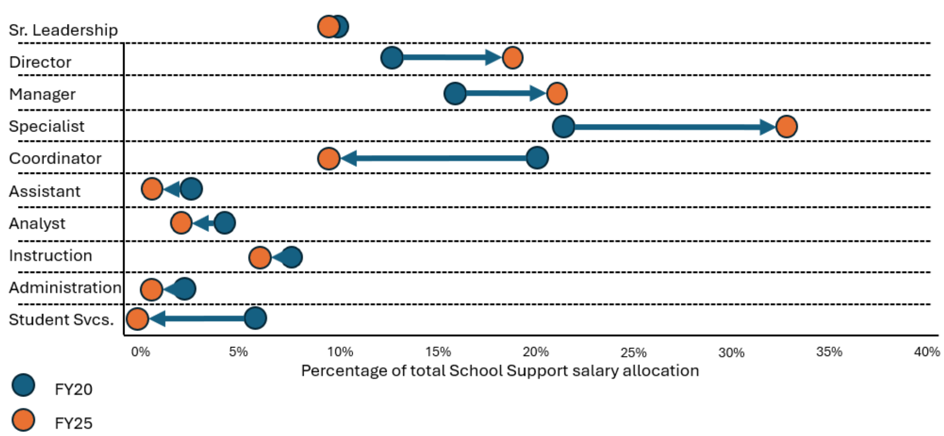
Figure 14: School Support Salary Cost/Student ($) and Student/FTE, FY20-FY25



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs. OSSE Enrollment data by year

In School Support, there is far more contraction of junior level positions than in Central Services, with a roughly 50% decline masking some increase in more senior positions in the overall function headcount. Below, the different position categories are shown along with the percentage of the overall School Support Salary allocation that they commanded in 2020 vs 2025. Changes here illustrate the relative growth of senior and middle manager positions like Directors, Managers, and Specialists while more junior positions have decreased (Coordinators in particular).

Figure 15: Percentage School Support Salaries by Position (Local), FY20 vs. FY25

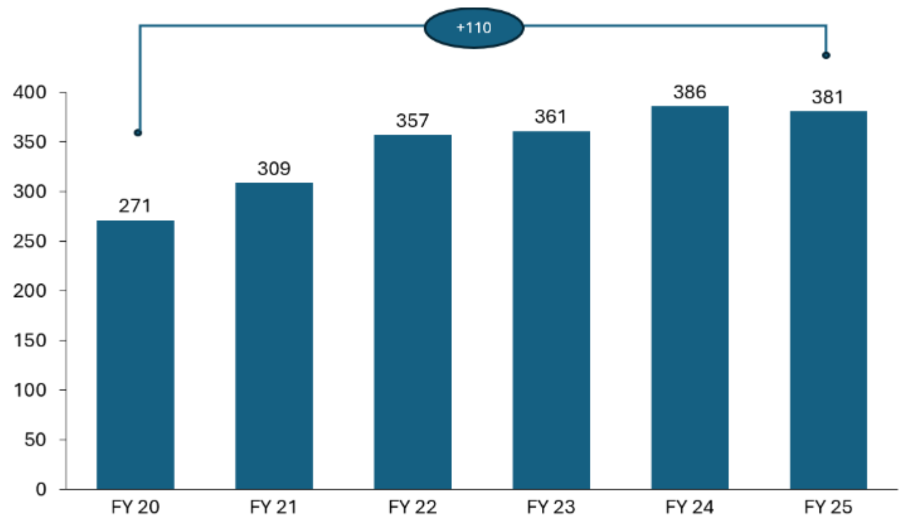


Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in School Support, displaying base salary by position type

Schoolwide Services

Schoolwide Services FTE increased by 110 positions, or more than 40% since FY20, and added $12.1M in new salaries. Schoolwide Services FTEs are budgeted centrally, but unlike School Support, many activities take place in schools and staff members are primarily working in schools. Positions include student support providers, food services, security, and substitute teachers. Many of these positions could be considered school serving and school based.

Figure 16: Schoolwide Services FTE Change, FY20-FY25



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in Schoolwide Services

Within Schoolwide Services, this report categorizes positions across functions rather than titles, hewing as closely as possible to established definitions within the Schoolwide Services category for ease of analysis. The functional categorization of the Schoolwide positions is shown below and the changes in positions can be seen in Figure 17.

- Student Services: Speech Language Pathologists, Occupational Therapists, Physical Therapists, Audiologists, Psychologists
- Instruction: Largely Itinerant Teachers
- Athletics: Athletic Administration, Trainers, Data Specialists
- Food Service: FNS Specialists, Cafeteria Cooks and Leads, School-linked food service POCs (budgeted within Schoolwide Services)
- Security: Various security-related positions (e.g.: Directors, Managers, Investigators, Coordinators, Special Police Officers)

Figure 17: Schoolwide FTE Category Changes, FY20-FY25 ($ in M)

Schoolwide FTE and Total Salary Change, FY20-FY25	FY20		FY25		Change	
	FTE	Salary	FTE	Salary	**FTE**	**Salary**
Student Services	178	$16.44	243	$25.51	**65**	**$9.07**
Instruction	61	3.55	53	3.38	**(8)**	**(0.17)**
Athletics	25	2.50	25	2.68	**0**	**0.18**
Food Service	4	0.37	45	2.35	**41**	**1.98**
Security	3	0.19	15	1.21	**12**	**1.02**
Grand Total	**271**	**$23.05**	**381**	**$35.13**	**110**	**$12.08**

Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs in Central Administration.

Three categories grew significantly over the past five years:

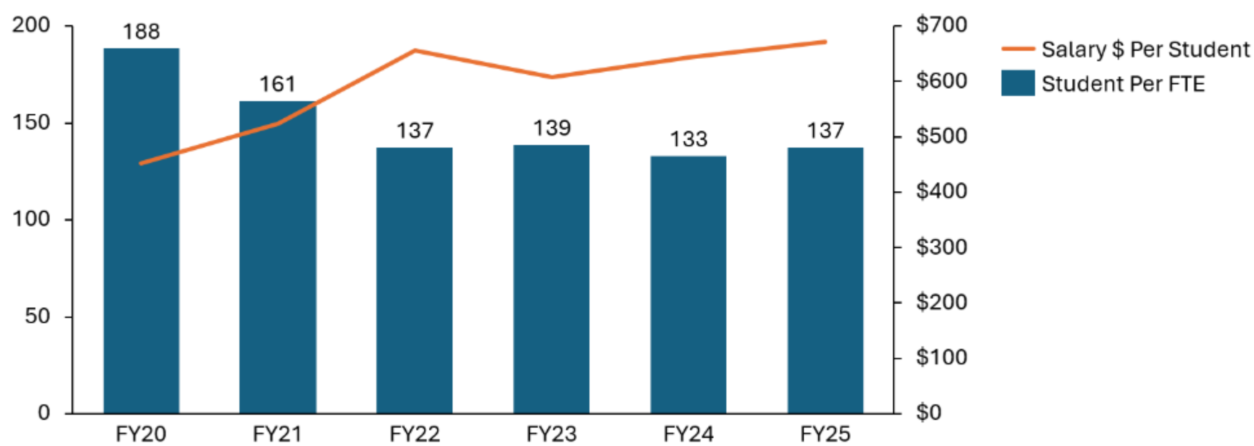
1. **Student Services:** This group primarily includes related service providers and the growth of 65 positions over five years accounts for nearly 60% of the total growth in this category in this period. Occupational Therapists (+27) and Speech Language Pathologists (+23) account for roughly three-quarters of the 65 additional positions; psychologists counted within this division have declined by 10 positions over this same period; and other positions in this category (Physical Therapists, Audiologists, Behavioral Technicians, and Social Workers) have seen limited or flat growth over the five-year period.

2. **Food Service**: Although the overall number of food service positions did not change significantly, the number of locally funded food service positions grew by 38 positions between FY 20 and FY25. Food service positions were largely funded by the DCPS Nonprofit School Service Fund in FY20. This funding largely consists of a settlement that DCPS has been spending down. DCPS has used these funds for self-operated food and nutrition services in lieu of contracted services. Without this shift, DCPS may have had fewer locally funded FTEs but would have had larger contracts.

3. **Security**: Growth in security staffing has been driven largely by special police officers moving to local funding from other funding sources.

The chart below shows the evolution of salary cost in the category per enrollment between FY20 and FY25. Like Central Administration, Schoolwide salary spending per pupil increased by 48% compared to the 33% growth in the UPSFF base weight.

Figure 18: Schoolwide Salary Cost/Student ($) and Student/FTE, FY20-FY25



Source: QuickBase FY20-FY25 Data, Filtered for Locally Funded FTEs. OSSE Enrollment data by year

Key Findings: Central Services

Finding 4: In Central Administration and School Support, the two divisions within Central Services that do not work primarily in schools, a notable shift in workforce composition toward mid and senior roles occurred with the addition of 88 new FTE and a reduction of 60 junior-level staff positions.

Between FY20 and FY25, the number of middle and senior-level positions in Central Administration and School Support increased by approximately 88 FTE and junior-level staff positions decreased by roughly 60 FTE. Overall salary growth in all Central Services categories has resulted in more than $25M in additional salary costs, including $20M in added investment into mid and senior-level roles. As a result, in these divisions, spending per pupil has increased and FTE per pupil has decreased.

Finding 5: In Schoolwide Services, significant personnel investments have been made in response to increasing student needs across the District, including the addition of 27 occupational therapists and 23 speech-language pathologists.

The growth of positions including occupational therapists (+27 FTE) and Speech Language Pathologists (+23 FTE) have both occurred in direct response to the rise in students with special needs within DCPS.[11]

Finding 6: The complex and changing structure of Central Services obscures the true composition of DCPS central administrative functions.

