
Education Budget Brief

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A data brief by the Office of the D.C. Auditor



Data Brief Team
Ed Farley, Audit Supervisor



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

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Background

In 2023 the Office of the D.C. Auditor (ODCA) began looking at the “big picture” of the District of Columbia’s budget offered by the Annual Comprehensive Financial Report (ACFR) – the audited set of financial statements that presents the government’s financial status.¹ The overall numbers confirmed continuous and significant spending growth year over year despite the post-pandemic context in which revenue growth has significantly slowed.

Our review of spending increases by appropriation title showed that the most rapidly growing sector in the District’s budget was the public education sector. This includes D.C. Public Schools, D.C. public charter schools, the Office of the State Superintendent of Education, and the Office of the Deputy Mayor for Education. The most significant growth was in full-time equivalent positions (FTEs). To better understand the growth in staffing and spending in the education sector, ODCA contracted with Alvarez & Marsal, a well-regarded consulting firm that previously provided the District with hard-hitting after-action analyses of a fatal fire incident and attendance cheating at a D.C. public high school.

To date we have published two reports in this series: [Study of D.C. Public Schools Staffing and Resource Allocation](#) in April 2025 and just recently, [Major Growth in Funding & Staff for Education Oversight Agencies](#). A third and final study is underway now, to evaluate the public charter school facility allocation.

This education data brief provides highlights from the two published reports plus additional context designed to provide the D.C. Council with background information that may be useful in making difficult spending decisions this year.

¹ See <https://cfo.dc.gov/page/annual-financial-reports>.

DCPS spending growth

Between FY 2020 and FY 2025 Alvarez & Marsal found that the District of Columbia Public Schools (DCPS) local funds operating budget grew by 50%, from \$902.5 million to \$1.35 billion, a \$447 million increase. This timeframe included multiple increases in the Uniform Per Student Funding Formula (UPSFF) base weight: 9% in FY 2023; 5% in FY 2024 and 12% in FY 2025. Between FY 2020 and FY 2025, enrollment increased 2.6% while locally-funded school-based FTEs grew seven times that rate of enrollment growth.

The current FY 2026 approved budget for DCPS is \$1.439 billion representing another significant increase in projected expenditures. Between FY 2020 and FY 2025 spending per pupil increased by 43%, growing from \$17,684 to \$25,213 local funds per student.

In the same period the number of FTEs per 100 students grew from 15.7 to 17.9 positions. In total the DCPS locally-funded workforce added nearly 1,600 FTEs, a 19% increase between FY 2020 and FY 2025.

The District's education spending growth mirrors spending and staffing growth nationally. According to the National Center for Education Statistics Digest of Education Statistics,² from 1990 to 2021 public school enrollment grew 20% while the number of public school teachers increased 34%, leading to a decline in the student-teacher ratio from about 17 students to 15. At the same time, the number of administrative staff more than doubled, from nearly 76,000 nationally to more than 170,000. In 2021 the number of non-teachers in public school systems outnumbered teachers in a majority of states.

Inflation-adjusted expenditures per pupil increased 13% between SYs 2010-11 and 2020-21, reaching \$16,280 per student on average, with the District of Columbia reporting the highest average per-pupil expenditure.

In DCPS, of the 1,577 newly-created positions, 81% or 1,280 were based in schools, with 392 new general education teacher positions and another 614 comprised of special education positions and other schoolwide and classroom instructional support positions including classroom aides and instructional coaches. School leadership and administration positions increased by 103 FTEs, while the total number of early childhood education positions decreased by 59 FTEs.

Two other changes are significant in this timeframe. The Schools First in Budgeting Amendment Act was enacted in 2022 mandating that individual schools and their "purchasing power" be maintained at levels no less than the prior year. "For the most part," the Alvarez & Marsal study notes, "DCPS can only add staff to schools, not reduce staff" which, the consultants add, "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."

The second change: the school system adjusted its school funding model giving principals somewhat more discretion in staffing allocations. In the wake of these changes, as noted above, the majority of the 1,280 newly created positions in local DCPS schools are general education teachers, special education positions and schoolwide and classroom instructional support positions.

