



**LPRO**  
LEGISLATIVE POLICY  
AND RESEARCH OFFICE

# Review of Cost Savings Analysis for Substitute Services

PREPARED FOR: Task Force on Substitute Teachers

DATE: June 13, 2024

BY: Oliver Droppers, Deputy Director for Policy Research

# Background

Section 21 of [Senate Bill \(SB\) 283](#) (2023), established the Task Force on Substitute Teachers to be supported by the Legislative Policy and Research Office (LPRO). Among other things, the Task Force was directed to:

- (a) Review school district requests for proposals related to substitute teachers;
- (b) Conduct a cost savings analysis of providing substitute teachers through third-party employment service providers.

LPRO sought to acquire cost analysis and feasibility documents generated by public school districts and education service districts in support of entering into contracts with third-party substitute administrators as required under [ORS 279B.030-279B.036](#).

LPRO worked with representatives from the Oregon School Boards Association (OSBA), Coalition of School Administrators (COSA), and the Oregon Association of School Business Officials (OASBO) to contact the various school districts and ESDs to access the requested documents.



# Public Contracting and Procurement Law\*

For services contracts over \$250,000, the contracting agency must demonstrate that either the agency:

- will spend less on the procurement than if the agency performed the services using agency staff and resources or
- cannot feasibly perform the services with agency personnel and resources.

To proceed based on cost, the agency:

- must prepare a written cost analysis that includes estimates for both the contracting agency and contractor
- may only proceed with procurement if savings are not solely based on lower wage and benefit costs

No cost analysis is required if the agency is contracting based on feasibility. The agency must find in writing that:

- the agency lacks the specialized capabilities, experience or technical or other expertise necessary to perform the services; or
- special circumstances (e.g., grant requirements, state or federal law, emergency or short-term procurement) require the agency to procure services by contract



See Oregon Law - [ORS 279B.030 to 279B.036](#) (2023)

# Process to Obtain Districts' Analyses

Oct. 2023-April 2024 - LPRO sought to acquire cost analysis and feasibility documents generated by public school districts and education service districts in support of entering into contracts with third-party substitute administrators\*

LPRO worked with representatives from the Oregon School Boards Association (OSBA), Coalition of School Administrators (COSA), and the Oregon Association of School Business Officials (OASBO) to contact the school districts and ESDs and access the requested documents.

Districts that identified third-party administrators in their materials named EDUStaff or ESS as their service provider. A review of the client lists for these third-party administrators suggests 96 school districts and ESDs contract with EDUStaff or ESS for substitute services.

LPRO received information from 11 contracting districts and could identify at least some element of a cost analysis for 9 of the 11 contracting districts. None of the materials made claims related to feasibility.



Required under [ORS 279B.030-279B.036](#).

## LPRO Analysis



- Publicly identified ~96 districts that contract with two third-party companies for substitute teachers
- Over a 4–5-month period, LPRO requested and received documents from 9 school districts & 2 education service districts
- Analysis was **narrow** and **limited**, focusing on the presence of statutorily required elements in materials shared
- Did not **examine** an individual district's cost estimates (e.g., wages or benefits), calculations, or assumptions (e.g., pension or fees)



# Submitted Cost Analysis Elements or Written Feasibility Determination

**Table 1: Submitted Cost Analysis Elements or Written Feasibility Determination Related to Contracting for Substitute Services**

Contracting District	Cost Analysis			Feasibility Determination
	District Costs	Contractor Costs	Estimated Savings	
Brookings Harbor SD	✓	✓	✓	✗
Corvallis SD	✓	✓	✓	✗
David Douglas SD	✓	✓	✓	✗
Estacada SD	✗	✗	✗	✗
Gresham SD	✗	✗	✓	✗
Hillsboro SD	✓	✓	✓	✗
McMinnville SD	✓	✓	✓	✗
Medford SD	✓	✓	✓	✗
Northwest Regional ESD	✗	✗	✗	✗
Parkrose SD	✓	✓	✓	✗
Willamette ESD	✓	✓	✓	✗

Source: LPRO



# Brookings-Harbor School District

A 2018, one-year cost analysis from the Brookings-Harbor School District identifies \$49,623 in PERS costs for 2017-18 and estimates \$29,145.05 in potential savings for the same period by utilizing a contractor to provide substitute services.