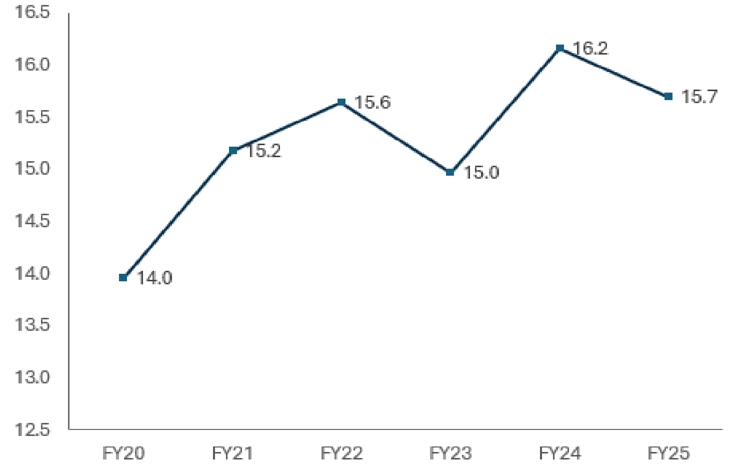
The structure of DCPS's Central Services is complex and has significantly evolved since FY20. Key aspects of this complexity include: (1) a mix of school-serving and non-school-serving positions are grouped together, (2) roles shifting between different Central Services divisions over time, (3) unclear distinctions in the delineation of roles and responsibilities, and (4) expenses for a single office are often spread across the three divisions, obscuring the actual spending on certain functions. Recent changes in internal office structures and designations add to this complexity, leading to potential misunderstandings by stakeholders about the true nature of DCPS's central services size and structure.

C. School-Based FTE Analysis

Since FY20, positions funded through school budgets have grown seven times faster than enrollment (that number is likely higher as the data provided by DCPS excludes vacancies). School positions grew by 18%, with enrollment growing by 2.6% over the same period, an increase of 1,280 locally funded FTE and 1,316 students. For every 100 students, there are nearly two more adults in schools. The growth has been relatively steady, with a compound annual growth rate (CAGR) of 3.7%, suggesting that the growth is not a direct result of many positions previously funded with federal COVID 19 recovery funds moving onto DCPS's local budget.

[11] According the UPSFF charts from the District's Annual Budgets, the number of students with special needs increased by 16% since FY20.

Figure 19: School FTE for Every 100 Students



Source: Position Funding Report FY20-FY25: Local and School based, filled and budgeted positions, DCPS Enrollment Audit FY20-25

During this period, DCPS's new school funding model, new school funding passed by the DC Council, and teacher contracts impacted the staffing environment at DCPS.

In 2022, the Schools First in Budgeting Amendment Act was passed, mandating that DCPS's individual schools' budgets and "purchasing power" be maintained at levels no lower than the previous fiscal year. This legislation aimed to ensure stability in staffing and school budgets. As a result of these restrictions, DCPS faces challenges in adjusting individual school funding allocations in response to school-level enrollment changes. For the most part, DCPS can only add staff to schools, not reduce staff. Further, Schools First in Budgeting may drive per pupil funding inequities as schools with declining enrollment will have more funding and staff per student than those with stable or increasing enrollment.

In 2023, DCPS adjusted its school funding model. Through this change, DCPS focused on equity, social and emotional support, multilingual learners, pandemic-related tutoring, and after-school programming. This new model is intended to empower principals to make staffing decisions that best meet the needs of their student populations and communities.

As a result of this new autonomy, principals mostly added new instructional positions. General education teachers, special education positions, and schoolwide and classroom instructional support positions account for 1,006 of the 1,280 FTE positions added, representing 79% of the new school-based positions. School leadership and administrative positions grew by 103 FTE. At the same time, Early Childhood Education (ECE) positions decreased by 59 FTE (9%), a trend observed in both locally funded ECE positions and those from all funding sources.

Finally, negotiated teacher salary increases remain a cost driver for DCPS. Using historical average teacher salaries from DC's published budget books, a teacher in FY20 now costs $24,607 more in 2025, meaning the 2,700 general education teachers (excluding other WTU members) in the FY20 budget now cost $66.8M more in FY25.

In addition to the above, another factor impacting the change in locally funded staffing may be the change of funding sources for some positions. Since FY20, 91 non-local positions were eliminated from school budgets and potentially picked up by local funds. These reductions in non-local sources include:

- Early Childhood Education (ECE) positions – 27 FTE
- General Education Teachers – 13 FTE
- School Leadership – 12 FTE

An example can be seen in position number 00093638 (Teacher (EG 09)), which shifted from non-local to locally funded in FY21. Our report has not determined the specific funding source of non-locally funded FTE during FY20-22.

Figure 20: School Based (Local) FTE Category Counts, FY20-FY25 ($ in M)

School Based FTE and Total Salary Change, FY20-FY25	FY20		FY25		Change	
	FTE	Salary	FTE	Salary	FTE	Salary
School Leadership	275	$37.9	311	$52.5	**36**	**$14.7**
Administrative	351	22.6	418	34.3	**67**	**11.8**
Custodial Staff	490	22.6	532	27.0	**43**	**4.4**
Afterschool Programs	7	0.6	8	0.8	**1**	**0.2**
Multilingual Learners Positions (ML)	40	3.6	54	5.5	**14**	**1.9**
Schoolwide Instructional Support Positions	435	38.6	595	63.6	**161**	**25.0**
General Education Teachers	2,711	233.9	3,102	318.6	**392**	**84.7**
Related Arts	233	20.4	263	27.4	**31**	**7.0**
Social-Emotional Positions	599	49.0	742	69.5	**143**	**20.5**
Special Education Positions	1,067	84.9	1,365	124.7	**297**	**39.8**
Early Childhood Education Positions (ECE)	660	46.4	601	54.0	**(59)**	**7.7**
Classroom Instructional Support Positions	259	10.9M	415	19.5M	**156**	**8.6**
Grand Total	**7,125**	**$571.2**	**8,405**	**$797.5**	**1,280**	**$226.3**

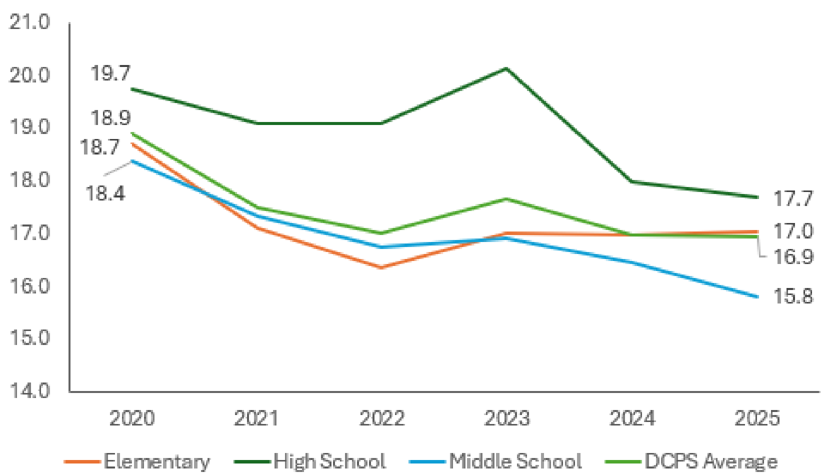
Source: Position Funding Report FY20-FY25: Locally funded, school based, filled and budgeted positions

The general education teacher category accounts for 31% of the total school-based FTE growth, with 392 new General Education Teacher FTEs funded locally since FY20, reducing the student to general education teacher ratio all school levels. DCPS officials shared that it does not mandate a student-to-general education teacher ratio within its staffing model. Collective bargaining agreements establish maximum class sizes.[12] These limits have not changed over the last five years.

[12] General education to student ratio differs from class size. Class size calculations include all adults in a classroom (e.g., instructional aides and special education teachers) while general education teacher to

Figure 21 below displays the decrease in student-to-general education teacher ratios across all levels, showing that with additional resources, principals are choosing to add more teachers to their budget.

Figure 21: Student to General Ed Teacher Ratio (general funds)



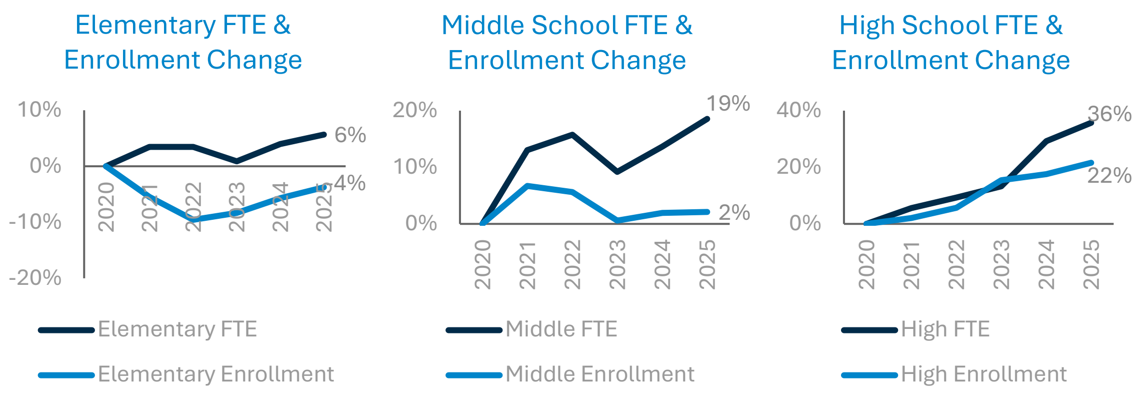
Source: Position Funding Report FY20-FY25: Local and School based, filled and budgeted positions, DCPS Enrollment Audit FY20-25

High school FTEs account for 192 of the additional 392 general education teachers, a 36% increase since 2020. At the same time high school enrollment has grown 22% with 2,253 more students enrolled in 2025 than 2020. Middle school general education teachers increased by 63 FTE (19%) since 2020 with a 129-student increase (2%). Elementary school general education teacher FTE increased by 6% with an additional 84 FTE with a 4% decrease in enrollment (1,048 students).

