



NASSAU COUNTY

FISCAL 2013

BUDGET PREPARATION MANUAL

Office of Management and Budget



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Note: Copies of all forms are at <http://countydocs/>

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EDWARD MANGANO
COUNTY EXECUTIVE



TIM SULLIVAN
DEPUTY COUNTY EXECUTIVE
MANAGEMENT BUDGET & FINANCE

ERIC NAUGHTON
BUDGET DIRECTOR

OFFICE OF MANAGEMENT AND BUDGET
1 West Street
Mineola, NY 11501

TO: Department Heads/Fiscal Staff
FROM: Eric Naughton, Director
DATE: June 06, 2012
SUBJECT: Fiscal 2013 Budget Process

The OMB 2013 Budget development process began with a Webinar on Wednesday, June 6 from 9:30 am to 11:00 am and Friday, June 8, from 9:30 am to 11:00 am.

BPREP instructions will be made available on the Webinar Manual that will be posted to the Office of Management and Budget Website by COB, Friday, June 8, 2012. Please contact your respective Budget Analyst if you have any further inquiries.

A list of key important dates in the Fiscal 2013 Budget Development Calendar are below.

Final Fiscal 2013 Budget Development Calendar

Date	Activity
6/6, 6/8	Conduct Budget Seminars and Distribute Budget Preparation Materials
6/22	Departmental Narratives Due Back to OMB
7/6	Budget Submissions Due Back to OMB
7/6-8/3	OMB and County Executive Review of Budget Submissions
9/17	Fiscal 2013 Proposed Budget and Fiscal 2013-2016 Multi-Year Plan Released
TBD	Legislative Budget Hearings
10/30	Deadline for Legislature to Adopt Budget and Multi-Year Plan



AGENDA FOR 2013 BUDGET WEBINAR

Introduction	Eric Naughton, Budget Director
BPREP Pre-Load & Entry	Martha Worsham, Mgr. Fiscal Projects
Departmental Narratives	Narda Hall, Sr. Budget Analyst
Interdepartmental Charges / ISAs	Anthony Romano, Sr. Budget Analyst
Risk Management	Roseann D'Alleva, Deputy Budget Director
Performance Management	Doug Cioffi, Manager of Performance Measurement



PERFORMANCE MANAGEMENT /CPAR MEASURES

In 2011, 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 2012 CPAR performance measures, along with current performance targets and data will be provided in a separate communication to follow. For your Fiscal 2013 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 2012 CPAR performance measures should be updated and submitted on the Excel spreadsheet you will receive shortly (sample provided below). If you are simply updating an existing CPAR measure, then the only data required is a 2013 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 of the Performance Management Unit at 571-6333.

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Risk Management			
<u>Category</u>	<u>Performance Measures</u>	<u>Description</u>	<u>Goal Statement</u>
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		

Risk Management					
<u>Performance Measures</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Target</u>	<u>2012 April YTD Actual</u>	<u>2013 Target</u>
% Safety Inspc-Cmplnt Driven	--	100%	100%	100.0%	
Risk Management Procedures	24	9	12		9
Safety Inspc-Reoccurring	--	12	13		11
Safety Risk Mgmt Train Classes	26	38	8		0
Triad Audits	22	93	168	39	
New Measure #1					
New Measure #2					
New Measure #3					



PURCHASING BUDGET GUIDELINES

A copy of the Sub-Object Code directory for BB and DD codes is below.

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 they are 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), they may budget under a different DD sub-object code and order via an ADPICS requisition.

If departments do not budget properly in DD300 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, Purchasing needs to send a request to Comptrollers to transfer funds from the other DD line to the Staples line. Upon confirmation from Comptrollers that the funds have been transferred, Purchasing 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 Purchasing advise Staples what the new corresponding account number is for their records. Staples also requires 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.

Copier paper and toner cartridges may be ordered from Staples if they are listed in the Staples catalog. If a department has a non-standard toner not available through Staples, these items should be budgeted separately. Specialty papers, not available through Staples, should also be budgeted separately and ordered via an ADPICS requisition.

