TILLAMOOK COUNTY BUDGET COMMITTEE MEETING
February 17, 2026 ~ 12:00-2:00 pm

AGENDA

1. **Supplemental Budget Hearing** — *5 minutes*
   Attachment 1

   12:00 p.m. – Call to Order the Supplemental Budget Hearing
   - Supplemental Budget Presentation
   - Public Comment
   - Close Public Hearing
   - Budget Committee Discussion

2. **Financial Position – February 2026** — *15 minutes*
   Attachment 2

3. **Treasurer's Office Structure Update** — *5 minutes*
   Attachment 3

4. **Elected Official's Compensation Board Recommendations** — *10 minutes*
   Attachment 4

   - Summary of the Process
   - Supplemental Information
   - Compensation Board Recommendations

5. **Budget Committee Supplemental** — *5 minutes*
   Attachment 5

6. **Public Comment** — *15 minutes*

BOARD OF COMMISSIONERS
Budget Committee Meeting
February 17, 2026 – 12:00 p.m.

PLEASE PRINT

Name	**Email**
There were no signins	

(Please use reverse if necessary)

TILLAMOOK COUNTY BUDGET COMMITTEE SUPPLEMENTAL BUDGET MEETING – 2026-02-17 BUDGET COMMITTEE AUDIO.MP4

CALL TO ORDER: February 17, 2026 12:02 p.m.

1.	01:29	Opening Remarks/Chair Michael Weissenfluh
2.	01:39	Ken Henson's expired compensation board and budget committee appointments, and will abstain from voting/Rachel Hagerty
3.	05:01	Supplemental Budget Presentation/Rachel Hagerty; Debra Jacob
	10:23	Opened Public Hearing
	10:28	Public Comment: There was no testimony.
	10:37	Closed Public Hearing
4.	10:43	Budget Committee Discussion:
	10:51	Supplemental budget normal part of budget process/Mary Faith Bell
	11:11	Make budget with best guess/Erin Skaar
5.	11:56	Financial Position – February 2026/Debra Jacob
6.	19:54	Treasurer's Office Structure Update/Rachel Hagerty
7.	28:07	Elected Officials Compensation Board Recommendation/Rachel Hagerty
8.	35:08	Budget Committee Supplemental Budget/Debra Jacob
9.	1:07:49	Public Comment: There was no testimony.
10.	1:13:44	Budget Committee Deliberation/Action Items:
	1:14:02	Consideration of a 5% out-of-class payment for Commissioner Erin Skaar for serving as the Interim Human Resources Director during the period of September 30, 2024 to October 27, 2024. A motion was made by Commissioner Paul Fournier and seconded by Commissioner Mary Faith Bell. The motion passed with four aye votes; Commissioner Erin Skaar abstained from voting.
	1:14:54	Consideration of a 3% cost of living increase for all elected officials effective July 1, 2025. A motion was made by Commissioner Mary Faith Bell and seconded by Commissioner Paul Fournier. The motion passed with five aye votes.

1:15:29 Consideration of compensation adjustments effective January 1, 2026 (inclusive of the 3% cost of living increase effective July 1, 2025) for an annual stipend of $20,424 for the District Attorney, and for an annual salary of $139,830 for the Sheriff.

A motion was made by Commissioner Erin Skaar and seconded by Commissioner Mary Faith Bell. The motion passed with five aye votes.

1:16:44 Consideration of the compensation adjustments (inclusive of the 3% cost of living increase effective July 1, 2025) for an annual salary of $108,966 for a 1.0 FTE Treasurer and an annual stipend of $10,824 for a 0.2 FTE Treasurer.

A motion was made by Chair Michael Weissenfluh and seconded by Commissioner Erin Skaar. The motion passed with five aye votes.

1:17:38 Consideration of a 2-4% cost of living increase for all elected officials, based on CPI, effective July 1, 2026.

A motion was made by Commissioner Mary Faith Bell and seconded by Commissioner Paul Fournier. The motion passed with five aye votes.

1:18:08 Consideration of longevity pay for all elected officials effective April 1, 2026, consistent with the non-represented employee tiers:

- Upon completion of 120 months (10 years) of continuous service with the County, the employee will receive an additional 2% of the employee's base rate of pay;
- Upon completion of 180 months (15 years) of continuous service with the County, the employee will receive an additional 4% of the employee's base rate of pay;
- Upon completion of 240 months (20 years) of continuous service with the County, the employee will receive 6% of the employee's base rate of pay.

A motion was made by Commissioner Paul Fournier and seconded by Commissioner Erin Skaar. The motion passed with five aye votes.

1:19:33 Consideration of certification pay for the Sheriff, effective January 1, 2026 for an Advanced Department of Public Safety and Standards certification in the amount of an additional 7% of the Sheriff's base rate of pay.

A motion was made by Commissioner Erin Skaar and seconded by Commissioner Mary Faith Bell. The motion passed with five aye votes.

11. 1:21:30 Fiscal Year 2026-2027 Budget Process/Debra Jacob

12. **Adjourn – 1:27 p.m.**

7. Budget Committee Deliberation *60 minutes*

Action Items:

- Consideration of 5% out-of-class payment for Commissioner Erin Skaar for serving as the Interim Human Resources Director during the period of September 30, 2024 to October 27, 2024.

- Consideration of a 3% COLA for all elected officials effective July 1, 2025.

- Consideration of compensation adjustments for the following two elected officials effective January 1, 2026 (inclusive of the 3% COLA effective July 1, 2025):
  - District Attorney — Annual Stipend of $20,424
  - Sheriff — Annual Salary of $139,830

- Consideration of the compensation for the following two FTE structures for the Treasurer (inclusive of the 3% COLA effective July 1, 2025):
  - Annual Salary of $108,966 for a 1.0 FTE Treasurer
  - Annual Stipend of $10,824 for a 0.2 FTE Treasurer

- Consideration of a 2-4% COLA, based on CPI, for all elected officials effective July 1, 2026.

- Consideration of longevity pay for all elected officials effective April 1, 2026, consistent with the non-represented employee tiers:
  - Upon completion of 120 months (10 years) of continuous service with the County, the employee will receive an additional 2% of the employee's base rate of pay.
  - Upon completion of 180 months (15 years) of continuous service with the County, the employee will receive an additional 4% of the employee's base rate of pay.
  - Upon completion of 240 months (20 years) of continuous service in the County, the employee will receive 6% of the employee's base rate of pay.

- Consideration of certification pay for the Sheriff, effective April 1, 2026, for an Advanced DPSST certification in the amount of an additional 7% of the Sheriff's bases rate of pay.

- Other action items to be considered by the Budget Committee.

8. Fiscal Year 2026-2027 Budget Process *5 minutes*
Attachment 6

Exhibit A
25-26 Supplemental Budget
April 7th, 2026

Buliding Improvement		Budget FY 25/26	Change	Amended Budget FY 25/26
Departmental Revenue				
Loan Proceeds	301-30100-4901	-	2,000,000	2,000,000
Transfer from Post Emp. Liab. Res.	301-30100-4832		481,000	481,000
Total Revenues		1,788,240	**2,481,000**	**4,269,240**
Capital Outlay				
Building/Improvement	301-30100-9040	1,568,490	2,481,000	4,049,490
Total Capital Outlay		1,568,490	2,481,000	4,049,490
Total Expenditures		1,788,240	**2,481,000**	**4,269,240**

Comment: To recognize unanticipated proceeds and authorize expenditure for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(1)(a))

Post Employment Liability Reserve		FY 25/26	Change	FY 25/26
Department Expense				
Transfer to Building Improvement Fund	195-19500-9880	-	481,000	481,000
Contingency	195-19500-9900	620,000	(481,000)	139,000
Total Expenditures		720,000	-	**720,000**

Comment: To authorize transfer for the acquisition of a county facility, opportunity unknown at the time of budget adoption (ORS294.471(1)(a))

