

**COUNTY BOARD ORIENTATION MEETING  
TUESDAY, APRIL 25, 2006**

Present: David Albrecht, Chairman; Supervisors Shiloh Ramos, William Pollnow, Ken Anderson, Donna Lohry, Jef Hall, Susan Locke and Paul Eisen; Fred Bau, Human Resources Director; Jane Hughes, Assistant Payroll and Benefits Manager; Chuck Orenstein, Finance Director; Sue Ertmer, County Clerk

**PAYROLL, INSURANCE & HUMAN RESOURCES CONCERNS**

Chairman Albrecht introduced Fred Bau, Human Resources Director, and Jane Hughes, Assistant Payroll and Benefits Manager, who explained what forms and documents the supervisors need to submit to the Human Resources Department before they can receive their first per diem and expense checks. Mrs. Hughes explained the per diem form and the procedures for getting their per diem checks. She also explained the group health, dental insurance and deferred compensation opportunities that are available to them. A packet of information and forms was distributed to each of the new board members.

Mrs. Hughes encouraged the supervisors to submit their per diem sheets to Chairman Albrecht after they have attended their last meeting for the month. This will insure timely approval of their per diem and issuance of their pay checks.

Chairman Albrecht gave an explanation on how to fill out the expense and per diem form.

**BUDGET PROCESS AND COUNTY FINANCES**

Chuck Orenstein, Winnebago County Finance Director, explained that the Board's monthly per diem and travel expenses are paid by separate checks. The Payroll Department processes the per diem check and the Finance Department processes the travel expense reimbursement checks. He will provide each of the new supervisors with a copy of the county's travel policy.

Mr. Orenstein stated that his department is responsible for preparing the annual county budget and various reports and plans. One of these reports is the Comprehensive Annual Financial Report (CAFR). Mr. Orenstein explained the CAFR is the county's annual audit and it contains the county's financial statements. It also contains a section called "Management Discussion and Analysis" that gives a summary of the county's past year's financial situation. Mr. Orenstein will provide a copy of the CAFR to anyone that would like a copy.

Mr. Orenstein stated that his department also prepares the county's Five-Year Capital Improvements Plan. He explained that the projects listed in this plan are just proposed projects, they are not definite. The projects contained in the plan are recommendations of the County Executive and it serves as a guide for the next five years' capital projects and for budgeting purposes. Mr. Orenstein will also provide copies of this report to anyone who would like a copy.

Mr. Orenstein then explained the process for developing and implementing the county's annual budget. He went through and explained the report on this process that he provided to the supervisors. The report contains the 2007 budget workplan, budget and financial policies, property tax rate limits and levy limits, five-year capital projects schedule, and the December 2004 "Management's Discussion and Analysis" for the county. A copy of this report is on file in the County Clerk's Office.

Mr. Orenstein took questions from the supervisors.

Chairman Albrecht closed the Orientation Session at approximately 5:40 p.m.

Respectfully submitted,  
Susan T. Ertmer  
Winnebago County Clerk