EXCLUDED / RESTRICTED ITEMS

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 & Equipment	Vacuum Cleaners
Cleaning Products	Medicines (e.g., Tylenol)	
Computers	Multi-Function Machines	
Computer Accessories and Peripherals: Cables, Keyboards, Mice, Monitors, Computer Tool Kits	Palm Pilots/PDAs	
Fax Machines	Photocopiers	
Food	Printers	
	Recorders & Transcribers	
	Scanners	
	Shredders	

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

DIRECTORY OF BB SUB-OBJECT CODES

Effective January 1, 2006

General Definition: 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.

New Code	Description	Previous Sub-Object Code
BB201	Office Furniture/Furnishings Art Acquisitions Cabinets, Files, Etc. Chair, Lounges Clocks, Timestamps Desk Accessories/Lamps/Desk Tops Desk Accessories/Lamps Lockers Tables, Table Tops Waste & Ash Receivers Beds and Beddings Equipment Kitchen and Dining Room Equipment Lamps Bedding Springs etc Fans Window Shades Vents	BB003 BB010 BB011 BB012 BB014 BB015 BB017 BB022 BB025 BB030 BB031 BB032 BB033 BB060 BB067
BB202	Copying/Blueprint Equipment Purchase of Copier Machines Typesetting & Bindery Equipment Bindery Equipment Photostat and Blueprint Equipment	BB045 BB074 BB083 BB090
BB203	Computer Equipment Word Processing Equipment Computer Equipment Technology Fee Expenditures	BB100 BB101 BB104
BB204	Educational & Training Equipment Educational Equipment Training Equipment	BB005 BB103
BB205	Medical/Dental Equipment Dental Equipment Microscopes Sterilizers Surgical Equipment Wheelchairs Stretchers etc X-ray Equipment Lab & Testing Equipment	BB004 BB034 BB037 BB039 BB041 BB042 BB043 BB089

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BB206	Building Equipment Special Building Equipment Mechanical Equipment Floor Cleaning Equipment Wheelbarrows & Trucks Boiler & Engine Room Equipment Ladders Electric Heaters & Stoves Other Building Equipment Air Conditioning etc Engineers Equipment Construction Equipment Miscellaneous	BB007 BB019 BB065 BB066 BB068 BB069 BB070 BB079 BB080 BB087 BB097
BB207	Motor Vehicles Automobiles Ambulances Motorcycles Trucks & Trailers Other Motor Equipment Boats & Marine Equipment	BB050 BB051 BB052 BB054 BB059 BB082
BB208	Motor Vehicle Equipment Other Motor Equipment Boats & Marine Equipment	BB059 BB082
BB209	Heavy Duty Equipment Snow Plows Tractors, Mixers etc Road Equipment Miscellaneous Garage & Shop Equipment Farm & Agricultural Equipment	BB053 BB055 BB056 BB088 BB096
BB210	Safety & Security Equipment Fire Protection Fire Arms & Clubs etc.	BB062 BB081

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BB211	Communication Equipment Radio & Communications Equipment	BB091
BB212	Traffic/Highway Equipment Traffic Signals Signs Highway Equipment (Chips)	BB092 BB102
BB213	Recreational Equipment Stop Watches Recreation & Playground Equipment	BB038 BB098
BB215	Election/Voting Equipment Election Equipment Voting Machines	BB086 BB094
BB216	Miscellaneous Equipment Numbering Machines Safes, Strong Boxes etc Typewriters Records & Trans Equipment Refrigerators & Coolers Scales Laundry Equipment Sewing Machines Other Institutional Equipment Flags Lawn Mowers etc Cameras Projectors etc Corporate Seal Other General Equipment	BB009 BB021 BB023 BB027 BB035 BB036 BB040 BB044 BB049 BB061 BB063 BB084 BB085 BB099



DIRECTORY OF DD SUB-OBJECT CODES

Effective January 1, 2006

General Definition: 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.

New Code	Sub-Object Code Name	Previous Sub-Object Code
DD300	Office Supplies / Just in Time Office Supplies & Copy Paper	DD300
DD301	Traveling Expenses Traveling Expenses	DD301
DD305	Insurance Premiums Insurance Premiums	DD305
DD308	Rents Rents	DD308
DD330	Election Supplies and Expenses Election Supplies	DD330
DD400	Grainder Expenses Industrial Supplies & Tools	DD400
DD401	Copying, Blueprint Supplies and Expenses Photostat and Blueprint Printing Copier Maintenance Copier Supplies	CC210 DD361 DD391 DD393
DD402	Postage and Postage Delivery Postage Messenger & Delivery Service	DD316 DD369
DD403	Computer Supplies & Expenses Data Processing Supplies Data Processing Products Data Processing System Service	CC244 DD356 DD357