ATTACHMENT 1

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR TILLAMOOK COUNTY, OREGON

In the Matter of Proclaiming a	)	RESOLUTION
Resolution for Supplemental Budget	)	#R-26-_____
Adjustments in the Adopted Fiscal Year	)	
2025-2026 Budget	)	

This matter came before the Tillamook County Board of Commissioners on February 18, 2026 at the request of Debra Jacob, County Treasurer/Budget Officer. The Board, being fully apprised, finds as follows:

1. The supplemental budget adjustments are necessary to recognize unanticipated revenues and allocate appropriations for lawful and efficient use of funds, including grant-funding programs, interfund transfers, and operational needs identified after the adoption of the original budget, as depicted below:

		Budget		Amended Budget
CJC Behavioral Health Deflection		FY 25/26	Change	FY 25/26
Revenue				
Departmental Revenue		-	238,833	238,833
Expense				
Personal Services		-	39,600	39,600
Materials & Services		154,860	199,233	354,093
General Fund/Non-Departmental				
Revenue				
Beginning Fund Balance		10,900,000	245,420	11,145,420
Transfers In		-	50,000	50,000
Expense				
Transfers Out		907,600	245,420	1,153,020
General Fund/General County Government				
Expense				
Transfers Out		-	224,192	224,192
General Fund/Contingency				
Contingency				
Contingency		1,328,776	50,000	1,378,776

		Budget		Amended Budget
National Opioid Settlement				
Revenue				
Transfers In		-	224,192	224,192
Expense				
Materials & Services		412,320	224,192	636,512
Parks Department				
Revenue				
Transfers In		1,100,000	21,228	1,121,228
Expense				
Materials & Services		94,000	21,228	115,228
TLT Facilities				
Expense				
Materials & Services		5,743,405	(500,000)	5,243,405
Transfers Out		1,250,000	500,000	1,750,000
County Fair / Off-Season				
Revenue				
Transfers In		250,000	500,000	750,000
Expense				
Capital Outlay		793,000	500,000	1,293,000
DCD Workforce Housing				
Revenue				
Department Revenue		2,178,000	(108,000)	2,070,000
Expense				
Materials & Services		874,930	-245,000	629,930
Transfers Out		154,870	337,000	491,870
Contingency		200,000	-200,000	-
DCD Public Safety Initiatives				
Revenue				
Beginning Balance		318,000	(318,000)	-
Department Revenue		-	108,000	108,000
Transfers In		-	337,000	337,000
Expense				
Materials & Services		318,000	127,000	445,000

		Budget		Amended Budget
Post Employment Liability Reserve				
Expense				
Materials & Services		-	50,000	50,000
Transfers Out		-	50,000	50,000
Contingency		720,000	(100,000)	620,000

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

2. The following transfers of budget line items be and are hereby implemented as shown attached in Exhibit A.

Dated this 18th day of February, 2026.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

	Aye	Nay	Abstain/Absent
Paul Fournier, Chair	___	___	___/___
Mary Faith Bell, Vice-Chair	___	___	___/___
Erin D. Skaar, Commissioner	___	___	___/___

ATTEST: Christy Nyseth, County Clerk

By: ______________________
Special Deputy

APPROVED AS TO FORM:

____
Bryan Libel, County Counsel

Exhibit A
25-26 Supplemental Budget
February 17th, 2026

CJC Behavioral Health Deflection		Budget FY 25/26	Change	Amended Budget FY 25/26
Departmental Revenue				
State Grants	177-17700-4250	-	238,833	238,833
Total Revenues		154,860	**238,833**	**393,693**
Departmental Expense				
Salaries				
Administrative/Clerical	177-17700-5400	-	22,000	22,000
Taxes & Benefits				
Employer's FICA	177-17700-5950	-	2,000	2,000
OR Paid Family Medical Leave	177-17700-5952	-	100	100
Worker Compensation	177-17700-5955	-	100	100
Health & Life Insurance	177-17700-5965	-	7,500	7,500
Retirement	177-17700-5970	-	7,300	7,300
VEBA	177-17700-5980	-	600	600
Total Personal Services		-	39,600	39,600
Materials & Services				
Contracted Services	177-17700-7105	139,370	199,233	338,603
Intercounty to GF/BOC	177-17700-8022	7,745	-	7,745
Intercounty to GF/Treasurer	177-17700-8023	7,745	-	7,745
Total Materials & Services		154,860	199,233	354,093
Total Expenditures		154,860	**238,833**	**393,693**

Comment: Authorizes expenditures of unanticipated State Grant revenue

General Fund/Non-Departmental			-	
Departmental Revenue				
Beginning Fund Balance	010-01400-4000	10,900,000	245,420	11,145,420
from Post Employment Liability Reserve	010-01400-4832		50,000	50,000
General Fund Total Revenues		34,939,915	**295,420**	**35,235,335**
Departmental Expense				
Transfers				
Transfer to Parks	010-01300-9827	-	**21,228**	21,228
General Fund/General County Government				
Transfer to National Opioid Settlement	010-01300-9888	-	**224,192**	224,192
General Fund/Contingency				
Contingency	010-01410-9900	-	50,000	50,000
General Fund Total Expenditures		34,939,915	**50,000**	**35,235,335**

Comment: Authorizes unanticipated and required transfer to National Opioid Settlement Funds, Parks and Post Employment Reserve for proper records and expenditures

Ordinance 43 and OAR 150.294.0430

National Opioid Settlement

		Original Budget	Increase/Dec	Total Budget
Departmental Revenue				
Transfer from General Fund	174-17400-4800	-	224,192	224,192
Total Revenues			**224,192**	**871,792**
Departmental Expense				
Materials & Services				
Contracted Services	174-17400-7105	412,320	224,192	636,512
Total Expenditures		647,600	**224,192**	**871,792**

Comment: Authorizes expenditure of unanticipated General Fund transfer for additional National Opioid Settlement Funds receipts to General Fund in Prior Ye

Parks Department

			-	-
Departmental Revenue				
Transfer from General Fund	132-13202-4800	-	21,228	21,228
Total Revenues		9,351,791	**21,228**	**9,373,019**

Parks / Boatramps

Materials & Services				
R&M Building & Grounds	132-13201-7450	8,000	21,228	29,228
Total Expenditures		9,351,791	**21,228**	**9,373,019**

Comment: Authorizes expenditure of unanticipated General Fund Transfer per Ordinance 43

TLT Facilities

Departmental Expense				
Materials & Services				
Contracted Services (Unallocated)	121-12100-7105	5,246,750	(500,000)	4,746,750
Transfers Out				
Transfer to Fair	121-12100-9820	250,000	500,000	750,000
Total Expendiutres		7,003,405	-	**7,003,405**

Comment: Realloactes expenditure appropriation for unanticipated Intercounty Transfer

County Fair

Departmental Revenue				
Transfer from TLT Facilities	180-18001-4825	250,000	500,000	750,000
Total Revenues		2,832,500	**500,000**	**3,332,500**

Off Season Expense

Capital Outlay				
Buildings/Improvements	180-18001-9040	750,000	500,000	1,250,000
Total Expenditures		2,832,500	**500,000**	**3,332,500**

Comment: Authorizes expenditures of unanticipated resources

DCD Workforce Housing

	Budget FY 25/26	Change	Amended Budget FY 25/26
Department Revenue			
Short Term Rental License Fee (25%)	750,000	(108,000)	642,000
Total Revenues	2,178,000	**(108,000)**	**2,070,000**

Department Expense				
Materials & Services				
Contracted Services	122-12200-7105	845,130	(245,000)	600,130
Transfers Out				
Transfer to Public Safety Initiative	122-12200-9829	-	337,000	337,000
Contingency	122-12200-9900	200,000	(200,000)	-
Total Expenses		2,178,000	**(108,000)**	**2,070,000**

Comment: Authorizes transfers to Public Safety Initiative per Odrinance 86 and reallocates revenues to be posted directly to Public Safety Initiative