The memo the analysis was included within notes that the proposed third-party contractor provides a wider range of services than the district's ESD.

	BHSD17C	ESS
WAGES & BENEFITS		
Substitute-Licensed	\$360,224.00	\$360,224.00
Substitute-Classified	\$87,243.93	\$87,243.93
<b>TOTAL SUBSTITUTE WAGES</b>	<b>\$447,467.93</b>	<b>\$447,467.93</b>
Substitute Additional Payroll Costs		
PERS/Employer Contribution T1/2	\$679.26	\$0.00
PERS Employee Contribution	\$10,980.92	\$0.00
PERS UAL-Bond	\$25,412.99	\$0.00
PERS Match Tier 3	\$12,549.62	\$0.00
Social Security	\$34,241.40	\$0.00
Workers Compensation Insurance	\$2,302.67	\$0.00
Unemployment Insurance	\$448.42	\$0.00
District Support Costs		
Human Resources 5% Salary Costs	\$4,548.70	\$0.00
Payroll Specialist 10% Salary Costs	\$7,655.30	\$0.00
School Secretaries 2.5% Salary Costs	\$4,026.33	\$0.00
Food Service Director 2.5% Salary Costs	\$1,947.25	\$0.00
Supplies	\$650.00	\$0.00
Technology Hardware/Software	\$6,220.80	\$0.00
Substitute Hiring & Support - SCESD Tier 1 Service	\$4,131.99	\$0.00
Service Fee - ESS	\$0.00	\$111,866.98
<b>TOTAL ADDITIONAL PAYROLL &amp; SUPPORT COSTS</b>	<b>\$115,795.64</b>	<b>\$111,866.98</b>
<b>TOTAL OTHER COSTS</b>	<b>\$563,263.57</b>	<b>\$559,334.91</b>
<b>TOTAL CASH SAVINGS</b>		<b>\$3,928.66</b>
LIABILITY TRANSFERRED TO ESS		
WC Claim Liability		\$1,877.40
Unemployment		\$894.00
Sick Leave Liability		\$18,352.99
ACA Liability		\$4,092.00
<b>TOTAL LIABILITY ASSUMED BY ESS</b>		<b>\$25,216.39</b>
<b>TOTAL SAVINGS</b>		<b>\$29,145.05</b>



# Corvallis School District

An undated analysis comparing projected costs for Corvallis School District to projected costs for EDUStaff for an unspecified period of time identifies \$122,220 in PERS costs, which are calculated as a percentage of payroll, and estimates \$13,110 in total cumulative savings over the unspecified time period by utilizing a contractor to provide substitute services.

	CSD Projected Costs	EDUStaff Projected Costs	Notes
<b>Projected Annual Payroll</b>			
Substitute Full Day Rate	\$ 180.00	\$ 180.00	
Assumed Annual Absences	7,000	7,000	
Projected Payroll	\$ 1,260,000	\$ 1,260,000	
<b>Associated Payroll Costs</b>			
PERS Employer Contributions	\$ 52,920		6.00% of payroll (composite estimate with 70% membership rate)
PERS UAL	\$ 69,300		5.50% of payroll (fixed)
Social Security/Medicare	\$ 96,390		7.65% of payroll (fixed)
Worker's Compensation	\$ 17,640		1.40% of payroll (fixed)
Unemployment	\$ 6,300		0.50% of payroll (estimate based on potential claim cost)
<b>ACA</b>			
Hour Tracking & Compliance Actions	\$ 800		0.0100 FTE CSD Benefits Specialist
<b>Other Hard Costs</b>			
Payroll Processing & Liability	\$ 8,827		0.1000 FTE CSD Payroll Specialist
Handbooks & Other Training Materials	\$ 1,000		
<b>HR Services to Manage Sub Pool</b>			
Marketing to Grow Sub Pool:	\$ 5,000		
Intense Advertising			
Recruiting Efforts			
Continual HR Functions:	\$ 57,333		0.7500 FTE CSD HR Specialist
District Employees to Manage			
Employee Screening			
New Hire Orientation			
Employee Management			
Data Processing & Storage			
Training (Initial & Ongoing)			
Substitute Help Line			
Aesop Auditing & Supervising			
Payroll Timecards			
Payroll Adjustments & Bank Changes			
Tracking Hours			
Employee Performance & Issues			
Terminations			
Turnover & File Purging			
All Other Employee Obligations			
<b>Total Cost</b>			
	<b>\$ 1,575,510</b>	<b>\$ 1,562,400</b>	Cost with EDUStaff as the employer with all related costs at 24.00%
			<b>Cost savings of \$13,110 by partnering with EDUStaff</b>