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DD404	Educational Supplies Books Recreation & Education Equipment Books (College Only) Small Pts - Technical & Science Educational Expenses Books, Newspapers & Periodicals	BB016 CC211 CC216 CC233 DD345 DD373
DD405	Medical Supplies and Expenses Medical, Surgical and Laboratory Supplies Biologicals and Vaccines Medications, Prescriptions & Drugs Dental Supplies X-Ray Film and Supplies Blood Supplies Isotopes Tube Feeding Supplies Non-Prescription Drugs Oxygen Medical Purchase Savings - NUMC Tuberculosis Drugs Tuberculosis Care Charges Rehabilitation Services - Adult Rehabilitation Services - PHC	CC208 CC217 CC218 CC219 CC220 CC221 CC222 CC224 CC226 CC227 CC228 CC234 DD324 DD349 DD367
DD406	Building Supplies and Maintenance Floor Coverings Building Supplies Exterminator Chemicals Repairs & Maintenance of Buildings Facilities Renovation Facilities	BB020 CC207 CC213 DD306 DD39C DD394
DD407	Fuel, Gasoline, Oil and Lubricants Fuel Gas, Oil and Lubricants Gas, Oil and Lubricants	CC201 CC240 DD344
DD408	Motor Vehicle Supplies and Parts Vehide Parts Vehide Parts	CC243 DD343

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DD409	Motor Vehicle Expenses Auto Expense Motorcycle Expense	DD312 DD315
DD410	Heavy Duty Motor Vehicle Expenses Marine Expense Trucks and Tractors	DD314 DD319
DD411	Traffic and Highway Supplies and Expenses Traffic Signals and Signs Highway Supplies	DD321 CC206
DD412	Communication Supplies and Maintenance Telephone Installation Costs Radio and Communication	DD307 DD317
DD413	Investigative Expenses Investigative Telecommunications Investigative Travel Investigative Buy Money Investigative Charges Investigations	DD31A DD31B DD31C DD31D DD313
DD414	Recreation Supplies & Expenses Referee Fees	DD326
DD415	Equipment Maintenance and Rental Maintenance of Equipment Rental of Equipment Rental of Other Equipment Credit Card Terminals	DD303 DD309 DD310 DD328
DD416	Food Supplies Food Bread Ingredients	CC202 CC215
DD417	Clothing and Uniform Supplies Clothing & Clothing Supplies Uniform Maintenance Police Clothing & Equipment	CC214 DD346 DD353
DD418	Clothing and Uniform Supplies Sewage Chemicals, etc. Drainage Structures	CC212 DD332

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DD419	Miscellaneous Supplies & Expenses	
	Maps	BB018
	Brief Cases and Bags	BB024
	Other Materials and Supplies	CC209
	Sewage Chemicals, Etc	CC212
	Paper Goods	CC223
	Supplies for Sale	CC225
	Other Materials and Supplies	CC229
	Transcribing & Briefs	DD320
	Public Administrator Expenses	DD327
	Other Expenses	DD329
	Miscellaneous Materials & Supplies	DD331
	Drainage Structures	DD332
	Transportation of Inmates	DD366
	Laundry Services	DD358
	Public Information Expenses	DD359
	Stamps and Stationery	DD386



PURCHASING POLICY

Due to the severe budget constraints, the Administration must keep County-wide purchasing to an absolute minimum for the entire fiscal year. Accordingly, the following policy is in effect:

1. All purchase requests in the ADPICS system must be reviewed expeditiously by the Director of Purchasing and the OMB Budget Analysts. With the authority of the County Executive, resolution of all outstanding purchase requests is a top priority for both the Purchasing Department and the Office of Management and Budget. (Unclear sentence)
2. All purchases must be made according to the standard operating procedures of the County. Within the ADPICS system, departments must use the “Notes” field (sample responses attached) to identify:
 - a. A description of the request (as applicable, identify if the request for goods or services is driven by mandates or laws);
Example: Water testing kits required for daily testing of public water supply. By state law, we are required to test the water 3 times a day at 10 different water districts.
 - b. Why the purchase is needed now, (i.e., why is the purchase is essential for day-to-day operations);
Example: Currently we have 180 kits in stock. Based upon the daily usage we have 6 days of supply left. The lead-time for receiving the goods from date of purchase order placement is 3 days.
 - c. Any alternatives to purchasing the goods or services, (e.g., the use of already-existing in-house County resources);
Example: No alternatives, the kits are required to test the water.
 - d. Why your department needs the quantity of items you are requesting now;
Example: This order is for a three-month supply.
 - e. The revenue-generating capacity of the purchase;
Example: If applicable, describe the fees the County receives on the sale of the items or services.
 - f. The percentage of purchase cost reimbursed through external assistance.
Example: The County receives 75% reimbursement from the state to cover this expense.
3. Purchase requests must be reviewed by OMB and by the Director of Purchasing. Approval of purchase requests depends upon the availability of appropriated funds and the answers that departments provide to the criteria established in #2.
4. Failure to include adequate justifications in the “Notes” field in the ADPICS system will result in rejection of the purchase request.
5. OMB monitors department’s purchasing expenses against the Adopted Budget and month-by-month averages. In the event OMB identifies adverse trends, OMB meets with the applicable



department to develop a corrective action plan. OMB reserves the right to freeze a department's ability to purchase items if the department fails to submit an acceptable corrective action plan.

6. OMB also monitors the progress of a department with respect to the implementation of savings and revenue initiatives included in the Adopted Multi-Year Plan. OMB reserves the right to freeze a department's ability to purchase items if the department's initiative targets and milestones are not met and a contingency plan is not in place.



TIPS TO ASSIST REQUISITION PROCESSING

To: All Department Heads
From: Office of Purchasing
Re: Tips to Assist Requisition Processing

The Office of Purchasing encourages all departments entering requisitions to be cognizant of the correct method of placing requisitions into ADPICS. Below are ways to avoid unnecessary delays and requisition rejection. It is important for agencies to understand that Purchasing operates under the bidding rules of New York State and the Nassau County Charter and must comply with those rules. These rules impose time factors on the processing of orders. Below are ways to assist in expediting your requisitions:

- **Commodity Codes**: Requisitions may be rejected because the wrong commodity code was used. Additionally, based on description and commodity code, a requisition might be rejected after it is determined that the item is covered under a Blanket Purchase Order.
- **Insufficient Funds**: Outdated estimates of cost on the requisition may cause the item to be rejected by ADPICS and returned if the item exceeds available funding.
- **Circumventing OMB**: Agencies often request that quantities be increased after the initial OMB approval. Purchasing will not process these requests and may reject them back to the initiating agency to resubmit. Likewise, agencies often ask Purchasing to decrease quantities after Purchasing has solicited quotations. In this instance, Purchasing will reject the requisition for the agency to submit with the lesser quantities. (Unclear sentence) Price quotations are based on quantities and Purchasing cannot go back and forth to vendors several times for different quantity scenarios. However, Purchasing may be made aware of price breaks by the vendor and offer these to the agency when appropriate.
- **Specification Details**: Item Descriptions must be as complete as possible, including manufacturer and part numbers.
- **Recommended Vendor**: Please indicate the correct vendor ID number on the Detail Header. Also, whenever possible avoid using **.COM** vendors who typically will not accept a government purchase order on-line. In addition, many **.COM** vendor-pricing charts are outdated and obsolete. Please do not attempt to place orders via the Internet using an ADPICS issued purchase order as authorization.
- **Department Contact**: Please include the contact person in the Notepad portion of the requisition, especially if it is different from the person entering the document into the system.
- **Copying Requisitions**: In copying a requisition from a previous order, please remove the buyer's name, as it would typically be routed to them upon receipt. The same buyer may not be handling it now and this creates another delay by rerouting the requisition internally. In addition, copying a requisition repeatedly can result in pricing that might be out of date, misleading OMB as to what the actual cost might be.
- **Grants**: Please allow sufficient time to process requisitions involving grant funding. Grant funded purchases are not excluded from normal bidding rules or legislative approval requirements. If over \$10,000 or estimated to be \$10,000 or more, a formal sealed bid is required. If over \$100,000, Legislative Rules Committee approval is required, which needs an additional 17 day notice to the Legislature. Please indicate the grant expiration date in the Note Pad section of the requisition.



