2023 Budget Preparation Seminar



Table of Contents

Slide Topic	Slide Number
2022 Budget Development Calendar	6
OMB Contact list	7
Departmental Targets	8
Information Technology	10
Performance Management	11
Interdepartmental Service Agreements	12
Entering Budget Data	14
Submitting the Budget	21
Creating Budget Reports	22
Grants Plan	26
Monthly Allocation Plan	33

Nassau County Budget Director Andrew Perisch

Welcome to the FY 2023 Budget Kick-off Presentation

FY 2023 Budget Kick-off Meeting

JULY 1 APEX/BPREP OPENS	JULY 20 BUDGET SUBMISSIONS DUE	AUGUST BUDGET MEETINGS WITH AGENCIES	AUG/SEPT OMB & CE BUDGET REVIEW	SEPT 15 FISCAL 2023 BUDGET & MYP PROPOSED

2021/2022 Major Accomplishments

- Bond upgrades
  - S & P – Upgraded from A+ to AA-
  - Moody's – Upgraded from A2 to A1
  - Longevity Settlement Reached with the labor unions

2023 Budget Development Calendar

Date	Activities
06/03	Departmental Narratives Due Back to OMB
06/15	APEX/BPREP Training
06/28	Budget Seminar
07/01	Apex/ BPREP opens
07/20	Budget Submissions Due Back to OMB
08/05	Grants Budget Submissions Due Back to OMB
08/06	OMB and County Executive Review of Budget Submissions
09/15	Proposed Fiscal 2022 Budget and 2022-2025 Multi-Year Plan Released
TBD	Legislative Budget Hearings
10/30	Deadline for Legislature to Adopt Budget and Multi-Year Plan

Please be mindful of your summer planned vacations and work with OMB staff to schedule meetings as soon as possible to ensure compliance at all levels

OMB Contact List

Andrew Persich	Budget Director	571-0413	apersich@nassaucountyny.gov
Christopher Nolan	Sr. Deputy Director	571-4269	cnolan@nassaucountyny.gov
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Irina Sedighi	Deputy Director	571-1459	isedighi@nassaucountyny.gov
Steve Conkling	Debt Manager	571-3023	sconkling@nassaucountyny.gov
Robert Conroy	Deputy Director	571- 1765	rconroy1@nassaucountyny.gov
Shayla Clarke	Sr. Budget Examiner	571-0797	sclarke@nassaucountyny.gov
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Sanju Jacob	Sr. Budget Examiner	571-7722	sjacob@nassaucountyny.gov
Edward Kenna	Budget Examiner	571-0529	ekenna@nassaucountyny.gov
Harvey Liebman	Budget Examiner	571-5997	hliebman@nassaucountyny.gov
Jeff Nogid	Mgr. of Fiscal Projects	571-4373	jnogid@nassaucountyny.gov
Dennis Steiner	Sr. Budget Examiner	571-7735	dsteiner@nassaucountyny.gov
Elizabeth Valerio	Budget Examiner	571-5735	evalerio@nassaucountyny.gov
Technical Support	Help Desk	571-HELP	HelpDesk@nassaucountyny.gov
Apex Tech Support	Stacie Schuman	571-0675	sschuman@nassaucountyny.gov
Apex Tech Support	Christine Levitsky	571-6038	clevitsky@nassaucountyny.gov

Departmental Targets

- OMB requires that departments adhere to budget targets
- Expenditures should not be increased unless there is a corresponding revenue positive initiative or other expenditure reduction proposed
- Proposed reductions should focus on programs that the County is not mandated to provide by State and Federal legislation
  - Reductions to mandated programs resulting from initiatives to provide the service more cost effectively are encouraged

OMB staff encourages departments to reach out for assistance on all questions

Departmental Targets

- Full-Time HC & Salary Targets are preloaded at the level of the 04/21/2022 Payroll.
- Part-Time & Seasonal Targets include HC and amounts based on prior year trending.
  - Salary Extras, except for Longevity and Terminal Leave, are preloaded based on prior year results;
  - Termination Pay is based on employees terminated as of 04/30/2022 payroll. Adjustments for employees left after that date will need to be entered in your submission.
  - Longevity is based on onboard employees as of 12/30/2021 payroll. The additional longevity approved this year is included in the County reserve funds and is not part of this budget.
  - Fringes are budgeted centrally by OMB.
- OTPS & Revenue Targets are based on prior year results and 2022 projections.
- BJ/HF should **not** be entered by the Departments; a member of the OMB staff will be coordinating the ISA process (See ISA Slide)

Information Technology

Reminder, the IT Department has centralized the management of all contracts related to maintenance and software. Refer to 2023 Budget Manual for additional information.

- IT staff is working with individual departments to verify Maintenance and Software Contracts
  - Departments should coordinate with IT prior to July 20
- New needs must be submitted to and approved by IT
  - This includes both equipment and software

Performance Management

For your Fiscal 2023 submittal, existing CPAR performance measures and new proposed CPAR performance measures should be:

- Consistent with the goals & objectives described in your Departmental narrative
- Numeric & monitored on a monthly or quarterly basis
- Within your 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

Interdepartmental Service Agreements

- An ISA is an agreement between two (2) departments to perform a service. Departments that receive revenue reimbursement for program related expenses from another department must participate in the ISA process in order to properly record and claim the expense
  - The department that performs the service is the "seller" department (Object code BJ-Interdepartmental Revenue)
  - The department that receives the service is the "buyer" department (Object code HF-Interdepartmental Expense)
- For Grants funds that reimburse the operating budget, use revenue code BW for inter-fund revenue and expense code HH for inter-fund charges

Interdepartmental Service Agreements

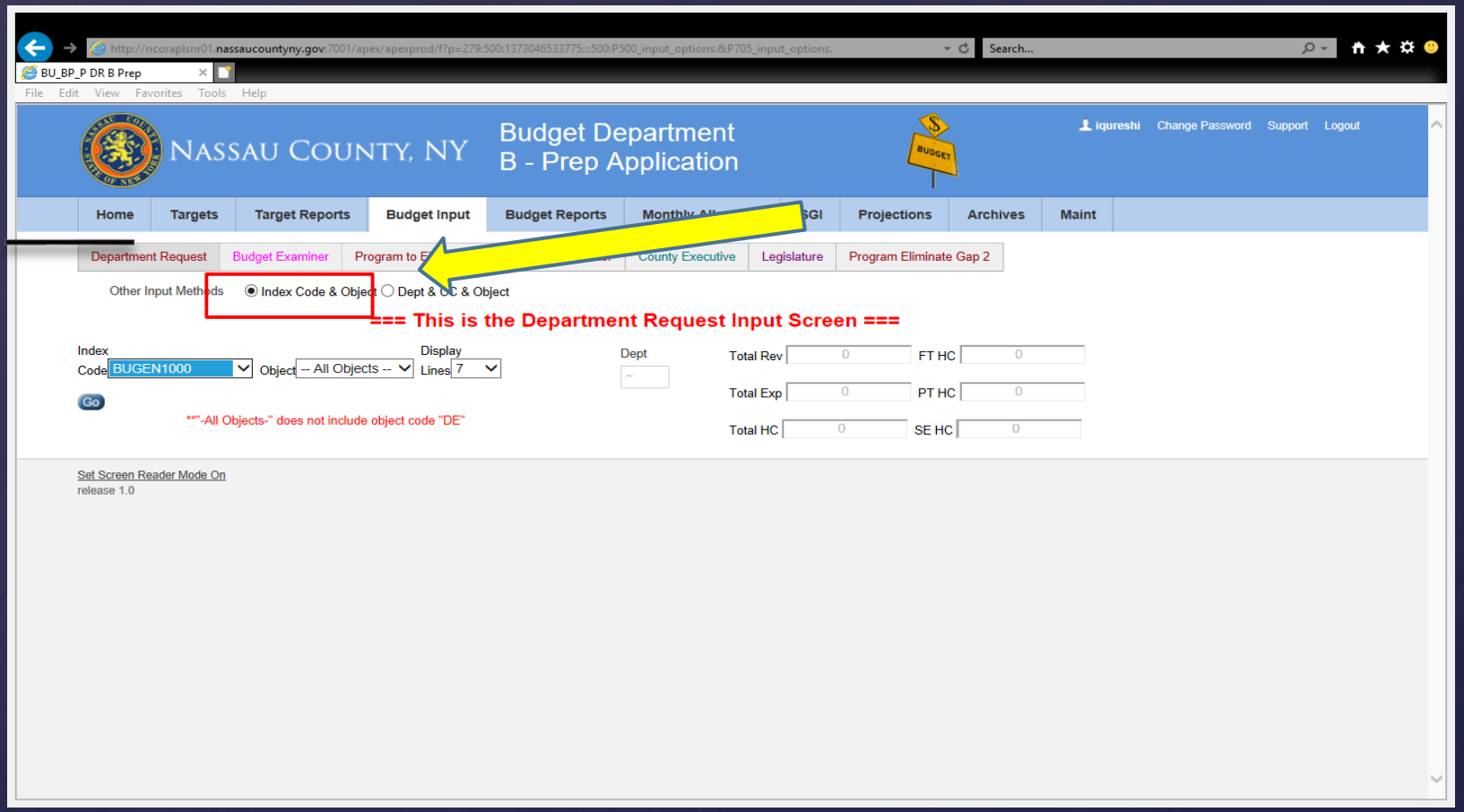
- The development and processing of ISA's will take place through the new ISA application located at the following website: https://apex5.nassaucountyny.gov/ords/f?p=DASH
- ISA's are to be initiated by the Seller Department and is only completed once OMB has approved the ISA. The ISA needs to be approved to be included in the 2023 Budget.
- When an ISA form is completed and signed by Seller the form is automatically sent to the indicated Buyer for signature. Once both Seller and Buyer sign off, OMB receives the ISA for review.
- Once the ISA is approved by OMB, both Seller and Buyer Departments are notified.
- Indirect and Fringe rate details may be found on the website under the Resources tab.
- Please address your questions to Irina Sedighi

How Do I Enter Budget Data?

