



NASSAU COUNTY

FISCAL 2019

BUDGET PREPARATION MANUAL

Office of Management and Budget



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

FISCAL 2019 BUDGET PREPARATION MANUAL



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TO: Department Heads/Fiscal Staff

FROM: Andrew Persich, Budget Director

DATE: May 22, 2018

SUBJECT: Fiscal 2019 Budget Process

The OMB 2019 Budget development process will begin with a Webinar on Thursday, June 28 from 2:00 pm to 3:30 pm and Friday, June 29, from 10:00 am to 11:30 am.

OMB is preparing the June update to the Multi-Year Plan. Departments should notify OMB if there are any significant changes from the 2018 NIFA Conformed Budget. Continuation and increase of balance initiatives will be necessary.

The 2019 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 28, 2018. Please contact your respective Budget Analyst if you have any further inquiries.

Listed below are key dates in the Fiscal 2019 Budget Development Calendar.

Final Fiscal 2019 Budget Development Calendar

Date	Activity
6/11	Departmental Narratives Due Back to OMB
6/28, 6/29	Budget Seminars and Distribution of Budget Preparation Materials
7/2	Apex open
8/2	Budget Submissions Due Back to OMB
8/2	OMB and County Executive Review of Budget Submissions
9/17	Proposed Fiscal 2019 Budget and 2019-2022 Multi-Year Plan Released
TBD	Legislative Budget Hearings
10/30	Deadline for Legislature to Adopt Budget and Multi-Year Plan



PERFORMANCE MANAGEMENT /CPAR MEASURES

Performance Management links a department's strategic goals and service objectives with measurable performance metrics that enable the department to measure performance, manage key areas of concern, and make informed resource allocation decisions. During the annual budget process, each department should reconfirm their goals and objectives, evaluate prior performance and establish performance measures that will serve as a useful management tool to gauge progress toward goals and toward achieving continuous improvement. In 2019, "Department-owned" performance measures will be monitored monthly using the *Metrics Management Scorecard* software tool and reported in the County Performance and Accomplishment Report (CPAR).

Existing 2018 Departmental CPAR performance measures, along with current performance targets and data, will be provided in a separate communication to follow. For the Fiscal 2019 submittal, existing and newly 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

2018 CPAR performance measures should be updated and submitted on the Excel spreadsheet that either have been or will be provided by Irfan Qureshi of the Performance Management Unit (sample provided below). If you are simply updating an existing CPAR measure, then the only data required is a 2019 CPAR annual target.

If you are proposing a new CPAR measure, enter data in each column of the spreadsheet. Departments not yet using *Metrics Management 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 Irfan Qureshi of the Performance Management Unit at 571-0462 or your budget examiner.

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Office of Management & Budget			
Category	Performance Measures	Description	Goal Statement
Government Efficiency	# New Grants Identified	Includes the number of new grant opportunities from all sources identified by Grants Management.	Provide County departments with grant opportunities that Grants Management has identified as being compatible to their mission and programs.
Government Efficiency	% Board Trans Proc On Time	Represents the percentage of Board Transfers that were processed by OMB between the deadline for OMB submission and the deadline for County Attorney submission. A Board Transfer is the transfer of funds from one expense line to another (e.g. salary to general expense). Board Transfers require Legislature approval.	Efficiently manage the Board Transfer process to effectively meet submission deadlines.
Government Efficiency	% GAIFs Processed On Time	Shows the percent of GAIFs (Grant Application Information Form) processed within 5 business days. A GAIFs must be completed by departments for all new grant submissions and renewals prior to the submission of the application. It enables OMB to determine the impact of the grant on the budget.	Efficiently manage the GAIF process so that the development of grant applications and, in some case, the submission of Supplemental Appropriations are not delayed..
Government Efficiency	% Supp Approp Proc On Time	Represents the percentage of Supplemental Appropriations that were processed by OMB between the deadline for OMB submission and the deadline for County Attorney submission. An appropriation is a legal authorization or allocation that permits officials to incur obligations against and to make expenditures for defined purposes. A Supplemental Appropriation is an additional appropriation made by the governing body after the budget year has started. Supplemental Appropriations require Legislature approval.	Efficiently manage the Supplemental Appropriations process to effectively meet submission deadlines.
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.