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. Among the most important improvements in the process has been the establishment of the Capital Program Office, the publication of quarterly status reports, and the introduction of a new database to manage the capital planning process.

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

Currently, the Capital Program Office initiates the Capital Budget development process in the late spring by issuing a budget call with detailed instructions and deadlines for submissions. When submitting capital projects for consideration, departments are required to use the Capital Budget Wizard (Cap Wizard) database. From the user departments, the Cap Wizard gathers information on the proposed project, including the type of project, a description of the scope of work, the project location, a justification of the need, the projected costs and the source(s) funding sought or available. The Cap Wizard also requires answers to a number of questions, such as: "Will the project result in a new asset?", "Will the asset be County operated?", "Must land be acquired for the project?", etc.

The Cap Wizard also requests the submitting department to calculate the project's impact on the operating budget, should the project be approved. While this data must be provided in order to submit the project, historically, the impact has been very generally stated in text and the database only captures summarized financial data and not the underlying calculations and assumptions for the expense and revenue impacts.

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 service as can be 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. Deputy Directors and analysts 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 by the Cap Wizard database; 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 Project Cost along with a description of the project's scope and goals.

Fiscal Impact

Please provide a simple schedule detailing:

- Expected expense savings
- New funding needed as a result of the project
- Expected new revenue or enhancements to revenue collections

If a fiscal impact cannot be calculated, please provide some narrative to explain how expense savings or new revenue may be generated because of the project.

Service Impacts

Departments must indicate their expectations for how the new or improved capital asset will help to improve departmental performance and/or direct services to constituents. If there is an applicable performance measure that will be impacted, the department should provide a chart depicting the expected result.



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. 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:

The first distinction made in regard to software is to who will utilize the product. All software that has County-wide application (used by more than one agency) will be licensed and maintained by the Department of Information Technology.

A sample of software maintained by IT is below:

Microsoft	Office Pro (EA)
Microsoft	SharePoint (EA)
Microsoft	Windows Pro (EA)
Microsoft	Windows CAL (EA)
Microsoft	Project Pro w/Project Svr CAL (EA)
Microsoft	Outlook/Exchange
Microsoft	SQL (EA)
Symantec	AV Enterprise-Anti virus
IBM	3270 Terminal Emulation (PCOM)
Adobe	Acrobat
SAS	Statistical Program

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. In the course of the business analysis, the funding source for the software purchase will be identified. Typical funding sources include grants, agency operating budgets, and technology capital projects.

Software needs are to be identified by the individual department with the assistance of IT Project Manager. Approval by the IT Department is necessary to eliminate duplication of product and services. 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.

Maintenance charges for agency-specific software must be budgeted in the user department's operating or grant funds annually. While the IT Department supports and coordinates maintenance agreements, it is the responsibility of the individual agency to budget the cost of annual maintenance for these software products.

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When a *capital project* for a specific department goes into productions, the maintenance contract is the responsibility of that department and needs to be budgeted by the user department annually. Below is a list of annual maintenance that should be budgeted by the user department.

PROJECTED MAINTENCANCE 2013

Vendor	System	Projected Annual Cost	2013 Budgeting Department
Genesis	Voice gene	\$ 15,000	Assessment
CCH	Paperless Audit System	1,300	Comptroller
Asset Works	Fuel Focus	20,000	DPW
Asset Works	Work Management	65,000	DPW
Cityworks	Sewer Maintenance System	64,000	DPW
Locality Media	Permits System	21,000	Fire Marshall
ATL	Sample Master LIMS	7,400	Health
Porter Lee	LIMS System	11,000	Medical Examiner
Quincy	CMFW Software	17,285	Medical Examiner
TBD	Case Tracking	50,000	Office of Housing
SVAM	Case Track	60,000	OHIA
Performance	PB Views	19,000	OMB
Vermont Systems	Rec Trac	28,000	Parks
Tracker	Probation Upgrade	16,000	Corrections
Automon	Case Load Explorer	120,000	Probation
Compu Trusts	Case Management	6,000	Public Administrator
Softcode	Sheriff Accounting System	30,000	Sheriff
TBD	Debt Manager	5,500	Treasurer
CS Stars	Risk Management/OMB	68,000	OMB
Price Waterhouse	Team Mate (Auditing)	11,000	Comptroller
Avispo	Video Wall Maintenance	15,620	Fire Com.
Avispo	Video Wall Maintenance	26,750	Police Department
Sterling Solutions	VIM	700	Veterans
Mideo Systems	DNA/Biology/Latent Prints Sys	30,000	Medical Examiner

In addition, please note that all contractual services related to Information Technology should be allocated to sub-object codes **DE505** (IT-Systems & Programming) and **DE5A5** (IT Hardware/Software Maintenance).