- Go to the Budget Input Tab
- You have two options to enter data :
  - Option 1 : index code level by object
  - Option 2 : control center level by object
- Both options summarize the total head count entered for Full-time, Part-time and Seasonal within the Index code that you are working on
- You can switch between the two options to input the data
- Enter **Total Departmental Requests NOT** adjustments to the targets
- Departments should explain budgetary needs by using **Edit** & **Notes** in APEX
- If additional codes need to be added contact Jeff Nogid or Sanju Jacob

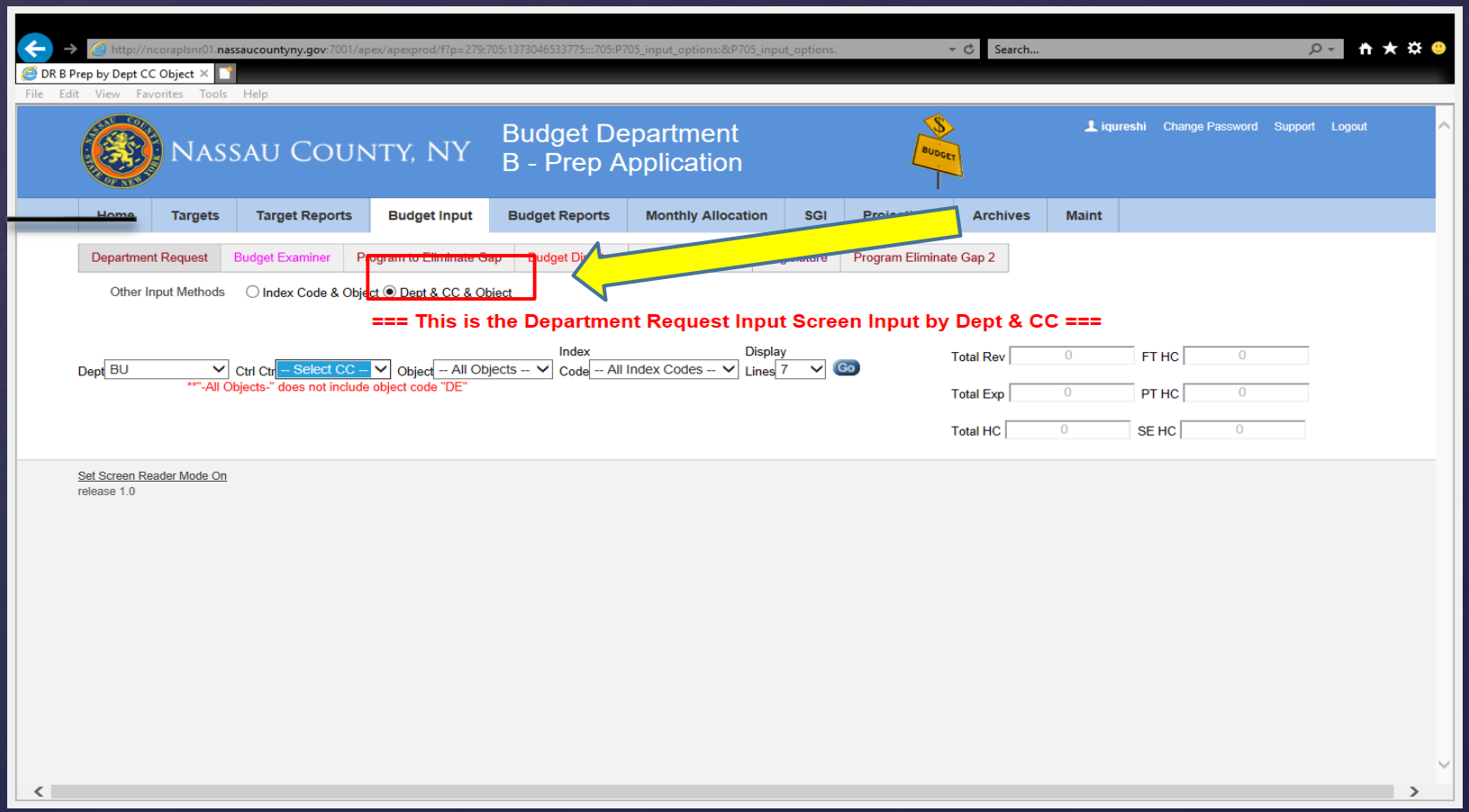
How Do I Enter Data?

Option 1



How Do I Enter Data?

Option 2



How Do I Enter Contract Detail?

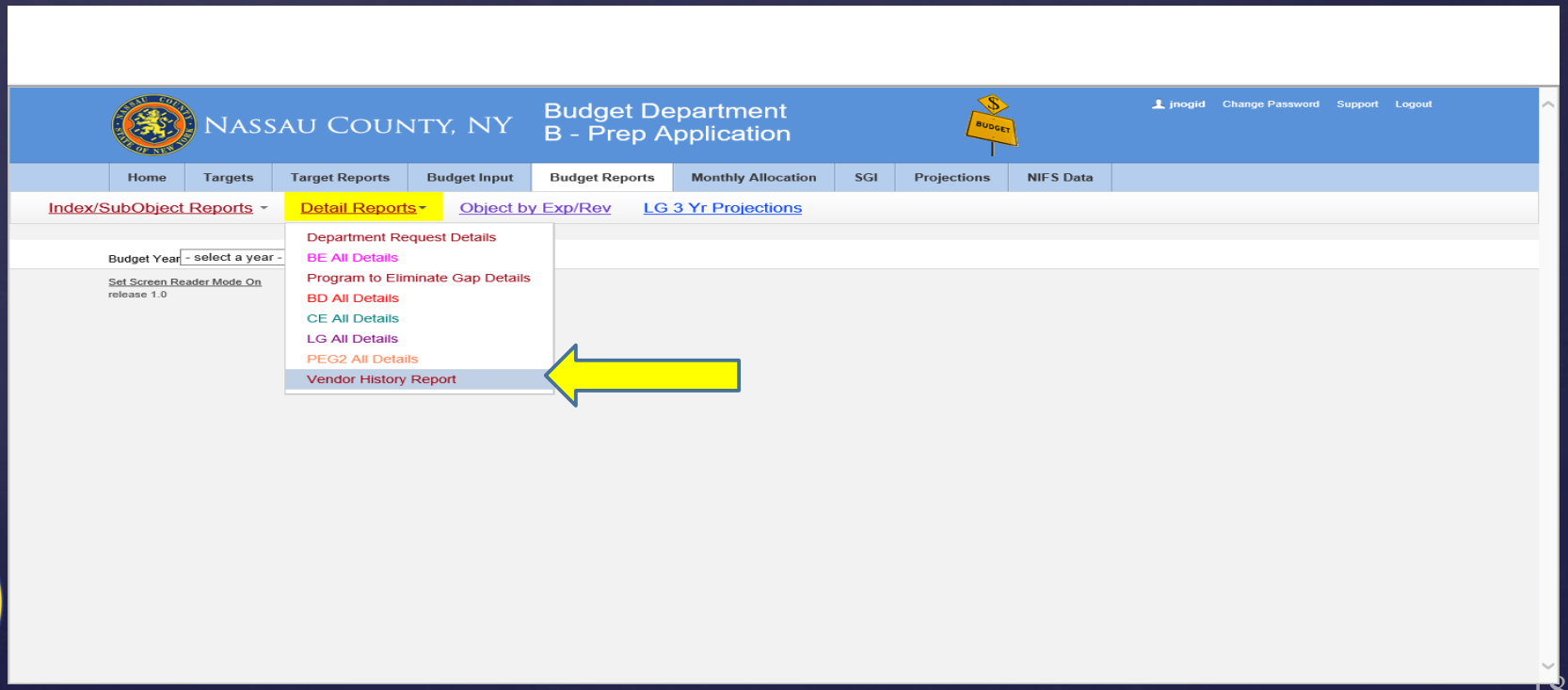
- Select DE in the Object drop down menu
  - You will not be allowed to enter a gross number at the sub-object level
- Click the edit button to access the detail screen
- Prior Year submissions are listed by vendor – NO PRIOR YEAR AMOUNTS ARE INCLUDED
- Mandated/Non Mandated must be selected in order to submit

(MUST FILL OUT ALL FIELDS OR DATA WILL CLEAR WHEN SUBMITTED)

- If mandated you must specify the Local Law or Authority in the notes
- Enter reimbursement rate if applicable
- After you finished entering your contract information click "Submit" then click "Go Back" and check your submission in the "Dept. Request Amt." column

