



**To:** Senate Education Committee

**From:** Sue Ceglowski, Executive Director, VSBA

**Re:** H.931 Proposed Additional Section

**Date:** April 21, 2026

On or before December 15, 2026, the Joint Fiscal Office shall provide a written report to the House and Senate Committees on Education, the House Committee on Ways and Means, and the Senate Finance Committee that:

1. assesses the financial ability of the Education Fund and Vermont school districts to pay for the current costs of employee health care benefits and coverage, including offered Health Reimbursement Arrangements (HRA) and Health Savings Accounts (HSA);
2. compares the current health care benefits of school employees with the health care benefits of similar employees in the public sector in New England and New York. Health care benefit benchmarks should include the health benefits plan, medical and prescription drug characteristics, the type of plans offered (HMO, PPO, CDHP with HRA or HSA), total premiums for the plans offered, employee contribution dollars and percentage of total premium, and the value of employer contributions toward HRA and HSA accounts.
3. provides the actuarial value of current public school employee health care benefits, by plan, where actuarial value shall be calculated inclusive of both plan design and employer-funded HRA and HSA accounts, and compares that actuarial value with the actuarial value of health benefits available through Vermont Health Connect; and
4. considers any other topic, factor, or issue the Joint Fiscal Office deems relevant to its work and recommendations.