

SB283-4 - Financial Analysis Summary - Substitute Teachers Sections 9-13

Attached are the details of comparing the cost of Outsourcing substitute teacher pools in four school districts in Oregon, versus the cost of Insourcing this same pool.

The results point to three major factors:

1. The staffing fee paid to EDUStaff and ESS is paid on 100% of the substitute teacher pool.
2. PERS is only paid on 15% of the substitute teaching pool, as in most pools only 8-15% will work the required hours.
3. School Districts, ESDs and Public Charter School already have staff and systems in place to process payroll, HR support, systems to manage teacher absences/substitute management, training, and applicants. While these costs are hard to quantify, these costs do not make up the gap.

The gap in the cost of Outsourcing versus Insourcing is based on the % of the substitute pool that works the required 600 hours. Also note: PERS retirees do not accumulate more PERS retirement credit post retirement. PERS retired teachers can be a large cost saving for Insourced districts.

Hillsboro School District PERS Tier 1/2 17.08% OPSRP 13.97%

500 Substitute Teachers

Breakdown:

*10% Worked their 600 Hours

5% Get 300 from this District and 300 in Others

85% < 600 Hours: PERS Retirees included

Summary:	Cost to Outsource	\$1,825,468.75
	Cost to Insource	\$865,340.09
	Cost to Insource + 6% PERS	\$921,590.09

Greater Albany School District PERS Tier 1/2 18.67% OPSRP 15.56%

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Summary:	Cost to Outsource	\$1,825,468.75
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Willamette ESD PERS Tier 1/2 9.11% OPSRP 6.00%

300 Substitute Teachers

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Summary:	Cost to Outsource	\$1,095,281.25
	Cost to Insource	\$474,372.80
	Cost to Insource + 6% PERS	\$508,122.80

Tigard_Tualatin School District PERS Tier 1/2 22.82% OPSRP 19.71%

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	Cost to Insource	\$551,491.55
	Cost to Insource + 6% PERS	\$585,241.55

Identifier	Name	Amount	Outsourcer	Summary	
2041	Ashland SD 5	\$78,000.00		ESS Total	\$1,485,000.00
1894	Baker SD 5J	\$42,000.00		EDUStaff Total	\$3,808,500.00
1969	Bandon SD 54	\$46,500.00		Non-Outsourced	\$8,389,500.00
2240	Banks SD 13	\$65,250.00	ESS		\$13,683,000.00
2243	Beaverton SD 48J	\$1,648,500.00			
1974	Brookings-Harbor SD 17C	\$58,500.00	ESS		
1929	Canby SD 86	\$195,750.00			
2042	Central Point SD 6	\$140,250.00	EDUStaff		
1902	Clackamas ESD	\$232,500.00	ESS		
1927	Colton SD 53	\$18,000.00			
1965	Coos Bay SD 9	\$87,000.00			
1964	Coquille SD 8	\$48,750.00			
2186	Corbett SD 39	\$22,500.00	EDUStaff		
2086	Creswell SD 40	\$56,250.00			
1970	Crook County SD	\$48,000.00			
2089	Crow-Applegate-Lorane SD 66	\$13,500.00			
2190	Dallas SD 2	\$97,500.00	EDUStaff		
2187	David Douglas SD 40	\$300,750.00	ESS		
2253	Dayton SD 8	\$26,250.00	EDUStaff		
2017	Diamond SD 7	\$3,000.00			
1993	Douglas County SD 15	\$6,000.00			
1980	Douglas ESD	\$204,000.00	EDUStaff		
2019	Drewsey SD 13	\$3,000.00			
2229	Dufur SD 29	\$17,250.00			
2043	Eagle Point SD 9	\$227,250.00	EDUStaff		
2204	Echo SD 5	\$13,500.00			
2217	Elgin SD 23	\$12,750.00			
2082	Eugene SD 4J	\$374,250.00			
2193	Falls City SD 57	\$36,750.00	EDUStaff		
2054	Grants Pass SD 7	\$153,000.00			
2100	Greater Albany Public SD 8J	\$345,000.00	EDUStaff		
2183	Gresham-Barlow SD 10J	\$297,000.00	EDUStaff		
2014	Harney County SD 3	\$28,500.00			
2015	Harney County SD 4	\$6,000.00			
2023	Harney County Union High SD 1J	\$5,250.00			
2013	Harney ESD Region XVII	\$750.00			
1975	High Desert ESD	\$735,000.00			
2239	Hillsboro SD 1J	\$364,500.00	ESS		
2024	Hood River County SD	\$172,500.00			
2053	Jefferson County SD 509J	\$142,500.00			
2056	Klamath Falls City Schools	\$93,000.00	EDUStaff		
2212	La Grande SD 1	\$116,250.00			
2059	Lake County SD 7	\$25,500.00			
1923	Lake Oswego SD 7J	\$351,000.00			
2101	Lebanon Community SD 9	\$155,250.00	EDUStaff		
2098	Linn Benton Lincoln ESD	\$23,250.00	ESS		
2085	Mapleton SD 32	\$10,500.00			
2094	Marcola SD 79J	\$12,750.00			
2256	McMinnville SD 40	\$387,750.00	EDUStaff		

