PROPOSED FINAL REPORT

HINSU

School Employees Benefits Board (SEBB) Coverage

Legislative Auditor's Conclusion:

The percentage of employees eligible for health care coverage through SEBB increased to 77%. On average, districts reported paying an estimated 31-44% more per month under SEBB.

Ongoing data collection would require changes to OSPI and HCA reporting requirements.

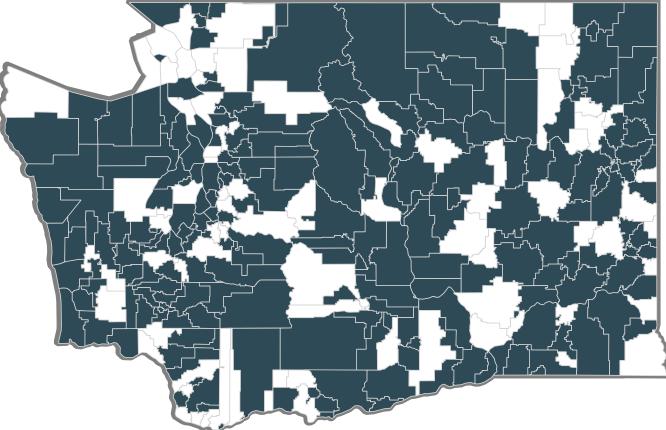


- Number & type of employees, ranges of hours worked
- Number eligible for benefits
- Number waiving coverage
- Amount districts paid for employee benefits and state funding
- Ongoing data collection



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Report findings based on data from 212 of the 295 school districts



- Number & type of employees, ranges of hours worked
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Eligibility: Increase from 68% to 77% of employees

2018-19 86,194 employees eligible out of 125,990 (68%)

Under SEBB

96,346 employees eligible out of 125,135 (77%)



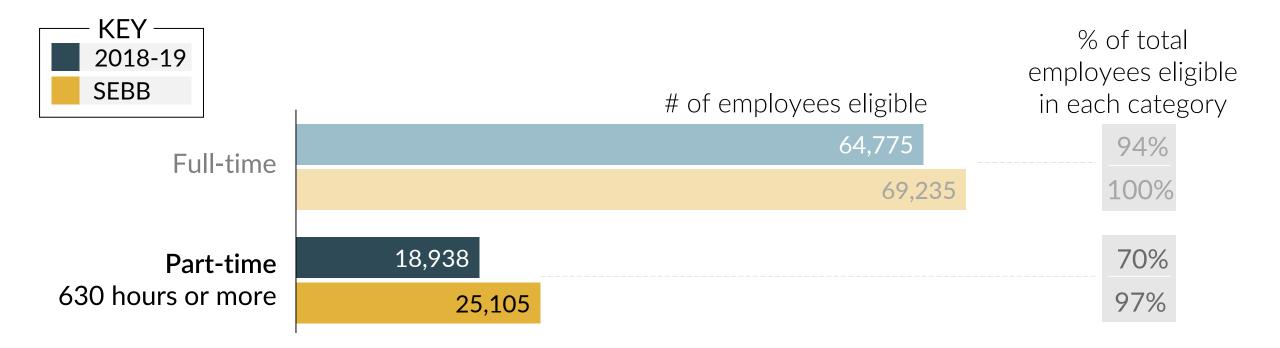


Eligibility: Little change in full-time employees



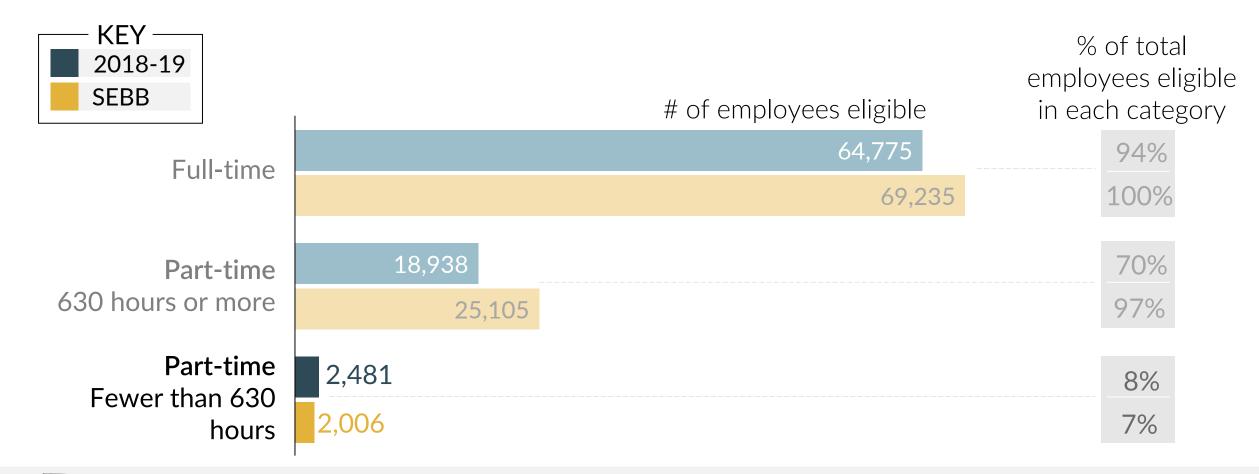


Eligibility: Increase in part-time 630 hours or more





Eligibility: Decrease in part-time fewer than 630 hours





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On average, districts reported paying an estimated 31-44% more per month under SEBB

Three factors driving cost increase:

Higher monthly employer rate - SEBB rate is comprehensive.

