



**NASSAU COUNTY**

**FISCAL 2018**

**BUDGET PREPARATION MANUAL**

**Office of Management and Budget**



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Note: Copies of all forms are at <http://www.nassaucountyny.gov/agencies/OMB/budgetdocs.html>

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# FISCAL 2018 BUDGET PREPARATION MANUAL

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**TO:** Department Heads/Fiscal Staff  
**FROM:** Roseann D'Alleva, Budget Director  
**DATE:** April 10, 2017  
**SUBJECT:** Fiscal 2018 Budget Process

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The OMB 2018 Budget development process will begin with a Webinar on Thursday, June 1st from 2:00 pm to 3:30 pm and Friday, June 2nd, from 10:00 am to 11:30 am.

The 2018 Budget development instructions will be made available in the Presentation Manual that will be posted to the Office of Management and Budget Website by COB, Thursday, June 1st, 2017. Please contact your respective Budget Analyst if you have any further inquiries.

Listed below are key important dates in the Fiscal 2018 Budget Development Calendar.

### Final Fiscal 2018 Budget Development Calendar

Date	Activity
5/10	Departmental Narratives Due Back to OMB
6/1, 6/2	Budget Seminars and Distribution of Budget Preparation Materials
6/5	Apex open
7/3	Budget Submissions Due Back to OMB
7/3	OMB and County Executive Review of Budget Submissions
9/15	Proposed Fiscal 2018 Budget and 2018-2021 Multi-Year Plan Released
TBD	Legislative Budget Hearings
TBD	Deadline for Legislature to Adopt Budget and Multi-Year Plan



## AGENDA FOR 2018 BUDGET WEBINAR

Introduction	Roseann D'Alleva, Budget Director
APEX Pre-Load & Entry	Matthew Ronan, Sr. Budget Analyst
Performance Management	Doug Cioffi, Manager of Performance Measurement
Interdepartmental Charges / ISAs	Anthony Romano, Sr. Budget Analyst
Grant Management	Andrew Persich, Manager of Grant Management



## PERFORMANCE MANAGEMENT /CPAR MEASURES

In 2017, the Office of Management and Budget (OMB) continued working with Departments in developing “Department-owned” performance measures used to link goals and objectives. These “CPAR” measures (County Performance and Accomplishment Report) are monitored monthly using the *BIRT Performance Scorecard* software tool.

Your existing 2017 CPAR performance measures, along with current performance targets and data will be provided in a separate communication to follow. For your Fiscal 2018 submittal, existing CPAR performance measures and new proposed CPAR performance measures must be consistent with the goals and objectives described in your Departmental narrative.

Each Department should be able to describe how a submitted CPAR performance measure specifically relates to a given goal and objective. In addition, CPAR measures should be:

- Numeric and monitored on a monthly or quarterly basis
- Within the Department’s direct managerial control or influence
- Assigned a realistic annual target (given the current economic environment) with the expectation for year-over-year improvement where feasible

Your 2017 CPAR performance measures should be updated and submitted on the Excel spreadsheet that have either been provided or will shortly (sample provided below). If you are simply updating an existing CPAR measure, then the only data required is a 2018 CPAR annual target.

If you are proposing a new CPAR measure, enter data in each column of the spreadsheet. Departments not yet using *BIRT Performance Scorecard* to monitor CPAR measures are encouraged to do so as soon as possible and will also be required to enter data in each column on the spreadsheet.

If you have any questions regarding these instructions, please contact Doug Cioffi or Irfan Qureshi of the Performance Management Unit at 571-6333 or 571-0462

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<b>Risk Management</b>			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	% Safety Inspc-Cmplnt Driven	Includes the number of complaint driven safety inspections conducted as a percentage of safety complaints reported.	Conduct Environmental, Safety & Health inspections throughout the County.
Government Efficiency	Risk Management Procedures	Includes the number of Risk Management (Safety / Insurance) procedures developed by the Risk Management group. Procedures must be written, approved and distributed.	Participate in the production of Risk Management related procedures for the County which will address all aspects of Risk Management including those related to safety, environmental and insurance.
Government Efficiency	Safety Inspc-Reoccurring	Includes the number of re-occurring inspections conducted in relation to Environmental, safety & health. The inspections are to identify areas of risk to the County. The inspections must be documented with appropriate recommendations and findings communicated to the appropriate agency and commissioner.	Conduct Environmental, Safety & Health inspections throughout the County.
Government Efficiency	Safety Risk Mgmt Train Class	Includes the total number of Risk Management related training classes conducted throughout the County. Training can relate to safety, environmental, insurance and overall risk management topics. Training does not have to be performed by a member of Risk Management but related to mitigating risk.	Conduct training programs throughout the County.
Government Efficiency	Triad Audits	Includes the number of audits to ensure full compliance by Triad in Risk Management directives in worker's compensation claim handling. The audits include review of bills to claims, review of filing appropriate forms, meeting County claim's special instructions, and adequate reserving practices. The audits will help determine actual exposures as they relate to the adequacy of reserves, the tracking of aggregates, the forecasting of future costs and the evaluation of performance.	Conduct periodic On and Offsite Triad Audits throughout the year.
	New Measure #1		
	New Measure #2		
	New Measure #3		

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<b>Risk Management</b>					
<b>Performance Measures</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Target</b>	<b>2015 Apr YTD Actual</b>	<b>2016 Target</b>
% Safety Inspc-Cmplnt Driven	100%	100%	100%	100%	
Risk Management Procedures	25	15	14	3	
Safety Inspc-Reoccurring	15	19	15	2	
Safety Risk Mgmt Train Classes	2	2	2	0	
Triad Audits	84	64	72	20	
New Measure #1					
New Measure #2					
New Measure #3					



## SHARED SERVICES BUDGET GUIDELINES

A copy of the Sub-Object Code directory for BB and DD codes to follow.