The figure below displays the percentage change each level (Elementary, Middle, and High Schools) has seen in FTE and enrollment since 2020. Across all levels, general education teacher FTE growth has outpaced enrollment growth since 2023.

student ratio includes only the primary teacher. Further, the ratio represents an average across DCPS by level. The ratio of any given classroom may be higher or lower than the average.

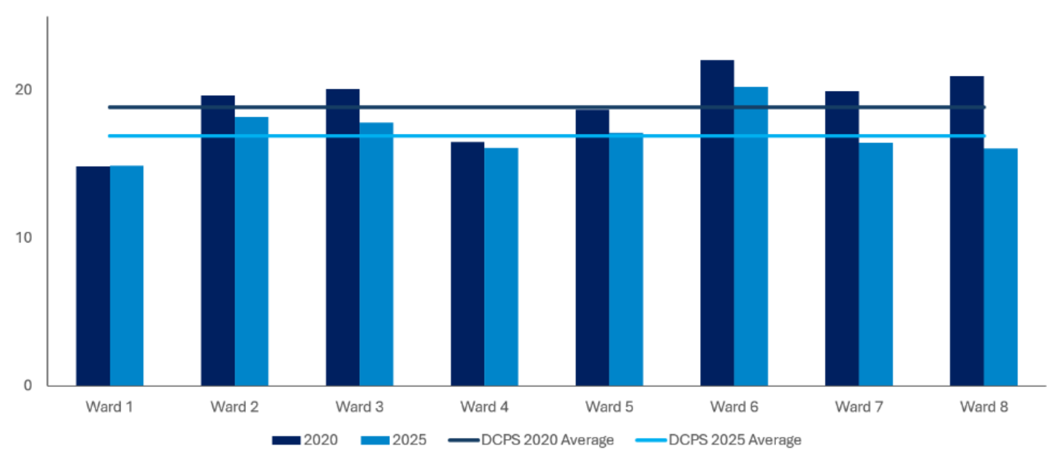
Figure 22: Percent Change in Local FTE & Enrollment by Level



Source: Position Funding Report FY20-FY25: Local and School based, filled and budgeted positions, DCPS Enrollment Audit FY20-25

The following chart shows the change in student-to-general education teacher by Ward. Across DCPS, the average student to general education teacher ratio decreased from 18.9 to 16.9 students, a decrease of two students per teacher. The largest decrease occurred in Wards 7 and 8, with decreases of 3.5 and 4.8 students per teacher, respectively.

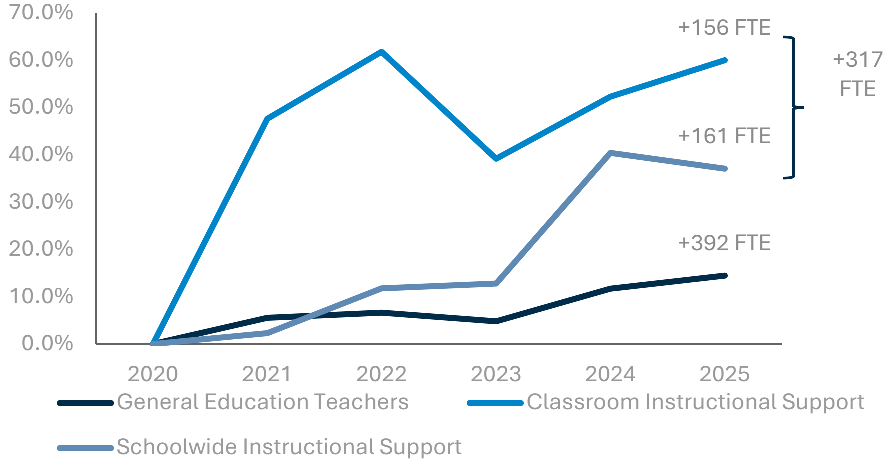
Figure 23: Average Student to General Education Teacher, FY20-25



Source: Position Funding Report FY20-FY25: Local and School based, filled and budgeted positions, DCPS Enrollment Audit FY20-25

Schoolwide Instructional Support and Classroom Instructional Support have together increased nearly the same number of FTE as general ed teachers (317 compared to 392), representing a significantly higher rate of change (see Figure 24). Classroom Instructional Supports consists primarily of aides, and there has been a net increase of 200 aides over the last five years (other positions, such as DC Teacher Residency Program, have decreased, leading to a net increase in this category of 156 FTE). Much of the increase in Schoolwide Instructional Support came from additional instructional coaches (+76 FTE) and coordinators (+40 FTE).

Figure 24: General Education Teachers & Support Position FTE Change 2020-2025



Source: Position Funding Report FY20-FY25: Local and School based, filled and budgeted positions, DCPS Enrollment Audit FY20-25

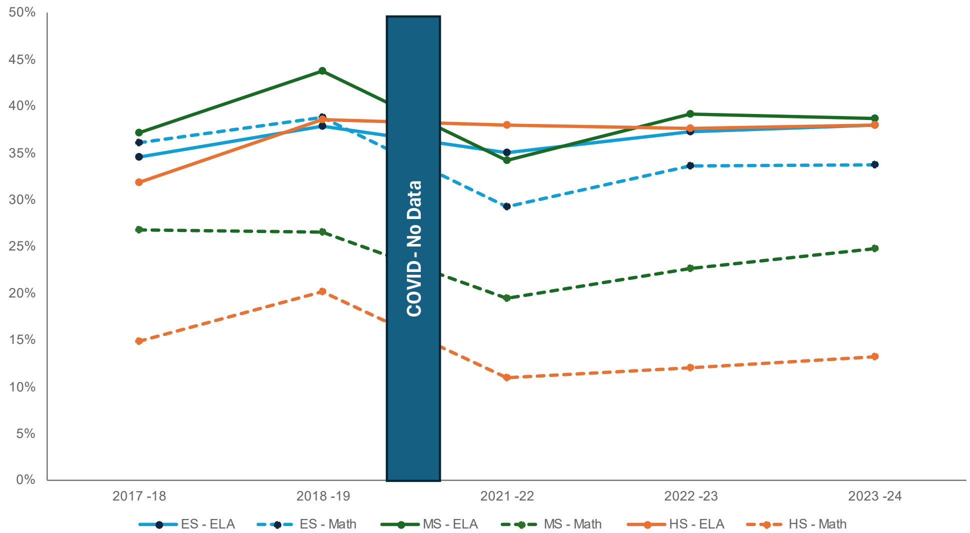
Changes in Student Outcomes

We also examined student proficiency scores[13] from the Partnership for Assessment of Readiness for College and Careers (PARCC), the District's annual assessment of math and English language arts (ELA) for grades 3-8 and high school.[14] Importantly, there is not sufficient data to suggest any reliable causal relationship between staffing increases in schools (or central) and changes in proficiency rates. We included the PARCC results, however, to provide data to provoke further analysis and discussion on the return on the District's investment in DCPS. Specifically, we found[15]:

- **Elementary Schools** The percentage of students in grades 3, 4, and 5 who are proficient in Math and ELA has increased since testing resumed after Covid, increasing by 2 – 6 percentage points. Across all grades, ELA proficiency is now above pre-pandemic levels while Math proficiency rates are below pre-pandemic.
- **Middle Schools** proficiency rates have increased post-pandemic across ELA and Math. Except for 6th and 8th grade ELA, the percentage of middle school students achieving Proficiency has not reached pre-pandemic levels.
- **High School** math proficiency rates ticked up by two percentage points since the pandemic but remains below the pre-pandemic levels. In ELA, proficiency increased by seven percentage points between FY18 and FY19 and has stayed the same since then.

[13] PARCC results are one of multiple measures of student outcomes and wellbeing. Other academic measures exist and measures beyond academics, such as attendance, can also be considered.
[14] Administration of PARCC was suspended during the COVID 19 pandemic for the years FY20 and FY21 and resumed in FY22.
[15] Grade-level results can be found in the Appendix

Figure 25: Percentage of Students Proficient in ELA and Math on the PARCC Assessment



Source: DC PARCC Scores – School Years 2017-2018 and 2021-2023[16]

Key Findings: Schools

Finding 7: Locally funded school-based FTE grew nearly seven times faster than enrollment, adding 1,280 new FTE and resulting in nearly two additional staff members for every 100 students.

Since FY20, school-based staffing increased by at least 1,280 FTE (as discussed above, DCPS provided a listing of filled positions only, but could not verify the number of locally funded vacancies), an 18% growth in school-level positions at a time when enrollment grew by 2.6%. After general education teachers, special education positions have seen the largest increase with 134 new special education teachers and 98 new special education aides.

Finding 8: Some growth in locally funded positions was driven by a shift from previously non-local funding with 91 FTE moving from non-local to local budgets, but it does not appear that many positions funded with Covid-19 recovery funds were moved to local school budgets.

The growth in locally funded positions within the school-based budget has been accompanied by a reduction of 91 FTE in non-locally funded positions. This shift suggests that some of the increase in locally funded FTE may be attributed to the reallocation of roles previously supported by alternative funding sources. We were not able to verify, however, the extent that ESSER funded positions were or were not moved onto local school budgets because those positions were funded through OSSE and we did not have access to that information.

Finding 9: Since FY20, Principals added 389 additional general education teachers, driving down average student to general ed. Teacher ratio by an average of two students.

The 389 new general education teachers account for 30% of the overall school-based FTE growth (and 25% of all new FTE). High Schools have experienced the most significant FTE growth, with a 36% increase since FY20. This expansion has led to a decrease in student-to-teacher ratios across

[16] DCPS PARCC scores available at [DCPS Data Set - PARCC | dcps]

all levels and wards, as the growth rate of general education teachers has outpaced the increase in student enrollment.

Finding 10: Principals are choosing to add more non-teacher instructional staff by increasing the number of classroom aides and instructional coaches.
Schools, and elementary schools in particular, increased the density of classroom instructional support positions with additional classroom aides, more than doubling the number of aides since FY20. Simultaneously, the number of instructional coaches increased by 37%.