# David Douglas School District

A 2016, three-year cost analysis from David Douglas School District based on partially contracting for substitute services (Scenario 2) and fully contracting for substitute services (Scenario 3) estimates \$334,645 in total cumulative savings over three years by fully contracting for substitute services. The cost analysis identifies salary and benefit costs, but does not provide specific costs for PERS.

<b>District Costs (Scenario 1)</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Salaries and Benefits	2,462,346	2,595,617	2,656,940
Material Costs	61,041	42,550	43,550
Other Costs	<u>95,958</u>	<u>101,088</u>	<u>103,743</u>
<b>Grand Total District Costs</b>	<b>\$ 2,619,345</b>	<b>\$ 2,739,255</b>	<b>\$ 2,804,233</b>
<b>District Costs (Scenario 2)</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Salaries and Benefits	2,185,087	2,317,863	2,374,678
Material Costs	32,078	32,716	33,365
Other Costs	<u>87,821</u>	<u>92,814</u>	<u>95,333</u>
<b>Grand Total District Costs</b>	<b>\$ 2,304,986</b>	<b>2,443,393</b>	<b>2,503,376</b>
<b>Contractor Costs (Scenario 3)</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
Salaries and Benefits	1,885,447	1,938,576	1,986,166
Material Costs	35,394	36,098	36,816
Other Costs	65,771	67,884	69,847
Estimated Contractor Profit	<u>258,028</u>	<u>265,293</u>	<u>271,790</u>
<b>Grand Total Contractor Costs</b>	<b>\$ 2,244,640</b>	<b>\$ 2,307,851</b>	<b>\$ 2,364,619</b>
<b>Estimated District Savings (based on comparison of Scenarios 2/3)</b>	<b>\$ 60,346</b>	<b>\$ 135,542</b>	<b>\$ 138,757</b>



# Gresham Barlow School District

A memo dated May 19, 2022, shared with the Gresham Barlow School Board, sought authorization to contract with EDUStaff for substitute services beginning in the 2022-23 school year.

The memo does not contain written findings related to feasibility or special circumstances but indicates that the district's ESD was "not able to keep up with demand and has indicated that they will likely transition to contracted sub services, as well."

The document does not contain district or contractor costs; it does note that "year-to-date in 2021-22, the district would have saved \$36,000."



# Hillsboro School District

A 2019 spreadsheet attributed the Hillsboro School District containing a three-year cost analysis identifies \$1.64 million in cumulative PERS line item costs for substitute teachers and estimates \$950,520 in cumulative savings by contracting for substitute services.