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Performance Measures	2015 Actual	2016 Actual	2017 Target	2017 June YTD Actual	2018 Target
# New Grants Identified	87	131	120	40	100
% Board Trans Proc On Time	100%	100%	100%	100%	100%
% GAI Fs Processed On Time	100%	100%	100%	100%	100%
% Supp Approp Proc On Time	100%	100%	100%	100%	100%
Triad Audits	59	55	60	28	52



SHARED SERVICES BUDGET GUIDELINES

A copy of the Sub-Object Code directory for BB and DD are provided below.

Just-In-Time / Staples & Grainger Office Supplies

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

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

If departments do not budget properly in DD300 or DD400 and later determine they need to purchase Staples/Grainger items, a delay will occur in arranging for budget funds to be transferred from other DD lines. The process to transfer the funds requires the Department of Shared Services to send a request to the Comptroller's Office to transfer funds from the other DD line to the new line. Upon confirmation from the Comptroller's Office that the funds have been transferred, Shared Services must then 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. In addition, Vendors also require time to update the department's profile. The overall process can often take several days to a week to complete. This delay can be avoided if departments comply with the correct procedure.

Toner cartridges are to be ordered through a blanket contract established by the Department of Shared Services to leverage price efficiencies through large quantities; toner cartridges will **not** be ordered from Staples. If a department has a non-standard toner not available in the blanket order, please contact the Department of Shared Services. Therefore, your Staples sub-object code should be net the value for toner; toner should be included in a separate sub-object. 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 valid sub-objects. A complete list of all sub-objects is in the financial system (NIFS).

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

DIRECTORY OF VALID BB SUB-OBJECT CODES

CODE	DESCRIPTION
BB101	COMPUTER EQUIPMENT
BB102	HIGHWAY EQUIPMENT (CHIPS)
BB103	TRAINING EQUIPMENT
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
BB214	GPC EQUIPMENT PURCHASES
BB215	ELECTION/VOTING EQUIPMENT
BB216	MISCELLANEOUS EQUIPMENT
BB219	GRANGER MISC EQUIP

DIRECTORY OF DD SUB-OBJECT CODES

CODE	DESCRIPTION
DD30R	RAIL/AIR TRAVEL EXPENSE
DD30T	TRAVEL RELATED REGISTRATION
DD300	OFFICE SUPPLIES & COPY PAPER (STAPLES ONLY)
DD301	TRAVELING EXPENSE
DD303	MAINT OF EQUIPMENT
DD304	OFFICE EXPENSES-SERVICES
DD305	INSURANCE PREMIUMS
DD306	REPAIRS & MAINT BLDG

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DD307	TELEPHONE INSTALLATION COSTS
DD308	RENTS
DD309	RENTAL OF EQUIPMENT
DD31A	INVESTIGATIVE TELECOMMUNICATIONS
DD31B	INVESTIGATIVE TRAVEL
DD31C	INVESTIGATIVE "BUY MONEY"
DD31D	INVESTIGATIVE CHARGES
DD31F	LISTING FEES
DD31Z	POOL MILEAGE SAVINGS
DD310	RENTAL OTHER EQUIPMENT
DD311	AUTO MILEAGE
DD312	AUTO EXPENSE
DD313	INVESTIGATIONS
DD314	MARINE EXPENSE
DD315	MOTORCYCLE EXPENSE
DD316	POSTAGE
DD317	RADIO & COMMUNICATION
DD318	STOP DWI REFUND
DD319	TRUCKS & TRACTORS
DD32I	INTEREST PAYMENTS (1099 REPORTABLE)
DD320	TRANSCRIBING & BRIEFS
DD321	TRAFFIC SIGNLS SIGNS
DD322	DRIVER IMPROV CLINIC
DD324	TUBERCULOSIS CARE CHARGES
DD325	REAL ESTATE COMMISSIONS
DD326	REFEREE FEES
DD327	PUBLIC ADMINISTRATOR EXPENSES
DD328	CREDIT CARD TERMINALS
DD329	OTHER EXPENSES
DD330	ELECTION SUPPLIES
DD331	MISC MAT & SUPPLIES
DD332	DRAINAGE STRUCTURES
DD333	CREDIT CARD DISCOUNT FEES
DD335	STATE PORTION OF EXAM FEES
DD336	AMBLNCE SRV LONG BCH
DD337	LABORATORY SERVICES
DD338	AREA & ECON DEV SERV
DD339	FINES & PENALTIES
DD34A	INT.PEST MANAGEMENT PROGRAM
DD340	DISPOSAL DISTRICT CHARGES
DD342	OUTSIDE VNDR REPAIRS
DD343	VEHICLE PARTS
DD344	GAS, OIL, LUBRICANTS
DD345	EDUCATION EXPENSE