2048	Medford SD 549C	\$608,250.00	EDUStaff
1925	Molalla River SD 35	\$92,250.00	
2148	Multnomah ESD	\$194,250.00	EDUStaff
2254	Newberg SD 29J	\$97,500.00	ESS
1966	North Bend SD 13	\$93,000.00	
1924	North Clackamas SD 12	\$551,250.00	
1996	North Douglas SD 22	\$3,750.00	EDUStaff
2143	North Santiam SD 29J	\$51,750.00	EDUStaff
4131	North Wasco County SD 21	\$44,250.00	ESS
2230	Northwest Regional ESD	\$179,250.00	EDUStaff
1928	Oregon City SD 62	\$183,750.00	
1926	Oregon Trail SD 46	\$120,000.00	
2181	Parkrose SD 3	\$57,750.00	ESS
2192	Perrydale SD 21	\$12,000.00	EDUStaff
1900	Philomath SD 17J	\$75,750.00	
2039	Phoenix-Talent SD 4	\$60,000.00	
1897	Pine Eagle SD 61	\$11,250.00	
2180	Portland SD 1J	\$956,250.00	
2045	Prospect SD 59	\$6,000.00	
1946	Rainier SD 13	\$30,750.00	
1977	Redmond SD 2J	\$12,000.00	
2182	Reynolds SD 7	\$113,250.00	ESS
2104	Santiam Canyon SD 129J	\$49,500.00	
2103	Scio SD 95	\$41,250.00	
2257	Sheridan SD 48J	\$20,250.00	EDUStaff
2244	Sherwood SD 88J	\$127,500.00	ESS
1978	Sisters SD 6	\$18,000.00	
2096	Siuslaw SD 97J	\$81,000.00	
2225	South Wasco County SD 1	\$18,750.00	
2025	Southern Oregon ESD	\$257,250.00	
2083	Springfield SD 19	\$424,500.00	
1948	St Helens SD 502	\$22,500.00	
2102	Sweet Home SD 55	\$86,250.00	
2055	Three Rivers/Josephine County S	\$375,000.00	
2197	Tillamook SD 9	\$88,500.00	
1947	Vernonia SD 47J	\$30,000.00	EDUStaff
1922	West Linn-Wilsonville SD 3J	\$263,250.00	
2117	Willamette ESD	\$602,250.00	EDUStaff
2255	Willamina SD 30J	\$23,250.00	EDUStaff
2002	Winston-Dillard SD 116	\$51,000.00	EDUStaff
		\$13,683,000.00	

