

2026 LEGISLATIVE PRIORITIES

KEY PRIORITIES

The Washington Association of School Business Officials (WASBO) advocates for the following legislative actions to ensure sustainable funding for the K-12 public education finance system:

PROTOTYPICAL SCHOOL MODEL



Increase **MSOC** Funding



Fully Fund **Special Education**



Fully Fund **Substitute Costs**



Ample & Equitable **Staffing Ratios**

Updates to these priorities are essential to safeguarding district resources and ensuring local levies can **enhance** education rather than **filling** funding gaps for basic operational needs.

MATERIALS, SUPPLIES & OPERATING COSTS (MSOC)

While staffing remains the largest school district expense, non-staff costs are significant. The Legislature provides funding for these through MSOC at a set rate per student, but this funding has not kept up with actual district expenses. For example, from 18/19 to 23/24:

- Insurance costs have **increased by over 111%**
- Utility costs have **risen by more than 26%** (Source: [OSPI](#))

With these increasing costs, MSOC funding falls short, forcing districts to rely on local levy revenue meant to enhance education – not cover basic costs like insurance and utilities. Paying for basic costs often comes at the expense of building maintenance and other critical needs.



WASBO urges the Legislature to increase MSOC funding to reflect actual district expenses, ensuring essential services are covered without straining local levies.

FULLY FUND SPECIAL EDUCATION

Despite the Legislature's investments over the last five years, Special Education remains underfunded.

Recently, the State Legislature implemented accounting changes that disguise this underfunding.

These changes require districts to draw from basic education funds intended for MSOC's, custodial, maintenance, etc.



To ensure students are not negatively impacted, **WASBO urges the Legislature to fully fund Special Education** by:

- Increasing the per pupil allocation
- Lowering the safety net threshold

2026 LEGISLATIVE PRIORITIES

FULLY FUND SUBSTITUTES

Under **RCW 28A.400.300**, school districts are required to provide a **minimum of 10 days of sick leave** for full-time classified and certificated staff. Staff are using these days for more purposes than in the past*, forcing districts to cover the cost of more substitute days and long-term substitutes at higher pay rates.

The state currently only provides funding for 4 substitute days per funded certificated staff FTE at a rate of \$151.86 per day, a rate that has not been changed in over 10 years.

Most classified staff provide direct student services, which require use of substitutes during absences. Without state funding for classified substitutes, districts must use local levy funds or other resources to meet this shortfall. School districts are required by law to provide sick leave to substitutes and offer full medical insurance for substitutes who work 630 hours per year. By fully funding substitute costs, districts can focus local levy funds on enhancing education rather than covering essential staffing requirements.

WASBO urges the Legislature to fully fund the costs associated with required staff leave by:

- Increasing the number of substitute days funded to 10 days per FTE to reflect the actual minimum leave required by law for certificated and classified staff
- Adjusting the daily substitute rate to align with actual market rates and local cost-of-living factors, ensuring districts can secure qualified substitute teachers
- Providing funding for mandated sick leave and medical benefits for substitutes who qualify

*COMMON LEAVE SCENARIOS

Washington PFML & expanded allowable uses (RCW 50A, RCW 50A.05.010)

Mental health needs (WAC 357-31-130, RCW 49.46.210)

Sub sick leave (RCW 49.46.210)

Post-pandemic expectations to remain home if unwell

AMPLE AND EQUITABLE STAFFING RATIOS

We call on the 2026 Legislature to ensure the adequacy of our current funding structure, providing ample and equitable resources for staffing of school districts.

Many school districts can no longer cover underfunded components of our school funding model. To compensate, districts must make choices to close schools, increase class size and reduce the staffing needed to accomplish educational goals. Inequities between districts continue to grow as districts have inequitable access to levy funds.

Ensuring adequate staffing is in place would allow schools to offer all of the student services the public expects.

WASBO recommends the Legislature consider recommendations of prior committees* which addressed:

- Adequacy of staff positions or ratios, including support positions
- Inflationary impacts, market conditions, and cost of attracting and retaining an educated and experienced workforce
- Prototypical salary allocations that reflect staff education and experience

*Staffing Enrichment Workgroup (2019)

*K-12 Basic Education Compensation Advisory Committee (2022)