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DD346	UNIFORM MAINTENANCE
DD347	EXTRADITION EXPENSE
DD348	OFFICAL & PUB FNCTNS
DD349	REHABLITATION SERVICES - ADULT
DD35A	BEEPER PAY
DD352	SUPPER MONEY
DD353	POLICE CLOTHNG, EQPMT
DD354	UNIFORM & EQUIP ALLOWANCE
DD355	E.D.P. RENTALS
DD356	DP PROGRAM PRODUCTS
DD357	DP SYSTEM SERVICE
DD358	LAUNDRY SERVICES
DD359	PUBLIC INFORMATION EXPENSE
DD36A	CREDIT CARD SERVICES
DD36L	ADVERTISING EXPENSE TAX LIEN SALE
DD360	ADVERTISING/PUBLIC NOTICES
DD361	PRINTING
DD362	MAINTNC REPAIR OLD CAMPUS
DD363	ASSES S C COURT COST AWARD
DD364	HEMPSTEAD DISTRICT COURT
DD365	COURT REMANDS
DD366	TRANSP OF INMATES
DD367	REHAB SERVICES P H C
DD368	SYPHILIS TESTING EXPENSE
DD369	DELVRY & MESNGR SVCE
DD370	EMERGNCY FUEL ASSTNC
DD371	RESERVE-LOSSES ON FED SPNS PRG
DD373	BOOKS, NEWSPAPERS, PERIODICALS
DD375	NEW YORK STATE CHARGEBACKS
DD376	HAZARDOUS WASTE DISPOSAL
DD377	SNOW REMOVAL EXPENSES
DD378	INDIRECT COSTS
DD379	ART TRANSPORTATION
DD38A	FAMILY RESOURCES SUPPORT
DD382	BASIC ALLOWANCE
DD383	HOSPITAL CHARGES
DD384	MEMBERSHIP FEE
DD386	STAMPS & STATIONERY
DD388	INMATES POSTAGE
DD389	MEDICAL REPORTS
DD39B	SECURITY CHECK FEE REIMBURSEMENT
DD39C	FACILITIES RENOVATION
DD39P	ELECTRIC SERVICE
DD390	SPECIAL ASSESSMENT FEES



DD391	COPIER MAINTENANCE
DD392	NUTRITION PROG EXP
DD393	COPIER SUPPLIES
DD394	FACILITIES
DD395	PAYMENT STALE-DATED CHECKS
DD397	TAX RECORD CARD
DD398	SLUDGE DISPOSAL SURCHARGE
DD399	ROOSEVELT COMM CENTR
DD40F	FEMA EQUIPMENT HOURLY RATE
DD400	GRAINGER EXPENSES
DD401	COPYING, BLUEPRINT SUPPLIES AND EXPENSES
DD402	POSTAGE DELIVERY
DD403	INFORMATION TECH SUPPLIES & EXPENSES
DD404	EDUCATIONAL & TRAINING SUPPLIES & EXPENSES
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	COMMUNICATION SUPPLIES & MAINTENANCE
DD413	INVESTIGATIVE EXPENSES
DD414	RECREATION SUPPLIES & EXPENSES
DD415	EQUIPMENT MAINTENANCE AND RENTAL
DD416	FOOD SUPPLIES
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
DD428	INTERPRETER SERVICES
DD459	BANNER SYSTEM EXPENSE
DD489	STATE PURCHASING SAVINGS
DD5VR	VEHICLE REGISTRATION EXPENDITURES
DD5VS	VEHICLE REGISTRATION STICKER
DD501	COPYING, BLUEPRINT SUPPLIES & EQUIPMENT
DD502	POSTAGE
DD503	COMPUTER SUPPLIES & EXPENSES