² See <https://nces.ed.gov/surveys/annualreports>

The number of students per general education teacher across the system decreased by two students, from roughly 19 students per teacher to 17 students. While this does not equate to classroom size it is a useful approximation that means overall classroom size decreased at an average of more than 10%. The number of students enrolled per general education teacher is a ratio that varies widely school by school and also ward by ward as shown in Figure 1 from the Alvarez & Marsal study.

Figure 1: Ratio of Students Per General Education Teacher by Ward

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)

Source: Alvarez & Marsal, District of Columbia Public Schools Staffing and Resource Allocation Study, April 15, 2025, p.40.

The Council Committee of the Whole (COW) has produced local school position counts as part of its budget oversight to ensure that the Schools First in Budgeting law is appropriately implemented by DCPS. The Committee’s school by school analysis uses publicly available DCPS data and presents class size calculations that include the ratio of students to general education teachers; that is, not including special education teachers and other instructional personnel.

For each of the elementary schools listed below, the data provided by COW contained a staffing ratio for each grade at the school. The ratio presented below is an average of general education staffing ratios across each school’s grades, excluding pre-K3 and pre-K4.

Figure 2: FY 2026 Average K-5th Staffing Ratios by School, Largest to Smallest

School Name	Average of K–5th Staffing Ratios	School Name	Average of K–5th Staffing Ratios
Oyster-Adams School	37.0	H.D. Cooke ES	19.7
Marie Reed ES	34.3	Beers ES	19.5
Capitol Hill Montessori School	26.8	Barnard ES	19.5
Whittier ES	25.9	LaSalle-Backus ES	19.4
Bruce-Monroe ES	25.8	Randle Highlands ES	19.4
Brent ES	24.7	Noyes ES	19.1
Powell ES	24.2	Seaton ES	19.0
Lafayette ES	23.4	Ross ES	19.0
Murch ES	22.9	Shirley Chisholm ES	19.0
Hearst ES	22.9	Burroughs ES	18.9
School-Within-School	22.8	Boone ES	18.6
Brightwood ES	22.7	Langley ES	18.6
Eaton ES	22.6	Drew ES	18.2
John Francis EC	22.1	J.O. Wilson ES	18.1
Browne EC	22.0	Tubman ES	18.1
Bancroft ES	22.0	Stanton ES	17.9
Houston ES	21.9	Dorothy I. Height ES	17.9
Payne ES	21.9	Nalle ES	17.9
Garrison ES	21.6	Van Ness ES	17.7
Langdon ES	21.6	King, M.L. ES	17.7
John Lewis ES	21.5	Hendley ES	17.5
Shepherd ES	21.5	Garfield ES	17.1
Janney ES	21.3	Truesdell ES	16.9
Takoma ES	21.2	Smothers ES	16.8
Ludlow-Taylor ES	21.0	Plummer ES	16.8
Stoddert ES	20.9	Thomson ES	16.7
Key ES	20.7	Patterson ES	16.6
Watkins ES	20.7	Simon ES	16.4
Miner ES	20.7	Burrville ES	16.3
Maury ES	20.6	C.W. Harris ES	16.3
Hyde-Addison ES	20.6	Moten ES	16.1
Amidon-Bowen ES	20.6	Ketcham ES	15.3
Turner ES	20.4	Thomas ES	15.3
Bunker Hill ES	20.3	Kimball ES	14.6
Wheatley EC	20.3	Excel Academy	14.6
Raymond ES	20.0	Savoy ES	14.5
Mann ES	20.0	Walker-Jones EC	13.8
Peabody ES	20.0	Whitlock ES	13.3
Leckie EC	19.8	Malcolm X ES	11.8
Cleveland ES	19.8		

Source: ODCA Analysis of DC Council Committee of the Whole “FY 2026 Schools First Calculation” data.