MITCH CHARTER SCHOOLS	PORTLAND	WASHINGTON	ESS
MT ANGEL SD 91	MR ANGEL	MARION	EDUStaff
Multnomah ESD	PORTLAND	MULTNOMAH	EDUStaff
MULTNOMAH LEARNING ACADEMY	PORTLAND	MULTNOMAH	ESS
NEAH-KAH-NIE SD 56	ROCKAWAY BEACH	TILLAMOOK	ESS
NEWBERG SD 29J	NEWBERG	YAMHILL	ESS
NORTH DOUGLAS 22	DRAIN	DOUGLAS	EDUStaff
NORTH MARION 15	AURORA	MARION	EDUStaff
NORTH SANTIAM SD 29J	STAYTON	MARION	EDUStaff
NORTH WASCO COUNTY SD 21	THE DALLES	WASCO	ESS
Northwest Regional ESD	HILLSBORO	WASHINGTON	EDUStaff
OAKLAND 1 (OR)	OAKLAND	DOUGLAS	EDUStaff
OPEN SCHOOL NW	PORTLAND	MULTNOMAH	ESS
PARKROSE SD 3	PORTLAND	MULTNOMAH	ESS
PERRYDALE SD 21	AMITY	POLK	EDUStaff
PHOENIX CHARTER	ROSEBURG	DOUGLAS	EDUStaff
PORTLAND VILLAGE	PORTLAND	WASHINGTON	ESS
REYNOLDS SD 7	FAIRVIEW	MULTNOMAH	ESS
RIDDLE 70	RIDDLE	DOUGLAS	EDUStaff
Riverdale School District 51J	PORTLAND	MULTNOMAH	EDUStaff
ROCKWOOD PREPATORY ACADEMY	PORTLAND	MULTNOMAH	ESS
ROSEBURG 4	ROSEBURG	DOUGLAS	EDUStaff
SCAPPOOSE SD 1J	SCAPPOOSE	COLUMBIA	ESS
SEASIDE SD 10	SEASIDE	CLATSOP	ESS
SHERIDAN SD 48J	SHERIDAN	YAMHILL	EDUStaff
SHERWOOD SD 88J	SHERWOOD	WASHINGTON	ESS
SHERWOOD CHARTER	SHERWOOD	WASHINGTON	ESS
SILVER FALLS SD 4J	SILVERTON	MARION	EDUStaff
SOUTH UMPQUA 19	MYRTLE CREEK	DOUGLAS	EDUStaff
SPRINGWATER SCHOOL	OREGON CITY	CLACKAMAS	ESS
ST PAULSD 45	ST PAUL	MARION	EDUStaff
SUTHERLIN 130	SUTHERLIN	DOUGLAS	EDUStaff
THE INTERNATIONAL SCHOOL	PORTLAND	MULTNOMAH	ESS
THE IVY SCHOOL	PORTLAND	MULTNOMAH	ESS
TIGARD-TUALATIN SD 23J	TIGARD	WASHINGTON	ESS
TONGUE POINT JOB CORPS	ASTORIA	CLATSOP	ESS
TRILLIAM CHARTER SCHOOL	PORTLAND	MULTNOMAH	ESS
Vernonia School District	VERNONIA	COLUMBIA	EDUStaff
WARRENTON-HAMMOND SD 10	WARRENTON	CLATSOP	ESS
WILLAMETTE ESD	SALEM	MARION	EDUStaff
WILLAMINA SD 30J	WILLAMINA	YAMHILL	EDUStaff
WINSTON-DILLARD 116	WINSTON	DOUGLAS	EDUStaff
WOODBURN SD 103	WOODBURN	MARION	EDUStaff
YAMHILL-CARLTON SD 1	YAMHILL	YAMHILL	ESS
YONCALLA 32	YONCALLA	DOUGLAS	EDUStaff

Website Query ESS and Edustaff February 2023

* Outsourced its Substitute Teachers, not necessarily its member districts.