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DD504	EDUCATIONAL SUPPLIES
DD505	MEDICAL SUPPLIES AND EXPENSES
DD506	BUILDING SUPPLIES AND MAINTENANCE
DD507	FUEL, GASOLINE, OIL AND LUBRICANTS
DD508	MOTOR VEHICLES SUPPLIES AND PARTS
DD509	MOTOR VEHICLES EXPENSES
DD510	HEAVY DUTY MOTOR VEHICLES EXPENSES
DD511	TRAFFIC & HIGHWAY SUPPLIES AND EXPEN
DD512	COMMUNICATION SUPPLIES AND MAINTENAN
DD513	INVESTIGATIVE EXPENSES
DD514	RECREATION SUPPLIES & EXPENSES
DD515	EQUIPMENT MAINTENANACE AND RENTAL
DD516	FOOD SUPPLIES
DD517	CLOTHING AND UNIFORM SUPPLIES
DD518	MISCELLANEOUS SUPPLIES & EXPENSES
DD519	LABOR RELATIONS CHARGES

AN IMPORTANT NOTE ABOUT EQUIPMENT AND GENERAL EXPENSES (BB AND DD CODES)

In recent years, the Comptroller's Office has identified instances where the DD accounts have been used to record purchases of Equipment. Purchases of equipment are to be recorded in the BB object code. Purchases of supplies and general expenses are coded to the DD code.



CAPITAL AND OPERATING BUDGET INTEGRATION

LINKING CAPITAL PROJECTS TO OPERATING BUDGET AND SERVICE DELIVERY IMPACTS

It remains our goal to achieve better integration between capital projects and operating budget and service delivery impacts. To achieve this, Department's proposing capital projects will document how the outcomes of capital projects impact operating costs and service delivery. These impacts should leverage opportunities for expense savings and enhanced revenue performance as well as incorporate any additional costs that may result from completion of the capital project. The Government Finance Officers Association (GFOA) considers this linkage an important standard in effective budgeting and has made documentation of capital budget impacts a mandatory criterion in their evaluation of quality and best practices in budgeting.

Departments proposing capital projects are required to submit a thorough and reasoned analysis to justify the County's capital investment. This analysis will 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 project submission process requires the submitting department to calculate the project's impact on the operating budget, should the project be approved. To promote better communication of the effect that 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 include a narrative description of the project and provide as much detail on the project's impacts on both fiscal and constituent services as can reasonably be determined.

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.

FY 2019 Operating Budget Impacts

Your Operating budget submission should include a projection of the cost impact for capital projects scheduled to be completed/operational in FY 2018 and FY 2019. The projection should be consistent with the information provided on the Fiscal and Service Impact Memorandum. You should review the memorandum originally submitted at the time the capital project was requested and if necessary, update the fiscal and constituent services impacts to reflect the current projections (which should be consistent with your budget submission) and provide these projections to OMB.



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.

Equipment (Capital Funding)

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

All information technology maintenance agreements are centralized and managed by NCIT. An annual review to capture all maintenance agreements will be conducted and maintained by the NCIT. Any software or technology solution requested for by 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, in addition to operating, grants and technology capital projects.

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

Technology (Grant Funded)

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

Technology (Capital Funded)

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



Interdepartmental Service Agreements

The process for developing 2019 Interdepartmental Service Agreements (ISA) between interdependent County departments remains unchanged from last year.

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

Primary Buyer Units/Departments

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

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

Primary Seller Departments

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

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



ISA Instructions

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

Form Definitions

The ISA # should be assigned by the seller department.

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

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

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

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

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

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

General Fund: 69%	Police Headquarters Fund: 63%
Fire Fund: 59%	Police District Fund: 64%

Note: Fringe Benefit rates listed above reflect those used for the fiscal year 2018 Adopted Budget. Rates for 2019 will be forwarded upon availability.

Indirect Costs

Seller Departments that need to claim indirect costs expense should refer to the most recent indirect cost rate allocation spreadsheet which is located on the website.