### **Just-In-Time / Staples Office Supplies**

All departments must budget their Staples office supplies in sub-object code DD300 for each responsibility center within their department. If purchasing miscellaneous items not listed in the Staples catalog or items restricted by the County from being ordered from Staples (see the Excluded / Restricted items list below), you may budget under a different DD sub-object code and order via an ADPICS requisition.

Similarly, departments must budget their Grainger supply needs in sub-object code DD400 for each responsibility center within their department. If purchasing miscellaneous items not listed in the Grainger catalog or items restricted by the County from being ordered from Grainger you may budget under a different DD sub-object code and order via an ADPICS requisition.

If departments do not budget properly in DD300 or DD400 and later determine they need to purchase Staples items, a delay will occur in arranging for budget funds to be transferred from the other DD line. First, the Department of Shared Services needs to send a request to the Comptroller's Office to transfer funds from the other DD line to the new line. Upon confirmation from the Comptroller's Office that the funds have been transferred, Shared Services must open a corresponding account at JP Morgan Chase on behalf of that index code/sub-object code. Only upon confirmation that Chase has opened the appropriate line of credit and issued a new account number, can Shared Services advise vendors what the new corresponding account number is for their records. Vendors also require time to update the department's profile. The overall process can often take several days to a week to complete. This delay can be avoided if departments comply with the correct procedure.

Toner cartridges are to be ordered through a blanket contract established by the Department of Shared Services to leverage price efficiencies through large quantities **not** from Staples. If a department has a non-standard toner not available in the blanket order which is a very compressive list of the Staples item orders in the past, please contact the Department of Shared Services. Therefore, your Staples sub object should be net the value for toner as it should be included in a separate subobject. Specialty papers, not available through Staples, should also be budgeted separately and ordered via an ADPICS requisition.





## EXCLUDED / RESTRICTED ITEMS FROM JUST-IN-TIME

Audio Visual	Furniture, Files, Lamps	Surge Protectors
Bathroom Supplies	Hand Trucks	Telephones & Cell Phones
Binding Systems	Letter Folders	Televisions
Boards	Light Bulbs	Time Recorders
Briefcases, Luggage, etc.	Lunchroom Supplies	Typewriters
Cameras & Film	Mailroom Supplies &	Vacuum Cleaners
Cleaning Products	Equipment	Paper
Computers	Medicines (e.g., Tylenol)	
Computer Accessories and	Multi-Function Machines	
Peripherals: Cables,	Palm Pilots/PDAs	
Keyboards, Mice	Photocopiers	
Monitors, Computer Tool	Printers	
Kits	Recorders & Transcribers	
Fax Machines	Scanners	
Food	Shredders	



The following table outlines the sub-objects that are no longer used and also lists the updated codes. A complete list of all sub-objects is in NIFS.

## DIRECTORY OF BB SUBOBJECT CODES

General Definition: In connection with equipment, the primary distinction between object codes BB and DD is that BB is to be utilized for the purchase of actual equipment, while DD should be used for expenses related to the maintenance and operation of that equipment.

Code	Description
BB001	MISC EQUIPMENT
BB010	CABINETS FILES ETC
BB029	OTHER OFFICE EQUIPMENT
BB031	KITCHEN & DINING ROOM
BB050	AUTOMOBILES
BB063	LAWN MOWERS ETC
BB084	CAMERAS PROJTRS ETC
BB088	GARAGE & SHOP EQUIPMENT
BB089	LAB & TESTING EQUIPMENT
BB093	UNIFORMS & BADGES
BB101	COMPUTER EQUIPMENT
BB197	APPROPRIATION TRANSFER IN
BB201	OFFICE FURNITURE/FURNISHINGS
BB202	COPYING/BLUEPRINT EQUIPMENT
BB203	INFORMATION TECHNOLOGY
BB204	EDUCATIONAL AND TRAINING EQUIPMENT
BB205	MEDICAL/DENTAL EQUIPMENT
BB206	BUILDING EQUIPMENT
BB207	MOTOR VEHICLES
BB208	MOTOR VEHICLES EQUIPMENT
BB209	HEAVY DUTY EQUIPMENT
BB210	SAFETY & SECURITY EQUIPMENT
BB211	COMMUNICATION EQUIPMENT
BB212	TRAFFIC/HIGHWAY EQUIPMENT
BB213	RECREATIONAL EQUIPMENT
BB215	ELECTION/VOTING EQUIPMENT
BB216	MISCELLANEOUS EQUIPMENT
BB219	GRANGER MISC EQUIPMENT