DCD Public Safety Initiatives

Department Revenue				
Beginning Balance	123-12300-4000	318,000	(318,000)	-
Short Term Rental License Fee (25%)	123-12300-4119	-	108,000	108,000
Transfer from DCD Workforce Housin	123-12300-4828	-	337,000	337,000
Total Revenues		318,000	**127,000**	**445,000**
Depatment Expense				
Code Enforcement	123-12300-7830	318,000	(78,000)	240,000
Intercounty Code Enforcement	123-12300-8011	-	200,000	200,000
Other Payments & Distributions	123-12300-9120	-	5,000	5,000
Total Expense		318,000	**127,000**	**445,000**

Comment: Authorizes transfers from DCD Workforce Housing and appropriates expenditures

Post Employment Liability Reserve

Depatment Expense				
Transfer to General Fund	195-19500-9800	-	50,000	50,000
Miscellaneous Materials & Services	195-19500-7899	-	50,000	50,000
Contingency	195-19500-9900		(100,000)	(100,000)
Total Expense		720,000	-	**720,000**

Comment: Appropriates Materials & Services and transfer to General Fund to meet OAR 150.294.0430 General Operating Contingencies budget law requirement

ATTACHMENT 2

TILLAMOOK COUNTY

GENERAL FUND – QUARTERLY FINANCIAL REPORT

BUDGET COMMITTEE UPDATE
FISCAL YEAR 2025–26 (FY26)
REPORTING PERIOD: JULY 1, 2025 – JANUARY 31, 2026
TIMBER UPDATE THROUGH FEBRUARY 13, 2026

Executive Summary (3,000-Foot View)

As of January 31, 2026, the General Fund is in a strong year-to-date position, performing well both compared to budget and compared to the prior year. Cash and investments remain strong at $15.29 million.

The County has now entered its typical spend-down cash flow phase, where expenditures will exceed revenues for the remainder of the fiscal year as property tax and other major revenues have largely been received.

A key update since month-end is that as of February 13, 2026, the County has received the full annual budgeted amount of State Timber revenue, strengthening FY25-26 revenue certainty.

Key Focus Points (Through 1/31/2026)

- Revenues (Strong Performance)
  - Year-to-date revenues total $16.66M, reflecting strong performance relative to budget.
  - Property tax receipts remain stable and are slightly ahead of the same time last year.
  - Timber revenue has now been fully received for FY25-26 as of mid-February.
- Expenditures (Under Budget – Expected to Tighten)
  - Year-to-date expenditures total $13.97M, below budget pace.
  - Personnel Services remains the primary driver of underspending due to vacancies.
  - The budget-to-actual gap is expected to narrow as personnel service costs stabilize at new rates and year-end spending accelerates.
- Personnel Services Update (January Increase)
  - The County recently implemented the Class & Compensation / Pay Equity Study results along with the 3% COLA. General Fund Personnel Services increased approximately

$201K in January, reflecting these updates, including retroactive adjustments back to July 1, 2025.

- Fund Balance (Seasonal Cash Flow Context)
    - Cash and investments remain strong at $15.29M as of January 31, 2026. This reflects the County's typical seasonal cash cycle, where the majority of annual property tax revenue is received early in the fiscal year. The County is now entering the normal spend-down period, during which expenses will exceed revenues through approximately October.

Quarterly Financial Position Summary

The General Fund is in a strong mid-year position with solid revenue performance, controlled year-to-date spending, and strong liquidity entering the seasonal spend-down phase of the fiscal year.

Long-Range Forecast

Improved revenue performance across several major revenue streams resulted in an actual General Fund cash balance at 12/31/2025 that was approximately $1.2 million higher than the forecast prepared for the 10/1–12/31/2025 period. This variance is largely attributable to the continued impacts of strong State Timber receipts received in Quarters 1 and 2.

Beginning around FYE 2028, the forecast reflects a steeper decline in projected ending cash balances. This shift is primarily driven by the anticipated depletion of Revenue Stabilization Fund transfers as a recurring revenue source. As a result, the County will closely monitor projected balances in FYE 2028 and FYE 2029, with particular attention to future timber performance and overall revenue sustainability.

Appendix – Supporting Tables

Major Revenue Drivers

Property Taxes (Stable / On Track)

Property taxes remain the County's most stable revenue source.

Property Tax	*FY26 Budget*	*YTD Actual*	*Variance*
Total Property Taxes	$9,615,000	$8,911,424	($619,922)
Prior Year @ 1/31/25	$9,340,000	$8,594,032	($745,968)
Increase		+$401,046	+$126,046

Collections remain consistent with seasonal timing and are 3.7% above collections rate at the same time last year.

Timber & Land Sales Update (Through February 13, 2026)

Timber & Land Sales	*FY26 Budget*	*YTD Actual*	*Variance*
Total Timber & Land Sales	$3,923,100	$3,957,700	$34,600
Prior Year @ 1/31/25	$4,555,800	$1,566,636	($2,989,164)
Increase		+$2,391,064	+$3,023,764

This is an important mid-year revenue milestone and reduces FY25-26 revenue risk.

Timber Revenue Callout (Budget Committee Focus):
Timber receipts are now fully received for the year. While this improves FY25-26 certainty, timber remains a volatile revenue source and should a threshold of recurring dependable revenues versus those that should be treated as one-time and unpredictable when evaluating long-term recurring commitments.

Licenses, Permits & Fees (Timing Driven)

Licenses and fees are below pace, largely due to timing and seasonal collection patterns.

Licenses, Permits & Fees	*FY26 Budget*	*YTD Actual*	*Variance*
Total Licenses, Permits & Fees	$1,252,000	$767,703	($484,297)
Prior Year @ 1/31/25	$1,217,000	$587,721	($629,279)
Increase		+$179,982	+$144,982

Intergovernmental Revenue

Intergovernmental revenue is above pace and may reflect reimbursement timing.

Intergovernmental Revenue	***FY26 Budget***	***YTD Actual***	***Variance***
Total Intergovernmental Rev	$2,367,800	$1,751,419	($616,381)
Prior Year @ 1/31/25	$3,044,800	$1,612,473	($1,394,397)
Increase		+$138,946	+$778,016

Interest Earnings (Favorable Trend)

Interest earnings remain supportive and are tracking at a strong pace. Note the LGIP fund has dropped again to 4.0% even. While 4% is still a great earnings rate, the LGIP is the County's highest earnings investment and depicts a larger slowdown of available investment earnings opportunities.

Interest Earnings	***FY26 Budget***	***YTD Actual***	***Variance***
Total Interest Earnings	$400,000	$375,889	($24,111)
Prior Year @ 1/31/25	$350,000	$326,452	($48,648)
Increase		+$49,437	+$24,537

2. Expenditure Summary (July 1, 2025 – January 31, 2026)

Total Expenditures

Total Expenditures	***FY26 Budget***	***YTD Actual***	***Variance***
Total Expenditures	$27,551,376	$13,969,401	($13,581,974)
Prior Year @ 1/31/25		$13,214,994	
Increase		+$754,407	

Expenditure remains significantly below year-to-date budget pace. This is largely driven by personnel vacancies and timing patterns for contracted services and departmental purchases.