Cost of teachers

While the increase in the number of teachers has been a factor in the growth in DCPS spending, their compensation (salaries and benefits) has also been a major contributor. The five-year Washington Teachers' Union (WTU) contract³ approved by the Council in January 2025 included a 12% pay raise over the life of the contract plus benefit enhancements. The contract had a total price tag of \$52 million in FY 2025 and \$239 million from FY 2025 through FY 2028, and covered roughly 5,800 members—about 3,000 of them general education, classroom teachers and others (e.g., social workers, therapists, and coaches) with an average salary of \$105,272.

The fiscal impact statement prepared by the Office of the Chief Financial Officer (OCFO) reported a total of 5,776 nonduplicated members of the union. The collective bargaining agreement itself outlines 37 job classifications in the teachers' bargaining unit including, for example, Art Therapist, Attendance Officer, Athletic Trainer and Audiologist.

The Alvarez & Marsal study also notes that “due to a mix of additional staff and rising costs, spending on fringe benefits (e.g., healthcare and retirement contributions) has grown by \$31.3 million, an increase of nearly 25%.” The WTU contract increases members' optical, dental, and legal benefits, with increases scheduled during each year of the five-year contract.

Such benefit increases are also consistent with increases at the national level. According to a November 2025 Reason Foundation study, “Inflation-adjusted K–12 education spending on employee benefits—which includes teacher pensions, health insurance, and other expenses—increased by 81.1% between 2002 and 2023, rising from \$2,221 per student to \$4,022 per student.”⁴ At the same time a National Council on Teacher Quality report notes that teachers nationally are paying an increasing share of their own health care coverage, paying 14% more for benefits in 2022 than in 2018.⁵

Other DCPS staff growth

Alvarez & Marsal reports that the FY 2020 to FY 2025 period saw an increase in 30 FTE positions in “Central Administration,” a 38% increase. Something the consultants found even more significant than the increase in total FTEs across the system was the increase in higher-paid staff and a decrease in the number of lower-paid staff. DCPS added 88 senior and mid-level positions, and eliminated 60 lower-level positions. The report also notes that Central Administration salary spending per pupil in the school system increased by 48% in the study period—a larger increase than represented in the 34% increase in the UPSFF.

DCPS historic spending

In addition to the Alvarez & Marsal studies on school sector spending, ODCA has published a data brief, [Twenty Years of DC Agency Overspending](#), detailing the original Council-approved budget for each agency