Comparison	2019-20	2020-21	2021-22	Cumulative
District Wages and Benefits	\$ 7,612,642	\$ 7,841,021	\$ 8,207,919	
District Non-Wages	\$ 446,488	\$ 451,744	\$ 464,096	
District Total	\$ 8,059,130	\$ 8,292,765	\$ 8,672,016	\$ 25,023,910
Contractor Wages and Benefits	\$ 7,389,164	\$ 7,610,839	\$ 7,839,164	
Contractor Non-Wages/Margin	\$ 367,670	\$ 410,659	\$ 455,895	
Contractor Total	\$ 7,756,834	\$ 8,021,497	\$ 8,295,059	\$ 24,073,390
Savings in Wages and Benefits	\$ 223,478	\$ 230,183	\$ 368,756	\$ 822,417
Savings in Non-Wages	\$ 78,817	\$ 41,085	\$ 8,201	\$ 128,103
<b>Total Savings</b>	<b>\$ 302,296</b>	<b>\$ 271,268</b>	<b>\$ 376,957</b>	<b>\$ 950,520</b>

	% of Payroll						
PERS Tier I/II Employer Contribution (24% of all employees, approx. 40% of substitutes)	16.88%	21.9%	\$ 315,651	21.9%	\$ 325,121	26.9%	\$ 411,400
PERS UAL Bond(s) (100% of substitutes)	8.41%	8.4%	\$ -	8.4%	\$ -	8.4%	\$ -
PERS Tier III Employer Contribution (76% of all employees, approx. 40% of substitutes)	11.55%	16.6%	\$ 172,044	16.6%	\$ 177,205	21.6%	\$ 237,664
Social Security	7.65%		\$ 474,718		\$ 488,960		\$ 503,629
Workers Compensation	0.50%		\$ 31,027		\$ 31,958		\$ 32,917
Unemployment Insurance	0.10%		\$ 6,205		\$ 6,392		\$ 6,583
<b>TOTAL SUBSTITUTE BENEFITS</b>			<b>\$ 999,646</b>		<b>\$ 1,029,635</b>		<b>\$ 1,192,192</b>
<b>TOTAL WAGES &amp; BENEFITS</b>			<b>\$ 7,205,113</b>		<b>\$ 7,421,267</b>		<b>\$ 7,775,572</b>



# Hillsboro School District

An undated, four-year cost analysis from Hillsboro School District for 2021-22 through 2024-25 estimates \$9.93 million in cumulative savings by contracting for substitute services. The spreadsheet does not include detailed benefit costs for substitute teachers, but does contain two seemingly contradictory notes on assumptions:

- “Assumes 20% will qualify for PERS and 50 will qualify for full time benefits”
- “If 50% of wages qualifies for PERS and 50 subs for medical benefits”

	Contract Subs							
	2021-22 Actual	2022-23 Estimate	2023-24 Estimate	2024-25 Estimate				
Total Cost	\$ 5,973,776.00	\$ 6,451,678.08	\$ 6,645,228.42	\$ 6,844,585.28				
Wages	\$ 4,510,200.88	\$ 4,838,758.56	\$ 4,983,921.32	\$ 5,133,438.96				
Fee	\$ 1,463,575.12	\$ 1,612,919.52	\$ 1,661,307.11	\$ 1,711,146.32				
		\$ 477,902.08	\$ 193,550.34	\$ 199,356.85				
	Subs as Employees							
	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate	2024-25 Estimate				
Total Cost	\$ 8,568,531.20	\$ 8,825,587.14	\$ 9,090,354.75	\$ 9,363,065.39				
Wages	\$ 5,973,776.00	\$ 6,152,989.28	\$ 6,337,578.96	\$ 6,527,706.33				
PR Costs	\$ 1,944,755.20	\$ 2,003,097.86	\$ 2,063,190.79	\$ 2,125,086.52	Assumes 20% will qualify for PERS and 50 will qualify for full-time benefits			
Other*	\$ 650,000.00	\$ 669,500.00	\$ 689,585.00	\$ 710,272.55				
					Total Impact if Retro to 2021-22	Prior Periods omitted due to COVID impact to services and data		
Difference \$	\$ 2,594,755.20	\$ 2,373,909.06	\$ 2,445,126.33	\$ 2,518,480.12	\$ 9,932,270.70			



# Hillsboro School District

A 2024, three-year cost analysis from Hillsboro School District identifies \$3.2 million in cumulative PERS line item costs for substitute teachers and estimates \$3.67 million in cumulative savings by contracting for substitute services.