Major Expenditure Drivers

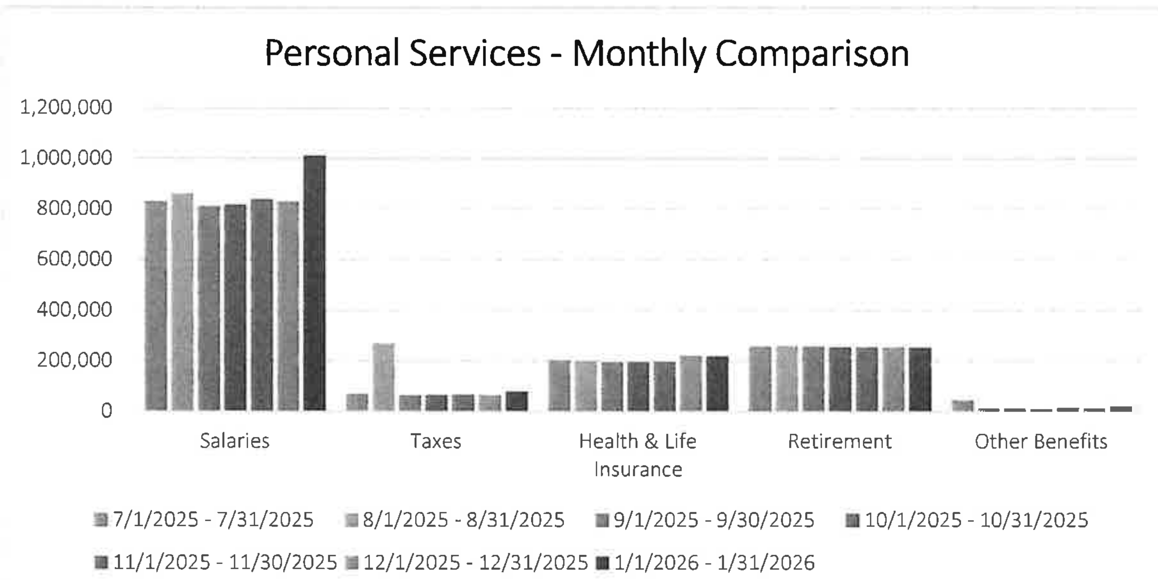
Personnel Services (Largest Cost Driver)

Personnel expenditures are significantly under budget pace, reflecting vacancies and hiring lags which remain hovering around 10%.

Personnel Services	***FY26 Budget***	***YTD Actual***	***Variance***
Personnel Services	$19,480,764	$10,028,696	($9,452,068)
Prior Year @ 1/31/25		$9,813,606	
Increase		+$215,090	

Personnel remain the single largest controllable driver of General Fund financial performance.

Personnel Cost Callout:
Personnel expenditures are currently $1.27 million under budget, primarily due to ongoing vacancies. In January 2026, the County implemented a 3% COLA (retroactive to July 1, 2025), along with market and Class & Compensation adjustments effective January 1, 2026. These changes increased Personnel Services costs by approximately $201,000 in January. The estimated total annual impact of the COLA and market adjustments is approximately $700K for the General Fund, which is largely within budgeted levels.The monthly trend chart below reflects these changes, including higher salary costs, updated health insurance premiums, and gradually declining retirement costs. The current personnel underspending is expected to narrow over the remainder of the fiscal year as these adjustments are fully reflected in ongoing payroll costs.



Materials & Services (On Budget)

Materials and services expenditures are at budget pace for the year (60% spent with 58% of year complete).

Materials & Services	*FY26 Budget*	*YTD Actual*	*Variance*
Materials & Services	$6,402,796	$3,878,724	(2,524,072)
Prior Year @ 1/31/25		$3,329304	
Increase		+$549,420	

Capital Outlay (Minimal Activity YTD)

Capital Outlay	*FY26 Budget*	*YTD Actual*	*Variance*
Capital Outlay	$339,040	$61,981	($277,059)
Prior Year @ 1/31/25		$72,084	
Increase		-$10,103	

Contingency (Unused as of 1/31/26)

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3. Transfers In / Transfers Out (Budget Stabilization Tools)

Transfers In (YTD)

Transfers continue to support General Fund operations as planned in the FY25-26 adopted budget.

Transfers In	*FY26 Budget*	*YTD Actual*	*Variance*
Transfers In	2,721,166	$1,344,047	($1,377,119)
Prior Year @ 1/31/25		$265,619	
Increase		+$1,078,428	

Key transfer activity includes:

- **Revenue Stabilization Transfer:** $583,333

- **Parks Transfer:** $583,333

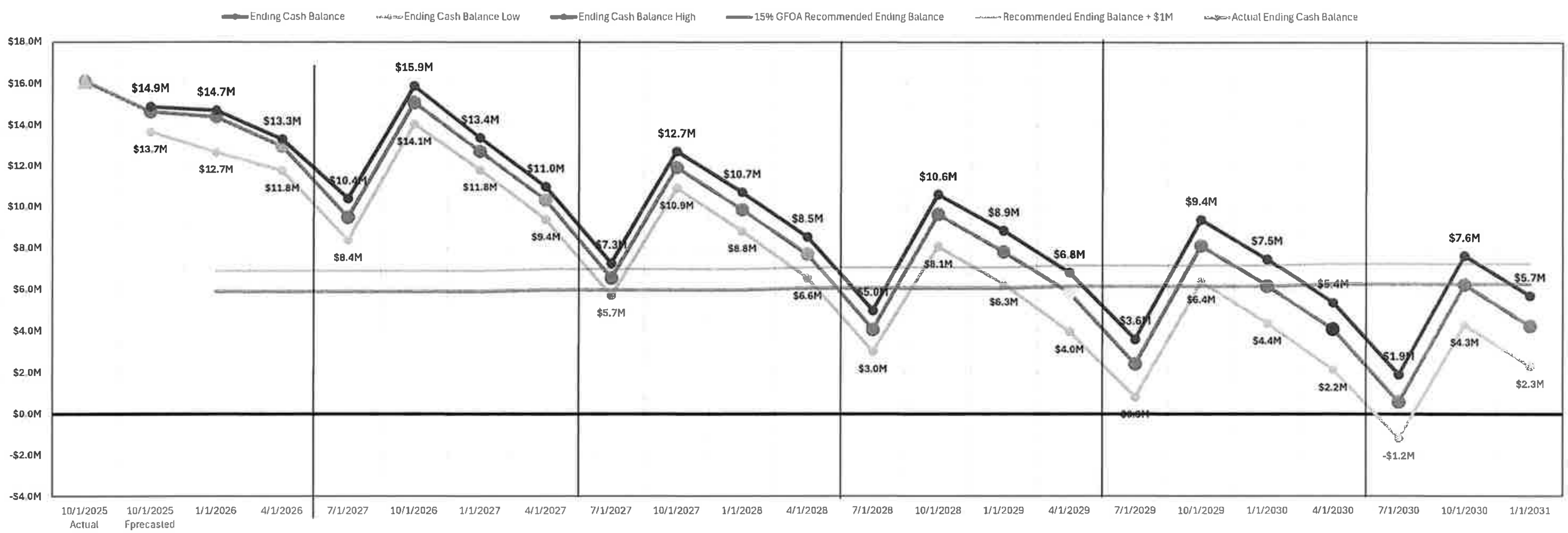
Neither Revenue Stabilization nor Parks Transfers were in actual data from prior, which is inflating our year-over-year growth when it comes to our transfers and current cash balance.

Transfers Out

Transfers out are above budgeted pace currently and will grow further if supplemental budget is approved. The General Fund has some prior year revenues sitting within the Beginning Fund Balance that will be transferred out to support the proper appropriation and expenditure of the funds (Parks Fines per Ordinance 48, and National Opioid Settlement Funds per settlement agreements).

Transfers Out	***FY26 Budget***	***YTD Actual***	***Variance***
Transfers Out	$907,600	$523,093	($384,507)
Prior Year @ 1/31/25		$841,542	
Increase		-$318,449	

General Fund Long Range Forecast



ADJUSTMENTS INCLUDED:

One-Time (FY Specified)

FY25-26 Revenue Stabilization Transfer to GF	1,200,000
FY25-26 Compensation Adjustments	1,800,000
FY25-26/FY27-28 Courthouse Roof & HVAC (Capital)	(1,610,000)
FY27-28/FY28-29 Jail HVAC (Capital)	(2,323,000)

Annual Recurrence

PERS Retirement Savings	311,000
10% Vacancy Rate Savings	1,900,000
Parks Transfer	1,000,000
3% CPI - per Oregon State Economist July Forecast	

To aid in planning and oversight, April 1 markers on the chart have been color-coded to indicate fund health:

Green: Balance meets or exceeds recommended levels
Yellow: Balance is at risk
Red: Balance is projected to dip into the negative in the following first quarter