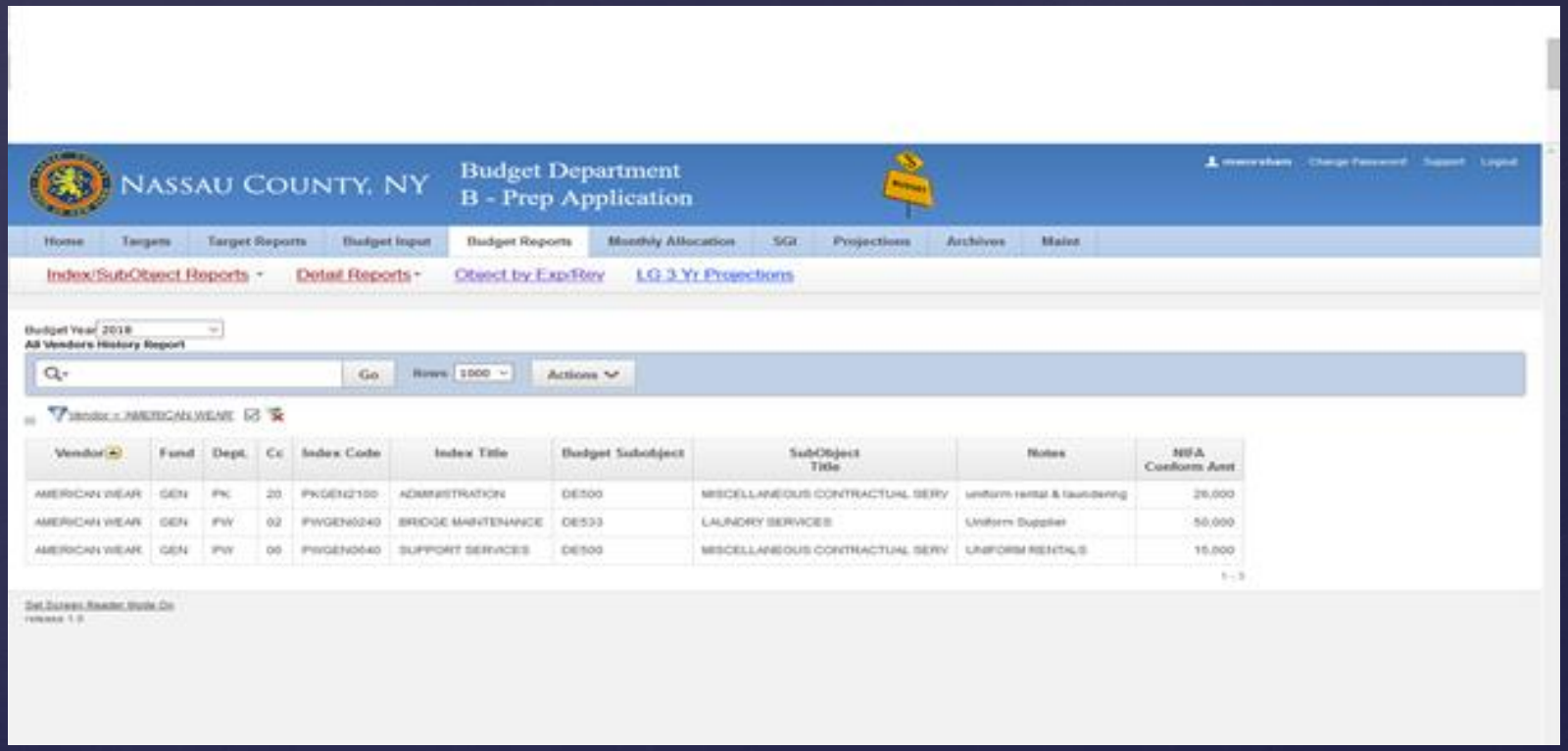
How Do I Enter Contract Detail?

- To continue finding ways of reducing costs, a report with the 2022 County-wide budgeted contracts is available to all agencies
- This report gives the opportunity to cross reference services with other agencies and perhaps negotiate better rates or consolidate similar services
- The following slide shows how to view the report

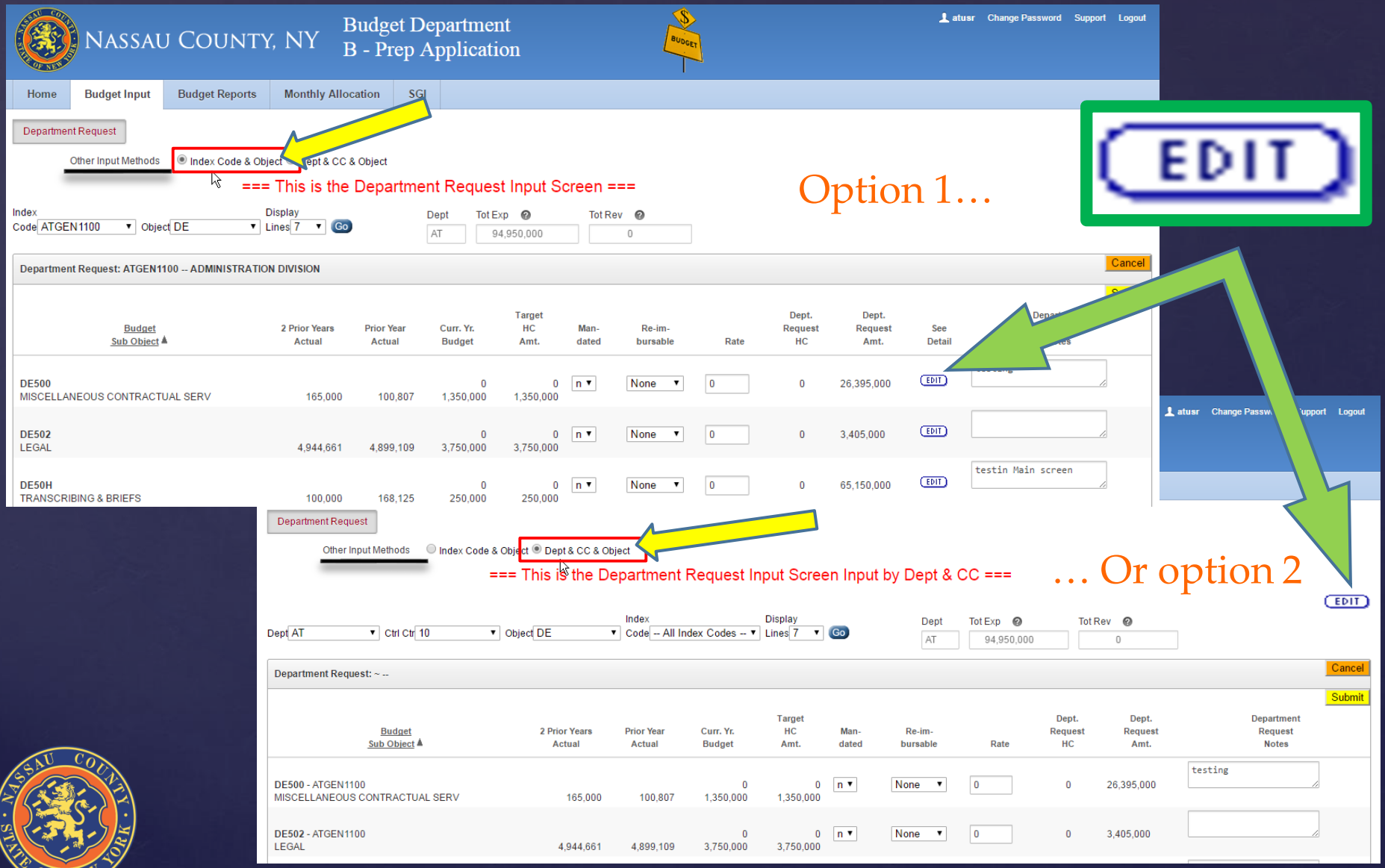


How Do I Enter Contract Detail?

- Departments can sort by vendor and see if multiple agencies use the same vendor
- The following report shows an example of one vendor with more than one department

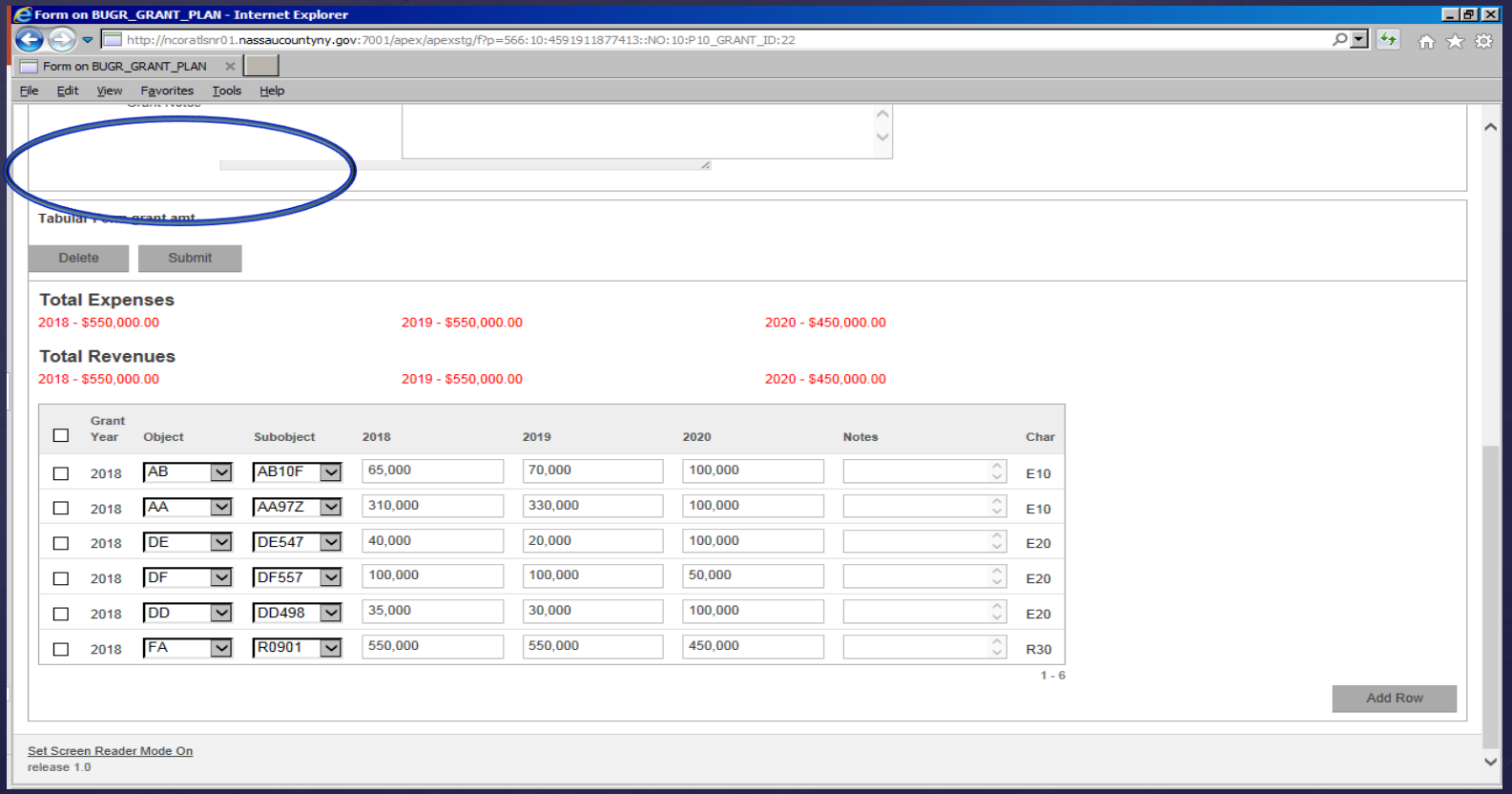


How Do I Enter Contract Detail?



