A black and white photograph of a large group of graduates in caps and gowns, seen from behind, sitting in rows of chairs. The graduates are wearing white gowns and black caps with white tassels. The background is a dark green diagonal shape that transitions into the text area.

As a community, we prepare lifelong learners to achieve their full potential in a complex and interconnected world.

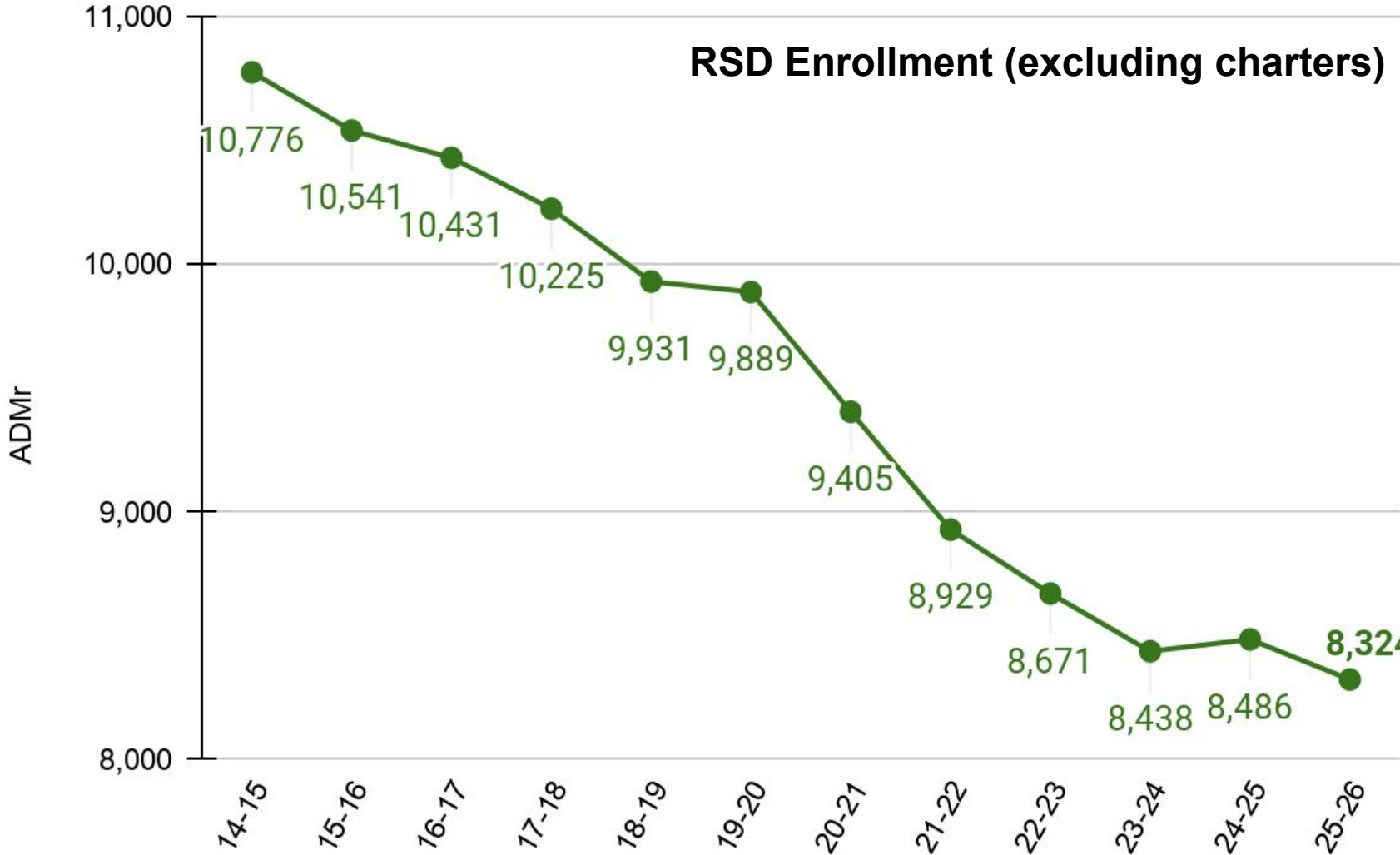
RSD Financial Presentation

April 7, 2026

Important Considerations

- Reynolds does not determine our funding.
- We must operate within the funding we receive.
- Seven of the “Metro 14” districts shared by REA have a local option levy. Those districts receive 9-20% MORE funding, depending on their levy, than Reynolds does.
- Additionally, DDSD, Parkrose, PPS all receive Arts Tax funds at 100% of their schools. RSD = 3 schools.

