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Washington Office of Superintendent of
PUBLIC INSTRUCTION
Chris Reykdal, Superintendent

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() Action Required
(X) Informational

BULLETIN NO. 047-25 STUDENT TRANSPORTATION

TO: Educational Service District Superintendents
School District Superintendents
School District Business Managers
School District Transportation Administrators
Regional Transportation Coordinators

FROM: Chris Reykdal, Superintendent of Public Instruction

RE: Reimbursement and Categories for School Buses, 2025–26 School Year

CONTACT: Mindy Smith, Program Supervisor
mindy.smith@k12.wa.us, 360-725-6121

PURPOSE/BACKGROUND

School Bus Reimbursement (Depreciation) information for the 2025–26 school year is available online at the Office of Superintendent of Public Instruction's (OSPI) [School Bus Information System](#) (SBIS). There are two views that are important to school districts.

1. The Inventory Report. This is a report that displays all buses currently active at every school district regardless of its status in the reimbursement system.
2. The Bus Depreciation Report. This is a report that displays the reimbursement payments (replacement or depreciation) for individual buses. This view only shows those buses currently active in the reimbursement system.

The Bus Depreciation Report indicates reimbursement (replacement or depreciation) amounts for the current school year. As required by Section 507 (6) of the Washington State Operating Budget (Engrossed Substitute Senate Bill 5167) all depreciation payments for school district-owned school buses will be made on August 31, 2026. Payments in lieu of depreciation for contractor-owned school buses will be made to school districts on the schedule specified in Revised Code of Washington (RCW) 28A.500.040.

Any new or used school bus with a completed acquisition (Form SPI 1020A) delivered to OSPI's Student Transportation Department will be added to the school bus inventory and reimbursement system, and a prorated amount of the annual payment (if any) will be paid based on the date of the receipt of the completed acquisition package.

The SBIS web page also provides a link to download a Microsoft Excel workbook that provides school districts with a tool for forecasting depreciation and for generating simulations for the impact of future school bus purchases. A link is also provided to download a workbook with current school bus inventory to provide the data for the forecasting workbook and instructions on setting up and using the forecast depreciation workbook.

Salvage value deductions for school district-owned buses in their final year on the replacement system are incorporated in the final year payment.

School buses in the previous A34D categories are reimbursed at the corresponding A34G categories. The D84CNG is no longer being manufactured; therefore, the category will be reimbursed at the D84D RE category price for the 2025–26 school year.

For each school district owned bus, the reimbursement payment is calculated as follows:

1. If the bus is in its final year on the replacement system, the reimbursement payment is calculated using the actual replacement price, including sales tax, as determined by the 2025–26 state quote process.
2. If the bus is not in its final year on the replacement system, the reimbursement payment is determined using the five-year average of pre-sales tax state quote prices, for the corresponding category of bus.

Please note the averaging process is for school district owned school buses only. The school bus reimbursement system for school buses that are contractor owned is calculated using a straight-line depreciation system (based on the state supported price for the school bus category for the year a new school bus was placed in operation) as provided in RCW 28A.160.200.

Attachment 1 provides a table showing all categories of school buses with associated capacities, lifetimes, the five-year average price (without sales tax), and the current state-supported price (2025–26) state quote plus sales tax.

Complete details for the school bus reimbursement system calculations are provided in chapter 392-142 Washington Administrative Code (WAC).

INFORMATION AND ASSISTANCE

Questions concerning the transportation reports in this bulletin and general questions regarding transportation reporting requirements may be directed to Mindy Smith, Program Supervisor with Student Transportation, at 360-725-6121 or mindy.smith@k12.wa.us. The OSPI [Telecommunication Relay Services](#) number is 711 or 1-800-833-6384.

This bulletin is also available on the [Bulletins](#) page of the OSPI website.

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Chief of Staff

T.J. Kelly
Chief Financial Officer
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CR:sn

**Attachment(s): *School Bus Categories and Reimbursement Prices
State Quotes***

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