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 the NCIT's standards and are consistent with the County's 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.



RISK MANAGEMENT

Risk Management will develop the Workers Compensation, Defensive Driving and Insurance Budgets for all departments. These costs will be allocated to all departments at year-end based on actual expenses. The Budget package has three Risk Management related forms to be completed by each department and budgeted for by each department.

Safety-Related Training Programs

If your department is required to conduct Safety Training Programs by the Occupational Safety and Health Administration (OSHA) or Public Employee Safety and Health (PESH) regulations please provide the information on these training programs conducted or scheduled for 2010 and requested in 2011.

Safety Equipment

If your department must purchase safety equipment as required by state or federal law, or if your department procedures require the use of special safety equipment. Please indicate the equipment needed on the *Safety Related Equipment Form*.

Safety Annual Medicals Required

If your department is required to provide safety related annual medicals such as audiometer, fit testing (pulmonary function test) medicals, lead testing etc. as required by OSHA/PESH regulations. Please fill out the attached *Safety Annual Medical Form*.

Workers' Compensation (WC):

- Four Departments have direct budget
 - Police Headquarters (PDPDH1100)
 - Police District (PDPDD2400)
 - Corrections (CCGEN1120)
 - DPW (PWGEN1010)
- All other WC budget is managed by Risk Management
- There are three Interdepartmental Service Agreements for WC
 - BUGEN2150 (Health)
 - BUGEN2350 (Social Services)
 - BUGEN2830 (Sewer Fund)
- Safety Training
 - Departments that require safety training should budget for them
 - Some safety training is provided by Risk Management (e.g. Confined Space)
 - All safety related training must be approved by Risk Management.
- Safety Inspections
 - Safety inspections performed in areas where there is potential risk
 - Inspections of Park facilities

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Safety Equipment

- If your department is required to use safety equipment or OSHA/PESH required Personal Protective Equipment (PPE) it should be budgeted for by the department.
- All PPE must include a hazard assessment and appropriate training.

Insurance

- Risk Management manages the insurance policies for buildings and property.

Risk Management Intranet

- <http://webconnect/agencies/RiskManagement/index.php>
 - Workers' Compensation
 - Motor Vehicles Policies & Procedures
 - Safety Programs



Risk Management Forms

SAFETY-RELATED TRAINING PROGRAMS

Scheduled for 2012

Name of Training Program	Purpose/ Requirement for Training	# of Attendees	Cost of Program	Training Provider

Requested for 2013

Name of Training Program	Purpose/ Requirement for Training	# of Attendees	Cost of Program	Training Provider



SAFETY RELATED EQUIPMENT

Scheduled for 2012

Equipment Requested	Purpose or Requirement	# Required	Cost	Budgeted Under	Training requested (Y/N)

Requested for 2013

Equipment Requested	Purpose or Requirement	# Required	Cost	Budgeted Under	Training requested (Y/N)

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INSURANCE

SCHEDULED FOR 2012

Type of Policy	Location Covered	Amount of Coverage	Premium	Budgeted Department
Environmental	Grumman		\$361,896.63	
Commercial Package	106 Charles Lindberg	Varies – Bucket 500,000	\$30,739.00	
Crime	Glen Cove		\$ 1,515.00	
Crime	Long Beach		\$ 1,740.00	
Crime	Nassau County		\$ 9,876.00	
Aviation	Helicopters		\$84,972.00	
Public Official Bond	Public Administrator		\$1,250.00	
Recreation Camp	Parks – Recreation Camp			

REQUESTED FOR 2013

Type of Policy	Location Covered	Amount of Coverage	Premium	Budgeted Department
Environmental	Grumman			
Commercial Package	106 Charles Lindberg			
Crime	Glen Cove			
Crime	Long Beach			
Crime	Nassau County			
Aviation	Helicopters			
Public Official Bond	Public Administrator			
Recreation Camp	Parks – Recreation Camp			
Sports League – Accident	Parks – Sports leagues			
Team Nassau	Parks			



**Hearing Conservation Training and Audiometric Test
Tracking Sheet**

Name Last / First	Employee ID	Work Location	Hearing Conservation Training Date	Audiometric Test Date



INTERDEPARTMENTAL SERVICE AGREEMENTS

The process for developing 2013 Interdepartmental Service Agreements (ISA) between interdependent County departments will be unchanged from the process established in 2006.

