



NASSAU COUNTY

FISCAL 2017

BUDGET PREPARATION MANUAL

Office of Management and Budget



TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
Message from the Budget Director	2
Performance Management / Measures	4
Shared Services - Just-In-Time / Sub-Object Codes	7
Directory of BB and DD Sub-Object Codes	9
Capital and Operating Budget Integration	13
Information Technology	14
Interdepartmental Service Agreements (ISAs)	15
Grants Financial Forms	20
Appendix A - OMB Contact List	23
Appendix B – Budget Analyst Department Assignments	24

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

FISCAL 2017 BUDGET PREPARATION MANUAL



EDWARD MANGANO
COUNTY EXECUTIVE



ERIC NAUGHTON
DEPUTY COUNTY EXECUTIVE
MANAGEMENT BUDGET & FINANCE

ROSEANN D'ALLEVA
BUDGET DIRECTOR

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

TO: Department Heads/Fiscal Staff
FROM: Roseann D'Alleva, Budget Director
DATE: April 25, 2016
SUBJECT: Fiscal 2017 Budget Process

The OMB 2017 Budget development process will begin with a Webinar on Wednesday, June 1st from 10:00 am to 11:30 am and Thursday, June 2nd, from 2:00 pm to 3:30 pm.

The 2017 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 2nd, 2016. Please contact your respective Budget Analyst if you have any further inquiries.

Listed below are key important dates in the Fiscal 2017 Budget Development Calendar.

Final Fiscal 2017 Budget Development Calendar

Date	Activity
5/9	Departmental Narratives Due Back to OMB
6/2, 6/3	Budget Seminars and Distribution of Budget Preparation Materials
6/3	Apex open
7/1	Budget Submissions Due Back to OMB
7/1	OMB and County Executive Review of Budget Submissions
9/15	Proposed Fiscal 2017 Budget and 2017-2020 Multi-Year Plan Released
TBD	Legislative Budget Hearings
TBD	Deadline for Legislature to Adopt Budget and Multi-Year Plan



AGENDA FOR 2017 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 2016, 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 2016 CPAR performance measures, along with current performance targets and data will be provided in a separate communication to follow. For your Fiscal 2017 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 2016 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 2017 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

FISCAL 2017 BUDGET PREPARATION MANUAL



Risk Management			
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		

FISCAL 2017 BUDGET PREPARATION MANUAL



Risk Management					
Performance Measures	2013 Actual	2014 Actual	2015 Target	2015 Apr YTD Actual	2016 Target
% 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 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.

Similarly, departments must budget their Grainger supply needs in sub-object code DD400 for each responsibility center within their department. If they are purchasing miscellaneous items not listed in the Grainger catalog or items restricted by the County from being ordered from Grainger they 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, Shared Services needs to send a request to Comptrollers to transfer funds from the other DD line to the new line. Upon confirmation from Comptrollers 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 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 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: 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

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.

Code	Description
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

FISCAL 2017 BUDGET PREPARATION MANUAL



Code	Description
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 MAINTENANCE
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	COMMUNIIICATION SUPPLIES & MAINTENANCE
DD413	INVESTIGATIVE EXPENSES
DD414	RECREATION SUPPLIES & EXPENSES
DD415	EQUIPMENT MAINTENANCE AND RENTAL

FISCAL 2017 BUDGET PREPARATION MANUAL



Code	Description
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



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 service 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 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. 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:

This is the initial year of IT maintenance consolidation. All information technology maintenance agreements are centralized and managed by the NCIT department. An annual consultation to review and capture all maintenance agreements will be held and kept current through 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. Typical funding sources include grants 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. 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 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.



Interdepartmental Service Agreements

The process for developing 2017 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 inter-fund 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 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 factors should be applied to the salary expenses:

General Fund: 71%	Police Headquarters Fund: 60%
Fire Fund: 50%	Police District Fund: 55%

Note: Fringe Benefit rates listed above reflect fiscal year 2016 Adopted Budget. Rates for 2017 will be forwarded upon availability.

Indirect Cost:

The Seller Departments that need to claim indirect costs expense should refer to the 2016 indirect cost rate allocation spreadsheet.

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").

FISCAL 2017 BUDGET PREPARATION MANUAL



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.