Tillamook County
25-26 COLA and Market Adjustment Increases

7/1/2025 3% COLA Increase by Fund												
	ANNUAL SALARY	VACATION BUYOUT	FICA	PFML	WORK COMP	VEBA	HEALTH INS	LIFE INS	TC PENSION	PERS	UNIFORM	SALARIES & BENEFITS
GENERAL FUND	200,502	3,380	16,311	802	1,627	-	-	-	61,325	2,241	-	**286,188**
PLCP	1,190	23	97	5	15	-	-	-	409	-	-	**1,739**
DCD	21,721	418	1,771	87	236	-	-	-	5,570	442	-	**30,245**
WORKFORCE HOUSING	4,376	84	357	18	39	-	-	-	1,035	76	-	**5,984**
PARKS	24,905	479	2,031	100	576	-	-	-	7,434	245	-	**35,769**
COMMUNITY CORRECTIONS	3,694	71	301	15	120	-	-	-	1,271	-	-	**5,472**
ROAD	51,495	990	4,199	206	2,113	-	-	-	15,858	601	-	**75,462**
HEALTH	180,897	3,479	14,750	724	776	-	-	-	44,668	4,619	-	**249,913**
LIBRARY	44,389	854	3,619	178	133	-	-	-	13,015	635	-	**62,824**
VETERANS	5,570	107	454	22	9	-	-	-	1,916	-	-	**8,079**
SOLID WASTE	9,670	186	789	39	408	-	-	-	3,327	-	-	**14,418**
Total	**548,411**	**10,071**	**44,679**	**2,194**	**6,052**	**-**	**-**	**-**	**155,827**	**8,859**	**-**	**776,092**

1/1/2026 Market Adjustment Increase												
	ANNUAL SALARY	VACATION BUYOUT	FICA	PFML	WORK COMP	VEBA	HEALTH INS	LIFE INS	TC PENSION	PERS	UNIFORM	SALARIES & BENEFITS
GENERAL FUND	190,357	23,728	32,355	1,523	342	51,066	198,314	774	(139,117)	45,899	225	**405,467**
PLCP	949	36	155	8	25	300	316	-	524	-	-	**2,313**
DCD	17,287	665	2,819	138	309	3,774	16,475	-	(44,845)	14,309	-	**10,932**
WORKFORCE HOUSING	5,224	201	852	42	19	1,380	(18,080)	8	715	3,602	-	**(6,039)**
PARKS	7,222	278	1,178	58	3,251	9,600	6,103	(30)	7,579	(2,712)	988	**33,515**
COMMUNITY CORRECTIONS	316,962	(6)	(27)	(1)	(11)	600	3,804	-	(778)	378	750	**321,670**
ROAD	29,779	1,145	4,856	238	2,304	(10,740)	31,302	14	(5,515)	(9,669)	-	**43,716**
HEALTH	28,037	1,078	4,572	224	(51)	12,540	24,193	(1,066)	59,734	(50,308)	553	**79,505**
LIBRARY	54,656	2,102	8,913	437	2,194	9,660	10,325	8	20,954	7,996	260	**117,505**
VETERANS	2,933	113	478	23	6	1,800	1,795	-	(19,810)	7,089	-	**(5,572)**
SOLID WASTE	3,104	119	506	25	362	(6,300)	1,821	-	1,119	-	260	**1,017**
Total	**656,511**	**29,460**	**56,658**	**2,715**	**8,750**	**73,680**	**276,369**	**(293)**	**(119,441)**	**16,584**	**3,036**	**1,004,028**

Total Increase												
	ANNUAL SALARY	VACATION BUYOUT	FICA	PFML	WORK COMP	VEBA	HEALTH INS	LIFE INS	TC PENSION	PERS	UNIFORM	SALARIES & BENEFITS
GENERAL FUND	390,860	27,108	48,666	2,325	1,968	51,066	198,314	774	(77,792)	48,141	225	**691,654**
PLCP	2,138	59	252	12	40	300	316	-	934	-	-	**4,052**
DCD	39,008	1,083	4,590	225	545	3,774	16,475	-	(39,275)	14,751	-	**41,177**
WORKFORCE HOUSING	9,600	285	1,209	59	58	1,380	(18,080)	8	1,750	3,677	-	**(54)**
PARKS	32,127	757	3,209	157	3,827	9,600	6,103	(30)	15,012	(2,467)	988	**69,283**
COMMUNITY CORRECTIONS	320,656	65	274	13	109	600	3,804	-	493	378	750	**327,141**
ROAD	81,275	2,136	9,055	444	4,417	(10,740)	31,302	14	10,343	(9,068)	-	**119,177**
HEALTH	208,934	4,557	19,322	948	725	12,540	24,193	(1,066)	104,402	(45,689)	553	**329,418**
LIBRARY	99,045	2,956	12,533	615	2,327	9,660	10,325	8	33,969	8,631	260	**180,329**
VETERANS	8,503	220	933	46	15	1,800	1,795	-	(17,894)	7,089	-	**2,507**
SOLID WASTE	12,775	305	1,295	64	770	(6,300)	1,821	-	4,446	-	260	**15,435**
Total Increase	**1,204,921**	**39,531**	**101,337**	**4,909**	**14,802**	**73,680**	**276,369**	**(293)**	**36,386**	**25,443**	**3,036**	**1,780,120**

**Changes in TC Pension Plan vs OPSRP are turnovers that occured between 7/1/25-1/31/26. Not attributed to Market Adjustments, included for accuracy of personnel changes

ATTACHMENT 3

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR TILLAMOOK COUNTY, OREGON

In the Matter of Adjusting the County Treasurer Position from a 1.0 Full-Time Equivalent to a 0.2 Full-Time Equivalent and Retitling the Treasurer's Office as the Finance Department within Central Services Department	)))))))	ORDER #26-______

This matter came before the Tillamook County Board of Commissioners on February 18, 2026 at the request of Rachel Hagerty, Chief Administrative Officer. The Board of Commissioners, being fully apprised, finds as follows:

1. The elected county Treasurer is a constitutionally established county office, with core duties defined by Oregon statute.

2. As a General Law county, Tillamook County retains the authority to define and structure its financial management responsibilities, provided the Treasurer's statutory authorities are preserved.

3. Historically, Tillamook County has operated with one full-time equivalent (1.0 FTE) elected Treasurer. In 2025, the County established a 1.0 FTE Director of Financial Services to provide strategic financial planning and analysis and enhance organizational capacity.

4. In recent years, an increasing number of Oregon counties have transitioned from a full-time Treasurer model to a reduced FTE model or other staffing approaches.

5. On January 2, 2026, the county Treasurer resigned from office, creating a vacancy to be filled by appointment by the Board of Commissioners until the next General Election.

6. On January 3, 2026, the Board appointed the Director of Financial Services, Debra Jacob, to serve as Treasurer until the vacancy is filled by election.

7. Following the resignation of the Treasurer, the county is at a key decision point regarding its long-term financial management structure. In response, county staff conducted a comprehensive review of current financial operations, capacity needs, statutory requirements, and trends in comparable counties.

8. Establishing an elected Treasurer accountable to the public, supported by a fully functional and professional finance team will promote the County's long-term financial stability and success.

9. This model ensures professional financial leadership and administration, transparency, legal compliance, continuity of operations, and retention of institutional knowledge.

10. To achieve these outcomes, the Board intends to restructure the Treasurer's Office within the Central Services Department under the direction of the Chief Administrative Officer, with daily operational management provided by the Director of Financial Services.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT, effective immediately:

11. The elected Treasurer position for Tillamook County is adjusted from a 1.0 FTE to a 0.2 FTE position.

12. The statutory responsibilities of the County Treasurer are set forth in Exhibit A, attached hereto and incorporated herein by this reference.

13. The Treasurer's Office is incorporated within the Central Services Department and is hereby retitled as the Finance Department to more accurately reflect the organizational structure and scope of responsibilities.

14. The Chief Administrative Officer and Director of Financial Services shall develop and implement policies and procedures to clearly delineate the separation of duties between the Director of Financial Services and Treasurer, ensuring compliance with applicable statutes and best practices for internal controls.

DATED THIS 18th day of February, 2026.

