

Board Approved 7.10.23

BOARD AUTHORIZED TRAVEL REIMBURSEMENT RATES FOR 7/1/23 thur 12/31/23

Mileage Reimbursement Rate *

7/1/23 to 12/31/23

General Vehicle Rate	\$0.655 *
Motorcycle	\$0.635 **

** IRS Notice 2023-03

Rates change Jan 2024

Travel Reimbursement Rate (out of District) - Meals **

10/2022 to 9/2023

Breakfast	\$	17.00	**
Lunch	\$	18.00	**
Dinner	\$	34.00	**
Incidental Expense (IE)	\$	5.00	**
	\$	<u>74.00</u>	**

On the first and last day of travel maximum amount allowed 75% or
\$55.50

Rates could change October 2023

* Value taken from IRS & US General Svc Admin Website - effective 12/29/22

** Value taken from (GSA) Website - valid for period Oct 2022 to Sept 2023
FY 22/23 Per Diem Rates for ZIP 97220

https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-results/?action=perdiems_report&state=OR&fiscal_year=2022&zip=97220-2648&city=Portland

IR-2022-234, December 29, 2022

WASHINGTON — The Internal Revenue Service today issued the 2023 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2023, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 65.5 cents per mile driven for business use, up 3 cents from the midyear increase setting the rate for the second half of 2022.

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STUDENT OUT OF DISTRICT TUITION CALCULATION 2023-24

Cost per Year per NOE 23/24*

Total maximum number of Academic Days 23/24 **

\$ 11,597

167

GRADES	# OF DAYS	**	TUITION
K	162	**	\$11,250
1st - 5th	166	**	\$11,528
6th	165	**	\$11,458
7th - 8th	164	**	\$11,389
9th	167	**	\$11,597
10th - 12th	166	**	\$11,528

Month	Elementary		Middle School		High School	
	Grades		6th Grades 7th		9th Grades 10th	
	Grade K	1st - 5th	Grade	& 8th	Grade	- 12th
Sep-23	15	19	19	18	19	18
Oct-23	19	19	19	19	19	19
Nov-23	14	14	14	14	14	14
Dec-23	11	11	11	11	11	11
Jan-24	19	19	19	19	19	19
Feb-24	17	17	17	17	17	17
Mar-24	16	16	15	15	17	17
Apr-24	19	19	19	19	19	19
May-24	20	20	20	20	20	20
Jun-24	12	12	12	12	12	12
Total Days	162	166	165	164	167	166

** This data taken from the proposed calendar

* This is based on the Net Operating Cost Rpt from ODE @ FOR 2020-21

Net Operating Expenditures by District

2017-18 School Year

DistrictID	DistrictName	Expenditures	SumOfADM	NOE per ADM
2181	Parkrose SD 3	\$ 32,004,709	3,154	\$ 10,146

Net Operating Expenditures by District

2018-19 School Year

DistrictID	DistrictName	Expenditures	SumOfADM	NOE per ADM
2181	Parkrose SD 3	\$ 30,897,550	3,097	\$ 9,977

Net Operating Expenditures by District

2019-20 School Year

DistrictID	DistrictName	Expenditures	SumOfADM	NOE per ADM
2181	Parkrose SD 3	\$ 31,640,611	3,072.28	\$ 10,299

Net Operating Expenditures by District

2020-21 School Year

DistrictID	DistrictName	Expenditures	SumOfADM	NOE per ADM
2181	Parkrose SD 3	\$ 31,809,267	2,880.28	\$ 11,039

Net Operating Expenditures by District

2021-22 School Year

DistrictID	DistrictName	Expenditures	SumOfADM	NOE per ADM
2181	Parkrose SD 3	TBD	2,763.99	\$ 11,032

Net Operating Expenditures by District

2022-23 School Year

DistrictID	DistrictName	Expenditures	SumOfADM	NOE per ADM
2181	Parkrose SD 3	TBD	2,762.00	\$ 11,259

Net Operating Expenditures by District

2023-24 School Year

DistrictID	DistrictName	Expenditures	SumOfADM	NOE per ADM
2181	Parkrose SD 3	TBD	2,762.00	\$ 11,597



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TRANSPORTATION BILLING RATES 2023-24

<u>Internal Rates</u>		2023-24
Staff Hourly Rate	\$	32.39
Mileage Rate	\$	2.08

<u>External Rates</u>		2023-24
Staff Hourly Rate	\$	39.76
Mileage Rate	\$	2.49

*** The above rates are used for when someone requests usage of Parkrose District School Buses*

*** The rates are prepared by the Districts Accounting Staff Yearly
(Had to increase by 5% due to increase in staffing and fuel costs)*

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This document was updated & Board Approved 7.10.23. Director Lewis noted an increase to 23-24 Fringe "PERS - District" Rates here. For Tier I & II, ORSRP & Blended.