NAME	CITY	COUNTY	OUTSOURCER
AGIA SOPHIA ACADEMY	PORTLAND	WASHINGTON	ESS
ARCO IRIS CHARTER	PORTLAND	WASHINGTON	ESS
ASTORIA SD 1	ASTORIA	CLATSOP	ESS
BANKS SD 13	BANKS	WASHINGTON	ESS
BROOKINGS-HARBOR SD 17C	BROOKINGS	CURRY	ESS
CAMAS VALLEY 21J	CAMAS VALLEY	DOUGLAS	EDUStaff
CASCADE SD 5	TURNER	MARION	EDUStaff
CENTENNIAL SD 28J	PORTLAND	MULTNOMAH	ESS
CENTRAL POINT SD 6	CENTRAL POINT	JACKSON	EDUStaff
CENTRAL SD 13J	INDEPENDENCE	POLK	EDUStaff
CITY VIEW CHARTER	PORTLAND	WASHINGTON	ESS
CLACKAMAS ESD*	CLACKAMAS	CLACKAMAS	ESS
CLATSKANIE SD 6J	CLATSKANIE	COLUMBIA	EDUStaff
CORBETT SD 39	CORBETT	MULTNOMAH	EDUStaff
CORVALLIS SD 509J	CORVALLIS	BENTON	EDUStaff
DALLAS SD 2	DALLAS	POLK	EDUStaff
DAVID DOUGLAS SD 40	PORTLAND	MULTNOMAH	ESS
DAYS CREEK 15	DAYS CREEK	DOUGLAS	EDUStaff
DAYTON SD 8	DAYTON	YAMHILL	EDUStaff
DOUGLAS ESD	ROSEBURG	DOUGLAS	EDUStaff
EAGLEPOINT SD 9	EAGLEPOINT	JACKSON	EDUStaff
ELKTON 34	ELKTON	DOUGLAS	EDUStaff
ESTACADA SD 108	ESTACADA	CLACKAMAS	ESS
FALLS CITY SD 57	FALLS CITY	POLK	EDUStaff
Forest Grove School District 15	FOREST GROVE	WASHINGTON	EDUStaff
GASTON SD 511J	GASTON	WASHINGTON	ESS
GERVAIS SD 1	GERVAIS	MARION	EDUStaff
GLENDALE 77	GLENDALE	DOUGLAS	EDUStaff
GLIDE 12	GLIDE	DOUGLAS	EDUStaff
GREATER ALBANY	ALBANY	LINN	EDUStaff
GRESHAM-BARLOW	GRESHAM	MULTNOMAH	EDUStaff
HILLSBORO SD 1J	HILLSBORO	WASHINGTON	ESS
HOPE CHINESE CHARTER SCHOOL	PORTLAND	WASHINGTON	ESS
JEFFERSON SD 14	JEFFERSON	MARION	EDUStaff
JEWELL SD 8	SEASIDE	CLATSOP	EDUStaff
KARIOS PDX ELEMENTARY	PORTLAND	MULTNOMAH	ESS
KLAMATH COUNTY SD	KLAMATH FALLS	KLAMATH	EDUStaff
KLAMATH FALLS CITY SCHOOLS	KLAMATH FALLS	KLAMATH	EDUStaff
KNAPPA SD 4	ASTORIA	CLATSOP	ESS
LANE ESD	EUGENE	LANE	EDUStaff
LEBANON COMMUNITY SD 9	LEBANON	LINN	EDUStaff
LEMONDE FRENCH CHARTER	PORTLAND	MULTNOMAH	ESS
LINCOLN COUNTY SD	NEWPORT	LINCOLN	ESS
LOGOS PUBLIC CHARTER SCHOOL	MEDFORD	JACKSON	ESS
LUCKIAMUTE VALLEY CHARTER SCHOOLS	DALLAS	POLK	EDUStaff
MCMINNVILLE SD 40	MCMINNVILLE	YAMHILL	EDUStaff
MEDFORD SD 549C	MEDFORD	JACKSON	EDUStaff