RSD Enrollment (excluding charters)



Additional Cost Drivers

- **Special Education Underfunding**
- **PERS:** 2027-29 projected to increase
- **Health insurance:** Average increase by $> 5\%$
- **Other insurance:** District liability, cybersecurity, workers compensation
- **Operations:** Utilities, MESD services, facilities, supplies
- **Debt & Transfers:** Loan repayment and transfers to other funds, nutrition services

Open Articles with Financial Impacts

Article 4K: Half-time FTE Paid Release REA President

Article 5M: Reimbursement for personal property damage

Article 5N: Indoor workspace temperatures

Article 7A: Add an additional paid holiday

Article 11 H3(c): Five days of paid release time

Article 14: \$100 per unused personal day

Article 22: COLA increases 11%

Article 22M: Early Retirement increase to \$1200/36 months

Article 23A(1): Insurance

Article 23A(2): Pool contribution increase

Article 23A(5): \$500 in lieu of insurance coverage

Article 27: \$10 per student, per day above maximum class/caseload

Article 4K: 1/2 Time Paid Release for REA President

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
Salary & Benefits: \$85,300	Salary & Benefits: \$92,800	\$178,100

Article 5M: Reimbursement for personal property damage

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
10 incidents: \$5,000 60 incidents: \$30,000	10 incidents: \$5,000 60 incidents: \$30,000	Low: \$10,000 High: \$60,000

Article 5N: Indoor Workspace Temperatures

Estimated Cost Per Year	Total
\$10 million/yr	\$50 million/5 years

Article 7A: Add One Paid Holiday

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
\$399,200	\$423,600	\$822,800

Article 11 H3(c): One day preparation when new curriculum is adopted

	Estimated Cost: Year 1	Estimated Cost: Year 2	Total
Elementary: 154	\$117,350	\$124,500	\$241,850
Secondary: 10-28	\$7,500-\$21,000	\$7,900-\$22,200	\$15,400-\$43,200
Total	\$124,850-\$138,350	\$132,400-\$146,700	\$257,250-\$285,050

Article 14: \$100 per unused personal days

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
784 days = \$105,506	\$109,258	\$215,764

Article 22: Compensation: COLA 6%, 5%

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
\$5,205,000	\$9,117,000	\$14,322,000

Any financial increase in the cost of the CBA will increase our projected deficit of \$20 million.