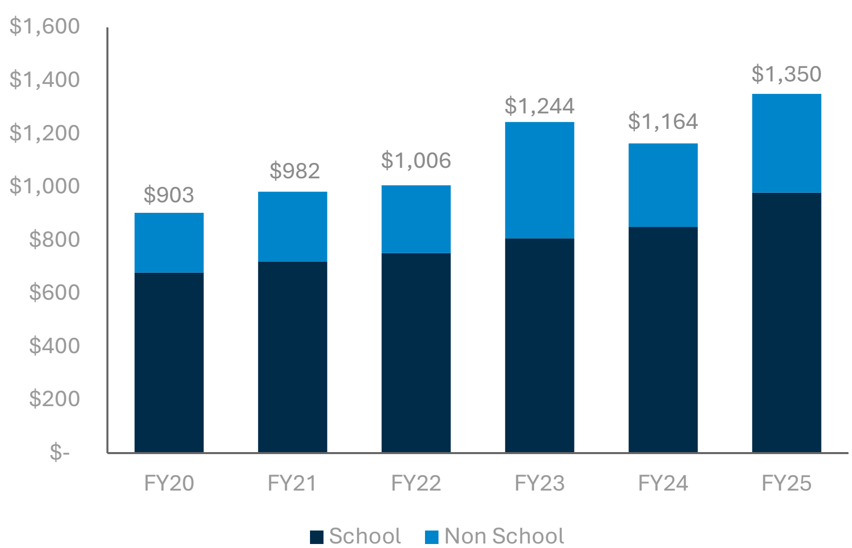
D. Budget Changes

DCPS's local funds operating budget increased by $447.4M since FY20, growing from $903M in FY20 to $1.35B in FY25 as a result, primarily, of increases in the UPSFF base weight and some gains in enrollment and changes in student need. Over the five-year period, the share of local funds going to schools remained relatively constant, with 75% of the budget allocated to schools in FY20 and 73% in FY25.

- **Personnel** spending makes up 84% of DCPS's local funds operating budget in FY25, up slightly from 82% in FY20. In all, personnel spending grew by 55% over the last five fiscal years, increasing by $404M.

- Of DCPS's $1.35B FY25 operating budget, the remaining 15%, or $209.8M, is spent on **non-personnel** services, an increase of 26% over FY20 levels.

Figure 26: DCPS Local Funds Budget, FY20-FY25 ($ in M)



Source: SOAR and DIFS Budget Output Reports, Filtered for Local Funds

The study aimed to classify the $447.7 local fund budget increase by discrete categories and functions to map the new spending to different functions. We also sought to map funding to

DCPS's strategic plan, "A Capital Campaign," to assess how resource allocation decisions aligned to the priorities in the plan.

As with the staffing analysis, several factors complicated this analysis. First, the District changed financial systems in FY23 from SOAR to DIFS, and the crosswalk between the SOAR and DIFS systems provided was stated by DCPS to be only a loose connector between financial systems. Second, when attempting to separate non-school spend by DCPS's stated categories (Central, School Support, and Schoolwide), the reconfiguration of these offices and functions added further barriers to clear analysis.

Due to the lack of effective crosswalk between the SOAR and DIFS systems and poor data quality of each system's data in general, we narrowed the focus to non-school non-personnel spending from FY23-25. This accounts for over 85% of all non-personnel spending (the other 15% of non-personnel spending occurs at the school-level) and includes the largest non-personnel expense drivers. Within non-school non-personnel spending, six categories make up 80% of spending.

Figure 27: Budget: Non-School Non-Personnel Local Spending, FY23-FY25 ($ in M)

Non-School Non-Personnel	FY23	FY24	FY25	Change, FY23-25	% Change
Fixed Costs	$32.5	$39.6	$40.8	$8.3	26%
Data & Technology	20.6	19.9	35.1	14.5	70%
Security	15.2	22.0	29.1	13.8	91%
Food Services	19.6	20.3	22.2	2.6	13%
Facilities	9.4	9.5	9.6	0.2	2%
Specialized Instruction	12.5	10.2	10.8	(1.8)	(14%)
Total	**109.8**	**121.5**	**147.5**	**37.7**	**34%**
Grand Total, Non-School Non-Personnel	**$159.5**	**$141.8**	**$181.5**	**$23.7**	**14%**

Source: SOAR and DIFS Budget Output Reports, Filtered for Local Funds
Note: Except for Fixed Costs, total spending in all categories also include personnel costs

- **Fixed Costs:** Fixed costs, consisting of utilities like electricity, gas, telephone, and associated costs, increased by $8.3M since FY23 and more than $12M since FY20. DCPS now spends $795 per pupil on fixed costs. These costs, and their increases are not under DCPS's control.
- **Data and Technology:** Data and Technology spending increased $14.5M between FY23 and FY25. Much of the increase was due to the need for additional hardware and software services in response to remote education during the COVID-19 pandemic and now the continued need for that IT. DCPS used ESSER funds for ongoing technology purchases; this ongoing expense moved to the local funds budget when ESSER funds expired.
- **Security:** Security costs increased by almost $14M, driven by increased contractual costs (+$7.5M) and overtime costs that were $1.7M higher in FY25 than the year before.

Three other areas of spending are not captured in the staffing section or non-personnel analysis but also have a material impact on DCPS's budget.

- **Fringe Benefits**: Due to a mix of additional staff and rising costs, spending on fringe benefits (e.g., healthcare and retirement contributions) has grown by $31.3M, an increase of nearly 25%.
- **IMPACT Bonuses:** IMPACT bonuses showed a 5-year change of over $6M, though this increase was only registered in the most recent fiscal year. This increase is linked with the new WTU contract as well as the growth in WTU members. Of note, IMPACT bonuses are funded outside the UPSFF and are not directly tied to changes in enrollment.
- **Stipends/Extra Duty Pay:** Over $6M in annual stipends were added for “Hard to Fill” and “Key Duties” positions, increasing annual stipend cost from under $1M to over $7M. Like IMPACT Bonuses, this is linked to the new WTU contract.

Finally, while this report is backwards looking, looking toward the future is equally important. DCPS has added costs to its operating budget by adding staff and through rising personnel costs, often secured through multi-year labor contracts, and other long-term contractual commitments (e.g., food services). To date, this growth has been supported by modest enrollment growth and continued increases in the UPSFF, including a 9% increase in FY23, 5% in FY24 and 12% in FY25, and a 2.7% foundation proposed by the Mayor for FY26.

These levels of increase may not be sustainable given the general economic outlook for the District.[17] Should enrollment level off or decrease and/or should the UPSFF increase at a slower rate, DCPS may have a difficult time affording the staff they have and the raises they approved. The Schools First in Budgeting legislation further constrains DCPS’s ability to right size.

DCPS does not maintain a multi-year financial model to forecast various revenue and expense scenarios nor does it engage in long-term financial planning to go along with its strategic plan. Without a long-term financial plan, it is difficult for DCPS, and the District, to understand the long-term implications of policy shifts, staffing commitments, and multi-year pay raises—and to identify any looming potential structural imbalances.

Key Findings: Budget

Finding 11: Costs in key non-personnel areas have significantly increased in the last three years and will likely continue to grow, some of which are beyond DCPS’s control.

Non-personnel spending in at DCPS has grown significantly, with fixed costs, data and technology, and security accounting for the largest increases. For example, data and technology spending rose by $14.5M between FY23 and FY25, driven by the need for remote education during the COVID-19 pandemic. These increases have shifted from temporary ESSER funds to the local budget, adding long-term financial pressure. The rising costs in non-personnel areas highlight the need for strategic budget planning to manage long-term financial sustainability. DCPS should continually

[17] DCO OCFO Office of Revenue and Analysis’s February 25, 2025 Revised Revenue Estimates for FY2025-2029

evaluate cost drivers and explore opportunities to balance these growing expenses with other priorities.

Finding 12: DCPS's resource allocation and spending trends are difficult to understand due to the transition from SOAR to DIFS, central office reorganization, and an inconsistent chart of accounts, making it difficult for stakeholders to understand the evolution of DCPS's spending priorities.
The transition from SOAR to DIFS in FY23 has included an incomplete system crosswalk, which hinders historical spending tracking past FY23. Central Services reorganization and inconsistent accounting across divisions further complicate analysis. In addition, hierarchical relationships of budget items within the DIFS structure are not always consistent, with some items appearing at a "parent" level while counterparts appear at a "child" level. Without action to resolve these data challenges, DCPS risks inefficiencies in financial management and decision-making, and makes understanding DCPS's budgetary changes over time nearly impossible.

Finding 13: DCPS does not maintain a long-term financial forecast that projects the potential impact of different enrollment scenarios, rising labor costs, rates of growth in the UPSFF, and other factors that influence the long-term financial sustainability of the system.
Without a multi-term financial plan aligned to DCPS's strategic plan, District leaders may not grasp the long-term implications of current year resource allocation decisions and financial commitments. The absence of a comprehensive financial plan impedes the ability of DCPS, the DC Council, and other stakeholders to thoughtfully consider instructional and operational changes.

III. Recommendations

Since FY20, the District of Columbia Public Schools (DCPS) has added 1,577 FTE to its operating budget, funded by continued increases to the Uniform Per Student Funding Formula (UPSFF) and a modest increase in enrollment. For external stakeholders, including the DC Council and District residents, it's not clear what those new FTE are doing, nor is it clear how DCPS is structuring its central office functions, and how changes may have influenced the progress DCPS is making on improving student outcomes.

This study sought to bring greater understanding and transparency to the 19% growth in locally funded FTE and the resource allocation decisions DCPS is making with a budget that has grown by nearly $450M over the last five fiscal years.