3 See <https://dcps.dc.gov/publication/dcps-and-wtu-collective-bargaining-agreement-2023-2028>.

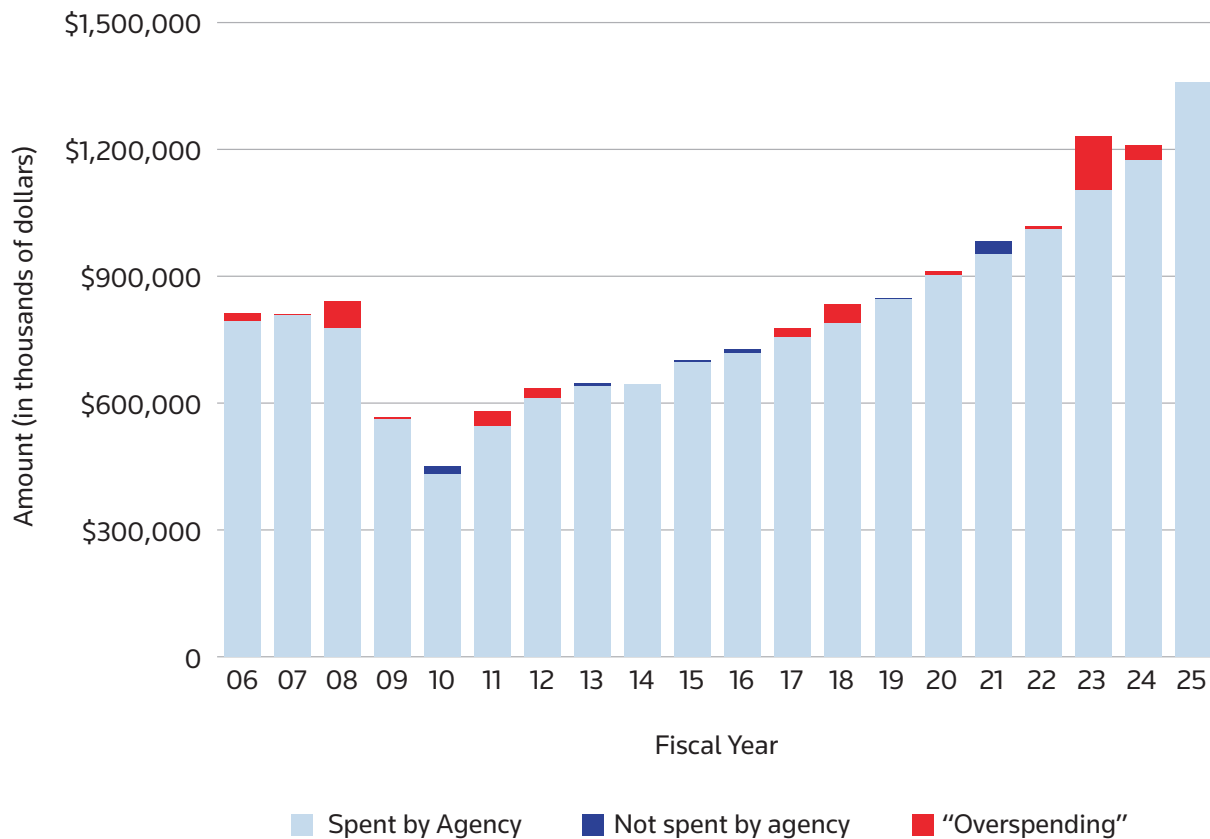
4 See <https://reason.org/k12-ed-spending/2025-spotlight/>.

5 See <https://www.nctq.org/research-insights/affording-to-stay-healthy-the-costs-of-health-insurance-for-teachers/>.

and the final spending total after each year-end close. We recently updated the accompanying [spreadsheet to reflect budget and spending changes from FY 2006 through FY 2025](#) with figures taken from the most recent ACFR.

As shown in Figure 3, over the 20 years DCPS local fund spending grew from \$813 million in FY 2006 to \$1.359 billion in FY 2025. The combination of blue and blue stripes shows the total approved for spending by the Council in the spring budget deliberations. The solid blue represents funds budgeted but not spent. The red sections show funds not budgeted in the original Council budget, but nonetheless spent by the school system during the fiscal year with adjustments made during the year, often in the year-end close after the end of the fiscal year.

**Figure 3: Council-Approved Local Source Budget
District of Columbia Public Schools FY 2006–FY 2025**



Source: ODCA Analysis, see <https://dcauditor.wpenginepowered.com/wp-content/uploads/2026/03/History-of-District-Overspending-Workbook-FY-2025-Update-0316.xlsx>.

In commenting on the spending growth documented, the Alvarez & Marsal consulting team noted, “These levels of increase may not be sustainable given the general economic outlook for the District. 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....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.” The report recommended such a multi-year financial model to assist policymakers in planning for future fiscal years and what is anticipated to be modest if any District revenue growth.

OSSE and DME spending growth

Local funds spending by the two agencies overseeing all of the District’s public schools—traditional and charter—showed similar significant growth in the years since they were created as part of the 2007 legislation to give the Mayor control of public education. That growth continued in the four-year period studied by Alvarez & Marsal. Between their first budgets in FY 2008 and FY 2025, the Office of the State Superintendent of Education (OSSE) budget grew from \$62 million to \$261 million; the Deputy Mayor for Education (DME) spending grew from \$2.4 million to \$36.8 million in local funds. From FY 2022 to FY 2025 spending by OSSE grew 40% and spending by DME grew 87% in local funds. Between FY 2023 and FY 2025 OSSE added 37 locally funded FTEs, a 13% increase. DME’s locally funded staff added 6.5 FTEs, a 16% increase. In the same period of time total enrollment in public charter and traditional schools grew about 3%.