## DIRECTORY OF DD SUBJECT CODES

<b>Code</b>	<b>Description</b>
DD300	OFFICE SUPPLIES & COPY PAPER
DD301	TRAVELING EXPENSE
DD303	MAINT OF EQUIPMENT
DD304	OFFICE EXPENSES-SERVICES
DD305	INSURANCE PREMIUMS
DD306	REPAIRS & MAINT BLDG
DD308	RENTS
DD309	RENTAL OF EQUIPMENT
DD30A	OFFICE EXPENSES-NON SERVICES
DD30R	RAIL/AIR TRAVEL EXPENSE
DD310	RENTAL OTHER EQUIPMENT
DD311	AUTO MILEAGE
DD313	INVESTIGATIONS
DD316	POSTAGE
DD319	TRUCKS & TRACTORS
DD31A	INVESTIGATIVE TELECOMMUNICATIONS
DD31F	LISTING FEES
DD320	TRANSCRIBING & BRIEFS
DD326	REFEREE FEES
DD329	OTHER EXPENSES
DD330	ELECTION SUPPLIES
DD331	MISC MAT & SUPPLIES
DD333	CREDIT CARD DISCOUNT FEES
DD334	CONTRACTUAL SERVICES
DD335	STATE PORTION OF EXAM FEES
DD339	FINES & PENALTIES
DD340	DISPOSAL DISTRICT CHARGES
DD342	OUTSIDE VNDR REPAIRS
DD344	GAS OIL LUBRICANTS
DD345	EDUCATION EXPENSE
<b>Code</b>	<b>Description</b>

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DD347	EXTRADITION EXPENSE
DD353	POLICE CLOTHNG EQPMT
DD359	PUBLIC INFORMATION EXPENSE
DD360	ADVERTISING/PUBLIC NOTICES
DD365	COURT REMANDS
DD36L	ADVERTISING EXPENSE TAX LIEN SALE
DD372	WITNESS PROTECTION EXPENSES
DD373	BOOKS NEWSPAPERS PERIODICALS
DD382	BASIC ALLOWANCE
DD384	MEMBERSHIP FEE
DD39B	SECURITY CHECK FEE REIMBURSEMENT
DD39P	ELECTRIC SERVICE
DD400	GRAINGER EXPENSES
DD401	COPYING BLUEPRINT SUPPLIES AND EXPENSES
DD402	POSTAGE DELIVERY
DD403	INFORMATION TECH SUPPLIES & EXPENSES
DD404	EDUCATIONAL & TRAINING SUPPLIES & EXPENSE
DD405	MEDICAL SUPPLIES AND EXPENSES
DD406	BUILDING SUPPLIES AND MAINTENENCE
DD407	GASOLINE
DD408	MOTOR VEHICLES SUPPLIES AND PARTS
DD409	MOTOR VEHICLES EXPENSES
DD410	HEAVY DUTY MOTOR VEHICLE EXPENSES
DD411	TRAFFIC AND HIGHWAY SUPPLIES & EXPENSES
DD412	COMMUNIICATION SUPPLIES & MAINTENENCE
DD413	INVESTIGATIVE EXPENSES
DD414	RECREATION SUPPLIES & EXPENSES
DD415	EQUIPMENT MAINTENANCE AND RENTAL
<b>Code</b>	<b>Description</b>

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DD417	CLOTHING AND UNIFORM SUPPLIES
DD418	SEWAGE AND DRAINAGE SUPPLIES & EXPENSES
DD419	MISCELLANEOUS SUPPLIES AND EXPENSES
DD420	EXPENSES PRIOR TO DEC 31 1980
DD421	DIESEL FUEL
DD422	COMPRESSED NATURAL GAS
DD424	CHEMISTRY MEDICAL SUPPLIES
DD425	MICRO-BIOLOGY MEDICAL SUPPLIES
DD426	GPC PARTS/MATERIALS/SUPPLIES PURCHASES
DD427	MEETING EXPENSES
DD497	APPROPRIATION TRANSFER IN
DD502	POSTAGE
DD503	COMPUTER SUPPLIES & EXPENSES
DD504	EDUCATIONAL SUPPLIES
DD506	BUILDING SUPPLIES AND MAINTENANCE
DD511	TRAFFIC & HIGHWAY SUPPLIES AND EXPENSES
DD517	CLOTHING AND UNIFORM SUPPLIES
DD518	MISCELLANEOUS SUPPLIES & EXPENSES
DD519	LABOR RELATIONS CHARGES

### **A note about Miscellaneous Supplies and Expenses (DD419 & DD518)**

Please review and make sure that these accounts are only used for supplies or general expenses. Purchases of Equipment are to be recorded in the BB object code and not the DD419 and DD518 codes. In recent years, the Comptrollers Office has identified instances where these accounts have been used to record purchases of Equipment. Please ensure that purchases of supplies and general expenses are coded to either DD419 or DD518 and purchases of equipment are coded to the BB code.



## CAPITAL AND OPERATING BUDGET INTEGRATION: LINKING CAPITAL PROJECTS TO OPERATING BUDGET AND SERVICE DELIVERY IMPACTS

### **Introduction**

Since the adoption of Local Law 13 in 2001, the County has continued to make improvements in the development and management of its Capital Budget and Capital Improvement Plan. These key improvements have laid the foundation for greater integration of capital program initiatives with operating budget goals. In other words, County departments should link the outcomes of capital projects with the inherent impacts they will have on the operating costs to leverage any opportunities for expense savings and enhanced revenue performance that may exist. The Government Finance Officers Association (GFOA) has always considered this linkage an important standard in effective budgeting, but has now made documentation of the capital budget impacts a mandatory criterion.