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 codes BW for interfund charges revenue and expense codes HH for inter fund charges.

Primary Buyer Units/Departments

- Fire Commission
- Police Headquarters
- Police District
- All Health and Human Services Departments
- Economic Development Grant Units and the Department of Housing and Intergovernmental Affairs.

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
- Purchasing Department
- County Attorney

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 countydocs 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 factors should be applied to the salary expenses:

General Fund:	68%	Police Headquarters Fund:	58%
Fire Fund:	46%	Police District Fund:	57%

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

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

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:

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Nassau County ISA Interdepartmental Charges Summary
Projected for Fiscal Year 2013
Seller Department Name:

Buyer Department Name	CC	HF Sub Object Code	
		595-County Attorney Charges	598-County Attorney Charges
<i>Example:</i> Health	HE10	\$ 10,000	\$ 400
TOTALS:		\$ -	\$ -

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Interdepartmental Service Agreement ~ 2013

EXAMPLE

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.

ISA #	PK-PW-03-001	Selling Department:	<u>Dept of Public Works</u>
Buying Department	<u>Parks, Recreation & Museums</u>	Selling Division:	<u>Facilities Maintenance</u>
Buying Division	<u>Technical Service</u>	ISA Manager:	_____

Period
 From: 01/01/13 To: 12/31/13

Requirements/Specifications (use separate sheets if necessary)
 DPW-FM Facilities Management Service Center will be responsible for all labor, equipment, repair parts, materials, supplies, tools and subcontractors to perform facilities major repair and maintenance services within the Parks, Recreation and Museum Department. These include but not limited to, building and facility preventative maintenance, major equipment repair and replacement, fire protection system maintenance, electrical distribution maintenance, plumbing and HVAC operations. DPW-FM will perform all preventative maintenance on all buildings, building systems and related equipment. DPW-FM will also perform all major repairs and corrective maintenance for work orders. Work requests over \$5,000 will require estimates approved by Parks, Rec & Museums. (cont. pg 2)

Resource Plan (use separate sheets if necessary)
 Staffing

FT	39
PT	
Seasonal	45
	84

Reporting Requirements
 1. Monthly Work Order Status
 2. Monthly Cost Status

Price	
Total	\$7,449,970

6 Basis of Charging (indicate one)	
Actuals	X
Transaction Based	
Allocated	

Buyer Account Information

HF 569 - Facilities Mgmt Charges
 Buyer's Chargeback Code _____

8 Seller Account Information

BJ 7800 Interdepartmental Revenue
 Seller's Chargeback Code _____

Buyer Signature _____
 Date _____

Seller Signature _____
 Date _____



GRANTS PLAN

The Grants Plan is a summary of all grants expected to commence in the ensuing fiscal year as well as those grants awarded in prior years with appropriations in 2013. This information will provide an inventory of all County grants, including descriptions, dollar amounts, and General Fund impacts. The purpose of this plan is to provide transparency to the Grant Fund and improve monitoring and oversight.

Department financial submissions for the Grants Plan are due July 22, 2012 along with your Fiscal 2013 budget submissions. The Grant Plan narratives/objectives/Impacts tables are due after the budget is submitted in the fall. You will be receiving additional instructions.

Please note that new grants commencing in 2013 will use the grant detail of X3 while other grants continue to use their existing coding method.

Projected Grants Plan Schedules

A "Grants Plan Schedule" should be completed for each grant (see template below) as shown on page 2. This schedule should include grant title, index code, term of grant, program description, financials and accomplishments with objectives/impact tables.

Enter each grant that has a starting date in 2013 and grant awarded in prior years with appropriations expected in 2013 (regardless of the ending date) on a separate schedule. The information included should be for the 12 months of the grant starting in 2013. Use actual information (if available) or projected information to complete these schedules.

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. 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. (See definitions at end of this section.)

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.