Fringe/ Benefit Description	District Assigned Object Code	2021-22 Fringe Rate	2022-23 Fringe Rate	2023-24 Fringe Rate
PERS - District				
Tier I & II	0211	18.05%	8.66%	8.66%
ORSRP	0211	14.94%	5.55%	5.55%
<i>Blended based on STAFFING for FY 20-21</i>	0211	15.76%	6.20%	6.16%
PERS - Employee 6% - District Pickup				
	0212	6.00%	6.00%	6.00%
PERS - Bond Debt Fringe Rate				
		0.00%	14.82%	14.12%
COMBINED BLENDED PERS & PICKUP		21.76%	27.02%	26.28%
FICA - Federal Insurance Contribution Act				
Social Security	0220	6.20%	6.20%	6.20%
Medicare	0221	1.45%	1.45%	1.45%
Total FICA - Federal Insurance Contribution Act		7.65%	7.65%	7.65%
Workers Compensation (assigned based on job classification - change yearly - 90% of salaries under class 8868)				
School Bus Drivers - W/C Class 7380	0231	4.26%	4.12%	4.12%
School - Professional Emp & Clerical - W/C Class 8868	0231	0.42%	0.35%	0.35%
School - All Other Employees - W/C Class 9101	0231	3.20%	2.69%	2.69%
School - Cafeteria / Kitchen Employee - W/C Class 9349	0231	3.02%	2.41%	2.41%
Vol Teacher VOL@ \$9.25 / HR - W/C Class 8868	0231	0.42%	0.35%	0.35%
				Starts 9/1/23
Oregon Family Medical Leave - per State of OR Employ Division (Dist pays full 1%) -- 0233		0.00%	0.40%	1.00%
Unemployment 0232		0.30%	0.30%	0.30%
TOTAL BENEFIT / FRINGE RATE WITHOUT INSURANCE		30.13%	35.72%	35.58%
(this total is based on using blended PERS rates & W/C class 8868 as the most frequent rate usage)				
Health Insurance		0241		
(this amount is based on each individual union contract and what the member qualifies for)				

2022-23			
Tier I & II	21%	8.66%	1.82%
OPSRP	79%	5.55%	4.38%
Blended Rate 22-23		6.20%	

2023-24			
Tier I & II	20%	8.66%	1.71%
OPSRP	80%	5.55%	4.45%
Blended Rate 23-24		6.16%	

PERS DEBT Fringe Rate		
	2022/23	2023/24
2018 Bond	1,675,886	1,667,864
2022 Bond	1,647,706	1,732,866
Total PERS Debt	3,323,592	3,400,730
Total Salaries	22,429,051	24,077,365
PERS Fringe Rate	14.82%	14.12%

	2020-21	2022-23	2023-24	Change
Bus Driver	33.97%	39.49%	39.35%	-0.13%
Cafeteria	32.43%	37.78%	37.64%	-0.13%
Maint / Custodial	32.91%	38.06%	37.92%	-0.13%
School - Professional Emp & Clerical	30.13%	35.72%	35.58%	-0.13%

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BOARD AUTHORIZED SCHOOL MEAL RATES FOR 7/1/23 thur 6/30/24		
Grade Level	Breakfast	Lunch
Elementary	**	\$3.35
Middle School	**	N/A
High School	\$2.25	\$3.80
* Adult	\$3.10	\$4.90

** Breakfast in the Classroom = No Charge
Note 1: Cost of milk - \$.75

FYI - all schools currently are on CEP (100% free and reduced)

The District currently operates under the method "offer verse serve" for Breakfast and Lunch meals provided at District sites.

A Akhtarkhvari, Hossein
to Sharie, Debra, Corey, Jeanne ▾
Hello,

	Breakfast	Lunch	Milk
Elementary School		\$ 3.35	
Middle			
Highschool	\$ 2.25	\$ 3.80	
Adults - none students	\$ 3.10	\$ 4.90	
Student Milk			\$ 0.75

Here is my proposed minimum prices for your consideration

email from Chartwells - 6/30/23

Guidance for Paid Lunch Pricing for SY 2023-24

[SP 06-2023, CACFP 05-2023, SFSP 02-2023, Consolidated Appropriations Act, 2023: Effect on Child Nutrition Programs](#), published on March 3, 2023, announced that in Section 752 of Division A of the Appropriations Act, enacted on Dec. 29, 2022, Congress provides an exception to the PLE requirements for SY 2023-24. It stated that only SFAs that had a negative balance in the nonprofit school food service account as of June 30, 2022, shall be required to establish prices for paid lunches according to the PLE provisions in Section 12(p) of the Richard B. Russell National School Lunch Act, [42 USC 1760\(p\)](#) and implemented in National School Lunch Program regulations at [7 CFR 210.14\(e\)](#). Therefore, the guidance that follows is separated into two categories: SFAs that qualify for the exemption and SFAs that do not qualify for the exemption.