	2024-25	2025-26	2026-27	Cumulative
District Wages and Benefits	\$ 12,229,120	\$ 12,632,390	\$ 13,019,170	
District Non-Wages	\$ 841,092	\$ 867,618	\$ 894,991	
District Total	\$ 13,070,212	\$ 13,500,008	\$ 13,914,162	\$ 40,484,382
Contractor Wages and Benefits	\$ 11,203,303	\$ 11,545,042	\$ 11,897,258	
Contractor Non-Wages/Margin	\$ 660,764	\$ 723,095	\$ 788,515	
Contractor Total	\$ 11,864,067	\$ 12,268,137	\$ 12,685,774	\$ 36,817,978
Savings in Wages and Benefits	\$ 1,025,817	\$ 1,087,348	\$ 1,121,912	\$ 3,235,077
Savings in Non-Wages	\$ 180,328	\$ 144,523	\$ 106,476	\$ 431,328
Total Savings	\$ 1,206,145	\$ 1,231,871	\$ 1,228,388	\$ 3,666,404

PERS Tier I/II Employer Contribution (20% of substitutes)	15.27%	\$ 285,523	16.77%	\$ 322,977	16.77%	\$ 332,667
PERS UAL Bond(s) (100% of substitutes)	7.85%	\$ 733,908	7.85%	\$ 755,925	7.85%	\$ 778,603
FICA/Social Security	7.65%	\$ 715,210	7.65%	\$ 736,666	7.65%	\$ 758,766
Workers Compensation	3.00%	\$ 280,474	3.00%	\$ 288,889	3.00%	\$ 297,555
Unemployment Insurance	0.60%	\$ 56,095	0.60%	\$ 57,778	0.60%	\$ 59,511
OR Paid Family Leave	0.62%	\$ 57,965	0.62%	\$ 59,704	0.62%	\$ 61,495
TOTAL SUBSTITUTE BENEFITS		\$ 2,129,175		\$ 2,221,939		\$ 2,288,597
TOTAL WAGES & BENEFITS		\$ 11,478,321		\$ 11,851,560		\$ 12,207,106



# McMinnville School District

An undated analysis from the McMinnville School District estimates “cost savings of \$63,221 by partnering with EDUStaff” over an unspecified period of time. The analysis identifies \$86,667 in “pension contributions and reporting.