East County District Salary Comparators 25-26

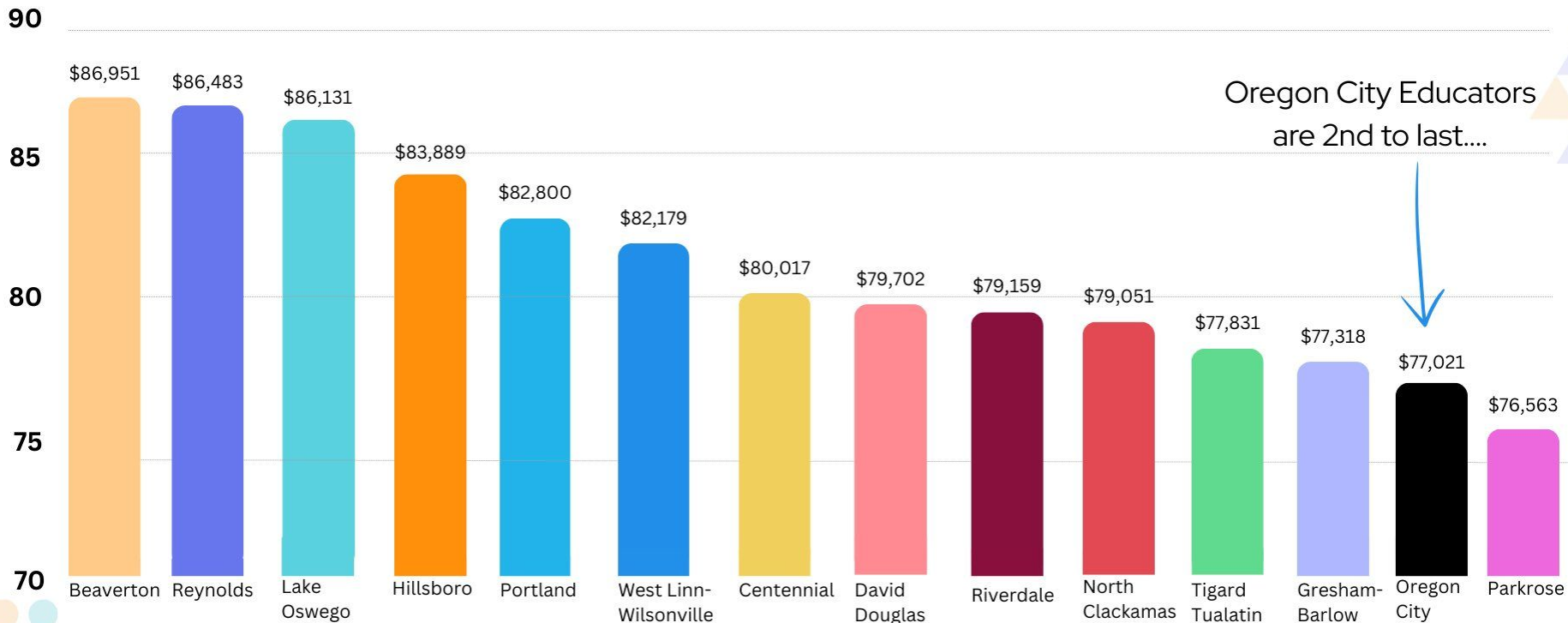
	BA Beginning	BA Maximum	MA Beginning	MA Maximum	District PERS
Reynolds	\$59,642	\$79,989	\$66,818	\$102,920	no
Centennial (updated)	\$49,637	\$93,964	\$55,842	\$101,924	no
Oregon City	\$52,882	\$95,004	\$61,849	\$101,276	no
Gresham Barlow	\$52,814	\$81,410	\$59,575	\$99,578	Yes +6% **
David Douglas	\$54,416	\$87,066	\$60,402	\$97,133	no
N. Clackamas*	\$58,788	\$82,828	\$62,507	\$97,678	no
PPS*	\$57,228	\$85,480	\$65,306	\$97,565	no
Parkrose	\$52,278	\$72,066	\$57,710	\$88,549	Yes +6% **

* Local Option Levy Districts

** PERS adjusted +6% when district pays



Portland Metro School Districts Average Educator Salary as of March 2026



Average found by adding first step BA column, last step in farthest right column, and middle step of MA column, then dividing by three.
 All figures based on 25-26 salary schedules.

COLA Comparisons REA, OSEA, Administrators

Jan. CPI-W YOY Change	YEAR	COLA Increases		
		REA	OSEA	Administrators / Specialists
7.7%	2021-22	7%	3.25%	4%
6.3%	2022-23	5%	3.25%	3%
3.3%	2023-24	3%	2.50%	2%
2.4%	2024-25	7%	5% + new step (4%)	5%
2.7%	2025-26	7% + 3.5% paid holidays	4% + new step (4%)	4%
22.4%	Five Year Total	32.5%	26%	18%
	2026-27	0%	2% + new step (4%)	2%

Article 22M: Early Retirement increase to \$1200/36 months

\$800 Current to \$1,200 Proposed is a 50% increase

\$14,400 per retiree additional over 3 years

\$120,000 per year additional cost

\$340,000 total cost per year

Note: Early Retirement is paid through the general fund

Article 23A(1): Insurance

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
<p data-bbox="112 418 591 467"><i>REA - no proposal yet</i></p> <p data-bbox="102 536 600 699">Additional District Contribution: \$374,000 (4%; ~1,547)</p>	<p data-bbox="724 418 1203 467"><i>REA - no proposal yet</i></p> <p data-bbox="703 536 1224 699">Additional District Contribution: \$386,000 (4%; ~\$1,609)</p>	<p data-bbox="1385 536 1773 699">Additional District Contribution: \$760,000</p>