Like other state education agencies, OSSE receives significant federal funds that are allocated to local education agencies (LEAs) including DCPS and public charter schools. Roughly half OSSE’s total budget is federal funds for Title I allocations to schools and other federal grant funds. The FY 2026 Financial Plan and Budget approved by the Council and Mayor and submitted to the U.S. Congress includes \$264 million in local funds for OSSE and a total of all funds of \$620.5 million. The DME’s local funds budget is \$36.9 million with \$250,000 in private funds and no federal funds. The Alvarez & Marsal studies were limited to local fund expenditures.

Two major and interconnected factors underly the recent growth in local fund spending by the two oversight bodies: new and expanded functions, some at the direction of the Bowser administration and others at the direction of the D.C. Council, and the availability and use of millions of dollars in pandemic recovery funds. When the one-time federal Covid funds ran out, much of the newly-initiated programming was sustained with local revenue. The Child Care Subsidy Program saw major growth; the Early Childhood Pay Equity Fund was initiated and funding continued. Other newly-initiated and funded programs cited in the Alvarez & Marsal study: the DC Futures Scholarship Program, the Advanced Technical Centers for career and technical education, the Advanced Internship Program, the Reimagine High Schools Strategy, the Literacy Task Force, and within the DME, the Education to Employment Pathways, Every Day Counts! attendance initiative, and My Out of School Time DC (MOST-DC), an expanded version of earlier after-school programming.

Administrative costs

The most significant increase in funding for each of the oversight agencies has been for subsidy and grant programs with funds received and then transferred to other entities—whether from OSSE to child care operators to help support child care for District families or from the DME to contractors offering afterschool programs. The subsidy totals reflect policymaker priorities and the total amount appropriated will likely continue to be a major issue in budget deliberations. What also merits attention, though, as outlined in the Alvarez & Marsal study are the administrative costs associated with the subsidy and grant programs. With regard to the Child Care Subsidy Program, as total program costs grew from \$23.8 million in FY 2023 to \$67.8 million in FY 2025, the costs to administer the program increased by nearly 160%, from \$4.2M in FY 2023 to

\$10.9M in FY 2025, at a much higher nominal rate than the subsidies themselves. The report notes, “if the Child Care Subsidy Program continues to grow, there are likely opportunities to gain economies of scale in the administrative budget.”

The consultants sought to determine the total number of grants management specialists within OSSE but limitations on data provided by the agency made that assessment difficult. Nevertheless, they note, “In FY 2023 OSSE was allocated a total of 36 FTEs with the title Management Analyst and by FY 2025 the agency had 81 FTEs in this position (all locally funded staff).” The report recommendations include the oversight agencies themselves doing a deeper dive into the total resources dedicated to managing grants and subsidies with assistance from the OCFO to track the administrative expenditures.

Like the Child Care Subsidy Program at OSSE, the DME’s out-of-school-time (OST) programs may also offer possibilities for economies of scale in program management. Within the OST programming the “passthrough” grants to providers make up nearly 90% of program expenditures, or \$27 million of \$30 million in program costs in FY 2025. While grants grew from \$17.8 million in FY 2023 to \$27.1 million in FY 2025, the administrative budget grew from 7.3% of total program costs to 11.2% of program costs, an increase that included compensation for five additional FTEs.