Submitting the Budget

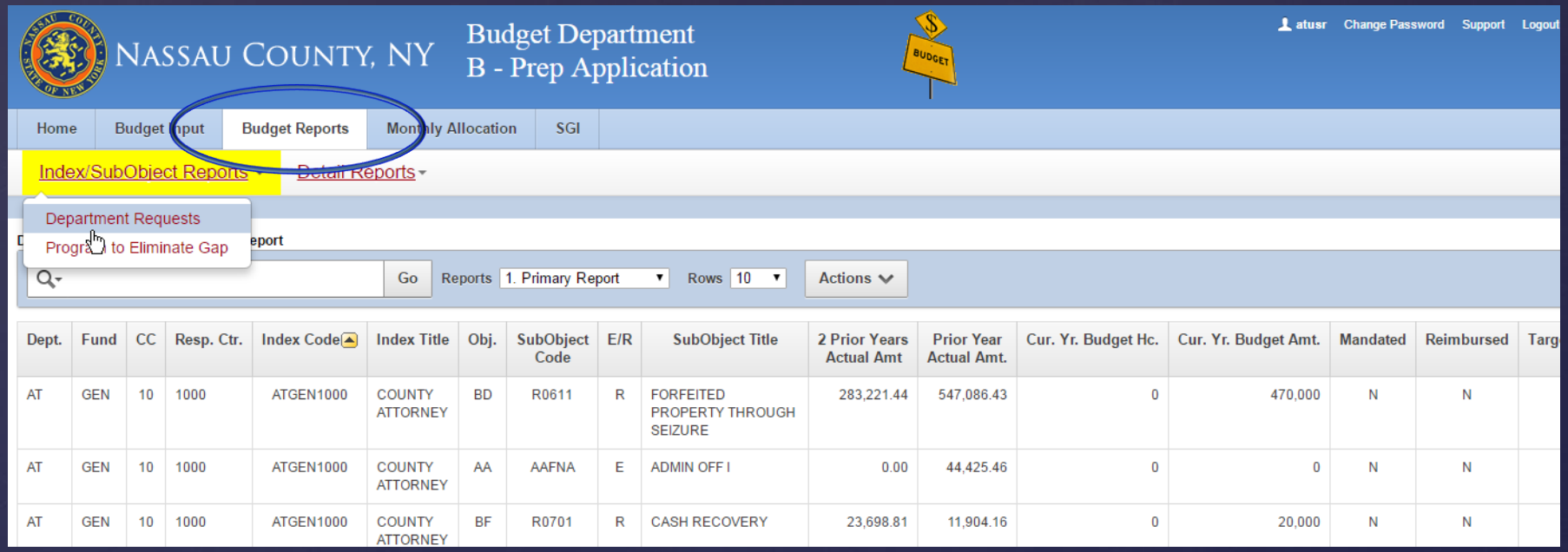
- Upon completion of your input, click "submit" and your submission is now saved
- Once it is submitted, additional changes can be made prior to the deadline, July 20



Creating Budget Reports

- Select the Budget Reports Tab
- Click on Actions Button
- Select Columns
- Manipulate data
- Save and name reports
- Download data to Excel (Click on CSV)
  - For your convenience remember to save as an Excel document
- Help provides detailed information for each icon
- For detailed help with creating reports please contact Irfan Qureshi, or your Budget Analyst
- These same steps can be followed for the new County-Wide Vendor reports

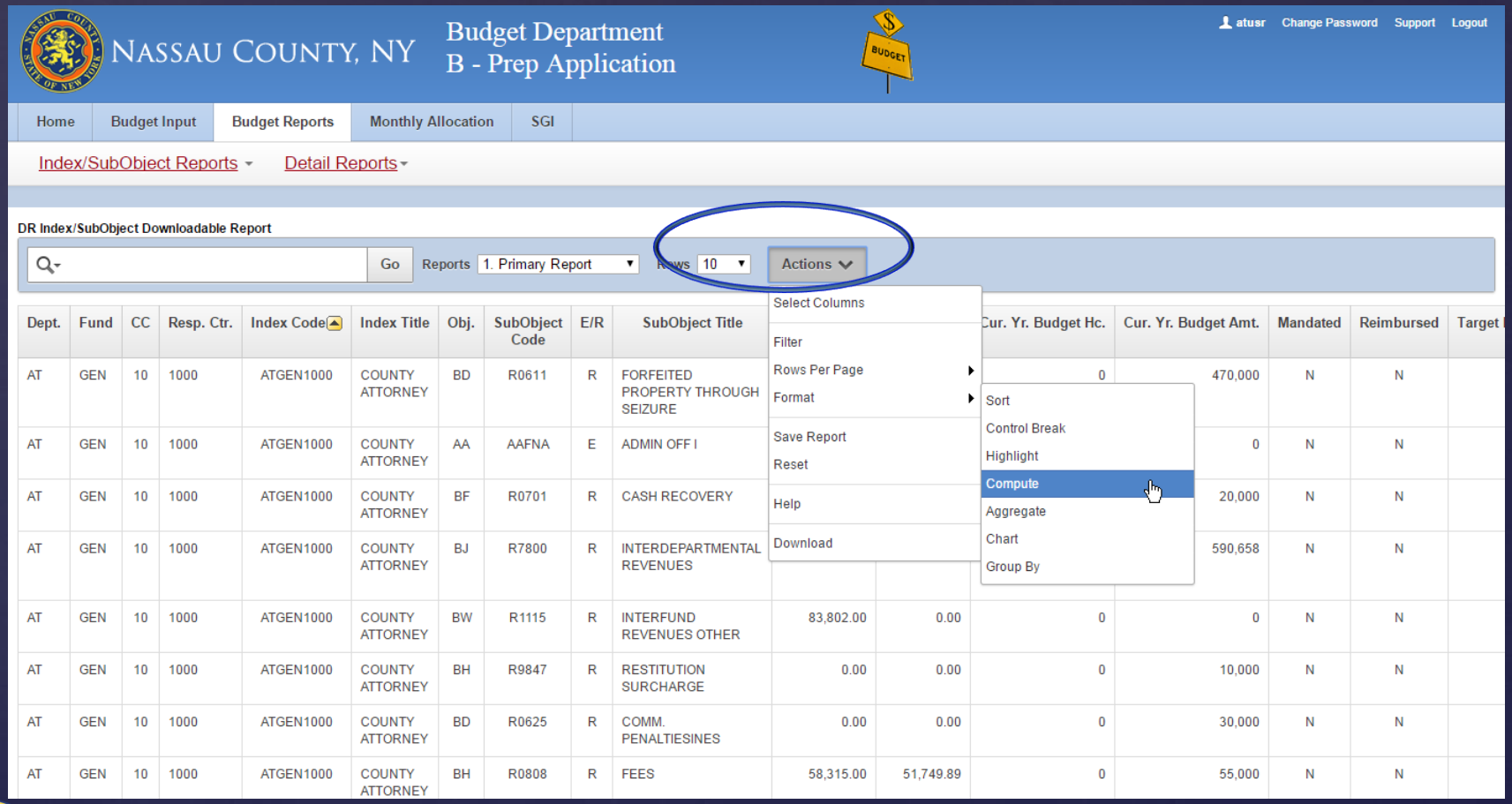
Creating Reports



Dept.	Fund	CC	Resp. Ctr.	Index Code	Index Title	Obj.	SubObject Code	E/R	SubObject Title	2 Prior Years Actual Amt	Prior Year Actual Amt.	Cur. Yr. Budget Hc.	Cur. Yr. Budget Amt.	Mandated	Reimbursed	Targ
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BD	R0611	R	FORFEITED PROPERTY THROUGH SEIZURE	283,221.44	547,086.43	0	470,000	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	AA	AAFNA	E	ADMIN OFF I	0.00	44,425.46	0	0	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BF	R0701	R	CASH RECOVERY	23,698.81	11,904.16	0	20,000	N	N	