In order to realize this vision fully, departments proposing non-infrastructure projects are required to submit more extensive and reasoned analysis to justify the County's capital investment. The overarching goal is to ensure that such an investment is financially sound, captures all operating impacts and provides measurable improvement toward meeting service delivery objectives.

### **The Capital Project Submission Process**

The capital submission process requests the submitting department to calculate the project's impact on the operating budget, should the project be approved. In order to promote better communication of the effect that many projects will have on the operating budget, the submitting departments must complete the Fiscal and Service Impact *Memorandum* (formerly the "Fiscal & Service Impact Worksheets"). The memorandum must contain a narrative description of the project and provide as much detail on the impacts on both fiscal and constituent services as can reasonably be determined.

Immediately upon submitting the proposed project, the memorandum must be given to the Office of Management and Budget and the Capital Program Office. OMB will ensure that the impacts adhere to the budget and multi-year plan targets. OMB will review the finances and service impacts in the context of the overall submission. Subsequent analysis and data may be requested from the submitting department to allow OMB to develop a recommendation.

### **Format of the Fiscal and Service Impact Memorandum**

The memorandum requires the same data from departments that is already required during the capital submission process; therefore, this should not require significantly more effort on the part of the submitting department. The memorandum should be jointly addressed to the Office of Management and Budget and the Capital Program Office and contain the following sections.

#### Project Detail

Please provide the Project Name (and Project Number, if applicable), the Estimated Completion Date, the total estimated Project Cost along with a description of the project's scope and goals



## **Department of Information Technology Budget Guidelines**

The Department of Information Technology, (NCIT), is a service department that provides technology solutions and services to County departments and agencies. NCIT plays an integral role in supporting County operations by designing, implementing and supporting technology solutions that improve the overall business efficiencies of each agency.

### **BB – Equipment:**

When equipment is needed, an authorized representative from your department should submit a request to the NCIT help desk by calling 1-Help (1-4357) or emailing [Helpdesk@nassaucountyny.gov](mailto:Helpdesk@nassaucountyny.gov). An IT Project Manager, along with the Equipment Manager, will visit you, address your needs, and create an equipment needs list that will be in line with your associated software. Only after the approval of funding will IT be able to move forward on your requests.

### **DE – Software and Maintenance Contracts:**

All information technology maintenance agreements are centralized and managed by the NCIT department. An annual review to capture all maintenance agreements will be conducted and maintained by the IT Department. Any software or technology solution requested for an agency must be coordinated through IT.

All requests should be submitted by an authorized representative from your department to the NCIT help desk by calling 1-Help (1-4357) or emailing [Helpdesk@nassaucountyny.gov](mailto:Helpdesk@nassaucountyny.gov). Typical funding sources include grants and technology capital projects.

Software needs are to be identified by the individual department with the assistance of an IT Project Manager. Approval by the IT Department is necessary. You will be contacted by an IT Project Manager to assist you in identifying your needs and requirements and preparing the submission of your request with the required justification.

### **Technology (Grant Funded):**

Equipment or software purchases that are part of an approved grant budget must be coordinated with NCIT to eliminate duplication of hardware, software or services. We need to ensure that all information technology software and hardware purchases are consistent with both the standards of the NCIT Department as well as the County's overall strategic direction.

### **Technology (Capital Funded):**

If you are planning a capital project in your department, the IT Department will need to work with you to develop the best utilization of available funds. An IT Project Manager will assist you with your technology project requests, justifications and the necessary IT approval process.

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## 2017 Maintenance and Software Contracts