Areas of overlap

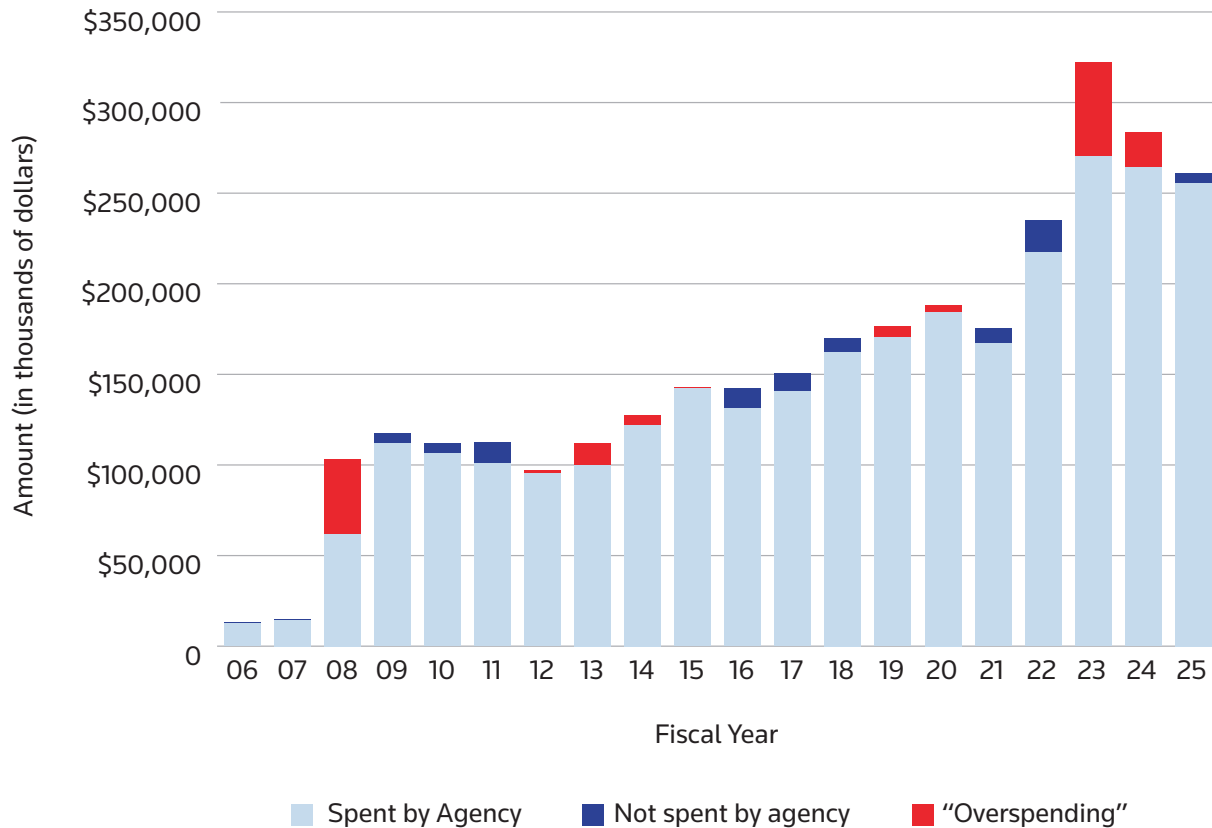
As noted, the majority of program growth in the two oversight agencies has stemmed from added program areas which in some cases may have also served to create possible duplication. The Alvarez & Marsal study notes that both OSSE and DME have initiatives in attendance, OST programs, and education data. By provisions in D.C. Code, OSSE is required to provide attendance and truancy resources to traditional and charter LEAs. Nonetheless, DME initiated its own partnership with a technology vendor, EveryDay Labs, that works with school systems across the country to provide absentee “nudges” to students. The DME OST programming is mentioned above, and OSSE has for many years received federal funding in the 21st Century Community Learning Centers program with funds spent primarily on extended learning time programs. And DME’s relatively new Education to Employment Pathways database is designed to provide information on career success for D.C. students, while OSSE retains statutory responsibility for the District’s education data.

A key recommendation in the Alvarez & Marsal report is for the two agencies to collaborate on an “efficiency assessment” to review potential savings to be gained from both reducing duplication and streamlining administrative expenditures and the study also recommends reviewing whether some of the “state” education functions could usefully be transitioned to LEAs, including DCPS.