SB283-4
 Sample Data
 Daily Sub Rate: 200.00 per day. or \$25.00 per hour
 ORS 342.610
 PERS Source: <https://www.oregon.gov/pers/EMP/Documents/Contribution-Rates/Contribution-Rates-2021-23.pdf>
 Staffing Fee: 25% of Gross Payroll
 *10% based on research in 2020 of Sub Pool Counts

Staffing Fee Covers:
 All Employer Payroll Matches
 Processing BiMonthly and Year End Payroll
 Training Portal
 Absent Management Portal
 Applicant Management Portal
 HelpDesk
 Overhead
 HR Support, Recruitment, Discipline

Insourse Costs:**
 Processing BiMonthly and Year End Payroll
 Additional Seats Training Portal
 Additional Seats Absent Management Portal
 Additional Seats Applicant Management Portal
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**School Districts have these costs for their Regular Staff.

Hillsboro School District T1/2 17.08% OPSRP 13.97% **Outsourced**

School District Substitute Pool- January 2022 to December 2022

500 Substitute Teachers

Breakdown:

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 5% Get 300 from this District and 300 in Others
 85% < 600 Hours: PERS Retirees included
 Use 599 Hours

Count	Gross Hours	200/Day \$25/Hour Gross Payroll	Gros Payroll * 25% Gross Staffing Fee
500	292075	\$7,301,875.00	\$1,825,468.75

Summary:	Cost to Outsource	\$1,825,468.75
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Insource

Gross Payroll	6.200% SS Match	1.45% Medicare Match	17.08% Employer PERS Tier 1	0.001 Oregon Transit	0.004 Paid Family Leave	2.2 cents per hour Worker's Comp	Self Insurance 1% Worker's Comp	0.42% Unemployment
\$750,000.00	\$46,500.00	\$10,875.00	\$128,100.00	\$750.00	\$3,000.00	\$680.00	\$7,500.00	\$3,150.00
\$187,500.00	\$11,625.00	\$2,718.75	\$32,025.00	\$187.50	\$750.00	\$165.00	\$1,875.00	\$787.50
\$6,364,375.00	\$394,591.25	\$92,283.44	\$0.00	\$6,364.38	\$25,457.50	\$5,600.65	\$63,643.75	\$26,730.38
\$7,301,875.00	\$452,716.25	\$105,877.19	\$160,125.00	\$7,301.88	\$29,207.50	\$6,425.65	\$73,018.75	\$30,667.88
			PERS 6% Employee					\$56,250.00

Hillsboro School District

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\$450,000.00	\$27,900.00	\$6,525.00	\$40,995.00	\$450.00	\$1,800.00	\$396.00	\$4,500.00	\$1,890.00
\$112,500.00	\$6,975.00	\$1,631.25	\$10,248.75	\$112.50	\$450.00	\$99.00	\$1,125.00	\$472.50
\$3,818,625.00	\$236,754.75	\$55,370.06	\$0.00	\$3,818.63	\$15,274.50	\$3,360.39	\$38,186.25	\$16,038.23
\$4,381,125.00	\$271,629.75	\$63,526.31	\$51,243.75	\$4,381.13	\$17,524.50	\$3,855.39	\$43,811.25	\$18,400.73
			PERS 6% Employee					\$33,750.00

Willamette ESD

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\$450,000.00	\$27,900.00	\$6,525.00	\$102,690.00	\$450.00	\$1,800.00	\$396.00	\$4,500.00	\$1,890.00
\$112,500.00	\$6,975.00	\$1,631.25	\$25,672.50	\$112.50	\$450.00	\$99.00	\$1,125.00	\$472.50
\$3,818,625.00	\$236,754.75	\$55,370.06	\$0.00	\$3,818.63	\$15,274.50	\$3,360.39	\$38,186.25	\$16,038.23
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Tigard_Tualatin School District