Fund	Dept.	IndexCode	Subobject	Vendor	2017 Contract funding required	Description
GEN	AR - ASSESSMENT REVIEW COMMISSION	ARGEN1000	DE505-SYSTEMS & PROGRAMMING	Salmon LLC	12,500	maintenance & support service for AROW software
GEN	AR - ASSESSMENT REVIEW COMMISSION	ARGEN1000	DE505-SYSTEMS & PROGRAMMING	Solveda	8,600	1 Center Intergration. Capitial to go live
		ARGEN1000	DE505-SYSTEMS & PROGRAMMING	Solveda	26,000	ARC 20 - Arrow Integraton
GEN	AS - ASSESSMENT DEPARTMENT	ASGEN1100	DE5A5 - SOFTWARE CONTRACTS	Genesis Voice Genie	18,000	
GEN	CC - CORRECTIONAL CENTER	CCGEN	DE5A5 - SOFTWARE CONTRACTS	Tyler Tech (Soft Code)	40,820	Civil Serv for Corrections
		CCGEN	DE5A5 - SOFTWARE CONTRACTS	Intellitech Corp	195,000	Jail Management System
GEN	CO - COUNTY COMPTROLLER	COGEN1500	DE5A5 - SOFTWARE CONTRACTS	Wolters Kluwer Financial Services (formally Price Waterhouse)	15,200	Field Auto System (Team Mate)
GEN	CS - CIVIL SERVICE	CSGEN1100	DE5A5 - SOFTWARE CONTRACTS	Software Contract	90,000	Annual licenses and maintenance/support for NeoGov system
GEN	DA - DISTRICT ATTORNEY	DAGEN1100	DE5A5 - SOFTWARE CONTRACTS	Journal Technologies (PO)	161,038	JustWare case mgmt system - annual maint & support
GEN	DA - DISTRICT ATTORNEY	DAGEN1100	DE5A5 - SOFTWARE CONTRACTS	ACISS (contract)	24,060	annual renewal of support, maintenance, upgrade services & escrow fee
GEN	DA - DISTRICT ATTORNEY	DAGEN1100	DE5A5 - SOFTWARE CONTRACTS	SHI for CommVault (PO)	17,871	CommVault back-up software premier support coverage, CommCell ID # F7C72
GEN	DA - DISTRICT ATTORNEY	DAGEN1100	DE5A5 - SOFTWARE CONTRACTS	API - Sebesta Software LLC (?)	75,000	configure an API between our JustWare system and the NCPD's expected PremierOne system plus maintenance, support & upgrades as needed.
GEN	DA - DISTRICT ATTORNEY	DAGEN1100	DE5A5 - SOFTWARE CONTRACTS (was in DE500 in 2015)	Basha Systems (contract)	18,000	(2) Yr. Maintenance & support for Hot Docs - Grand Jury documents
FCF	FC - FIRE COMMISSION	FCFCF1100	DE5A5 - SOFTWARE CONTRACTS	Locality Media Company	85,000	firemarshal system
GEN	HE - HEALTH DEPARTMENT	HEGEN5400	DE5A5 - SOFTWARE CONTRACTS	Software license & support	25,000	Billing software
GEN	ME - MEDICAL EXAMINER	MEGEN1100	DE5A5 - SOFTWARE CONTRACTS	Quincy database software	19,000	SW DBase Maintenance
GEN	ME - MEDICAL EXAMINER	MEGEN1600	DE5A5 - SOFTWARE CONTRACTS	Porter/Mideo	41,000	SW & HW Maintenance
GEN	ME - MEDICAL EXAMINER	MEGEN1600	DE5A5 - SOFTWARE CONTRACTS	Porter Lee*	10,500	Porter Lee & Mideo are two separate vendors used by Crimelab division. Since 2014 funding for Porter Lee toggles between General fund and grant fund per year. Mideo was 100 % grant funded in 2015 and 2016.
GEN	ME - MEDICAL EXAMINER	MEGEN1600	DE5A5 - SOFTWARE CONTRACTS	Mideo*	12,217	The Annual cost for Porter Lee is \$10,500 and Mideo is \$12,217. It is undetermined at this time whether grant fudning will be available to cover the oneor both of these service plans.
GEN	PB - PROBATION	PBGEN1100	DE5A5 - SOFTWARE CONTRACTS	Solution Specialties	10,000	TRACKER Proprietary Software - licenses, continuing access and support
GEN	PB - PROBATION	PBGEN1100	DE5A5 - SOFTWARE CONTRACTS	Automon	98,000	CX Proprietary Software - licenses, continuing customization & support
PDH	PD - POLICE DEPARTMENT	PDPDH1500	DE505-SYSTEMS & PROGRAMMING	Swift Justice	100,000	This service will allow for the addition of required maintenance for the Swift Justice Records Management System and transitional support to the new RMS system.
PDH	PD - POLICE DEPARTMENT	PDPDH1500	DE505-SYSTEMS & PROGRAMMING	Mtc ITU Network	450,000	This service will allow for the additional support needed to augment the ITU staff for programming and networking needs.



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Fund	Dept.	IndexCode	Subobject	Vendor	2017 Contract funding required	Description
PDH	PD - POLICE DEPARTMENT	PDPDH1500	DE505-SYSTEMS & PROGRAMMING	Cisco	100,000	This service is for the critical network equipment that needs to have the proper vendor maintenance for repairs and security updates.
PDH	PD - POLICE DEPARTMENT	PDPDH1500	DE505-SYSTEMS & PROGRAMMING	UPS	38,000	This service provides for the required maintenance of the Uninterruptible Power Supplies (UPS) for the PD and Firecom at the PSC
PDH	PD - POLICE DEPARTMENT	PDPDH1500	DE505-SYSTEMS & PROGRAMMING	FM200 Fire Supression	25,000	This service provides the required maintenance for the fire detection and suppression systems for the PSC data center and E-911 computer room
PDH	PD - POLICE DEPARTMENT	PDPDH1500	DE505-SYSTEMS & PROGRAMMING	Mutual Link	5,500	This service provides the required maintenance for Mutual Link video system which allows for access to the Roosevelt Field Mall security system
GEN	PK - PARKS	PKGEN1300	DE500	Vermont Systems INC	45,000	annual software & support for RecTrac
GEN	PR - SHARED SERVICES	PRGEN1100	DE5A5 - SOFTWARE CONTRACTS	Spec Bid Holdings	186,000	E-Procurement
GEN	PR - SHARED SERVICES	PRGEN1100	DE5A5 - SOFTWARE CONTRACTS	Periscope Holdings	1,800	
GEN	PW - PUBLIC WORKS DEPARTMENT	PWGEN0175	DE5A5 - SOFTWARE CONTRACTS	GIS		
GEN	PW - PUBLIC WORKS DEPARTMENT	PWGEN0320	DE5A5 - SOFTWARE CONTRACTS	Fuel Focus / GPS		Have call into Jim Butcher for amt.
		PWGEN0320	DE5A5 - SOFTWARE CONTRACTS	Asset Works		This is AIM Have call into Toni Morino for update and amt.
GEN	TR - COUNTY TREASURER	TRGEN1300	DE5A5 - SOFTWARE CONTRACTS	SS & C Technologies Inc.	6,000	DBC Annual Maintenance
					1,960,106	



## Interdepartmental Service Agreements

The process for developing 2017 Interdepartmental Service Agreements (ISA) between interdependent County departments will be unchanged.