Historic spending patterns

The spending growth in the two oversight agencies since their creation through legislation in 2007 is also illustrated in the 20-year spending charts on ODCA’s website, shown below for each agency,

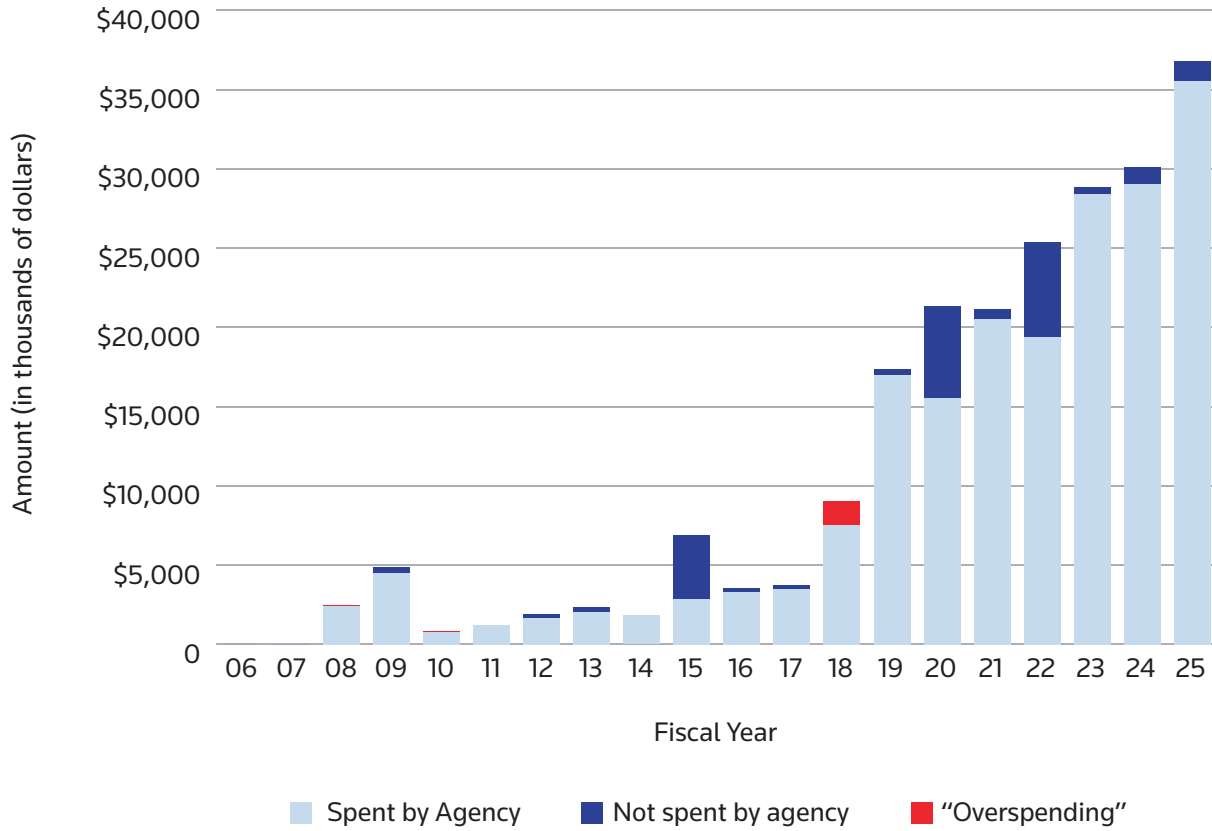
**Figure 4: Council-Approved Local Source Budget
Office of the State Superintendent of Education FY 2006–FY 2025**



Source: ODCA Analysis, see <https://dcauditor.wpenginepowered.com/wp-content/uploads/2026/03/History-of-District-Overspending-Workbook-FY-2025-Update-0316.xlsx>.

Similar spending patterns can be seen in both agency charts including what appears to be underspending in local funds in FY 2022. That year OSSE actually spent \$822.8 million in total funds, having received significant federal dollars including pandemic-relief funding through the Elementary and Secondary School Emergency Relief (ESSER) fund. The DME also received ESSER funds, spent \$40.1 million in all funds including federal funds in FY 2022, and in FY 2023 received and spent a total of \$17 million in federal funds. The DME’s federal funding is zeroed out in the FY 2026 budget while the local funds budget is increased to just under \$37 million according to the FY 2026 Financial Plan and Budget.