Through the course of our analysis, A&M found that:

- Since FY20, the rate of FTE growth at DCPS far exceeded enrollment growth, with locally funded staff growing seven times faster (19.5% versus 2.6%) resulting in two additional FTE for every 100 students. The growth has been relatively steady, with a compound annual growth rate (CAGR) of 3.7%, suggesting that the growth is not a direct result of many positions previously funded with federal COVID 19 recovery funds having moved to DCPS's local budget.

- Spending per pupil increased by 43%, growing to $25,213 local funds per student. Adjusted for inflation, the FY20 per pupil amount of $17,684 would be worth $21,776.

- Out of the 1,577 newly created positions, 1,280, or 81%, are based in schools, with more than half comprising general education and special education teachers. Additionally, schools added 143 roles focused on social-emotional support. Another 100 FTE are school leaders and administrators, while 116 are coaches and coordinators. The period saw ratio of students to general education teachers drop from roughly 19 students to 17.

- In Central Administration and School Support, the two divisions more closely aligned as typical "central administration," nearly 30 positions have been added across nearly all offices. More significantly, DCPS added 78 additional senior and mid-level positions and eliminated 58 lower-level positions.

- Overall, DCPS's budget distribution between personnel and non-personnel and between school and non-schools remained relatively constant between FY20 and FY25 (in FY20, 82% of DCPS's local budget spent on personnel and 75% of the local budget was allocated to schools; in FY25, personnel was 84% of the budget and 73% went directly to schools).

- However, given the economic forecast for the District and the more than 50% growth in DCPS budget, the multi-year negotiated salary increases, and the School First in Budgeting Act, DCPS has limited flexibility should enrollment stay steady or decrease and/or should the UPSFF not keep up with rising costs. DCPS does not have a multi-year financial forecast that enables District leaders to adequately plan for different revenue scenarios.

The study, however, was significantly hampered by the poor quality of the data. The use of Peoplesoft and QuickBase, and DCPS's dependency on the independent OCFO for changing certain data elements, makes analysis and decision-making difficult. Key problems include the lack of a single, reliable source for managing and reporting positions, unclear processes, and gaps in data that reduce clarity. The mix of data sources and errors also adds to the difficulty of tracking changes in the budget and staffing each year, while making it harder to manage employees effectively. Improving data systems and processes is essential to address these issues.

The complexity makes DCPS's staffing decisions nearly impossible to understand. This lack of transparency makes it difficult for the DC Council and DC residents to make sense of the way DCPS is spending its $1.35B budget and whether spending is occurring in the most efficient and effective way possible.

Recommendations for Improvements

Based on the findings of our analysis and an assessment of DCPS's staffing and budget data, A&M recommends that DCPS:

1. Develop, document and institute internal controls for position management between Peoplesoft and QuickBase and in partnership with OCFO, and institute regular staffing reconciliations to ensure Peoplesoft and QuickBase match. Further, for interdependent budget and people-management tasks DCPS and OCFO should codify how they will work together at points when data responsibility passes between their respective organizations.
2. Produce a detailed report on how offices have shifted, where specific responsibilities have gone, and whether and how Central Services staffing changes are aligned to student growth.
3. Include in the Mayor's annual proposed budget a compendium budget presentation on DCPS including a detailed description of sources and uses of funds; an explanation of staffing changes including year over year changes, major cost drivers and the impact of fiscal, operational, and educational changes on staffing; and a description of how resource allocations are aligned with strategic goals for educational achievement in a format that is easily understood by those charged with oversight, as well as families and District residents.
4. Create and regularly update a multi-year financial outlook that includes multiple enrollment scenarios, the impact of negotiated salary increases, Schools First in Budgeting, and other different rates of UPSFF growth.
5. Work with the OCFO to revise DCPS' assignments for budget items within the chart of accounts to make hierarchical relationships consistent. This could include ensuring that like items appear at the same level of hierarchy. Rationalizing these hierarchical relationships would help improve transparency to budgeted spend and allow better historical comparisons of spending activity and resource allocations.

Appendix

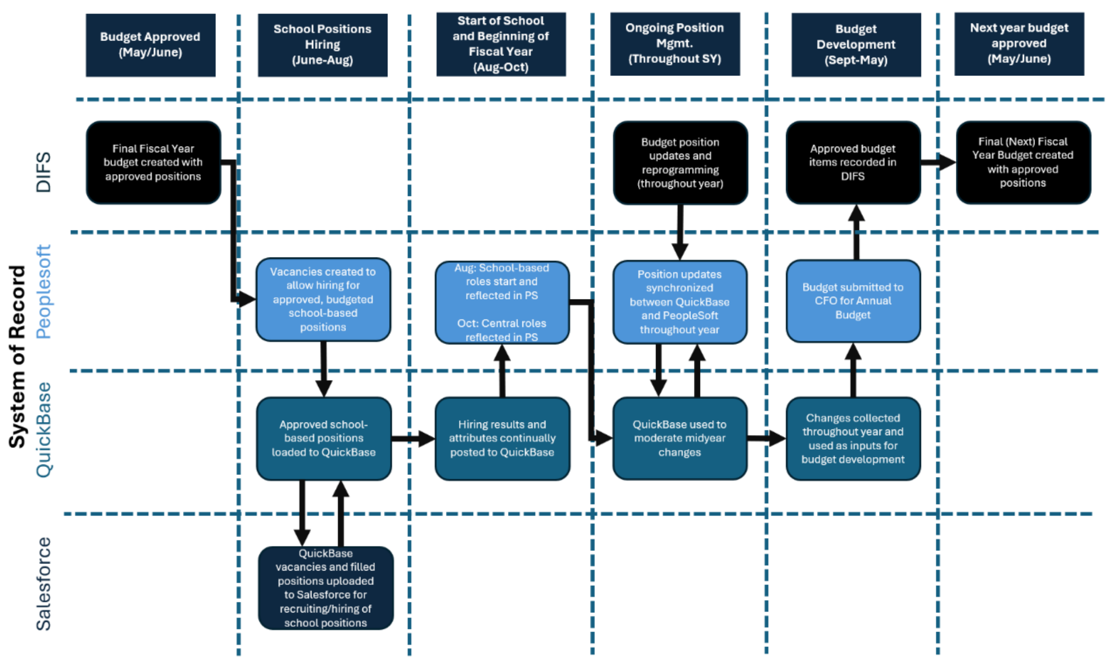
I. Definitions of Departments

A. Central Services

1. Central Administration / School Support: The Offices defined in the budget as belonging to Central Administration and School Support. In FY25 those were: Office of Chief of Staff, Office of Chief Operating Officer, Office of Data and Technology, Office of Elementary Schools, Office of School Improvement and Support, Office of General Counsel, Office of Innovations and System Improvement, Office of Secondary Schools, Office of Social Emotional and Academic Development, Office of Teaching and Learning, Office of Communications, Office of Fiscal Strategy, Office of Integrity, Office of Employee Services, and Office of Schools.
2. Schoolwide Services: FTEs defined in the budget book as working within Schoolwide Services, including Food Service, Security, Athletics, and Specialized Instructional Support.

B. School Based Staff: All Staff budgeted within individual schools.

II. Flowchart of Data between DIFS, PeopleSoft, QuickBase, and Salesforce



Source: Interviews with DCPS

III. Position Control Processes

Prior to this study, DCPS did not have written position control processes. When asked, DCPS codified the central services processes into the following written position control process. No process was provided for school positions. The central services process follows:

Central Services Position Control

DCPS is permitted to modify positions outside of the Budget Formulation process as long as the changes are able to pass through budgetary controls. To ensure that all position changes are budget neutral or produce agency savings, DCPS follows the protocol below for any mid-year position changes that occur across Central Administration (CY), School Support (SY) or Schoolwide Services (SWS/SWC) components of our budget.

1. An Office Leader must first request position changes through our QuickBase database. In their request, they will include details about the modification including any changes for title and cost.

2. The Budget Strategy team reviews the request to ensure it is budget neutral or creates agency savings. Occasionally, new positions may be created if new revenue (such as Carryover from a Grant or a New Private grant) has been established).

3. Once a request is approved by Budget Strategy, it is sent to the Office of the Chief Financial Officer (OCFO). The OCFO completes a secondary review of the request to ensure that it passes budgetary controls and there is sufficient funding available to support the change.

4. Once a request is approved by OCFO it is routed to DCPS' Office of Employee Services (OES) to complete the position action (e.g. re-titling the position, eliminating a position, and/or creating a new position). These changes are recorded in Peoplesoft accordingly.

This protocol helps to ensure that DCPS' Finance and Employee Services teams are aligned on position actions and that OCFO has maintained budgetary controls on any mid-year position actions.

School Position Control

No written process provided.