OMB will still require interdepartmental services expense forecasts for all departments however, ISAs will only be required for primary buyer units/departments. Only primary buyer units/departments will be allocated an Interdepartmental Charge (HF) budget. Primary buyer units/departments are defined as either a cost segment of a major county operating fund or are routinely eligible for federal and state reimbursement of expenses. For GRANTS, please use revenue code BW for inter-fund charges revenue and expense code HH for inter fund charges expense.

### Primary Buyer Units/Departments

- Fire Commission
- Police Headquarters
- Police District
- All Health and Human Services Departments
- Economic Development Grant Units and the Office of Housing and Community Development. (OHCD)
- Public Works

Primary seller departments (noted below) will prepare their ISAs as required in the ISA instructions (see sample on following pages) for primary buyer unit/departments only. Seller departments will forward copies of these ISAs directly to the primary buying units/departments noted above and their OMB Analyst. In addition, primary seller departments will provide their OMB representative with a spreadsheet listing interdepartmental services expense forecasts for all other departments that use their services.

### Primary Seller Departments

- Information Technology
- Police Headquarters
- Records Management
- Constituent Affairs - Printing Graphics and Mail Services
- Public Works
- Shared Services
- Sherriff's Department

Other departments (sellers and buyers not described above) may participate in this process but only if the ISA is fully agreed to in advance by both parties.



## ISA Instructions

Seller departments should complete the ISA form (see sample provided), available electronically in an Excel format on the county-docs webpage (or contact your OMB representative). You may include additional information for the ISA not included as part of the template if necessary. The fully executed ISAs are to be submitted with each seller's departmental budget submission. This means the ISA must be signed by both the seller and the buyer.

### Form Definitions:

The ISA # should be assigned by the seller department.

The ISA Manager is usually someone on the fiscal staff of the buyer and seller departments.

The Period is the period of performance; in most cases this will be annual (12 months).

The Requirements and Specifications should briefly explain what service or product is being provided and what the quality and schedule expectations are.

The Resource Plan should identify what resources (staffing, equipment, vendors, etc.) will be dedicated to the accomplishment of the Requirements and Specifications.

The Reporting Requirements establish the necessary level of communication/coordination for the successful completion of the ISA. The type and content of status reports should be identified. Monthly status reports are recommended but quarterly status reports may be more appropriate.

The Price defines the cost (Salary, Fringe Benefits and OTPS expenses) of providing the services or products defined by the ISA. For ISA purposes the following fringe benefit factors should be applied to salary expenses:

General Fund: 66%	Police Headquarters Fund: 61%
Fire Fund: 52%	Police District Fund: 55%

Note: Fringe Benefit rates listed above reflect those used for the fiscal year 2017 Adopted Budget. Rates for 2018 will be forwarded upon availability.

### Indirect Costs:

Seller Departments that need to claim indirect costs expense should refer to the 2017 indirect cost rate allocation spreadsheet.

The Seller Account Information is the selling department's appropriate index, revenue object and revenue sub-object codes (BJ - in most cases 7800 designated "Interdepartmental Revenues").

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The Buyer Account Information is the buying department’s index code along with the expenditure object code HF and appropriate sub object code for the service or product being provided.

## Records Control

OMB and both the seller and buying departments should retain copies of the completed/signed ISA forms.

### FOR SELLER DEPARTMENTS:

Each seller department must submit a summary of their “buyer” department details:

#### EXAMPLE

Nassau County ISA Interdepartmental Charges Summary Projected for Fiscal Year 2018 Seller Department Name: Information Technology		HF Sub Object Code	HF Sub Object Code
Buyer Department Name	CC	583 - Information Tech.Charges	585 - Telecommunications Charges
Fire Commission	FC10	\$ -	\$ -
Health	HE20	\$ -	\$ -
Human Services -Aging	HS12	\$ -	\$ -
Human Services - Youth	HS13	\$ -	\$ -
Police Districts	PD20	\$ -	\$ -
Social Services	SS10	\$ -	\$ -
<b>TOTALS:</b>		<b>\$ -</b>	<b>\$ -</b>

# FISCAL 2018 BUDGET PREPARATION MANUAL



## Interdepartmental Service Agreement ~ BUDGET 2018

By executing this Interdepartmental Service Agreement (ISA) the Buyer and Seller Departments agree that the Seller Department is qualified to perform this ISA; that performance will be timely and meet or exceed ISA standards; that each department will maintain the necessary level of departmental communication, coordination and cooperation to ensure the successful completion of the ISA; that the Buyer certifies that sufficient funds are available for this ISA; and that the Seller is required to provide reports as specified in the ISA.