In the lines at the top left of the spreadsheet, enter the *Department Name*, the *Grant Title* (name of grant given by the grantor), the *Grant Detail* year (e.g., X3), the *Program* and the *Grant Term* (e.g., 4/1/13-3/31/14).



Sample Grants Plan Form

Narrative:

Financials

PROJECTED GRANT FUNDING

Department:	
Grant Title:	
Grant Detail:	
Program:	
Grant Term:	

Estimated Grant Beginning in 2013

Expense	Revenue			
	Annual Budget	Federal	State	Other Non-County Source

Expense
 AA - Salaries
 AB - Fringes
 BB - Equipment
 DD - General Expenses
 DE - Contractual
 HH - Interfund Charges
 Total Appropriation

-				
-	-	-	-	-

2014	2015	2016
------	------	------

Projected Grant - Continuing Totals by Year

Accomplishments with Objectives / Impact Tables

Accomplishments
For the Last Completed Grant Funding Year _____

Objectives	Impact

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The expense appropriation cells (“*Annual Budget*”) will be the sum of the data entered in the revenue columns. In the revenue columns for each expense object code, enter the amount of funding projected for each revenue source:

- Federal: funds received from the Federal Government.
- State: funds received from New York State including pass-thru funds from the Federal Government.
- 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 2014, 2015 and 2016.

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. County-wide Indirect Costs – These are the costs of central government services distributed through the central service allocation plan (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

Caution:

Some grants will not be reimbursed if charges are made to an Indirect Cost (HH) code. In order not to lose reimbursement, please be aware of the following:

- **Expenses in the Grant Fund should be charged to the appropriate sub object code(s) within the AA, BB, DD, and DE lines as appropriated.**
- **The revenue recovery into any of the Major Funds (General, PDD, PDH and Fire Commission) should be BF (Rents & Recoveries) – sub object code R07GR – Grants Recoveries. (Please note this is a change from previous years, when revenue recovery was recognized in the BW object code.)**

**APPENDIX A****OMB STAFF**

Eric Naughton	Budget Director	571-0528
Bob Birbiglia	General Claims Manager	571-0529
Doug Cioffi	Manager, Performance Management	571-6333
Bob Conroy	Deputy Budget Director	571-6335
Roseann D'Alleva	Director	571-0525
Joseph Devito	Senior Budget Analyst	571-0113
Steve Feiner	Director, Grants Management	571-0413
Randy Ghisone	Assistant to the DCE	571-4221
Richard Haemmerle	Operations Analyst	571-0797
Narda Hall	Senior Budget Analyst	571-0556
Ann Hulka	Deputy Budget Director	571-0423
Chris Nolan	Deputy Director	571-4269
Irfan Qureshi	Senior Budget Analyst	571-0462
Anthony Romano	Senior Budget Analyst	571-4385
Joseph Schiliro	Budget Analyst	571-4373
Vivek Singh	Manager, Budget Analysis	571-4372
Ryan Studdert	Budget Analyst	571-6260
Martha Worsham	Manager, Fiscal Projects	571-1459

Technical Support

Paul Dipietro	Central Programmer Analyst II	571-6079
Keith Hill	Systems Programmer II	571-4150
Bruce Mathis	Manager of Computer Operations	571-1574



APPENDIX B

Budget Departmental Assignments

Departments										OMB Staff	Telephone	Deputy
HI	SS	PUA	CF	AR	AS					Anthony Romano	571-4385	Bob Conroy 571-6335
CA	TV	CC	FC	HS						Narda Hall	571-0556	
TR	EM	PB	PR	AT	HE	ME				Joe Schiliro	571-4373	
BU	RM	CL	PW	SSW						Ryan Studdert	571-6260	
RE	AC	MA	SA	HR	VS	PE	CS	LR	PA	Vivek Singh	571-4372	
FB	IT	PK	CE	CO	DA	EL	LE	CT		Martha Worsham	571-1459	
PDD	PDH									Irfan Qureshi	571-0462	
Project Management and Capital Projects										Chris Nolan	571-4269	Roseann D'Alleva 571-0525
Performance management										Doug Cioffi	571-6333	
Risk Management										Roseann D'Alleva	571-0525	
Risk Management (Claims)										Bob Birbiglia	571-0529	



FISCAL 2013 BUDGET SUBMISSION FORM

TO BE DOWNLOADED FROM APEX TO EXCEL