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

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

Records Control

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

For Seller Departments

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

EXAMPLE

Nassau County ISA Interdepartmental Charges Summary Projected for Fiscal Year 2019 Seller Department Name: _____ Information Technology _____			
		HF Sub-Object Code	HF Sub-Object Code
Buyer Department Name	CC	583-Information Tech Charges	585-Tele- communications Charges
Fire Commission	FC10	\$	\$
Health	HE20	\$	\$
Human Service-Aging	HS12	\$	\$
Human Services-Youth	HS13	\$	\$
Police Districts	PD20	\$	\$
Social Services	SS10	\$	\$
Totals		\$	\$

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Interdepartmental Service Agreement ~ BUDGET 2019

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 # <u>PW-PB-2018-101</u> Buying Department <u>PB14 - Probation</u> Buying Division <u>Juvenile Detention Center</u> ISA Manager <u>John Fowle</u>	Selling Department <u>PW</u> Selling Division <u>Facility Management</u> ISA Manager <u>Kimmy Tao</u>
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1 Period From: 01/01/19 To: 12/31/2019

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

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

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

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: left;">5 Price</th> </tr> <tr> <td>Salaries</td> <td>AA</td> <td style="text-align: right;">114,911</td> </tr> <tr> <td>Fringes</td> <td>AB</td> <td style="text-align: right;">54,190</td> </tr> <tr> <td>Expenses</td> <td>DD</td> <td style="text-align: right;">15,165</td> </tr> <tr> <td>Contractual</td> <td>DE</td> <td style="text-align: right;">29,936</td> </tr> <tr> <td>Utilities</td> <td>DF</td> <td style="text-align: right;">180,311</td> </tr> <tr> <td>Indirect & DGS</td> <td>HH</td> <td style="text-align: right;">63,908</td> </tr> <tr> <td colspan="2" style="text-align: right;">Annual Total</td> <td style="text-align: right;">\$458,420</td> </tr> </table>	5 Price			Salaries	AA	114,911	Fringes	AB	54,190	Expenses	DD	15,165	Contractual	DE	29,936	Utilities	DF	180,311	Indirect & DGS	HH	63,908	Annual Total		\$458,420	<table border="0" style="width: 100%;"> <tr> <td colspan="2">Basis of Charging (indicate one)</td> </tr> <tr> <td>Actuals</td> <td style="border: 1px solid black; width: 50px; height: 15px;"></td> </tr> <tr> <td>Transaction Based</td> <td style="border: 1px solid black; width: 50px; height: 15px;"></td> </tr> <tr> <td>Prior year Actuals/Allocated</td> <td style="border: 1px solid black; width: 50px; height: 15px; text-align: center;">X</td> </tr> </table>	Basis of Charging (indicate one)		Actuals		Transaction Based		Prior year Actuals/Allocated	X
5 Price																																	
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Prior year Actuals/Allocated	X																																

7 Buyer Account Information <u>Buyer's Chargeback Code</u> PBGEN1400 HF-586	Seller Account Information <u>\$ 458,420.00</u> <u>Seller's Chargeback Code</u> PWGEN0200-R7800
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Buyer Signature _____ Date _____	Seller Signature _____ Date _____
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FY2019

FISCAL 2019 BUDGET PREPARATION MANUAL



Interdepartmental Service Agreement

Page 2

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

2 Requirements/Specifications (cont.)		
<i>Supplies needed for housekeeping services provided at Juvenile Detention Center.</i>		
Quantity	Item	Total
	Light Bulbs	500.00
1	Toilet seat covers	54.60
4	Floor waxes	132.04
9	Facial tissues	16.84
15	Toilet tissue, jumbo rolls	35.44
38	Paper towels, Torkmatic system	40.11
7	Paper towels, multifold	18.48
7	Toilet tissue, single roll	42.53
7	Paper towels, multifold white	15.54
6	Toilet paper, single roll	40.32
12	Rubbermaid green mop head	12.35
5	Cleaner-Virex II 256, Johson Wax	68.72
4	Cleaner-Johnson Wax, General Purpose	174.46
4	Cleaner-Johnson Wax, General Surface	70.46
6	Cleaner-Johnson Wax, Crew	66.89
4	Urinal block	27.28
2	Wipes for cleaning	44.76
20	Garbage bags, clear, 33 gallon	20.76
8	Garbage bags, clear, 56 gallon	26.84
	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 BUDGET PLANNING - 2019

OMB will publish a Fiscal Year 2019 Grant Plan during fourth quarter 2018. The plan will be based on the information contained in the Grant Budget Planning system as input by each of the departments. The FY 2019 Budget Document will include a summary of projected appropriations for 2019. **If you have not already done so, all approved, pending and potential grant awards anticipated during 2018 and projected for 2019 through 2022 must be entered into the Grant Budget Planning system in APEX.**

Departments should contact Susan Jurman (x16335) for all questions regarding grants.