<b>ISA #</b>	<b>PW-PB-2018-101</b>	<b>Selling Department</b>	<b>PW</b>
<b>Buying Department</b>	<b>PB14 - Probation</b>	<b>Selling Division</b>	<b>Facility Management</b>
<b>Buying Division</b>	<b>Juvenile Detention Center</b>	<b>ISA Manager</b>	<b>Kimmy Tao</b>
<b>ISA Manager</b>	<b>John Fowle</b>		

**1 Period**  
 From: 01/01/18 To: 12/31/2018

**2 Requirements/Specifications** (use separate sheets if necessary)  
 Cleaning & Custodial services for Juvenile Detention Center

**3 Resource Plan** (use separate sheets if necessary)  
Staffing:  
 FT As Needed  
 PT As Needed  
 SEAS As Needed

**4 Reporting Requirements**  
 Supplies needed for housekeeping services provided at Juvenile Detention Center.

<b>5 Price</b>	<b>Basis of Charging</b> (indicate one)
Salaries AA 114,911	Actuals <input type="checkbox"/>
Fringes AB 54,190	Transaction Based <input type="checkbox"/>
Expenses DD 15,165	Prior year Actuals/Allocated <input checked="" type="checkbox"/>
Contractual DE 29,936	
Utilities DF 180,311	
Indirect & DGS HH 63,908	
<b>Annual Total \$458,420</b>	

<b>7 Buyer Account Information</b>	<b>Seller Account Information</b>
<b>\$458,420.00</b>	<b>\$458,420.00</b>
<u>Buyer's Chargeback Code</u> PBGEN1400 HF-586	<u>Seller's Chargeback Code</u> PWGEN0200-R7800

**Buyer Signature** \_\_\_\_\_ **Seller Signature** \_\_\_\_\_  
 Date \_\_\_\_\_ Date \_\_\_\_\_

FY2018

# FISCAL 2018 BUDGET PREPARATION MANUAL



## Interdepartmental Service Agreement

Page 2

<b>ISA #</b>	<b>PW-PB-2015-101</b>		
<b>Buying Department</b>	<b>Probation</b>	<b>Selling Department</b>	<b>Public Works</b>
<b>Buying Division</b>	<b>Juvenile Detention Center</b>	<b>Selling Division</b>	<b>Facilities Management</b>
<b>ISA Manager</b>	<b>John Fowle</b>	<b>ISA Manager</b>	<b>John Butler</b>

2 Requirements/Specifications (cont.)	<i>Supplies needed for housekeeping services provided at Juvenile Detention Center.</i>		
Quantity	Item	Each	Total
	Light Bulbs		500.00
1	Toilet seat covers	54.60	54.6
4	Floor waxes	132.04	528.16
9	Facial tissues	16.84	151.56
15	Toilet tissue, jumbo rolls	35.44	531.6
38	Paper towels, Torkmatic system	40.11	1524.18
7	Paper towels, multifold	18.48	129.36
7	Toilet tissue, single roll	42.53	297.71
7	Paper towels, multifold white	15.54	108.78
6	Toilet paper, single roll	40.32	241.92
12	Rubbermaid green mop head	12.35	148.2
5	Cleaner-Virex II 256, Johson Wax	68.72	343.6
4	Cleaner-Johnson Wax, General Purpose	174.46	697.84
4	Cleaner-Johnson Wax, General Surface	70.46	281.84
6	Cleaner-Johnson Wax, Crew	66.89	401.34
4	Urinal block	27.28	109.12
2	Wipes for cleaning	44.76	89.52
20	Garbage bags, clear, 33 gallon	20.76	415.2
8	Garbage bags, clear, 56 gallon	26.84	214.72
	A/C filters		410.00
	Uniform rental		1,000.00
			8,179.25

3 Pricing Details (varies with basis of charging)		
Salaries	AA	
Fringes	AB	
Equipment	BB	
General Exp	DD	
Contractual Exp	DE	
Utilities	DF	
<b>Inter Dept Chgs</b>	<b>HF</b>	<b>469,306</b>
Indirect Chgs		
DGS Chgs		469,306



## GRANT FINANCIAL FORM INSTRUCTIONS - 2018

As last year all grant data input will be done in a new APEX application. Instructions will be included in the slide show presentation. Departments should contact Andy Persich (x10413) for all questions regarding grants.

### Grants Plan Financial Form

#### Guidelines for Grant Reporting:

Report any open grants where funding will occur in 2018.

Departments must complete input screens for each grant.

The figures on these screens are projections/estimates based on the best information the Department has at the time. The Administration and OMB do not hold departments to their projections on these screens.

Enter the *Department Name*, the *Grant Title* (name of grant given by the grantor), the *Grant Detail* year (e.g., X4), the *Program*, the *Grant Term* (e.g., 1/1/18-12/31/18), *Grant Type*, CFDA#, and grant financials. In addition, we are asking you to provide a projection for the 2019 and 2020 grant funding.

Fringes (AB) and indirect costs: Most grants include salary appropriations. If there is a salary (AA) appropriation, the grant should also include all fringe costs as per the grants. If departments are unsure of the fringe rate, please contact the Grants Management Department for the appropriate rate. Based on each grant reimbursement criteria, the grant manager should review charging direct and indirect costs. Include only indirect costs that will be reimbursed by the grant.

For grants received from another department within the County, as a sub-grantee, each department receiving grant funds must submit a separate budget. Examples are the Urban Area Security Initiative and State Homeland Security Grants through Emergency Management, where the programs provide funds to County departments to implement programs designed within categories of the functions that the sub-grantee department provides.