IV. Summary Tables

FTE Counts By Funding Type, FY23-FY25

		Funding Type	Summary Budget Authorization	Detailed Counts
FY23	Published Budget	Local Funds	9,164	8,835
		All Funds	9,532	9,500
	QuickBase	All Funds		10,183
	Peoplesoft	Local Funds		11,546
		All Funds		12,279
FY24	Published Budget	Local Funds	9,515	9,283
		All Funds	9,838	9,838
	QuickBase	All Funds		10,574
	Peoplesoft	Local Funds		11,915
		All Funds		12,735
FY25	Published Budget	Local Funds	9,604	9,737
		All Funds	10,052	10,408
	QuickBase	All Funds		10,467
	Peoplesoft	Local Funds		11,229
		All Funds		12,365

Source: Quickbase FY23-FY25 Data, School and Non-School Based positions, All Funds; OCFO Summary and Detailed counts of budgets, FY23-FY25; Peoplesoft data filtered for budgeted positions, vacant and filled, FY 23-FY25 All funds and local funds

Central, Schoolwide, School Support Tables

Central FTE Change	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Leadership	21	23	23	25	24	24	3	15%
Director	9	9	9	11	13	20	11	122%
Manager	7	10	12	18	17	20	13	186%
Specialist	17	16	17	16	15	19	2	12%
Coordinator	14	14	13	14	13	15	1	7%
Analyst	4	5	5	3	3	4	0	0%
Assistant	5	4	5	6	6	6	1	20%
Other	3	2	1	2	2	2	-1	-33%
Grand Total	**80**	**84**	**85**	**95**	**93**	**110**	**30**	**38%**

Central Average Salary	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Leadership	$ 175,988	$ 179,339	$ 181,942	$ 190,941	$ 188,772	$ 192,645	$ 16,657	9%
Director	$ 123,390	$ 125,862	$ 118,011	$ 122,350	$ 133,869	$ 134,632	$ 11,242	9%
Manager	$ 100,656	$ 104,600	$ 104,828	$ 111,670	$ 113,283	$ 114,985	$ 14,328	14%
Specialist	$ 89,548	$ 87,301	$ 92,080	$ 97,903	$ 100,286	$ 100,540	$ 10,992	12%
Coordinator	$ 76,330	$ 77,984	$ 73,477	$ 84,106	$ 83,820	$ 85,612	$ 9,282	12%
Analyst	$ 63,475	$ 57,049	$ 65,099	$ 65,399	$ 66,721	$ 68,005	$ 4,530	7%
Assistant	$ 51,254	$ 54,955	$ 50,157	$ 55,107	$ 51,590	$ 49,842	$ (1,411)	-3%
Other	$ 72,980	$ 93,307	$ 80,527	$ 59,341	$ 59,341	$ 62,081	$ (10,899)	-15%
Average	**$ 94,203**	**$ 97,550**	**$ 95,765**	**$ 98,352**	**$ 99,710**	**$ 101,043**	**$ 6,840**	**7%**

Central Total Salary	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Leadership	$ 3,695,754	$ 4,124,802	$ 4,184,671	$ 4,773,513	$ 4,530,533	$ 4,623,477	$ 927,723	25%
Director	$ 1,110,513	$ 1,132,758	$ 1,180,106	$ 1,468,204	$ 1,740,298	$ 2,692,639	$ 1,582,126	142%
Manager	$ 704,594	$ 1,045,997	$ 1,257,941	$ 2,010,053	$ 1,925,815	$ 2,299,692	$ 1,595,099	226%
Specialist	$ 1,522,314	$ 1,484,113	$ 1,565,355	$ 1,566,450	$ 1,504,287	$ 1,910,259	$ 387,945	25%
Coordinator	$ 1,068,623	$ 1,091,777	$ 955,204	$ 1,177,477	$ 1,089,663	$ 1,284,186	$ 215,563	20%
Analyst	$ 253,899	$ 342,294	$ 325,495	$ 196,196	$ 200,163	$ 272,020	$ 18,121	7%
Assistant	$ 256,268	$ 219,820	$ 250,783	$ 330,644	$ 309,543	$ 299,053	$ 42,785	17%
Other	$ 218,941	$ 186,614	$ 80,527	$ 118,683	$ 118,683	$ 124,163	$ (94,778)	-43%
Total	**$ 8,830,906**	**$ 9,628,174**	**$ 9,800,083**	**$ 11,641,219**	**$ 11,418,984**	**$ 13,505,489**	**$ 4,674,583**	**53%**

Central Seniority	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Leadership	30	32	32	36	37	44	14	47%
Middle Managers	24	26	29	34	32	39	15	63%
Junior & Misc. Positions	26	25	24	25	24	27	1	4%
Grand Total	**80**	**84**	**85**	**95**	**93**	**110**	**30**	**38%**

Schoolwide FTE Change	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Student Services	178	213	248	240	245	243	65	37%
Instruction	61	60	55	53	53	53	-8	-14%
Athletics	25	25	25	25	26	25	0	0%
Food Service	4	3	18	30	45	45	41	1019%
Security	3	8	11	13	17	15	12	400%
Grand Total	**271**	**309**	**357**	**361**	**386**	**381**	**110**	**41%**

Schoolwide Total Salary	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Student Services	$ 16,435,310	$ 19,296,564	$ 24,280,974	$ 22,302,491	$ 23,558,350	$ 25,510,301	$ 9,074,991	55%
Instruction	$ 3,554,231	$ 3,493,412	$ 3,366,028	$ 3,196,341	$ 3,157,781	$ 3,380,790	$ (173,441)	-5%
Athletics	$ 2,501,091	$ 2,560,637	$ 2,608,692	$ 2,588,885	$ 2,708,299	$ 2,676,106	$ 175,015	7%
Food Service	$ 371,123	$ 272,339	$ 1,039,555	$ 1,412,369	$ 2,225,378	$ 2,354,057	$ 1,982,934	534%
Security	$ 190,269	$ 475,653	$ 835,900	$ 982,704	$ 1,358,299	$ 1,206,262	$ 1,015,993	534%
Grand Total	**$ 23,052,024**	**$ 26,098,604**	**$ 32,131,148**	**$ 30,482,791**	**$ 33,008,107**	**$ 35,127,516**	**$ 12,075,492**	**52%**

School Support FTE Change	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Leadership	25	27	25	33	31	26	1	3%
Director	43	50	59	59	67	66	23	53%
Manager	61	78	80	83	95	87	26	43%
Specialist	93	148	160	158	171	159	66	70%
Instruction	13	12	11	16	13	5	-8	-60%
Coordinator	104	101	96	64	71	50	-55	-52%
Analyst	27	29	26	23	20	16	-11	-41%
Assistant	25	22	21	17	19	12	-13	-52%
Student Services	29	52	4	1	2	0	-29	-100%
Administration	13	14	12	14	14	11	-2	-17%
Grand Total	**433**	**532**	**494**	**468**	**503**	**430**	**-2**	**-1%**

School Support Total Salary	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Leadership	$ 3,901,712	$ 4,368,503	$ 4,164,348	$ 5,662,148	$ 5,647,018	$ 4,615,702	$ 713,990	18%
Director	$ 5,317,943	$ 6,271,153	$ 7,497,320	$ 8,071,831	$ 9,230,514	$ 9,130,056	$ 3,812,113	72%
Manager	$ 6,283,551	$ 8,230,690	$ 8,490,679	$ 9,474,804	$ 10,911,376	$ 10,173,075	$ 3,889,524	62%
Specialist	$ 8,443,425	$ 13,696,142	$ 15,159,612	$ 15,585,946	$ 17,093,228	$ 15,922,007	$ 7,478,581	89%
Instruction	$ 1,046,001	$ 996,059	$ 985,466	$ 1,465,245	$ 1,299,338	$ 524,831	$ (521,170)	-50%
Coordinator	$ 7,961,469	$ 7,764,843	$ 7,890,685	$ 5,506,914	$ 6,022,174	$ 4,246,559	$(3,714,910)	-47%
Analyst	$ 1,782,787	$ 1,891,808	$ 1,776,380	$ 1,632,327	$ 1,411,384	$ 1,133,572	$ (649,215)	-36%
Assistant	$ 1,289,190	$ 1,212,962	$ 1,156,433	$ 994,232	$ 1,400,356	$ 708,382	$ (580,808)	-45%
Student Services	$ 2,595,031	$ 3,474,768	$ 406,476	$ 146,750	$ 221,554	$ -	$(2,595,031)	-100%
Administration	$ 820,736	$ 787,173	$ 692,811	$ 615,762	$ 992,752	$ 743,671	$ (77,065)	-9%
Total	**$ 39,441,846**	**$ 48,694,100**	**$ 48,220,211**	**$ 49,155,960**	**$ 54,229,695**	**$ 47,197,855**	**$ 7,756,008**	**20%**

School Support Seniority	FY20	FY21	FY22	FY23	FY24	FY25	Change (#)	Change (%)
Leadership	68	77	84	92	98	92	24	35%
Middle Management	154	226	240	241	266	246	92	59%
Junior & Misc. Positions	211	230	170	135	139	93	-117	-56%
Grand Total	**433**	**532**	**494**	**468**	**503**	**430**	**-2**	**-1%**

School-based Tables:

School Based FTE Categories Count	FY20	FY21	FY22	FY23	FY24	FY25
Administrative	351	352	351	364	438	418
Afterschool Programs	14	17	16	10	17	18
Classroom Instructional Support Positions	259	383	419	361	395	415
Custodial Staff	490	510	502	492	536	532
Early Childhood Education Positions (ECE	660	654	616	593	608	601
General Education Teachers	2,703	2,851	2,881	2,836	3,021	3,092
Multilingual Learners Positions (ML)	40	48	45	49	48	54
Related Arts	233	255	249	241	257	263
School Leadership	303	316	319	316	351	344
Schoolwide Instructional Support Positions	435	445	486	490	610	595
Social-Emotional Positions	571	583	619	607	699	709
Special Education Positions	1,067	1,164	1,170	1,148	1,311	1,365
Grand Total	**7,125**	**7,575**	**7,671**	**7,505**	**8,289**	**8,405**

The analysis of school-based positions categorizes positions across function, modeling closely to established categories in DCPS's QuickBase data for ease of analysis. The categorization of the school-based positions is summarized below:

- General Education Teachers: Teachers, Instructors, Teacher Leadership Institute (TLI) Teachers, and TLI Leaders, and WAE Teachers
- Special Education Teachers: Special Education Aides, Coordinators, Directors, Teachers and TLI Leaders, and Specialized Instruction Managers and Directors
- Schoolwide Instructional Support Positions: Various Aides, Coaches, Coordinators, and Specialists, and Librarians
- Classroom Instructional Support Positions: Dedicated Aides, General Ed Aides, and Residents
- Social-Emotional Positions: Psychologists, Behavior Technicians, Restorative Justice Coordinators, Guidance Counselors, School Counselors, Social Workers, and Dean of Students
- Administrative: Administrative Assistants, Aides, Coordinators, and Directors, Business Managers, Clerks, Registrar Staff, and Student Experience Redesign staff
- Custodial Staff: Custodians and Custodial Foreman
- School Leadership: Principals, Assistant Principals, RISE Resident Principal
- Related Arts: Art, Music, Visual Arts, World Language, Performing Arts, and Aquatic Specialist Teachers
- Multilingual Learners Positions (ML): ELS Aides, Bilingual Guidance Counselors, Bilingual School Counselors, ELL Teachers
- Afterschool Programs: Afterschool Coordinators
- Early Childhood Education Positions (ECE): ECE Aides, Pre-K/K Aides, Preschool Aides, Early Childhood Teachers, TLI ECE Teachers