Guidelines for Grant Reporting

Departments must complete input screens for each grant. In the APEX system select the appropriate year from the Grant Year dropdown table.

Values entered on these screens are projections/estimates based on the best information the department has at the time. The Administration and OMB will not hold departments to these projections.

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., 1/1/19-12/31/19), *Grant Type*, CFDA#, and grant financials. In addition, you need to provide grant funding projections for the 2020, 2021 and 2022 fiscal years. You need to enter out year projections in the appropriate Grant Year.

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 eligible for reimbursement by the grant. If departments are unsure of the fringe rate, please contact Jeff Nogid for the appropriate rate. Based on each grant reimbursement criteria, the grant manager should review charging direct and indirect costs. Include only indirect costs that will be reimbursed by the grant.

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

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

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



- 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

Enter the projected (or actual if available) total amount of the grant funding for each year.

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: Includes costs 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 each 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:** These are 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.). Refer to the most recent indirect cost rate allocation spreadsheet which is located on the website.
2. **Countywide Indirect Costs:** These are the costs of central government services distributed through the central service allocation plan that will be distributed by OMB for Grants once 2018 is finalized (MAXIMUS Federal OMB A-87 Central Services Cost Allocation Plan).
3. **Other Department Costs: Indirect Costs –** These costs include the following:

Fleet Maintenance	Building Occupancy
Purchasing	Records Management
Information Technology	Postage Charges
Printing Charges	Gasoline



APPENDIX A

OMB Staff

Andrew Persich	Budget Director	571-0413	apersich@nassaucountyny.gov
Steve Conkling	Debt Manager	571-3023	sconkling@nassaucountyny.gov
William Cote	Budget Examiner	571-5735	wcote@nassaucountyny.gov
Joseph DeVito	Sr. Budget Examiner	571-0556	jdevito1@nassaucountyny.gov
Susan Jurman	Manager Fiscal Projects	571-6335	sjurman@nassaucountyny.gov
Steve Munzing	Program Coordinator	571-0799	smunzing@nassaucountyny.gov
Jeff Nogid	Sr. Budget Examiner	571-4373	jnogid@nassaucountyny.gov
Christopher Nolan	Deputy Director	571-4269	cnolan@nassaucountyny.gov
Irfan Qureshi	Performance Measurement	571-0462	iqureshi@nassaucounyny.gov
Anthony Romano	Sr. Budget Examiner	571-4385	aromano@nassaucountyny.gov
Martha Worsham	Deputy Budget Director	571-1459	mworsham@nassaucountyny.gov
Technical Support	Help Desk	1-HELP	(1-4357)



APPENDIX B

Budget Departmental Assignments

Departments										OMB Staff
CF	HE	HI	HS	MA	PA	SA	SS			Anthony Romano
AR	AS	BU	CL	DS	HR	IT	RM	SSW	NHCC	Jeff Nogid
AC	AT	CA	CS	LR	PE	PK	PW	TC	TR	Joe DeVito
EM	FC	ME	PB	PD	PH	PR	TV	VS	NCC	Will Cote
CE	CO	EL	LE							Irfan Qureshi
DA										Martha Worsham
BUDGET DIRECTOR										Andrew Persich
RISK MANAGEMENT AND WORKERS COMPENSATION										Steve Munzig
FRINGE PROJECTIONS										Jeff Nogid
PROJECT MANAGEMENT AND CAPITAL PROJECTS										Christopher Nolan
PERFORMANCE MEASURES										Irfan Qureshi
OPERATIONS AND REPORTING										Martha Worsham
CHARGEBACKS										Anthony Romano