SFAs Qualifying for the SY 2023-24 PLE Exemption

For SY 2023-24, SFAs with a positive or zero balance in the nonprofit school food service account as of June 30, 2022, are exempt from PLE pricing requirements found at [7 CFR 210.14\(e\)](#).

Because the Appropriations Act affects one school year only, FNS recommends that state agencies maintain documentation that includes which SFAs are using the PLE exemption for SY 2023-24 in order to demonstrate state agency oversight of this provision. This documentation should include a record that each SFA implementing the exemption had a positive or zero balance in the nonprofit school food service account as of June 30, 2022. This record could include documents such as a financial ledger or an attestation provided by the SFA. This documentation may be reviewed by FNS upon request.

While not required, exempt SFAs may still use the PLE tool to complete the steps necessary to determine their target SY 2023-24 paid lunch price, consistent with program regulations at [7 CFR 210.14\(e\)](#), and adjust their paid lunch prices accordingly. Please note, the SY 2023-24 PLE tool and instructions will be provided in a separate communication.

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EDUCATIONAL OPTIONS & COSTS FOR 2023-24 SCHOOL YEAR

MESD Creeks

- * Grades Served: K-12
- * Projected Cost: \$87,157
- * Emphasis of the school: Structured, consistent, predictable learning environments that serve students with significant emotional and behavioral needs.

Columbia Regional Deaf / Hard of Hearing Classrooms:

- * Grades Served: Elementary, Middle
- * Projected Cost: \$35,000 DHH Classrm & Interpreter K-5 students
\$50,505 DHH Classrm & Interpreter MS Students, \$72,350 FT Interpreter & \$58,675 FT Paraeducator
- * Emphasis of the school: provide intensive language instruction across all academic areas for students who are Deaf or Hard of hearing and whose language development has been significantly impacted because of their hearing loss.
(keeping same rate until we get an updated contract for FY 23/24)

Helensview

- * Grades Served: 6-12 + transition
- * GenEd - \$16,573
- * SPED Slot - \$22,681
- * ELL Slot - \$24,860
- * Phoenix - Preg & Teen - \$33,146
- * Emphasis of the school: Culturally relevant, standards based curriculum to support students who need comprehensive supports to be successful in a general education setting.

MESD Functional Living Skills Classrooms

- * Grades Served: K-12 + transition
- * FLS & Transition - \$90,824
- * Emphasis of the school: Provides Academic Readiness, communication, SEL, personal mgmt skills. Comprehensive SDI program including related services, vocational and community based instruction.

MESD Wheatley / Alt

- * Grades Served: K-12 + transition
- * Projected Cost: \$145,108
- * Emphasis of the school: A positive and safe learning environment that supports students with functional life skills including significant communication needs, medical needs, and/or behavioral needs.

Victory Academy

- * Grades Served: K-12 + transition
- * Projected Cost: \$44,625 or \$3,719 per student per month
(used 5% over 22/23 since we currently don't have contract)

Mt Hood Community College

- * Grades Served: ABE/GED Levels
- * Projected Cost: \$1,725 per term for credits or NA if a GED
- * Emphasis of the school: Earning a GED

Open School

- * Grades Served: 7-11 this year. Next year will be 7-12 grades.
- * Projected Cost: REGED/SPED \$46.21, ELL \$69.32, Parent \$92.42 per day
- * Emphasis of the school: Students with multiple risk factors for dropping out. Open likes to start students in middle school so that they can catch them up academically and the cohort continues through graduation.
(keeping same rate until we get an updated contract for FY 23/24)

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EDUCATIONAL OPTIONS & COSTS FOR 2023-24 SCHOOL YEAR

Portland Community College Links

- * Grades Served: Ages 16-21
- * Projected Cost: 80% ADM flowthrough, billed after used
- * Emphasis of the school: Mature students ready to learn, college focused

Rosemary Anderson Schools

- * Grades Served: 9-12
 - * Projected Cost: \$48.50 per day REGED, 1/5 for ELL - \$72.75, 2.0 for SPED and Parenting. \$97/ day middle school.
 - * Emphasis of the school: Students have typically been removed from home school and require a small flexible environment to be successful. The school is very relationship based and they know their students well.
- (keeping same rate until we get an updated contract for FY 23/24)

Serendipity

- * Grades Served: K-12
- * Projected Cost: \$59,630 to \$65,400 depending on level
- * Emphasis of the school: Therapeutic

MESD - School Health Services

- * Registered Nurse - \$149,861
- * School Health Assistants - \$51.14 per hour