	MSD Projected Costs	EDUStaff Projected Costs	<b>Please update the estimates in the highlighted yellow cells as needed</b> <small>This example highlights McMinnville School District having a total of 350 teachers, with each teacher having 20 absences per year (including PTO, sick days, trainings, etc.)</small>
<b>Projected Annual Payroll</b>			
Substitute Teacher Full Day Rate	\$ 206.35	\$ 206.35	Daily rate for a day-to-day certified substitute teacher
Assumed Teacher Annual Absences	7,000	7,000	Estimate for McMinnville School District (true number of absences unknown)
Projected Payroll	\$ 1,444,450	\$ 1,444,450	Projected payroll from annual teacher absences at \$206.35/day
<b>Payroll Taxes</b>			
Social Security	\$ 89,556	\$ 89,556	6.20% of payroll for both
Medicare	\$ 20,945	\$ 20,945	1.45% of payroll for both
SUTA	\$ 14,445	\$ 51,278	1.00% of payroll for MSD & 3.55% for EDUStaff
FUTA	\$ -	\$ 8,667	0.00% of payroll for MSD & 0.60% for EDUStaff
<b>Payroll Insurances</b>			
Worker's Compensation Premium	\$ 8,378	\$ 8,378	0.58% of payroll for both
EPLI & Professional Liability Premium	\$ 4,622	\$ 4,622	0.32% of payroll for both
<b>ACA</b>			
Hour Tracking & Following Actions:	\$ 43,334	\$ 28,889	MSD true cost unknown, EDUStaff covers all ACA under partnering rate
Provided Benefits			Up to 5.00% (or more) of payroll, estimate of 3.00% given here,
Cost of Limiting to 30 Hour			2.00% of payroll for EDUStaff
1095 Reporting			
Penalties			
<b>Pension</b>			
Contributions & Reporting	\$ 86,667	\$ -	Estimate assuming 6.00% of payroll, zero cost to EDUStaff as a third party.
<b>Paid Sick Time</b>			
	\$ 43,334	\$ 43,334	Estimate assuming 3.00% of payroll for both
<b>Other Hard Costs</b>			
Payroll Processing & Liability	\$ 12,000	\$ 6,500	Estimate for MSD & 0.45% of payroll for EDUStaff
Handbooks & Other Training Materials	\$ 8,500	\$ 5,056	Estimate for MSD & 0.35% of payroll for EDUStaff
<b>HR Services to Manage Sub Pool</b>			
Marketing to Grow Sub Pool:	\$ 17,000	\$ 43,334	Estimate for MSD & 3.00% of payroll for EDUStaff
Intense Advertising			MSD true cost unknown, EDUStaff covers all advertising under agreement
Recruiting Efforts			
Continual HR Functions:	\$ 90,000 *	\$ 65,000	Estimate for MSD & 4.50% service replacement of payroll for EDUStaff
District Employees to Manage			MSD true cost unknown, EDUStaff covers all costs under partnering rate
Employee Screening			
New Hire Orientation			
Employee Management			
Data Processing & Storage			
Training (Initial & Ongoing)			
Substitute Help Line			
Dispatching Auditing & Supervising			
Payroll Timecards			
Payroll Adjustments & Bank Changes			
Tracking Hours			
Employee Performance & Issues			
Terminations			
Turnover & File Purging			
All Other Employee Obligations			
<b>Dispatching Software</b>			
Continue to use current software	\$ 43,334	\$ 43,334	Functionality, stays the same to process except the pickup of EDUStaff now managing the upload of approved subs into the software. <b>Also, MSD would now own and have the full functionality of Frontline's products.</b>
<b>Total Cost</b>			
	\$ 1,926,562	\$ 1,863,341	Cost with EDUStaff as the employer with all related costs at 26.00%
			<b>Cost savings of \$63,221 by partnering with EDUStaff</b>



# Medford School District

A 2017, three-year cost analysis from Medford School District document estimates \$133,443 in savings by using a contractor to provide substitute services. The analysis notes that “Medford’s payroll costs currently include a 17.01% PERS employer contribution for Tier 1 and 2 eligible employees, and 12.32% for OPSRP-eligible employees that will not be paid by the contractor,” but does not provide detailed PERS costs.

District Costs	2017-18	2018-19	2019-20
Salary	\$ 2,001,593	\$ 2,061,641	\$ 2,123,490
Benefits	\$ 438,793	\$ 451,957	\$ 465,515
Annual AESOP Software Licensing & Training	\$ 13,428	\$ 13,763	\$ 14,107
Utilities/Office Space/Supplies/Technology Hardware	\$ 2,509	\$ 2,559	\$ 2,611
Substitute Advertising/Marketing	\$ 1,184	\$ 1,207	\$ 1,231
Substitute Orientation non Labor	\$ 2,318	\$ 2,387	\$ 2,459
Substitute Tracking Hiring and Support Labor	\$ 85,444	\$ 88,007	\$ 90,647
Grand Total District Costs	\$ 2,545,267	\$ 2,621,521	\$ 2,700,060
	\$ -		
	\$ -	\$ -	\$ -
Contractor Costs	2017-18	2018-19	2018-20
Salary	\$ 2,001,593	\$ 2,061,641	\$ 2,123,490
Contractor Fee (25%)	\$ 500,398	\$ 515,410	\$ 530,873
Grand Total Contractor Costs	\$ 2,501,991	\$ 2,577,051	\$ 2,654,363
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
District Savings	\$ 43,276	\$ 44,470	\$ 45,698
3 Year District Total Savings			\$ 133,444





A cost analysis from Parkrose School District based on the 2023-24 daily rate for substitute teachers estimates “\$164.18 savings per day for each substitute for District.”