Article 23A(2): Pool contribution

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
\$150,000	\$150,000	\$300,000

Note: About \$250k is used for supplemental insurance (non-medical/vision/dental)

Article 23A(5): \$500 in lieu of insurance coverage

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
100: \$50,000 300: \$150,000	Low: \$50,000 High: \$150,000	Low: \$100,000 High: \$300,000

Article 27: \$10 per student, per day above maximum class/caseload - ELEMENTARY

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
<ul style="list-style-type: none"> - Grade Level Teachers: \$115,000 - ELD: \$57,600 - Reading Specialists: \$26,500 - Prep Specialists: \$558,400 - Blended Classrooms: \$33,600 - Counselors: Add 4.12 FTE (\$576,800) - Soc Wkr: Add 14.12 FTE (\$1,976,800) 	<ul style="list-style-type: none"> - Grade Level Teachers: \$115,000 - ELD: \$57,600 - Reading Specialists: \$26,500 - Prep Specialists: \$558,400 - Blended Classrooms: \$33,600 - Counselors: Add 4.12 FTE (\$576,800) - Soc Wkr: Add 14.12 FTE (\$1,976,800) 	<p>\$6,689,400 Compensation \$2,388,000 Related taxes/PERS</p> <p>\$9,077,400 Total 2-yr cost</p>

Article 27: \$10 per student, per day above maximum class/caseload - SECONDARY

Estimated Cost: Year 1	Estimated Cost: Year 2	Total
<ul style="list-style-type: none"> - 6-12, PE, Performance: \$115,000 (est) - ELD: \$403,200 - Counselor: \$208,000 - SW: Add 7.76 FTE (\$1,086,680) 	<ul style="list-style-type: none"> - 6-12, PE, Performance: \$115,000 (est) - ELD: \$403,200 - Counselor: \$208,000 - SW: Add 7.76 FTE (\$1,086,680) 	<ul style="list-style-type: none"> \$3,625,760 Compensation \$1,291,000 Related taxes/PERS \$4,919,760 Total 2-yr cost

Total Estimated Cost of REA Proposal

Cost Component	Year 1	Year 2
Article 4K: Half-time FTE Paid Release	\$85,300	\$92,800
Article 5M: Reimbursement for personal property damage	\$30,000	\$30,000
Article 5N: Indoor workspace temperatures	\$10,000,000	\$10,000,000
Article 7A: Add one paid holiday	\$399,200	\$423,600
Article 9D: Parent-Teacher Conferences in 30 minute increments	TBD	TBD
Article 11: H3(c): One days of prep time for new curriculum	\$138,350	\$146,700
Article 14: \$100 per unused personal days	\$105,506	\$109,258
Article 22: Compensation 6%, 5%	\$5,205,000	\$9,117,000
Article 22M: Early Retirement increase to \$1200/36 months	\$120,000	\$120,000
Article 23A(1): Insurance	\$374,000	\$386,000
Article 23A(2): Pool contribution	\$150,000	\$150,000
Article 23A(5): \$500 in lieu of insurance coverage	\$150,000	\$150,000
Article 27: \$10 per student, per day above maximum class/caseload*	\$6,998,580	\$6,998,580
	\$23,755,936	\$27,723,938

RSD Financial Proposal

Yr. 1: Restore full school year = 3.2% salary increase

Yr. 2: Restore Step/Longevity = 1%-6% salary increase

Yr. 3: 1% COLA/Step/Longevity = 1%-7% salary increase

Insurance:

Yr. 1: 4% increase

Yr. 2: 4% increase

Yr. 3: 4% increase

RSD Proposal Costing

Year 1	Restore Full School Year	\$2,172,000	\$2,546,000
	Insurance Contribution Increase	\$ 374,000	
Year 2	Yr. 2. Step/Longevity Returned	\$ 837,000	\$1,223,000
	Insurance Contribution Increase	\$ 386,000	
Year 3	Yr. 3. 1% COLA/Step/Longevity	\$1,504,000	\$1,906,000
	Insurance Contribution Increase	\$ 402,000	
			Total \$5,675,000