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 2017 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	\$ -	\$ -
TOTALS:		\$ -	\$ -

FISCAL 2017 BUDGET PREPARATION MANUAL



Interdepartmental Service Agreement ~ 2017

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 #	PW-PB-2017-101	Selling Department:	Public Works
Buying Department	Probation	Selling Division:	Facilities Management
Buying Division	Juvenile Detention Center	ISA Manager:	John Butler
ISA Manager	John Fowle		

1 Period	From: <u>01/01/2017</u>	To: <u>12/31/2017</u>
-----------------	-------------------------	-----------------------

2 Requirements/Specifications	(use separate sheets if necessary)	
Maintenance and housekeeping services provided to Juvenile Detention Center.		
Title	HC	Salaries
Custodial Worker I - F/T	3	130,021
Housekeeper I - F/T	1	50,238
Maint Mech I - F/T	1	68,923
Custodial Worker I - P/T	1	21,670
Total Salaries	6	270,853

3 Resource Plan	(use separate sheets if necessary)	
Staffing:		
FT	5	
PT	1	
	6	

4 Reporting Requirements

5 Price				
Salaries	AA	\$270,853		
Longevity	AA	\$2,200		
Fringes	AB	\$177,544		
Indirect Charge	HH	\$9,530		
Clothing & Uniform	DD	\$1,000		
Maint supplies	DD	\$8,179		
Total		\$469,306		

6 Basis of Charging	(indicate one)	
Actuals	<input checked="" type="checkbox"/>	
Transaction Based	<input type="checkbox"/>	
Allocated	<input type="checkbox"/>	

7 Buyer Account Information

8 Seller Account Information

FISCAL 2017 BUDGET PREPARATION MANUAL



PBGEN1400 HF568

Buyer's Chargeback Code

\$469,306

Seller's Chargeback Code
PWGEN0200-R7800

Buyer Signature _____
Date _____

Seller Signature _____
Date _____

Interdepartmental Service Agreement

Page 2

ISA # **PW-PB-2015-101**
 Buying Department **Probation**
 Buying Division **Juvenile Detention Center**
 ISA Manager **John Fowle**

Selling Department **Public Works**
 Selling Division **Facilities Management**
 ISA Manager **John Butler**

2 Requirements/Specifications (cont.)

Supplies needed for housekeeping services provided at Juvenile Detention Center.

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, Johnson 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	
Inter Dept Chgs	HF	469,306
Indirect Chgs		
DGS Chgs		469,306



GRANT FINANCIAL FORM INSTRUCTIONS - 2017

Note: The Annual Grants Plan has been changed. All grant data input will be done in a new APEX application. Instructions will be included in the slide show presentation. Departments should contact Richard Haemmerle (x10797) for all questions regarding grants.

Grants Plan Financial Form

Guidelines for Grant Reporting:

Report any open grants where funding will occur in 2017.

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., 1/1/17-12/31/17), *Grant Type*, CFDA#, and grant financials. In addition, we are asking you to provide a projection for the 2018 and 2019 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 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

FISCAL 2017 BUDGET PREPARATION MANUAL



- **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 2017, 2018, and 2019.

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 Grants once the 2014 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

FISCAL 2017 BUDGET PREPARATION MANUAL



- 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 Management	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
Richard Haemmerle	Operations Analyst	571-0797
Ann Hulka	Deputy Budget Director	571-0423
Jessica Lamendola	Manager of Fiscal Projects	571-7736
Thomas Love	Budget Analyst	571-7713
Steven Munzing	Operations Analyst	571-0799
Chris Nolan	Deputy Director	571-4269
Andrew Persich	Deputy Director, Grants Management	571-0413
Irfan Qureshi	Manager, Performance Management	571-0462
Anthony Romano	Senior Budget Analyst	571-4385
Matthew Ronan	Senior Budget Analyst	571-7735
Joseph Schiliro	Senior Budget Analyst	571-4373
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	Deputy
CF	HI	SS						Anthony Romano	571-4385	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> Martha Worsham 571-1459 </div>
EM	HE	ME	NHCC	PB				Joseph Schiliro	571-4373	
CA	CC	EL	FC	IT	PA	TC		Thomas Love	571-7713	
HS	PK	PR	SA	SS (shared)	NCC			Matthew Ronan	571-7735	
Performance management					BU	CE	LE	Irfan Qureshi	571-0462	
CS	DA	PDD	PDH	TV	VS			William Cote	571-5735	
AR	AS	CL	CO	RM	TR			Joseluis Dias	571-0556	
AC	AT	HR	LR	MA	PE	PW	SSW	Michael Vocatura	571-5788	
Budget Director								Roseann D'Alleva	571-0525	
Fringes / OTB								Robert Conroy	571-0635	
Grants Management								Andrew Persich	571-0413	
Project Management and Capital Projects								Christopher Nolan	571-4269	
Performance Management								Douglas Cioffi/Irfan Qureshi	571-6333	
Risk Management Workers Compensation								Steven Munzing	571-0799	
Reports & Projections								Martha Worsham	571-1459	