Source: Parkrose School District





# Willamette ESD

An undated, four-year cost analysis from Willamette ESD estimates \$2.5 million in cumulative savings by contracting with EDUStaff for substitute services and identifies \$153,085 in cumulative PERS line items.

Description	2016-17		2017-18		2018-19		2019-20	
	Estimated	Cost for	Estimated	Cost for	Estimated	Cost for	Estimated	Cost for
	Expenditures	Sub Services	Expenditures	Sub Services	Expenditures	Sub Services	Expenditures	Sub Services
Human Resource Salary Costs - MI	44,637	1,071	47,819	1,148	48,776	1,171	49,751	1,194
		0		0		0		0
School Secretary - TH	40,622	0	41,434	0	42,263	0	43,108	0
School Secretary - EF	40,622	0	41,434	0	42,266	0	43,111	0
School Secretary - CA	40,622	0	41,434	0	42,263	0	43,108	0
School Secretary - G	33,946	0	36,307	0	39,014	0	39,795	0
School Secretary KA	40,622	0	41,434	0	42,266	0	43,111	0
		0		0		0		0
		0		0		0		0
Tech Services Clerical AESOP - SF	39,206	19,603	42,029	21,014	45,024	22,512	48,314	24,157
Tech Services Admin Asst - SA	54,309	27,154	58,261	29,130	59,426	29,713	60,614	30,307
Tech Services Accting - KV	46,883	2,344	47,819	2,391	48,776	2,439	49,752	2,488
School Secretary JL	33,946	0	36,307	0	39,014	0	39,795	0
Payroll Specialist Salary JG	57,117	0	58,261	0	59,426	0	60,614	0
Total District Wages	472,532	50,173	492,539	53,683	508,513	55,834	521,072	58,146
PERS Tier I/II Employer Contributi	324,812	11,174	336,461	26,715	343,197	27,250	350,061	28,880
PERS Pickup Employer Only		3,010		3,221		3,350		3,489
PERS UAL Employer Contribution		6,272		6,710		6,979		7,268
PERS Tier III Employer Contributio	107,098	-1,553	114,643	2,992	123,053	3,212	127,903	3,466
PERS Police and Fire	40,622	1,162	41,434	3,058	42,263	3,119	43,108	3,311
Social Security		3,838		4,107		4,271		4,448
Workers Compensation		432		483		503		552
Unemployment		50		54		56		58
Total District Benefits	472,532	24,385	492,539	47,340	508,513	48,740	521,072	51,472
TOTAL DISTRICT WAGES AND BENEFITS		74,558		101,024		104,574		109,618

<b>EduStaff Comparison</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Grand Total</b>
EduStaff Wage/APC	\$ 5,069,290	\$ 4,795,725	\$ 4,889,973	\$ 5,013,263	
EduStaff Non-wage Costs		\$ 390,388	\$ 399,862	\$ 382,368	
Continued WESD Costs	\$ 85,882	\$ 112,571	\$ 116,352	\$ 121,630	
Total With 3 Party	\$ 5,155,172	\$ 5,298,684	\$ 5,406,186	\$ 5,517,261	\$ 21,377,303
Without 3rd Party	\$ 5,442,982	\$ 5,754,101	\$ 5,870,461	\$ 6,000,263	\$ 23,067,807
Total Additional Costs	\$ 287,810	\$ 455,417	\$ 464,275	\$ 483,002	\$ 1,690,504
WESD Providing Service	\$ 5,573,342	\$ 5,939,159	\$ 6,096,941	\$ 6,273,531	\$ 23,882,974
Total Additional Costs	\$ 418,170	\$ 640,476	\$ 690,755	\$ 756,271	\$ 2,505,671



# Observations

- LPRO has no role in whether the provided documents demonstrate compliance with cost analysis requirements for service procurements over \$250,000.
- LPRO's analysis was limited to whether the elements required in a cost savings analysis were present.
- Among the districts reviewed, there's variation in the information contained within the savings analyses shared with LPRO.
- LPRO did not identify clear implementation guidance for school districts or ESDs to use when engaging in a cost savings analysis (e.g., standardized Excel spreadsheet).