THE BOARD OF COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

	Aye	Nay	Abstain/Absent
______________________ Paul Fournier, Chair	___	___	___/___
______________________ Mary Faith Bell, Vice-Chair	___	___	___/___
______________________ Erin D. Skaar, Commissioner	___	___	___/___

ATTEST: Christy Nyseth,
County Clerk

APPROVED AS TO FORM:

By: ______________________
Special Deputy

____
Bryan Libel, County Counsel

Exhibit A

Summary of Tillamook County Treasurer
Statutory Responsibilities

OREGON REVISED STATUTE	RESPONSIBILITY
208.010	**Receipt and Disbursement:** Requires receiving all money due to the county and disbursing it on proper orders.*
208.020	**Payment of Orders:** Requires the payment of county Clerk orders, handling nonpayment, and managing interest.*
208.030	**Redemption of Orders:** Requires redemption of county orders payable out of county revenue.*
208.070	**Accounting:** Requires specific, organized methods for keeping books.*
208.080	**Inspection:** Requires books to be open for inspection by the Board of Commissioners.*
208.090	**Financial Reports:** Requires a monthly financial statement to be filed with the Board of Commissioners.*
208.140	**Annual Settlement:** Requires an annual settlement to be submitted with the Board of Commissioners.*
208.150	**Transition:** Requires delivery of all public money, books, and papers to a successor.
294.080	**Investment Interest:** Requires interest earned on investments to be credited to the specific fund.
295.001 - 295.108	**Deposit of Public Funds:** Governs the Treasurer's role in the deposit of public funds.
311.465, 311.385, 311.395	**Tax Collection:** Governs the Treasurer's role in tax collection, refunds, and special deposit accounts for disputed taxes.*
311.694	**Property Foreclosure:** Requires payment to Department of Revenue the unpaid taxes and notification to Tax Collector of amount paid for property deeded to county.*

This list is not exhaustive. The elected county Treasurer must comply with any additional duties prescribed by statute or by future statutory amendments.

**Duties are in an oversight capacity only, requiring signoff but does not perform the duties themselves.*

ATTACHMENT 4

TILLAMOOK COUNTY

providing excellent public services for the people, places, and unique communities of Tillamook County

www.tillamookcounty.gov

DATE: January 9, 2026

TO: Compensation Board

FROM: Rachel Hagerty, Chief Administrative Officer

SUBJECT: Information Packet for January 13, 2026 Compensation Board Meeting

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A. April 30, 2025 Compensation Board Meeting Review

- Background regarding the historic procedures for determining elected official compensation
- Clarity and recommendations on how to determine elected official compensation (Attachment 1)
- County compensation philosophy (Attachment 2)
- Compensation Board approval of the approach to determine elected official compensation

B. Elected Official Compensation Approach

- Compensation Board recommends a compensation schedule for the County Sheriff, Clerk, Assessor, Treasurer, and Commissioners, and also the District Attorney and Justice of the Peace.
- Process must be unbiased, transparent, and centered on the statutes.
- Compensation study uses the 11 comparator counties adopted in the compensation philosophy.

Completed

- Human Resources populates the 'AOC table' for each elected official position to serve as a job description for the comparator survey and reviews each table with the respective official for accuracy.
- Trupp conducts a compensation study, consistent with the study for AFSCME, Part-Time, Teamsters, and Non-Represented employees.

Next Steps

- Compensation Board prepares and approves recommended compensation and submits the recommendation to the Board of Commissioners.
- Board of Commissioners first receives the recommendation and approval from the Budget Committee.
- Board of Commissioners approves the compensation of elected officials, including their own.

C. Elected Officials Compensation Study (Trupp Presentation) (Attachments 3 and 4)

D. Human Resources Supplemental Information and Recommendations

- Assessor Correspondence (Attachment 5)
- Treasurer Options (Attachment 6)
- Out-of-Class Pay (5%) for Commissioner Erin Skaar
    - Interim Human Resources Director: September 30 – October 27, 2024
- 2025 – 2027 Compensation Adjustment Summary and Recommendations (Attachment 7)

E. Tentative Timeline

- January 21: Board of Commissioners discussion regarding Treasurer position
- January 27: Budget Committee consideration of Compensation Board recommendations
- February 4: Board of Commissioners consideration of elected official pay tables
- February 15: 3% COLA effective 7/1/2025 is distributed
- February: Compensation adjustments effective 1/1/2026 distributed

F. Public Comment

G. Compensation Board Deliberation

H. Next Compensation Board Meeting

- Spring 2027, unless otherwise needed

Attachments

1 Relevant Statutory References
2 Compensation Philosophy
3 Compensation and Pay Equity Study (Non-Rep, Part-Time, Teamsters, Elected Officials)
4 Elected Official Proposed Adjustments (excerpt from study)
5 Assessor Correspondence
6 Treasurer Stipend
7 2025 – 2027 Compensation Adjustment Summary and Recommendations

RELEVANT STATUTORY REFERENCES

204.005 Election or appointment of county officers.

(1) The following county officers shall be elected at the primary election or general election, as provided in ORS 249.088:

(a) A sheriff.

(b) A county clerk.

(c) A county assessor.

(d) A county treasurer.

(e) A county commissioner to succeed any commissioner whose term of office expires the following January.

[Not Listed: Justice of the Peace; District Attorney]

204.112 County compensation board; members; compensation review and recommendations.

(1) Each county governing body shall appoint a county compensation board. A county compensation board shall consist of from three to five members, who are knowledgeable in personnel and compensation management.

(2) The county compensation board shall annually recommend a compensation schedule for the county elective officers mentioned in ORS 204.005.

(3) The county compensation board shall annually review the compensation paid to persons comparably employed by the State of Oregon, local public bodies and private businesses within a labor market deemed appropriate by the board for each elective officer. The county compensation board shall take into account such factors as the number of employees supervised and the size of the budget administered by each elective officer, the duties and responsibilities of each elective officer, and the compensation paid to subordinates and other appointed employees who serve in positions of comparable management responsibility. The county compensation board shall prepare and approve by majority vote a recommended compensation schedule for the elective officers and shall submit the recommended compensation schedule to the county governing body.

(4) Notwithstanding subsections (1) to (3) of this section, the sheriff's salary shall be fixed in an amount which is not less than that for any member of the sheriff's department.

[Labor Attorney's legal opinion regarding the interpretation of 'salary' to determine the application of this statute: Salary is the base, and because incentives such as longevity and DPSST are based on qualifying conditions, we would think those can be excluded from salary for purposes of this statute.]

204.116 Governing body to fix compensation of county officers, deputies and employees; disposition of fees.

(1) Except as otherwise provided by law, the governing body of each county shall fix the compensation of its own members and of every other county officer, deputy and employee when the compensation of such individuals is paid from county funds.

204.126 Change in compensation of elective officers.

(1) The compensation of any elective county officer shall remain in effect unless changed with the approval of the county budget committee or tax supervising and conservation commission.

(2) Before any change in the compensation of an elective county officer is effective, it must be submitted to and approved by the county budget committee or tax supervising and conservation commission at a regular meeting or at a special meeting called for that purpose.

JUSTICE OF THE PEACE

204.116 and 204.126 apply (see above).

DISTRICT ATTORNEY

8.830 Additional compensation from county for district attorney and deputies paid by state

Whenever, in the judgment of any county court or board of county commissioners, the salaries paid by the state to the district attorney, or to any deputy district attorney, are not commensurate with the character of the service performed, the county court or board of county commissioners may pay out of the funds of the county such additional amounts as will properly compensate said officers for the service performed.

BEFORE THE BOARD OF COUNTY COMMISSIONERS

FOR TILLAMOOK COUNTY, OREGON

In the Matter of Affirming the Tillamook County Compensation Philosophy and Establishing Comparators	)))	RESOLUTION #R-25-001

This matter came before the Tillamook County Board of Commissioners on February 5, 2025 at the request of Rachel Hagerty, Chief Administrative Officer. The Board, being fully apprised, finds as follows:

1. Tillamook County's current compensation philosophy is:

   a. Tillamook County believes that its employees are the key to delivering excellent county services to residents, businesses, and visitors and is committed to attracting and retaining employees through fair and equitable pay and benefits.