Creating Reports

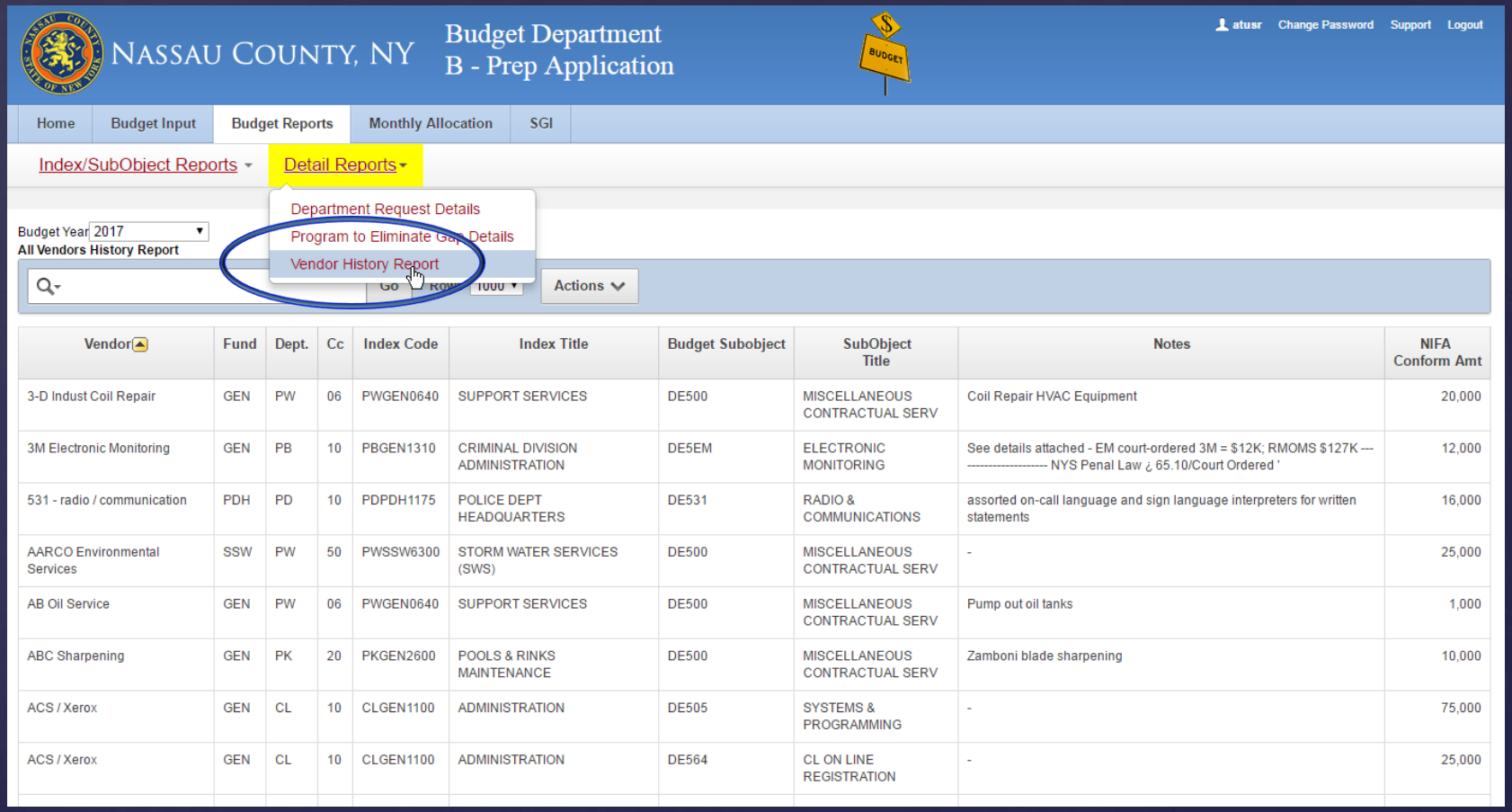
General Reports



Dept.	Fund	CC	Resp. Ctr.	Index Code	Index Title	Obj.	SubObject Code	E/R	SubObject Title			Cur. Yr. Budget Hc.	Cur. Yr. Budget Amt.	Mandated	Reimbursed	Target
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BD	R0611	R	FORFEITED PROPERTY THROUGH SEIZURE			0	470,000	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	AA	AAFNA	E	ADMIN OFF I				0	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BF	R0701	R	CASH RECOVERY				20,000	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BJ	R7800	R	INTERDEPARTMENTAL REVENUES				590,658	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BW	R1115	R	INTERFUND REVENUES OTHER	83,802.00	0.00	0	0	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BH	R9847	R	RESTITUTION SURCHARGE	0.00	0.00	0	10,000	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BD	R0625	R	COMM. PENALTIESINES	0.00	0.00	0	30,000	N	N	
AT	GEN	10	1000	ATGEN1000	COUNTY ATTORNEY	BH	R0808	R	FEES	58,315.00	51,749.89	0	55,000	N	N	

Creating Reports

Budgeted vendors reports



Vendor	Fund	Dept.	Cc	Index Code	Index Title	Budget Subobject	SubObject Title	Notes	NIFA Conform Amt
3-D Indust Coil Repair	GEN	PW	06	PWGEN0640	SUPPORT SERVICES	DE500	MISCELLANEOUS CONTRACTUAL SERV	Coil Repair HVAC Equipment	20,000
3M Electronic Monitoring	GEN	PB	10	PBGEN1310	CRIMINAL DIVISION ADMINISTRATION	DE5EM	ELECTRONIC MONITORING	See details attached - EM court-ordered 3M = $12K; RMOMS $127K --- ---------- NYS Penal Law ¿ 65.10/Court Ordered '	12,000
531 - radio / communication	PDH	PD	10	PDPDH1175	POLICE DEPT HEADQUARTERS	DE531	RADIO & COMMUNICATIONS	assorted on-call language and sign language interpreters for written statements	16,000
AARCO Environmental Services	SSW	PW	50	PWSSW6300	STORM WATER SERVICES (SWS)	DE500	MISCELLANEOUS CONTRACTUAL SERV	-	25,000
AB Oil Service	GEN	PW	06	PWGEN0640	SUPPORT SERVICES	DE500	MISCELLANEOUS CONTRACTUAL SERV	Pump out oil tanks	1,000
ABC Sharpening	GEN	PK	20	PKGEN2600	POOLS & RINKS MAINTENANCE	DE500	MISCELLANEOUS CONTRACTUAL SERV	Zamboni blade sharpening	10,000
ACS / Xerox	GEN	CL	10	CLGEN1100	ADMINISTRATION	DE505	SYSTEMS & PROGRAMMING	-	75,000
ACS / Xerox	GEN	CL	10	CLGEN1100	ADMINISTRATION	DE564	CL ON LINE REGISTRATION	-	25,000

2023 Grants Plan

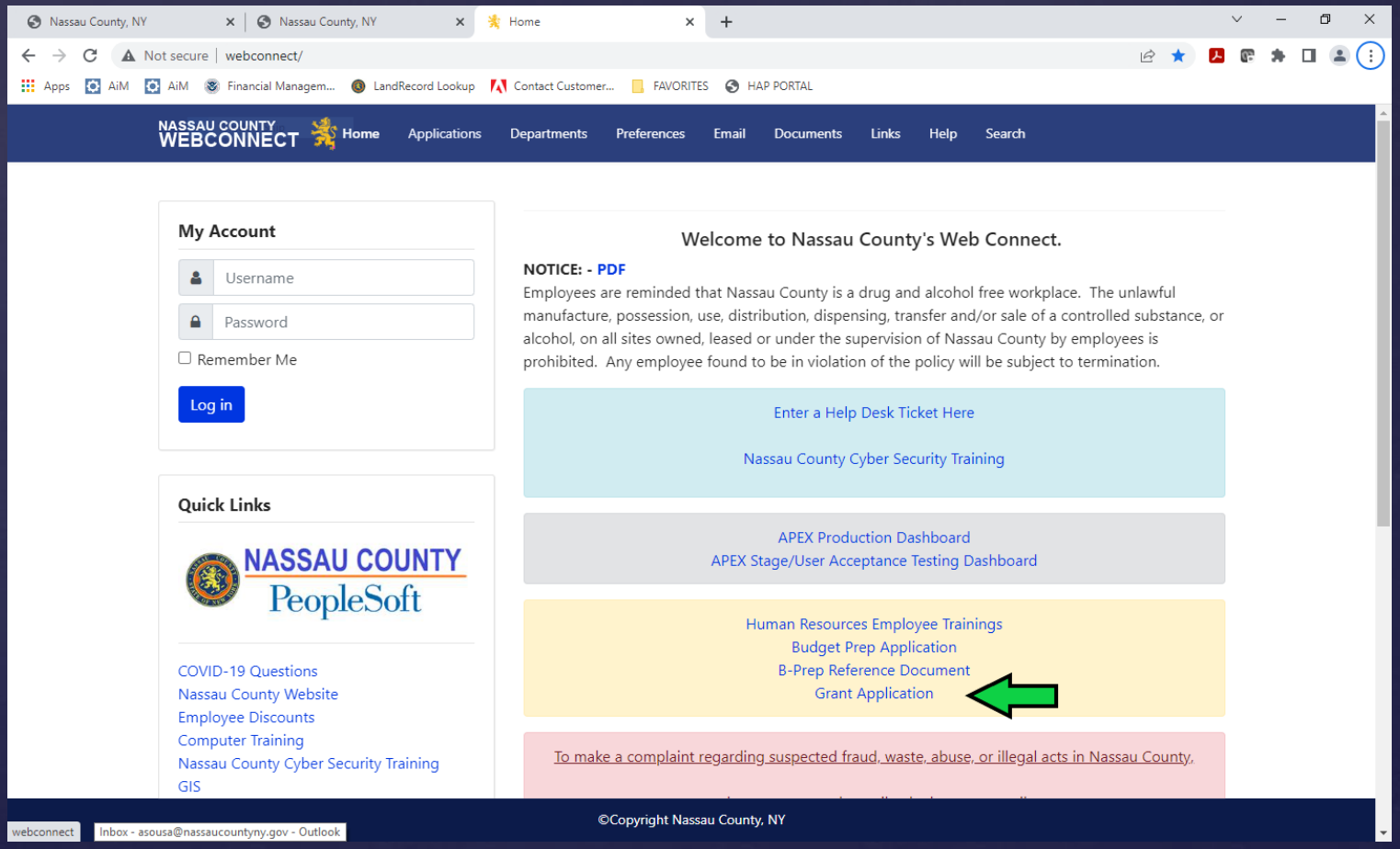
- OMB will publish a 2023 Grant Plan during 4th Quarter 2022
- The Grants Application has been updated for 2nd year in a row. Take care to enter in all new and changed fields
- If during last year's 2021 Grants Plan Submission, Departments included 2023 and 2024 budgets, then those budgets have been rolled over and uploaded into the 2023 Grants Application as a starting point. Individuals will need to review and edit before final submission
- 2023 Grant Plan submission is due by August 5, 2022
- If you have not already done so, all approved, pending and potential grant awards anticipated during 2022 and projected for 2023 through 2025 must be entered into the Grants Application
- If you need assistance with this application, contact Daniela Capozzo

- The Grant Application is located in a different module than the Budget Prep Application:

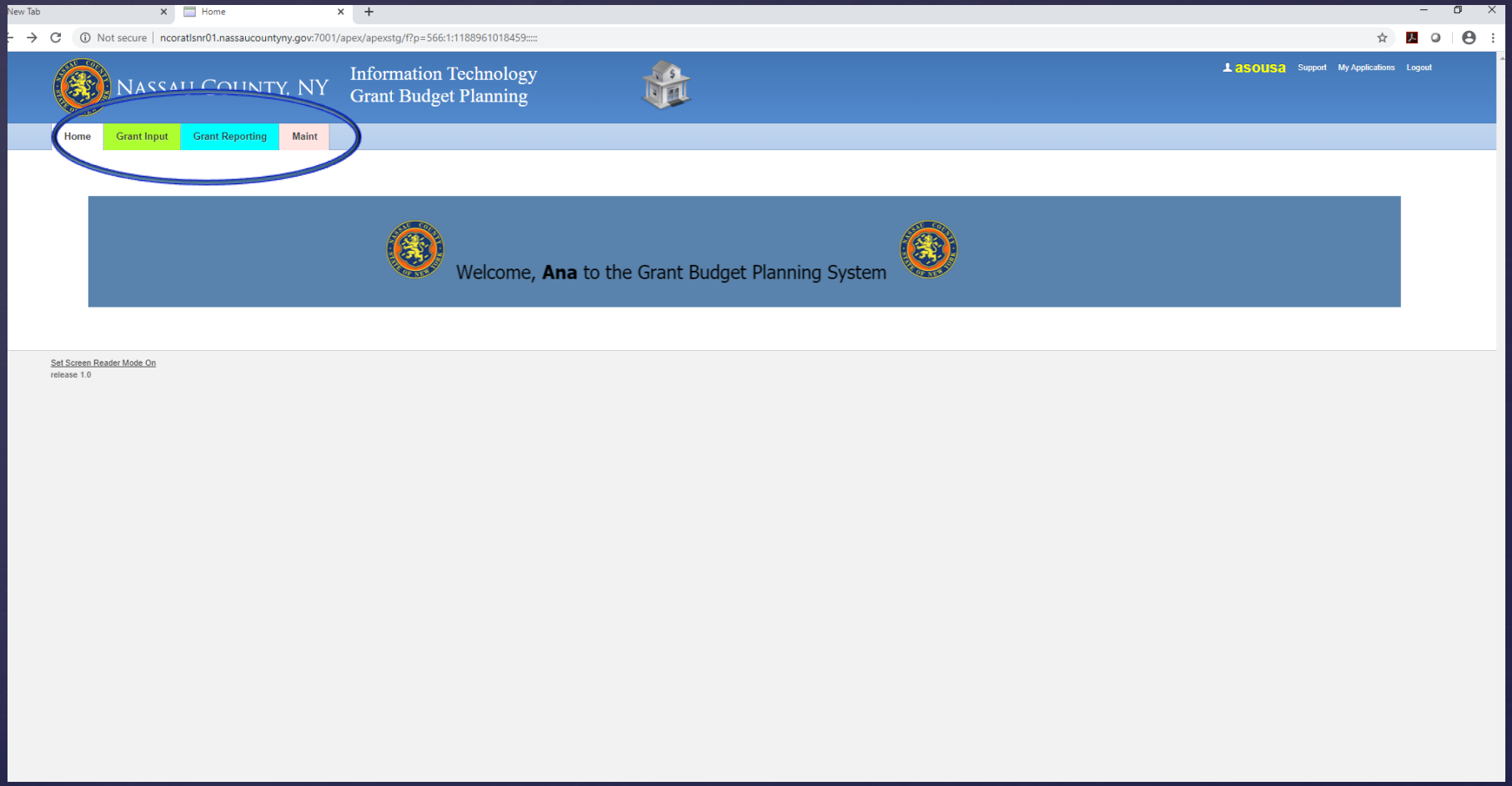
  https://apex5.nassaucountyny.gov/ords/f?p=DASH

- If individuals have access to the Budget Prep application, then when logging onto the dashboard they should see a separate card to click on for the Grant application

- Another method to getting into the Grant application is thru webconnect. See link below:

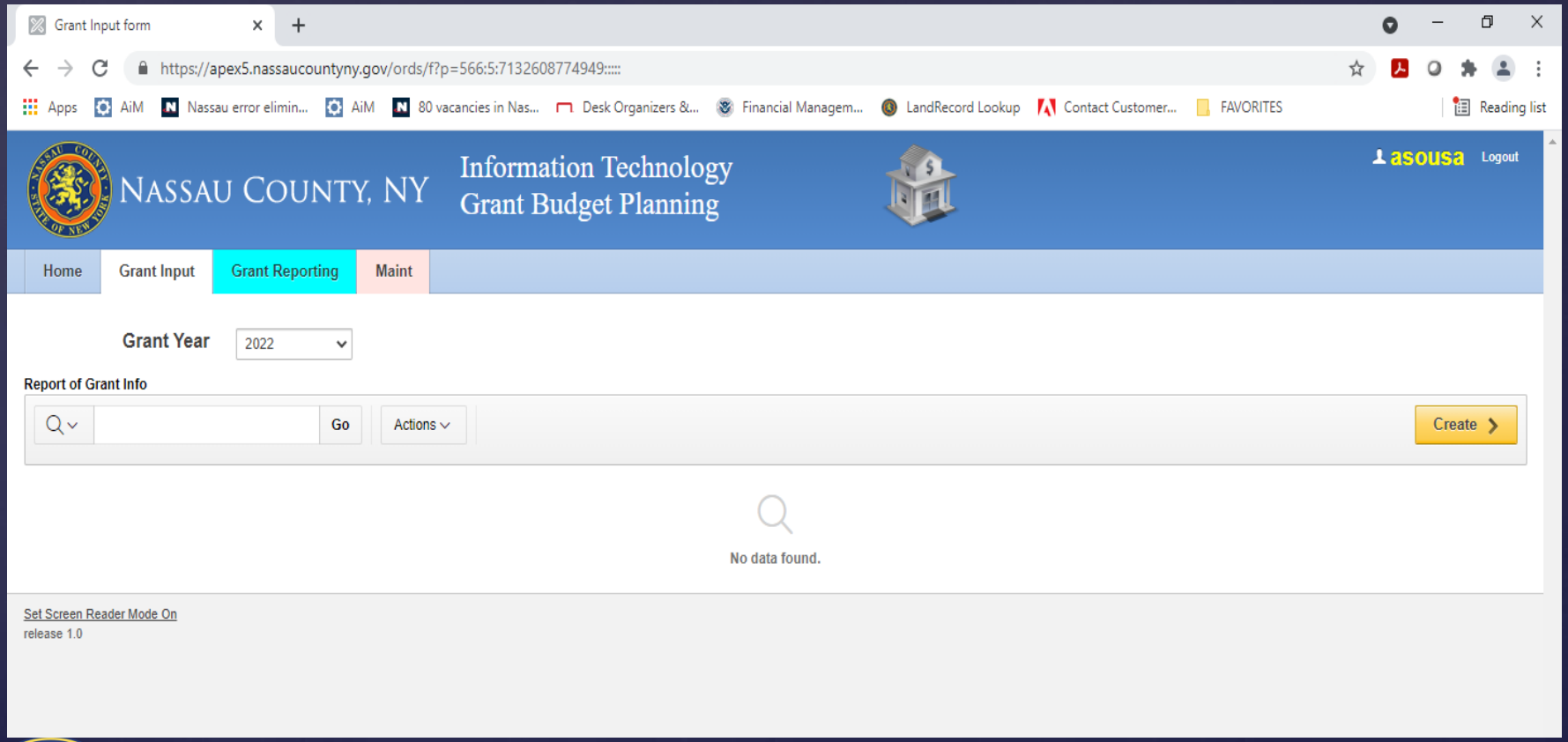


How To Access Grant Input



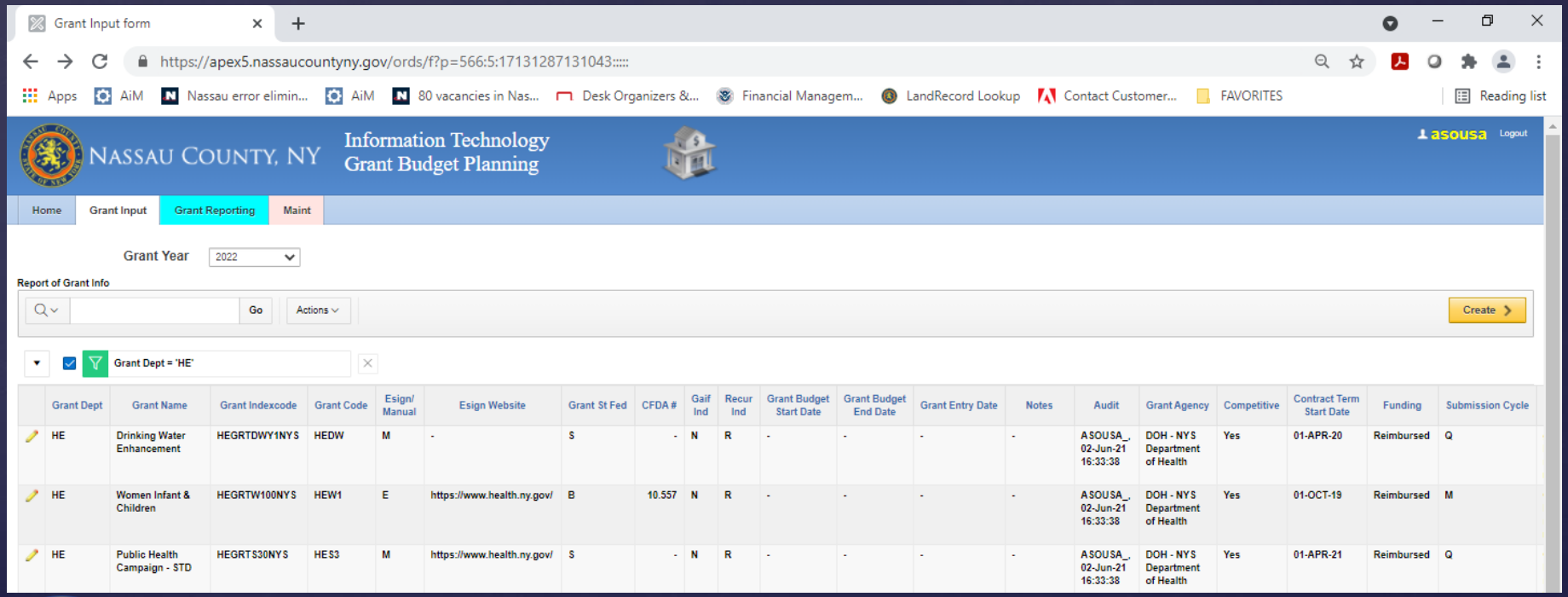
Grant Input: Selecting The Year

- When selecting grant year 2023, it will prompt a running list of grants entered last year with 2023 and 2024 plan out years
- The 2023 plan details will be automatically populated. You will need to review data and update if necessary