Figure 5: Council-Approved Local Source Budget
Office of the Deputy Mayor for Education FY 2006–FY 2025



Source: ODCA Analysis, see <https://dcauditor.wpenginepowered.com/wp-content/uploads/2026/03/History-of-District-Overspending-Workbook-FY-2025-Update-0316.xlsx>.

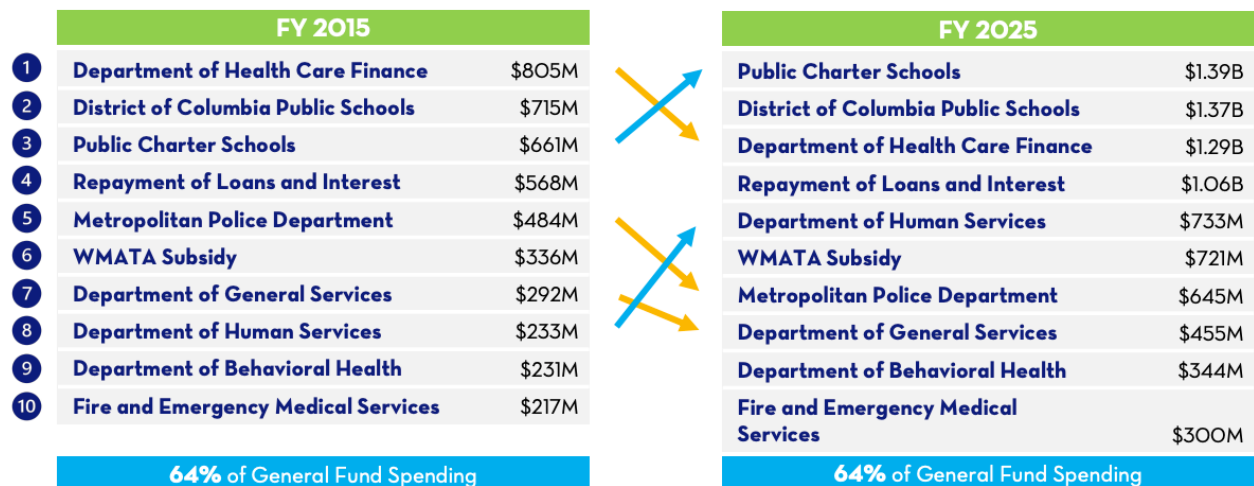
Top 10 spending agencies

On April 10, 2026, Mayor Muriel Bowser presented her proposed budget for FY 2027 including the slide shown in Figure 6. The purpose of the slide was to show the consistency of the list of top-spending agencies over time—that is, the same 10 large agencies spent 64% of the District’s budget in FY 2015 and also 10 years later in FY 2025. To the point of this budget brief, though, the chart also shows that the two school systems—DCPS and the public charter schools—top the list of agencies for spending both 10 years ago and today. And the totals show that both DCPS and public charter schools have doubled their spending in the past decade. That is a level of spending growth not seen in the majority of other top-spending agencies. Of the other eight, only the Department of Human Services and the District’s subsidy to the Washington Metropolitan Area Transit Authority have seen their spending double between FY 2015 and FY 2025.

Figure 6: Top 10 Agencies by Spending – FY 2015 and FY 2025

Top 10 Agencies by Spending

Since 2015, spending at these 10 agencies has consistently accounted for **more than 60% of total spending**.



Source: “Twelve-Year Budget Lookback”, Mayor Muriel Bowser, April 2026.

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.

Office of the District of Columbia Auditor
1331 Pennsylvania Avenue, N.W.
Suite 800 South
Washington, DC 20004

202-727-3600

odca.mail@dc.gov

www.x.com/ODCA_DC

www.dcauditor.org



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