2. For the purposes of conducting competitive compensation studies, the county defines "market" as within five percent (5%) of the Total Compensation market average.

3. Total Compensation includes:

   a. Salary (structure midpoint)
   b. Total employer-paid medical premiums less employee paid premiums for the following:
      a. Medical
      b. Dental
      c. Vision
      d. Retirement
      e. HRA/VEBA contributions (if applicable)
   c. Value of Paid Leave

4. The county compares to Oregon counties according to Oregon Revised Statute (ORS) 243.746(4)(e) which states: "comparable" is limited to communities of the same or nearest population range within Oregon".

5. The county also compares to Oregon counties that are comparable to the county in cost-of-living index, cost of housing, population, and bordering geographic location that the county competes with for talent.

NOW, THEREFORE, IT IS HEREBY RESOLVED that:

6. The Tillamook County Board of Commissioners hereby affirms the following compensation philosophy:

   a. Tillamook County believes that its employees are the key to delivering excellent county services to residents, businesses, and visitors and is committed to attracting and retaining employees through fair and equitable pay and benefits.

7. The Board further affirms the definition of "market" as within five percent (5%) of the Total Compensation market average, as defined herein.

8. The Board hereby establishes the following comparator entities:

   a. Clatsop County
   b. Columbia County
   c. Crook County
   d. Curry County
   e. Hood River County
   f. Jefferson County
   g. Lincoln County
   h. Malheur County
   i. Polk County*
   j. Union County
   k. Wasco County
   l. City of Tillamook**
   m. State of Oregon**

   **Not a statutory county comparator according to ORS 243.746(4)(e).*
   ***For all positions excluding directors because of the entity size in comparison to the county.*

9. The Board hereby also approves the use of published private market data sources for the Health and Human Services' specialized classifications that are not readily available from the comparator entities listed in Section 8 herein. (General classifications, such as office specialists, accountants, etc. are excluded.)

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Dated this 5th day of February, 2025.

BOARD OF COUNTY COMMISSIONERS
FOR TILLAMOOK COUNTY, OREGON

	Aye	Nay	Abstain/Absent
Erin D. Skaar, Chair	✓		
Paul Fournier, Vice-Chair	✓		
Mary Faith Bell, Commissioner	✓		

ATTEST: Christy Nyseth, County Clerk

By: ______________________
Special Deputy

APPROVED AS TO FORM:

Joel W. Stevens
~~William K. Sargent~~ Joel W. Stevens
County Counsel

Treasurer Stipend Recommendation

January 5, 2026

Background

Tillamook County has previously had a full-time Treasurer employed at the organization and has interest to move to a structure used by many comparator counties of a part-time Treasurer with a full-time Finance Director.

The part-time model would require the Treasurer to perform duties to support the County for approximately 4-8 hours per week or 1-2% of full-time hours.

Current County Comparators

MARKET COMPARATORS

Comparator Details

The market comparators for the Elected Officials include the following organizations:

County	Matching Data Available	Full-Time	Part-Time	Stipend
Clatsop County	☐	☐	☐	☐
Columbia County	☐	☐	☐	☐
Crook County	☑	☐	☐	☑
Curry County	☑	☑	☐	☐
Hood River County	☐	☐	☐	☐
Jefferson County	☑	☐	☐	☑
Lincoln County	☑	☑	☐	☐
Malheur County	☐	☐	☐	☐
Polk County	☑	☐	☐	☑
Union County	☑	☐	☑	☐
Wasco County	☑	☐	☑	☐

Annualized Full and Part-Time Market Data (4 Organizations)

- Average Annual: $102,304
- Average Monthly: $8,359
- Average Daily (260 days/year): $385.79
- Average Hourly (2080 hours/year): $48.22

Annual Stipends (3 Organizations)

- Range: $12,000 – $8,912
- Average: $10,509

Recommendations

It is best practice to tie pay practices to consider annualized values when a position is part time but with so few hours anticipated to be worked per month the pay needs to go beyond hourly or daily pay and consider a reasonable value to hold and serve in this position for a full year. For this we looked at the average stipends in the market.

Trüpp recommends aligning with the average annual stipend in the market of **$10,509** for the future Treasurer.

TILLAMOOK COUNTY

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DATE:	January 27, 2026
TO:	Compensation Board
FROM:	Rachel Hagerty, Chief Administrative Officer
SUBJECT:	January 13, 2026 Compensation Board Meeting Follow-Up

The Tillamook County Compensation Board met on January 13, 2026, to receive recommendations from Human Resources and Trupp regarding the compensation schedule for elected officials, to hear public comment, and to deliberate on the compensation schedule in order to provide a recommendation to the Board of Commissioners and the Budget Committee. The meeting concluded prior to completion of the full agenda and was continued to January 27, 2026.

Human Resources has long served as staff support to the Compensation Board and was requested to continue in that role by the Board during its April 30, 2025 meeting. Since the January 13 meeting, a number of questions have been raised and additional information has become available. To ensure clarity and accuracy, Human Resources is providing the following responses to the questions raised and information shared with me.

1. **Did elected officials receive the 'AOC Table' that HR completed before sending it to Trupp?**

   Yes. Former HR Director Thia Pierson emailed the completed table to elected officials on June 20, 2025. The District Attorney was not included in that distribution, presumably in error.

   The 'AOC Table' is the Excel spreadsheet that the Association of Oregon Counties has historically used to survey and track elected official salary data throughout Oregon.

2. **Did elected officials have an opportunity to discuss their position with Trupp?**

   No. The process that the Compensation Board provided direction to proceed with at its April 30 meeting did not include this step. Further, it is not typical for the party conducting the analysis to discuss the analysis with individual employees because it is cost-prohibitive and may introduce bias into the process.

3. **Were elected officials provided with the data used in Trupp's analysis?**

   Yes. On December 26, 2025, I emailed the comparator survey data received by Trupp to the elected officials. On January 9, 2026, after learning that the Assessor had not been included in the December 26 distribution, I provided the same data to her.

4. Were current market rates used?

Yes, at the time the comparator data was collected. When the compensation study began, it was understood that the comparator data would likely be outdated by the time it was collected, analyzed, approved, and implemented. This is a common circumstance in compensation studies that span several months. The study is a snapshot in time. Data is collected that is effective according to a specific date.

For the elected official survey, comparator counties were instructed to provide data for the 2024-2025 fiscal year (July 1, 2024-June 30, 2025) knowing that any COLA increases would be administered on top of any market increases. Trupp compared the collected data to Tillamook's elected official salaries effective before the COLA as well, making them "apples to apples comparisons".

To compare Tillamook's elected official 2024-2025 salaries to the fiscal year 2025-2026 salaries and then add a COLA would be an inappropriate comparison because it would be double counting the impact of the COLA.

5. Do elected officials receive paid time off?

Yes. Elected officials do not receive paid time off in the form of vacation or sick leave. However, they may take time off at their discretion. For purposes of calculating total compensation in the study, a paid time off value was assigned that is comparable to non-represented and executive service employees, as these groups most closely align with the benefits provided to elected officials.

To assess the impact vacation has on the elected official compensation, Trupp removed it from the calculation and found the vacation variable did not impact the recommended salary. Elected officials, and non-represented employees, would still be 9% above their comparators primarily due to the county's retirement and VEBA contributions.

6. Do elected officials receive longevity pay?

No. Elected officials, non-represented employees, and regular part-time employees do not currently receive longevity pay; only Teamsters and AFSCME-represented employees do. While the Board of Commissioners has conceptually approved extending longevity pay to non-represented and regular part-time employees, this change is not yet in effect and will not be implemented unless otherwise directed by the Board, and not until the new employee manual is adopted.

Trupp conducted a base pay analysis, which is considered best practice for compensation studies. In this type of analysis, items outside of the pay schedule are typically excluded, as they are considered add-ons, such as certification and longevity pay. These add-ons are influenced by numerous variable factors—including changing conditions such as opportunity—and therefore are not typically included in base pay analyses and they were not included in the analyses for any employee group.