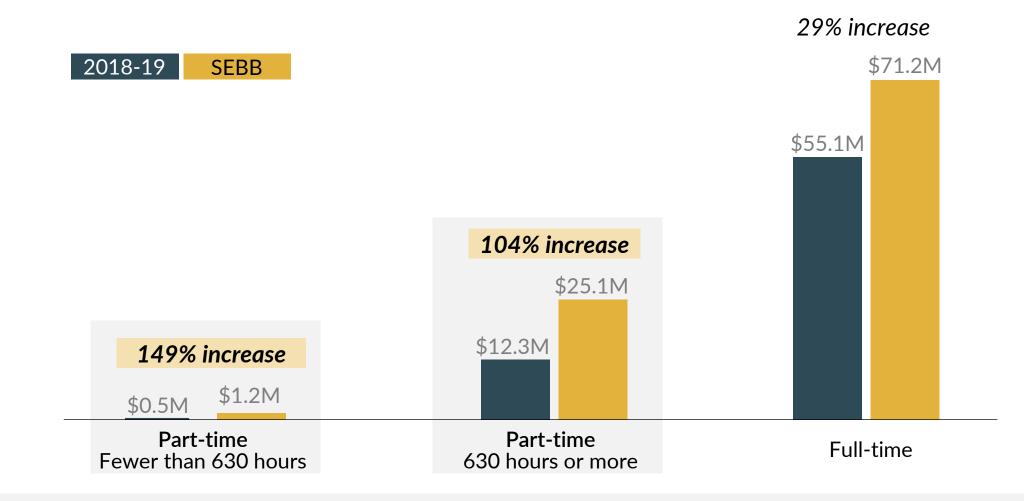
Expanded eligibility.

Districts pay full amount for part-time employees rather than proration.



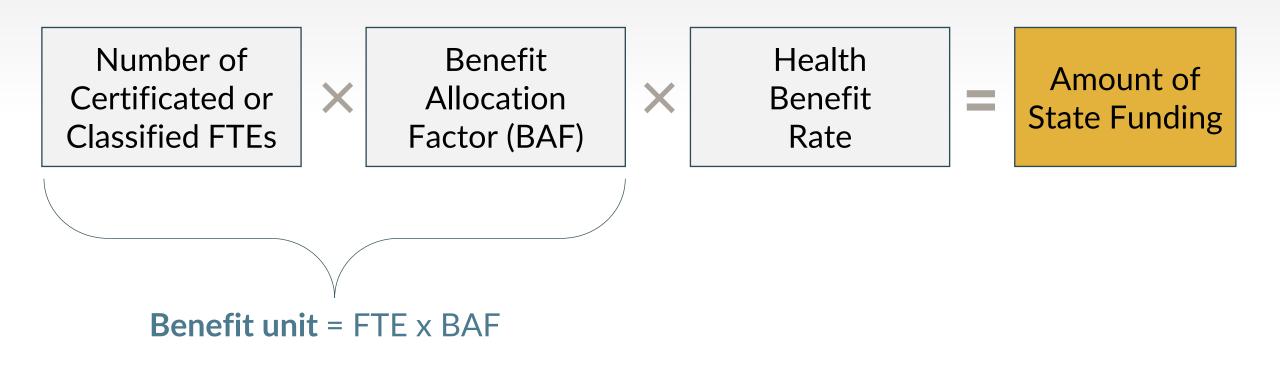


Largest percent increase in monthly costs was for part-time employees



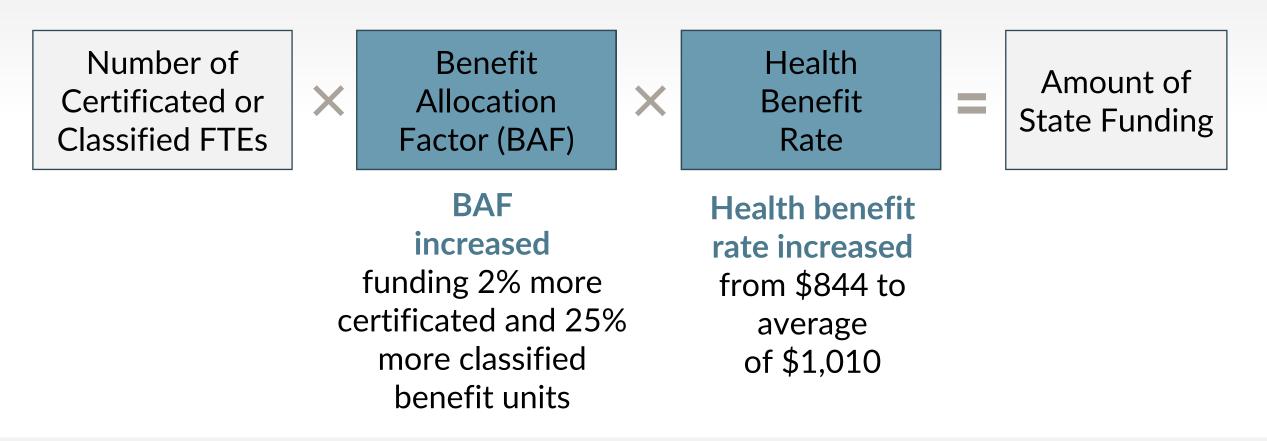
Proposed Final Report | School Employees Benefits Board (SEBB) Coverage