Grant Input: Editing Pre-populated Grant Data

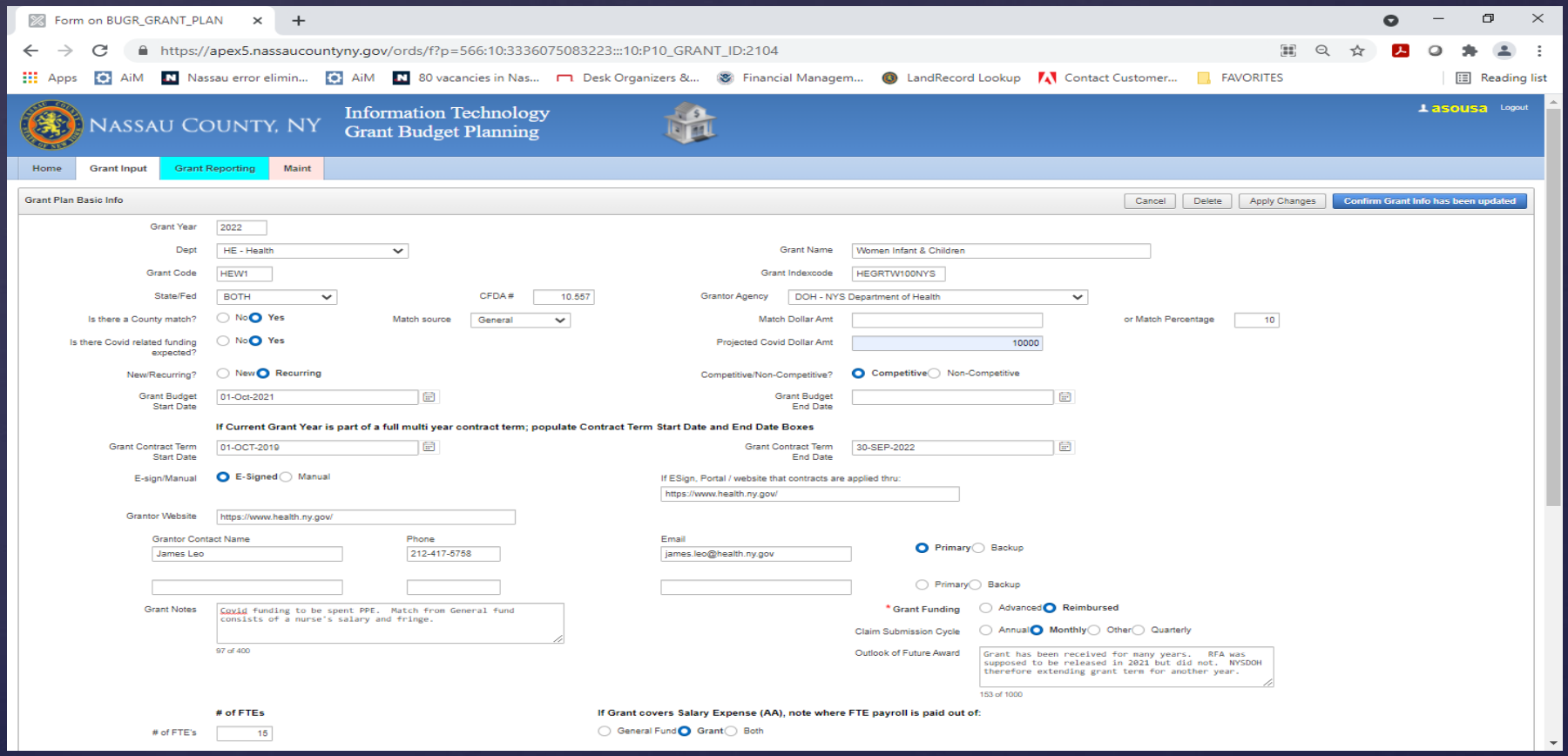
- To edit pre-populated grant data, click on pencil image in first column for each of the grants and a Grant Plan Basic Info screen will pop up for editing
- If a pre-populated grant is no longer valid, you will click on the pencil image in order to get to the Grant Plan Basic Info screen and you will click the Delete button on the top right section of the screen



Grant Dept	Grant Name	Grant Indexcode	Grant Code	Esign/ Manual	Esign Website	Grant St Fed	CFDA #	Gaif Ind	Recur Ind	Grant Budget Start Date	Grant Budget End Date	Grant Entry Date	Notes	Audit	Grant Agency	Competitive	Contract Term Start Date	Funding	Submission Cycle
HE	Drinking Water Enhancement	HEGRTDWY1NYS	HEDW	M	-	S	-	N	R	-	-	-	-	ASOUSA_, 02-Jun-21 16:33:38	DOH - NYS Department of Health	Yes	01-APR-20	Reimbursed	Q
HE	Women Infant & Children	HEGRTW100NYS	HEW1	E	https://www.health.ny.gov/	B	10.557	N	R	-	-	-	-	ASOUSA_, 02-Jun-21 16:33:38	DOH - NYS Department of Health	Yes	01-OCT-19	Reimbursed	M
HE	Public Health Campaign - STD	HEGRTS30NYS	HES3	M	https://www.health.ny.gov/	S	-	N	R	-	-	-	-	ASOUSA_, 02-Jun-21 16:33:38	DOH - NYS Department of Health	Yes	01-APR-21	Reimbursed	Q

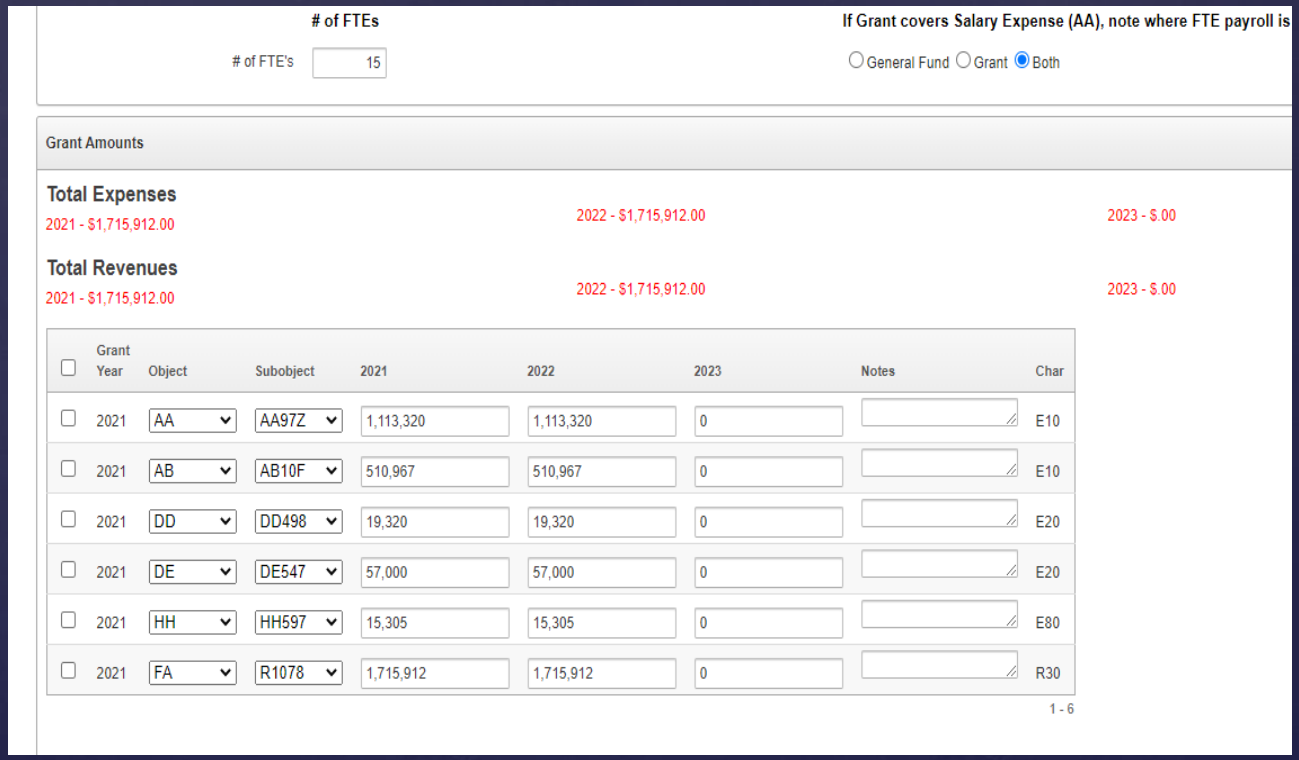
Inputting Grant Information

- You will be prompted to add additional new information on this screen as well as on the Grants Amount screen (next page)
- If you are not finished with data entry, hit Apply Changes button to capture entries to date
- Do not hit Confirm Grant Info button until both screens are fully completed and reviewed



Inputting Grant Amounts – Exp / Rev

- Once the Grants Basic Input Screen is completed, then Expenses and Revenues are to be entered next
- Information will be automatically populated in 2023 column if in the prior year data was entered for the out years
- Should prior year data require updating; add reason in the Notes section
- New object codes can be added, and existing ones edited
- For grants with DE budgeted lines, include vendor names or services description (if vendor tbd) to be contracted
- Once all fields have been completed and you are ready to finalize, then hit the Confirm Grant Info button on top of page



# of FTEs

# of FTE's 15

If Grant covers Salary Expense (AA), note where FTE payroll is

○ General Fund ○ Grant ◉ Both

Grant Amounts

Total Expenses

2021 - $1,715,912.00 2022 - $1,715,912.00 2023 - $.00

Total Revenues

2021 - $1,715,912.00 2022 - $1,715,912.00 2023 - $.00

Grant Year	Object	Subobject	2021	2022	2023	Notes	Char
2021	AA	AA97Z	1,113,320	1,113,320	0		E10
2021	AB	AB10F	510,967	510,967	0		E10
2021	DD	DD498	19,320	19,320	0		E20
2021	DE	DE547	57,000	57,000	0		E20
2021	HH	HH597	15,305	15,305	0		E80
2021	FA	R1078	1,715,912	1,715,912	0		R30

1 - 6

Monthly Allocation Plan

- After the 2023 Budget has been adopted, Departments will be able to input their 2023 spending and revenue plans into the Monthly Allocation Application screen in APEX

- The adopted amounts for object and sub-object code will be loaded and Departments will have the opportunity to allocate the budget for each code for each month of the year (including Month 13). This will serve as each Department's Allocation Plan for 2023

- At the end of each month, Departments are required to enter variance explanations for each code where a substantial difference from the current actual spending/revenue and the submitted Monthly Allocation Plan exists.