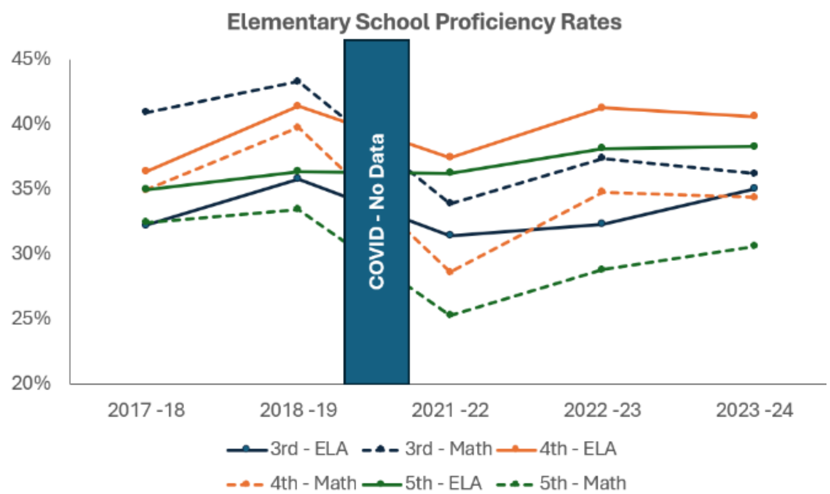
Enrollment/Total FTE	2020	2021	2022	2023	2024	2025	$ Change	% Change
EC/ELC	7.5	6.4	6.4	6.3	5.7	5.1	(2.3)	-31%
Elementary	6.9	6.2	5.9	6.2	5.9	6.1	(0.7)	-11%
High	7.8	7.5	7.6	7.9	6.7	6.8	(1.0)	-13%
Middle	7.6	7.2	7.0	6.9	6.5	6.5	(1.1)	-15%
Other	7.0	6.6	6.6	6.8	6.5	6.5	(0.5)	-7%
Student/FTE	**7.2**	**6.6**	**6.4**	**6.7**	**6.2**	**6.2**	**(0.9)**	**-13%**

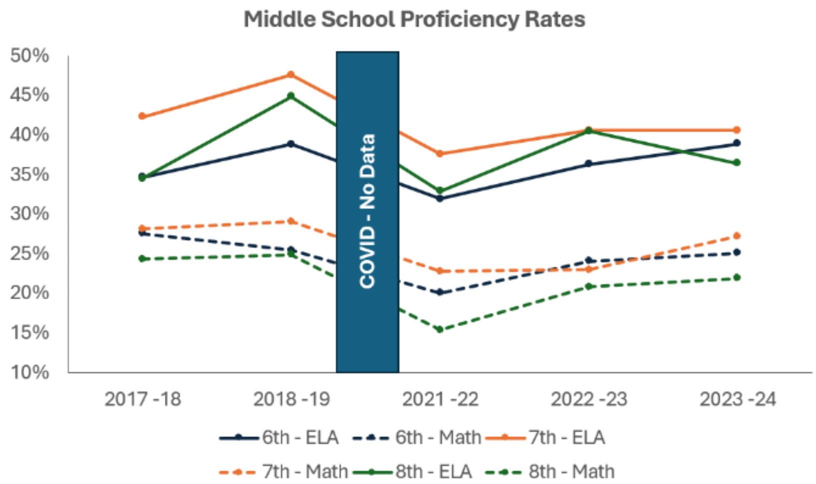
Enrollment/General Ed FTE	2020	2021	2022	2023	2024	2025	$ Change	% Change
EC/ELC	20.4	18.3	18.4	18.5	16.8	15.3	(5.1)	-25%
Elementary	18.4	16.7	16.0	16.7	16.6	17.0	(1.3)	-7%
High	19.7	19.1	19.1	20.1	18.0	17.7	(2.1)	-10%
Middle	18.4	17.3	16.8	16.9	16.5	15.8	(2.5)	-14%
Other	20.9	19.0	18.9	19.3	18.3	19.2	(1.8)	-8%
Student/General Ed Teacher	**18.9**	**17.5**	**17.0**	**17.7**	**17.0**	**16.9**	**(1.9)**	**-10%**

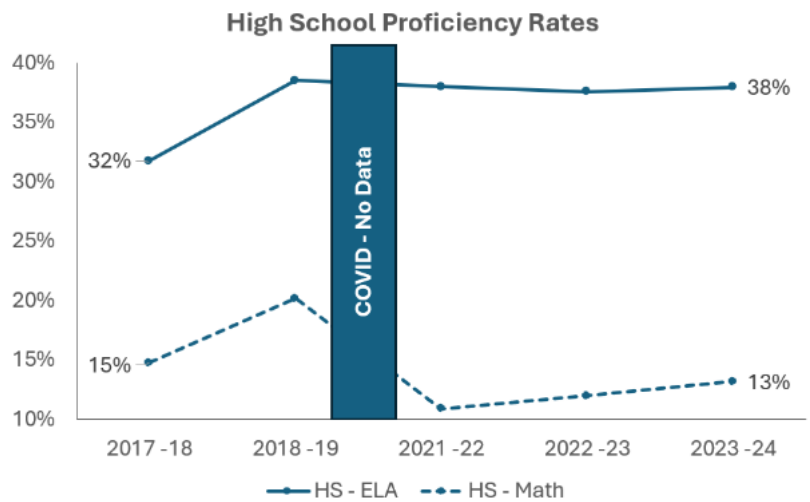
Enrollment/General Ed FTE	2020	2021	2022	2023	2024	2025	# Change
Ward 1	14.9	13.6	13.6	13.9	13.5	14.9	0.1
Ward 2	19.7	19.2	18.7	19.5	19.1	18.2	(1.5)
Ward 3	20.1	19.0	18.7	20.5	18.7	17.8	(2.3)
Ward 4	16.5	15.0	15.1	15.9	15.7	16.1	(0.4)
Ward 5	18.7	17.5	17.1	18.2	17.5	17.2	(1.6)
Ward 6	22.1	20.6	20.3	20.2	20.7	20.3	(1.8)
Ward 7	20.0	18.5	17.0	17.8	17.1	16.5	(3.5)
Ward 8	21.0	18.9	17.8	17.4	15.7	16.1	(4.9)
DCPS Average Ratio	**18.9**	**17.5**	**17.0**	**17.7**	**17.0**	**16.9**	**(1.9)**

At-Risk % of Total Student Pop	2020	2021	2022	2023	2024	% Change
Ward 1	51%	41%	46%	47%	47%	-4.2%
Ward 2	18%	20%	23%	24%	23%	4.8%
Ward 3	8%	10%	11%	13%	13%	4.8%
Ward 4	37%	37%	42%	46%	44%	7.4%
Ward 5	56%	53%	57%	60%	59%	3.5%
Ward 6	30%	30%	32%	35%	32%	2.1%
Ward 7	63%	66%	67%	73%	71%	8.2%
Ward 8	77%	74%	76%	77%	74%	-2.5%
All DCPS	**42%**	**42%**	**44%**	**47%**	**45%**	**2.3%**

V. Grade-Level PARCC Results







VI. Income Statement

Compiled from DCPS Budget Books (FY25 and FY23)

	2020	2021	2022	2023	2024	2025
GENERAL FUND						
Local Funds	925,803	960,260	979,309	1,243,948	1,174,868	1,358,413
Special Purpose Revenue Funds	8,859	1,171	6,821	5,761	8,871	7,189
TOTAL FOR GENERAL FUND	**$ 934,662**	**$ 961,431**	**$ 986,130**	**$ 1,249,709**	**$ 1,183,739**	**$ 1,365,602**
FEDERAL RESOURCES						
Federal Payments	6,869	7,541	23,285	-	17,500	17,500
Federal Grant Funds	30,748	22,830	31,779	27,765	26,113	37,917
TOTAL FOR FEDERAL RESOURCES	**$ 37,617**	**$ 30,371**	**$ 55,064**	**$ 27,765**	**$ 43,613**	**$ 55,417**
PRIVATE FUNDS						
Private Grant Funds	2,472	3,470	2,706	5,895	8,328	7,362
Private Donations	1,093	345	1,154	1,864	-	-
TOTAL FOR PRIVATE FUNDS	**$ 3,565**	**$ 3,815**	**$ 3,860**	**$ 7,759**	**$ 8,328**	**$ 7,362**
INTRA-DISTRICT FUNDS						
Intra-district Funds	107,068	146,760	199,721			
TOTAL FOR INTRADISTRICT FUNDS	**$ 107,068**	**$ 146,760**	**$ 199,721**	**$ -**	**$ -**	**$ -**
GROSS FUNDS	**$ 1,082,912**	**$ 1,142,377**	**$ 1,244,775**	**$ 1,285,233**	**$ 1,235,680**	**$ 1,428,381**
Subtotal Personal Services (PS)	878,906	961,408	961,408	1,112,818	1,018,463	1,206,654
Subtotal Non Personnel Services (NPS)	204,007	283,366	283,336	172,416	217,216	221,727
GROSS EXPENSES	**$ 1,082,913**	**$ 1,244,774**	**$ 1,244,744**	**$ 1,285,234**	**$ 1,235,679**	**$ 1,428,381**

Agency Comments

On March 14, 2025, we sent a draft copy of this report to the D.C. Public Schools (DCPS) for review and written comment. DCPS responded with comments on April 1, 2025. Agency comments are included here in their entirety.