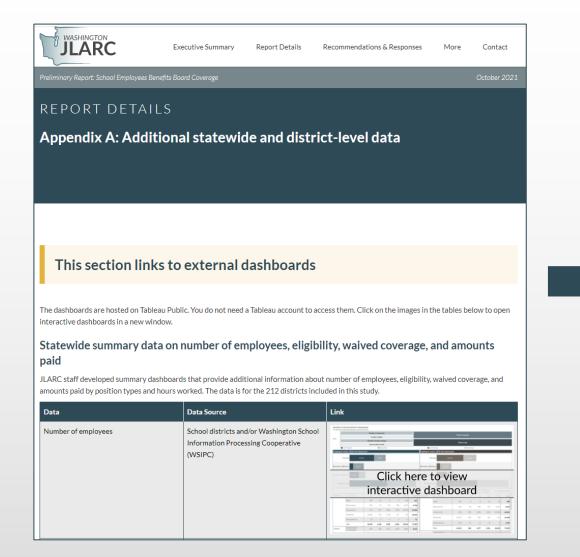


State funding increased an average of 29% under SEBB



JLARC

Data available through interactive dashboards



Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage Interesting coverage			Numb	er of employ	rees													
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Instructional 715 227 1.892 1.099 38.465 42.398 Instructional 549 95 659 4.72 5.00 6. Instructional 715 227 1.892 1.099 38.465 42.398 Instructional 682 254 1.954 1.263 38.53 42. Substitute 14.944 709 1.704 517 330 18.204 Substitute 14.372 508 805 2.52 1.01 16. Other positions 63 0 4 5 0 72 Other positions 976 17 12 16 4 1. Total 16.632 1.04 4.355 2.684 46.540 71.259 Total 16.815 886 3.477 2.601 46.622 70	Total en	nployees	71,259 0-539 hours	hours	hours	1,040 hours to	Full-time	Total	Total emp	loyees	70,503 0-539 hours	hours	hours	1,040 hours to < full-tl	Full-time			
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Other positions 63 0 4 5 0 72 Total 16,632 1.048 4.355 2.684 46,540 71,259 Other positions 976 17 12 16 4 Other positions 976 17 12 16 4	Total en	Administrative Coach ESA/Librarian	71,259 0-539 hours 75 244 591	hours 5 10 97	hours 39 5 711	1,040 hours to 635 2 426	Full-time 2,623 149 4,973	Total 3,377 410 6,798	Total emp	Administrative Coach ESA/Librarian	70,503 0-539 hours 71 265 549	hours 9 3 95	9 39 8 659	1,040 hours to < full-ti 562 36 472	Full-time 2,694 83 5,204	3,37		
Total 16,632 1,048 4,355 2,684 46,540 71,259 Clustodian/food cons 100 1104 2,442 2,960 9200 Total 16,915 886 3,477 2,601 46,624 70,	Total en	Administrative Coach ESA/Librarian Instructional	71,259 0-539 hours 75 244 591 715	hours 5 10 97 227	hours 39 5 711 1,892	1,040 hours to 635 2 426 1,099	Full-time 2,623 149 4,973 38,465	Total 3,377 410 6,798 42,398	Total emp	Administrative Coach ESA/Librarian	70,503 0-539 hours 71 265 549 682	hours 9 3 95 254	1,954	1,040 hours to < full-tl 562 36 472 1,263	Full-time 2,694 83 5,204 38,538	3,37 39 6,97 42,69		
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- Number & type of employees, ranges of hours worked
- Number eligible for benefits
- Number waiving coverage
- Amount districts paid for employee benefits and state funding.
- Ongoing data collection

State agencies do not currently collect all data provided in this study

	Collected	Not Collected
OSPI	 ✓ Annual snapshot of employee-level data. ✓ FTE, certificated/classified, position type. 	 Number of hours worked. Data for some positions (e.g., short-term substitutes).
HCA	 Eligible employees and those waiving coverage. 	 Number of hours worked. Position type.



Legislative Auditor's Recommendation

OSPI and HCA should work with House and Senate fiscal staff to determine what additional data elements might be needed for ongoing data collection.

If new elements are suggested, OSPI and HCA should each develop a data collection plan and identify resource requirements as applicable.

OSPI and HCA concur

View the full report: www.leg.wa.gov/jlarc



One Page Overview

Interactive Data

PDF Version





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