The expense appropriation is the annual budget for the grant and the revenue is the funding source (federal, state or local). The revenue needs to equal the expense total. The revenue and expense must be entered at the sub object code level:

- Federal: funds received from the Federal Government
- State: funds received from New York State including pass-thru funds from the Federal Government

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# FISCAL 2018 BUDGET PREPARATION MANUAL

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- Other Non-County Sources: funds received from sources excluding Federal, New York State or Nassau County
- County Share: The County Share includes cash matches, in-kind matches and other cost-sharing required by the grantor (if applicable). This can also include items that are not fully reimbursed by the grant (e.g., certain fringe benefit costs such as pensions etc.). In the column, labeled “*Name of Fund Subsidizing Grant*” note the name of the fund (e.g. GEN, PDD, PDH, FC, SSW, etc.) where the revenue has been budgeted

In the “*Projected Grant*” line at the bottom of the spreadsheet, enter the projected (or actual if available) total amount of the grant funding for 2018, 2019, and 2020.

## **Definitions:**

**Direct Costs**: Includes all items that can be categorically identified and charged to the specific project, such as personnel, fringe benefits, consultants, subcontractors, travel, equipment, supplies, communications, computer time, and publication charges.

After all direct costs have been determined and assigned to the grant and other activities as appropriate, what remains are:

**Indirect Costs**: Costs of an institution not readily identifiable to a specific project or activity. The costs of maintaining buildings, grounds and equipment, accounting services, and general administrative expenses are considered types of indirect costs. Such costs may or may not be allowed by a funding source, and others may place a ceiling on the percentage allowed in a given grant situation. Indirect costs are generally calculated as a percentage of the total direct costs of the project minus any capital or equipment expenses. Indirect costs are comprised of three types:

1. **Departmental Indirect Costs**: Those costs incurred by the department that do not benefit the grant objective 100%, (e.g., personnel costs for a department director who oversees the grant, among other functions; an attorney who works in the department and devotes a portion of his/her time to the grant, etc.).
2. **Countywide Indirect Costs**: These are the costs of central government services distributed through the central service allocation plan that will be distributed by OMB for Grants once 2015 is finalized (MAXIMUS Federal OMB A-87 Central Services Cost Allocation Plan).
3. **Other Department:**  
Indirect Costs – These costs include the following:
  - a. Fleet Maintenance
  - b. Building Occupancy
  - c. Purchasing
  - d. Records Management
  - e. Information Technology
  - f. Postage Charges
  - g. Printing Charges
  - h. Gasoline





## APPENDIX A

### OMB Staff

Roseann D'Alleva	Budget Director	571-0525
Doug Cioffi	Manager, Performance Measurement	571-6333
William Cote	Budget Analyst	571-5735
Steve Conkling	Debt Manager and Financial Analyst	571-3023
Robert Conroy	Deputy Budget Director	571-6335
Joseluis Dias	Budget Analyst	571-0556
Matthew Kakol	Budget Analyst	571-0714
Steven Munzing	Operations Analyst	571-0799
Christopher Nolan	Deputy Director	571-4269
Andrew Persich	Deputy Director, Grants Management	571-0413
Irfan Qureshi	Manager, Performance Measurement	571-0462
Anthony Romano	Senior Budget Analyst	571-4385
Matthew Ronan	Senior Budget Analyst	571-7735
Joseph Schiliro	Senior Budget Analyst	571-4373
Mitchell Seidler	Budget Analyst	571-7736
Ryan Studdert	Senior Budget Analyst, Part-Time	571-6260
Michael Vocatura	Budget Analyst	571-5788
Martha Worsham	Deputy Budget Director	571-1459
Technical Support	Help Desk	1-HELP (1-4357)



## APPENDIX B

### Budget Departmental Assignments

Departments						OMB Staff	Telephone
CS	PDD	PDH	TV	VS		William Cote	571-5735
AR	AS	CL	RM	TR		Joseluis Dias	571-0556
DA	HR	IT	PK	SA		Mitchell Seidler	571-7736
CA	EL	FC	HS	PR	TC	Matthew Kakol	571-0714
CE	LE	Performance management				Irfan Qureshi	571-0462
CF	HI	HS*	SS			Anthony Romano	571-4385
BU	CC	CO	MA	PA		Matthew Ronan	571-7735
EM	HE	ME	PB			Joseph Schiliro	571-4373
AC	AT	LR	PE	PW	SSW	Michael Vocatura	571-5788
NCC	NHCC	PT - SPECIAL PROJECTS				Ryan Studdert	571-6260
<b>Budget Director</b>						<b>Roseann D'Alleva</b>	<b>571-0525</b>
Deputy -Fringes / OTB						Robert Conroy	571-16335
Performance Management						Douglas Cioffi/Irfan Qureshi	571-6333
Risk Management Workers Compensation						Steven Munzing	571-0799
Deputy -Project Management and Capital Projects						Christopher Nolan	571-4269
Deputy -Grants Management						Andrew Persich	571-0413
Deputy - Operations & Reports						Martha Worsham	571-1459

\*Rep for HS revenue

GRT	YES
GRT	SOME
GRT	YES
GRT	SOME
GRT	NA
GRT	YES
GRT	YES
GRT	YES
GRT	YES