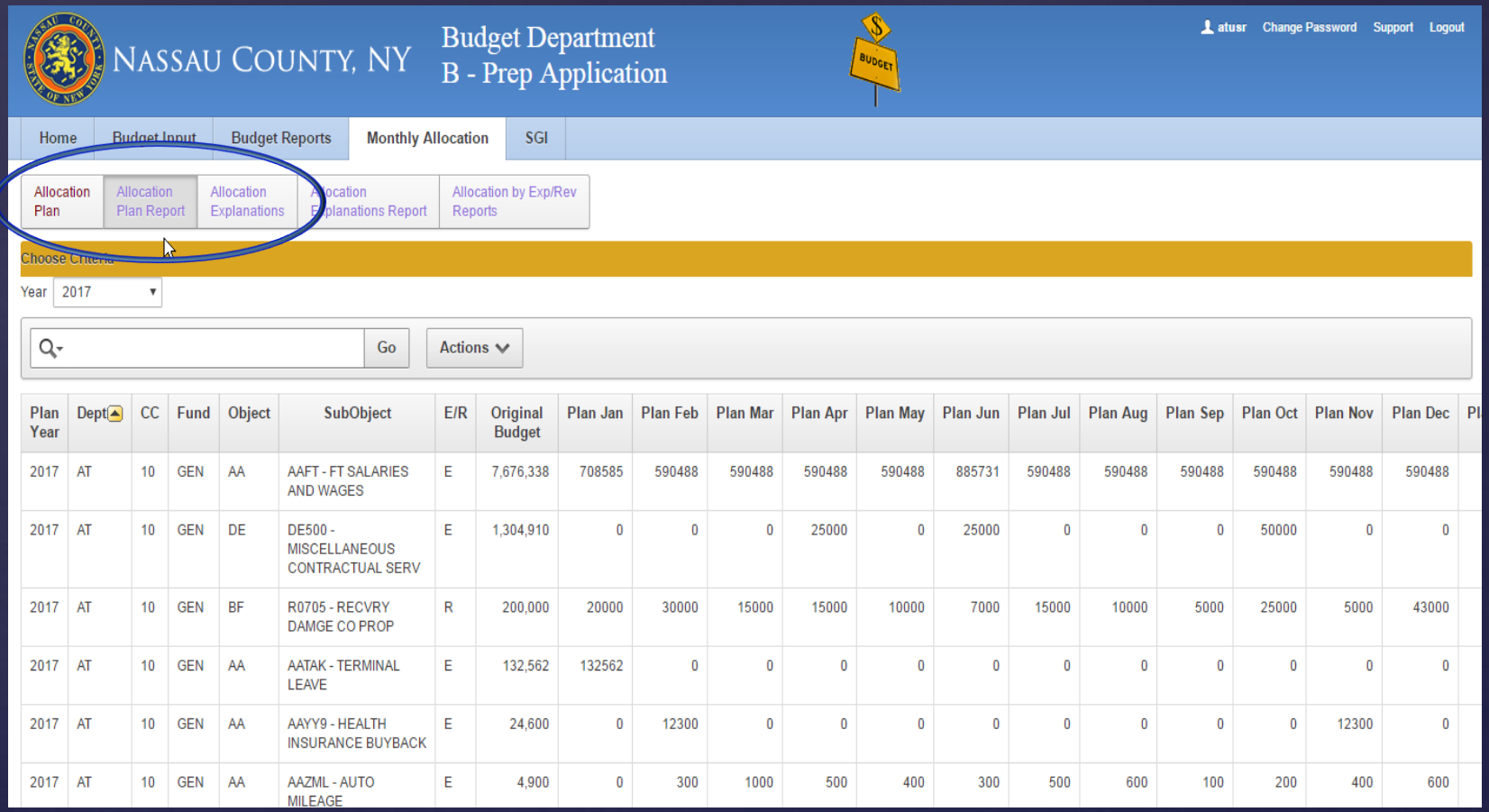
Monthly Allocation Plan

The Monthly Allocation Plan APEX Application is comprised of the following tabs:

- **Allocation Plan Tab**: Departments will allocate their 2023 Adopted Budget by month for all expense and revenue Object and Sub-object codes
- **Allocation Plan Report Tab:** Create reports of Allocation Plan data – similar to the Budget Prep Application report feature
- **Allocation Explanations Tab:** Departments will enter their variance explanations each month for expense and revenue codes
- **Allocation Explanations Report Tab & Allocation by Exp/Rev Reports Tab:** Again, similar capabilities to the other report features discussed earlier.

Monthly Allocation Screens

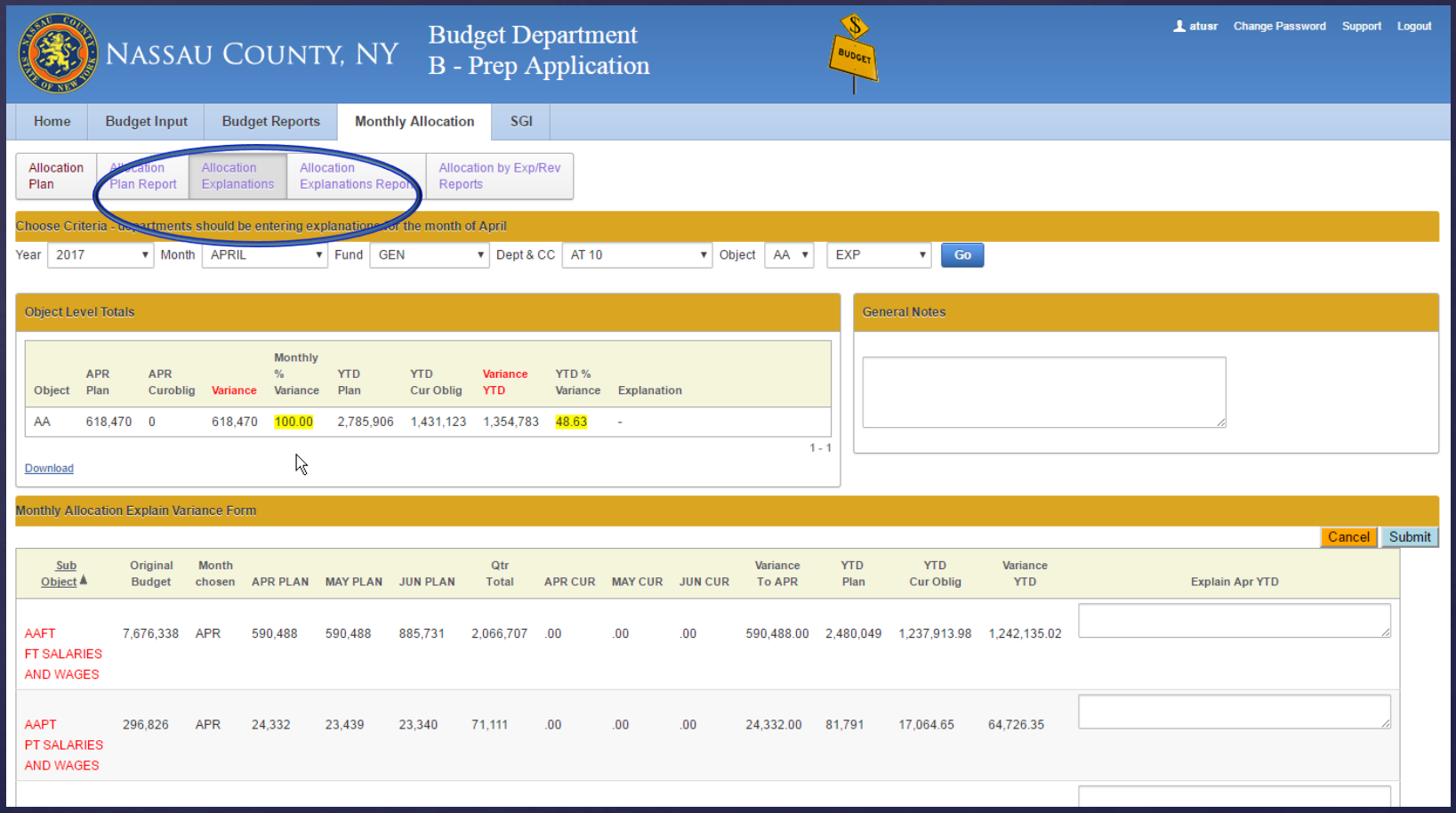
Allocation Plan Report SubTab



Plan Year	Dept	CC	Fund	Object	SubObject	E/R	Original Budget	Plan Jan	Plan Feb	Plan Mar	Plan Apr	Plan May	Plan Jun	Plan Jul	Plan Aug	Plan Sep	Plan Oct	Plan Nov	Plan Dec
2017	AT	10	GEN	AA	AAFT - FT SALARIES AND WAGES	E	7,676,338	708585	590488	590488	590488	590488	885731	590488	590488	590488	590488	590488	590488
2017	AT	10	GEN	DE	DE500 - MISCELLANEOUS CONTRACTUAL SERV	E	1,304,910	0	0	0	25000	0	25000	0	0	0	50000	0	0
2017	AT	10	GEN	BF	R0705 - RECVRY DAMGE CO PROP	R	200,000	20000	30000	15000	15000	10000	7000	15000	10000	5000	25000	5000	43000
2017	AT	10	GEN	AA	AATAK - TERMINAL LEAVE	E	132,562	132562	0	0	0	0	0	0	0	0	0	0	0
2017	AT	10	GEN	AA	AAYY9 - HEALTH INSURANCE BUYBACK	E	24,600	0	12300	0	0	0	0	0	0	0	0	12300	0
2017	AT	10	GEN	AA	AAZML - AUTO MILEAGE	E	4,900	0	300	1000	500	400	300	500	600	100	200	400	600

Monthly Allocation Screens

Allocation Explanation SubTab



Questions?