DISTRICT OF COLUMBIA
PUBLIC SCHOOLS

March 27, 2024

Via email: Kathleen.Patterson@dc.gov
Kathleen Patterson
District of Columbia Auditor
Office of the District of Columbia Auditor
1331 Pennsylvania Avenue, NW
Washington, DC 20002

Re: Comments on Draft Report entitled "District of Columbia Public Schools Staffing and Resource Allocation Study"

Dear Ms. Patterson:

Thank you for the opportunity to comment on the draft report regarding the District of Columbia Public Schools staffing and resource allocations.

DCPS' annual budgets and staffing allocations come from the understanding that excellent classroom teachers are the foundation of student success and the heart of our mission to ensure students reach their full potential through rigorous and joyful learning experiences. We are proud to share that the most recent Education Recovery Scorecard highlights that DCPS students showed the fastest post-pandemic recovery growth in both reading and math—ranking 1st nationwide. We know that this momentum is due in large part to the investments we have made in staffing.

Across schools, DCPS has continued to invest in educators through new collective bargaining agreements with the Washington Teacher's Union (WTU), Council of School Officers (CSO), and American Federation of State, County, and Municipal Employees (AFSCME) in the last five years. While these investments have accelerated personnel costs through increased salary and benefits and additional stipends, they have also supported DCPS' retention efforts. From school year 2023-2024 to school year 2024-2025, DCPS retained 95% of Highly Effective and Effective teachers, with 82% of teachers retained in the same school.

While DCPS has increased investments in schools, DCPS has had to balance these increases with two consecutive years of reductions in Central Services staffing. Our central services teams support with critical functions across our schools from athletics, hiring, student technology and food and nutrition services. As the number of staff has decreased across Central Services during the last two years, workstreams and roles have been consolidated. This has resulted in an increased number of specialists, managers, and directors as the responsibilities for these positions have expanded, while the overall number of central services staff have decreased.

Staffing decisions across both schools and central services in the last five years have been shaped by pandemic recovery and the infusion of one-time funds from the federal government. As we enter a new era of financial austerity, DCPS is looking ahead to determine how staffing investments can best support students, educators, and schools. DCPS has reviewed the thorough analysis and recommendations provided in the audit report and appreciates the engagement of ODCA in this important topic. Over the last several years we have made significant progress in enhancing our financial and human resources processes and we are committed to enhancing our position management, budget transparency, and financial planning processes to better serve our students and schools.

Recommendation 1: Develop, document and institute internal controls for position management between Peoplesoft and QuickBase and in partnership with OCFO, and institute regular staffing reconciliations to ensure Peoplesoft and QuickBase match. Further, for interdependent budget and people-management tasks DCPS and OCFO should codify how they will work together at points when data responsibility passes between their respective organizations.

Response: DCPS acknowledges the importance of robust internal controls for position management. Earlier this year, DCPS began an overview of the current position management process and the role that the District Integrated Financial System (DIFS) plays in this process. We have already started planning meetings between of the Office of Fiscal Strategy, Office of Employee Services, and Office of the Chief Financial Officer (OCFO) to identify current pain points within the current system of position management and design a smoother process for position controls and mid-year position changes. Throughout this partnership, DCPS will develop and document comprehensive internal controls to ensure alignment between DIFS, Peoplesoft, and QuickBase. In collaboration with OCFO, we will establish regular staffing reconciliations to maintain data consistency. A new system for position controls is anticipated to launch during Fiscal Year 2026 for Central Services positions and Fiscal Year 2027 for positions across Schools.

Recommendation 2: Produce a detailed report on how offices have shifted, where specific responsibilities have gone, and whether and how Central Services staffing changes are aligned to student growth.

Response: In future budget submissions, DCPS commits to providing additional context on how Central Services offices, and corresponding responsibilities, have shifted. Reorganizations across Central Services are data-driven and are meant to align resources with student need and growth across the district.

Recommendation 3: Include in the Mayor's annual proposed budget a compendium budget presentation on DCPS including a detailed description of sources and uses of funds; an explanation of staffing changes including year over year changes, major cost drivers and the impact of fiscal, operational, and educational changes on staffing; and a description of how resource allocations are aligned with strategic goals for educational achievement in a format that is easily understood by those charged with oversight, as well as families and District residents.

Response: DCPS is currently working to enhance the transparency of our annual submission with two budget companion documents. During Fiscal Year 2026 budget development, DCPS overhauled our initial school budget allocation worksheets to better detail how student enrollment changes year-over-year and teacher-to-student ratios influence a school's initial allocation. The initial budget worksheet also includes key cost drivers, a thorough breakdown of year-over-year changes that impact each school, and clearly distinguished flexible and non-flexible funding. Moreover, with our Fiscal Year 2026 budget submission, DCPS will share submitted budget worksheets for schools and intend to provide additional transparency in our programmatic budgets for central services in the future. These resources will be published on our budget website (https://budget.dcps.dc.gov) and will detail the sources and uses of funds and explain changes year over year. These materials are meant to supplement the information provided in the official OCFO Annual Operating Budget Plan. The DCPS materials will be presented in an accessible format to provide transparency to schools, families, and District residents to demonstrate how resource allocation across DCPS aligns with our strategic goals.

Recommendation 4: Create and regularly update a multi-year financial outlook that includes multiple enrollment scenarios, the impact of negotiated salary increases, Schools First in Budgeting, and other different rates of UPSFF growth.

Response: DCPS is exploring the feasibility of developing and maintaining a multi-year financial outlook that incorporates potential variations in enrollment, the impact of negotiated salary increases, Schools First in Budgeting and differing rates of UPSFF growth. Given the wide variety of independent factors that affect DCPS allocations, it is difficult to project long-term budgets accurately. Nonetheless, DCPS is committed to ensuring that we have a robust financial planning process that supports transparency and sustainability.

Recommendation 5: Work with the OCFO to revise DCPS' assignments for budget items within the chart of accounts to make hierarchical relationships consistent. This could include ensuring that like items appear at the same level of hierarchy. Rationalizing these hierarchical relationships would help improve transparency to budgeted spend and allow better historical comparisons of spending activity and resource allocations.

Response: The DIFS Chart of Accounts is managed outside of DCPS. However, DCPS will engage with OCFO to determine where there may be the ability to better align budget classifications to provide better historical comparison of spending activity and resource allocations. However, we reiterate that OCFO makes the final determination with funding codes and classification in DIFS.

DCPS' commitment to the people and programs that make our schools thrive is as strong as ever, even amid difficult financial outlooks. We look forward to continuing to share more about the investments we are making across the district and providing greater transparency in our budget materials.

Sincerely,

Lewis D. Ferebee

Lewis D. Ferebee, Ed.D.
Chancellor

ODCA Response to Agency Comments

ODCA appreciates both the collaboration with DCPS and with the generally positive tone of the responses to the report recommendations contained in Chancellor Lewis Ferebee's letter. We appreciate the Chancellor's commitment "to enhancing our position management, budget transparency, and financial planning processes to better serve our students and schools."

The response to the first recommendation on internal controls is positive but not quite clear. The report documented difficulty in cross-walking the current separate data systems of position control. While we welcome the commitment to better collaboration with the Office of the Chief Financial Officer, the plan outlined by DCPS for "[a] new system for position controls" raises questions. We are unsure whether DCPS is describing a new technology system or a new approach to current systems. We anticipate obtaining clarity through our recommendation compliance process and/or through oversight by the D.C. Council.

The response to Recommendation 2, while positive, is not fully responsive in that Alvarez and Marsal called for "a detailed report on how offices have shifted" rather than what DCPS describes as "additional context" on staffing reorganizations. Transparency requires detail and we will continue to recommend a high degree of detail through our recommendation compliance process.

Similarly, the DCPS response to Recommendation 3 is positive but appears limited to local school budgets. The compendium budget presentation called for in the report should be comprehensive and cover central services as well as school-based staffing and other resources. Transparency is needed for all publicly supported positions and not merely those based in schools.

We fully recognize the difficulty in anticipating all potential education costs in the future, which is touched on in the response to Recommendation 4. But considering differing scenarios is an important aspect of planning and we reiterate that need in terms of funding as well as population. Though DCPS has seen enrollment growth in recent years, continued growth is questionable given everything happening with the federal government—the District's largest employer. Considering a range of medium- and long-term enrollment scenarios is valuable not because the projected enrollment figures will prove to be accurate, but because it promotes robust plans that are adaptable when circumstances change. We also recommend considering different per-student funding scenarios to take into account the extent to which the system can support its long-term labor contract commitments without considering and possibly making other expenditure changes.

We appreciate DCPS's commitment in Recommendation 5 to engage with the OCFO on the chart of accounts, and we recognize that the independent Chief Financial Officer must assure that the District Integrated Financial System (DIFS) meets each agency's needs. ODCA will follow up through our recommendation compliance process and will encourage the Council to also monitor the ongoing issues with DIFS, including those outlined in this report.

A final issue included in the DCPS comments and not a direct response to recommendations is DCPS's continuing assertion that "the overall number of central services staff have decreased." The Alvarez and Marsal analysis found otherwise and the DCPS response does not take exception with the report findings. This report documents that the percentage of District local funds going to local schools decreased from

75% to 73% from FY 2020 to FY 2025. And the report notes: "Central Administration (e.g. Office of the Chancellor, Chief Operating Officer, HR functions) positions grew by over 38% between FY20 and FY25, with 30 net local funds positions and $4.7M in additional annual salaries added over that period." Given the fiscal challenges facing the District of Columbia, it is even more important than ever for policymakers and stakeholders alike to work from the same set of facts, including how resources have been allocated in District of Columbia Public Schools.

Again, we appreciate the collaborative efforts of DCPS in this engagement. It is our sincere hope that this study will provide useful information to DCPS, the Council, and the public.

About ODCA

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government.

To fulfill our mission, we conduct performance audits, non-audit reviews, and revenue certifications. The residents of the District of Columbia are one of our primary customers and we strive to keep the residents of the District of Columbia informed on how their government is operating and how their tax money is being spent.

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