Similar to certification pay, longevity pay was not included in the total compensation analysis because it is specific to the individual rather than the position. Including such pay would require a different type of analysis than a base pay analysis.

7. Did Trupp use the Assessor's highest paid subordinate in the analysis?

No. The statute states that "...the county compensation board shall take into account such factors as... the compensation paid to subordinates..." Typically, the AOC Table has been populated using the highest-paid subordinate who directly reports to the elected official, rather than employees further down the reporting structure.

Although the highest-paid employee was not included in the analysis, including this employee would not have increased the Assessor's compensation, as there is still a 25% difference between the highest-paid employee and the Assessor's salary. Best practice indicates a differential of approximately 10%.

HR acknowledges that situations may arise—such as in the Assessor's case—where the highest-paid subordinate is not a direct report, and recommends that the definition and use of "subordinates" be clarified in future studies.

8. Does the Sheriff make more than the Undersheriff?

Yes, if the base salary is analyzed. According to the county's labor attorney, the base salary of the Sheriff meets the legal definition of salary for the purposes of applying ORS 204.112(4). Under this analysis, the Sheriff's base pay is higher than the Undersheriff's. This projected trend continues through at least July 1, 2027, assuming Trupp's recommendation to increase the Sheriff's salary by 11% is approved and there are no other compensation adjustments. No other adjustments are anticipated before July 1, 2027.

No, when factoring in certifications and pending longevity. The Sheriff's total pay is lower than the Undersheriff's between April 1 and December 31, 2025. After that, the pattern continues beginning April 1, 2026.

9. In Tillamook County, the Justice of the Peace is required to be a member of the Oregon State Bar. Was that considered in the analysis?

Not exactly. Oregon Statute does not require the elected Justice of the Peace to be a member of the Oregon State Bar. When populating the AOC table, HR was not aware of Tillamook County Ordinance #73 that requires the county's Justice of the Peace to be a member of the Oregon State Bar.

As of 2024, Oregon has 22 Justice Courts in 21 counties. Of them, 11 Justices of the Peace have a law degree and the other 11 do not.

10. Did the Compensation Board follow the statutory process?

Yes. The Compensation Board convened on April 30, 2025 with County Counsel present. The Board reviewed the applicable statutory guidance and recommended process, and directed HR to have Trupp complete a compensation study consistent with the studies conducted for other employee groups, using Tillamook County's 11 comparator counties. While inclusion of private-sector data was considered, the Compensation Board determined that it would not be included in the study.

Elected Official Compensation Recommendations
APPROVED BY COMPENSATION BOARD 1/27/2026

	Current		Recommendations				
Job Title	**Range**	**Annual Salary**	**7/1/2025 3% COLA**	**Range***	**1/1/2026 Adjustment *(if applies)***	**1/1/2026 Note**	**7/1/2026 2-4% COLA**
District Attorney	EO6	$18,360	$18,911	EO1	$20,424	8% increase	TBD
Pro-Tem Justice of the Peace	EO7	$93,336	$96,136	EO2	$96,136		TBD
Justice of the Peace	EO2	$93,336	$96,136	EO2	$96,136		TBD
Clerk	EO2	$93,336	$96,136	EO2	$96,136		TBD
Commissioner	EO1	$95,460	$98,324	EO3	$98,324		TBD
Assessor	EO4	$98,688	$101,649	EO4	$101,649		TBD
Treasurer	EO3	$105,792	$108,966	EO5	$108,966	1.0 FTE	TBD
					$10,824	0.2 FTE	TBD
Sheriff	EO5	$122,304	$125,973	EO6	$139,830	11% increase	TBD

**Renumbered in ascending order consistent with other pay tables; subject to change depending on the Treasurer FTE*

RECOMMENDED	
Commissioner Erin Skaar	5% Out-of-Class Pay September 30 - October 27, 2024 Serving as Interim Human Resources Director

NEW RECOMMENDATION ADDED AND APPROVED	
Longevity & Certification Pay	All elected officials receive longevity and certification pay calculated on base pay with the same parameters with which other employees are paid.

2025 -2027 Salary Summary - All Employee Groups

	COLA			Compensation Adjustment
	7/1/2025	**7/1/2026**	**7/1/2027**	**1/1/2026**
Elected Official *(recomm.)*	3.0%	2.0 - 4.0%*		Sheriff & DA
Teamsters	3.0%	3.0%		
Teamsters - Sergeant	3.0%	3.0%		4%
AFSCME	3.0%	2.0 - 4.0%*	2.5 - 4.0%*	varies
Non-Represented	3.0%	2.0 - 4.0%*	2.5 - 4.0%*	varies
Regular Part-Time	3.0%	2.0 - 4.0%*	2.5 - 4.0%*	varies
Part-Time	3.0%	2.0 - 4.0%*	2.5 - 4.0%*	varies

**based on CPI*

table exludes longevity, allowances, premium pay, etc.

ATTACHMENT 5

Elected Official Certification and Longevity Metrics with Comparable Counties

Does not have

Comparable Counties	County Assessor			County Clerk			County Commissioner			County Treasurer			County Sheriff				Justice of the Peace		
	Certification	Longevity (10 Years)	Longevity (15 Years)	Certification	Longevity (10 Years)	Longevity (15 Years)	Certification	Longevity (10 Years)	Longevity (15 Years)	Certification	Longevity (10 Years)	Longevity (15 Years)	Certification DPSST Advanced	Longevity (10 Years)	Longevity (15 Years)	Longevity (20 Years)	Certification	Longevity (10 Years)	Longevity (15 Years)
Clatsop													No	No	No	No			
Columbia	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Crook*	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No			
Curry	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No			
Hood River							No	No	No				No	No	No	No	No	No	No
Jefferson	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No			
Lincoln	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No			
Malheur	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Polk*	No	No	No	No	No	No	No	No	No	No	No	No	7%**	No	No	6%***			
Union	No	One Time $500	One Time $750	No	One Time $500	One Time $750	No	One Time $500	One Time $750	No	One Time $500	One Time $750	No	One Time $500	One Time $750		No	One Time $500	One Time $750
Wasco	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No				

*CROOK — *CERTIFICATIONS: No longer provided beginning in 2025.*

**POLK — *CERTIFICATIONS: ORS 206.015 requires the elected Sheriff to have a Basic DPSST certification. Certification pay for Advanced DPSST certification is 7%.*

***POLK — *LONGEVITY: 7/1/2026 - Budget Committee considering providing Sheriff with 6% longevity pay for over 20 years of service.*

ATTACHMENT 6

Tillamook County

February 13, 2026

2026-2027 Budget Calendar

The budget calendar is a general listing of the deadlines for the budget and for the property tax certification process. Some deadlines are not statutory but reflect good budgeting practices. For details on the applicable statues listed below, please refer to the most current Oregon Revised Statutes (ORS).

Date	Event / Activity
2/20/2026	Budget Packets to Departments
2/20-28/2026	Department Meetings w/Budget Officer & Liaison
3/15/2026	Budget Requests Due from Departments
3/23/2026	Notice of Workshop to Paper
3/23/2026	Notice of Workshop posted to website
3/30/2026	Notice of Workshop Published
4/7/2026	Budget Committee Work Session / Information Gathering
4/8/2026	Budget Committee Work Session / Information Gathering
4/9/2026	Budget Committee Work Session / Information Gathering
4/15/2026	Notice of Workshop to Paper
4/15/2026	Notice of Workshop posted to website
4/21/2026	Notice of Workshop Published
5/13/2026	Budget Committee Meeting / Budget Message / Deliberations / Approve Budget
5/27/2026	Budget Summary to Paper
5/27/2026	Budget Summary posted to website
6/2/2026	Budget Summary Published
6/17/2026	2026-2027 Tillamook County Budget Adoption Hearing at 10:30 a.m.
By July 2, 2026	Tax Certification Documents to Assessor
By September 19, 2026	Budget Document to Clerk