2023 Budget Preparation Seminar

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Nassau County Budget Director Andrew Persich

Welcome to the FY 2023 Budget Kick-off Presentation

FY 2023 Budget Kick-off Meeting

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

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2021/2022 Major Accomplishments

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

2023 Budget Development Calendar

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

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

OMB Contact List

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Departmental Targets

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

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

Departmental Targets

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

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Information Technology

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

- IT staff is working with individual departments to verify Maintenance and Software Contracts
  - Departments should coordinate with IT prior to July 20

- New needs must be submitted to and approved by IT
  - This includes both equipment and software

Performance Management

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

- Consistent with the goals & objectives described in your Departmental narrative
- Numeric & monitored on a monthly or quarterly basis
- Within your Department's direct managerial control or influence
- Assigned a realistic annual target (given the current economic environment), with the expectation for year over year improvement where feasible

Interdepartmental Service Agreements

- An ISA is an agreement between two (2) departments to perform a service. Departments that receive revenue reimbursement for program related expenses from another department must participate in the ISA process in order to properly record and claim the expense

  - The department that performs the service is the "seller" department (Object code BJ-Interdepartmental Revenue)
  - The department that receives the service is the "buyer" department (Object code HF-Interdepartmental Expense)

- For Grants funds that reimburse the operating budget, use revenue code BW for inter-fund revenue and expense code HH for inter-fund charges

Interdepartmental Service Agreements

○ The development and processing of ISA's will take place through the new ISA application located at the following website:
https://apex5.nassaucountyny.gov/ords/f?p=DASH

○ ISA's are to be initiated by the Seller Department and is only completed once OMB has approved the ISA. The ISA needs to be approved to be included in the 2023 Budget.

○ When an ISA form is completed and signed by Seller the form is automatically sent to the indicated Buyer for signature. Once both Seller and Buyer sign off, OMB receives the ISA for review.

○ Once the ISA is approved by OMB, both Seller and Buyer Departments are notified.

○ Indirect and Fringe rate details may be found on the website under the Resources tab.

○ Please address your questions to Irina Sedighi

How Do I Enter Budget Data?

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

How Do I Enter Data?
Option 1

How Do I Enter Data?
Option 2
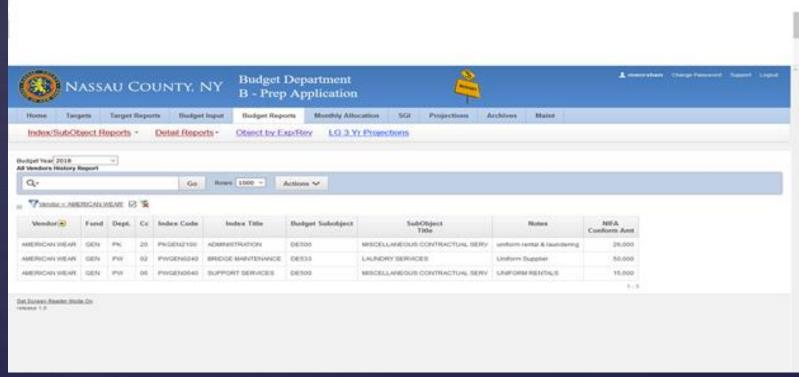
How Do I Enter Contract Detail?

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

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

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

How Do I Enter Contract Detail?

o To continue finding ways of reducing costs, a report with the 2022 County-wide budgeted contracts is available to all agencies

o This report gives the opportunity to cross reference services with other agencies and perhaps negotiate better rates or consolidate similar services

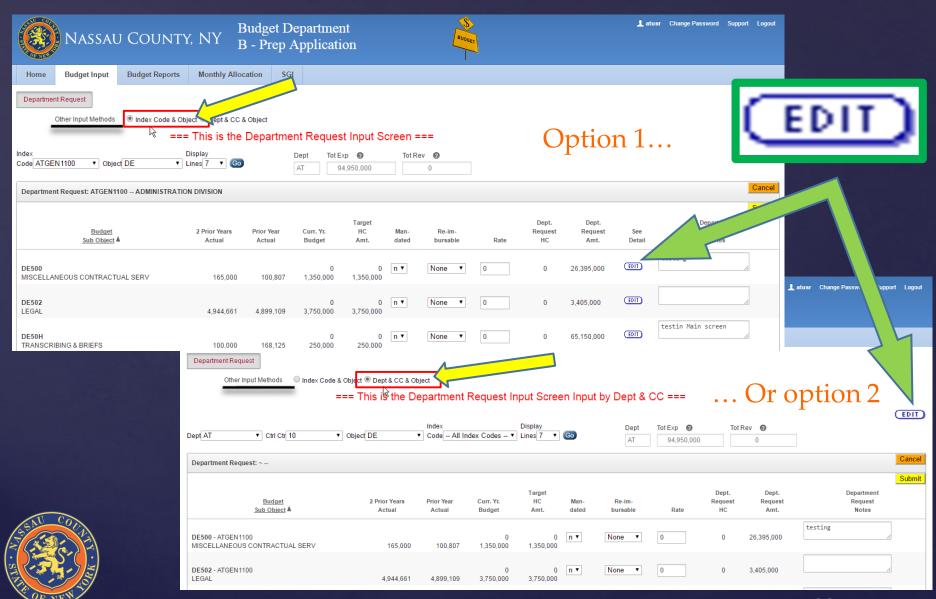o The following slide shows how to view the report

How Do I Enter Contract Detail?

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

How Do I Enter Contract Detail?

Option 1…

=== This is the Department Request Input Screen ===

=== This is the Department Request Input Screen Input by Dept & CC ===

… Or option 2

Submitting the Budget

○ Upon completion of your input, click "submit" and your submission is now saved

○ Once it is submitted, additional changes can be made prior to the deadline, July 20

Creating Budget Reports

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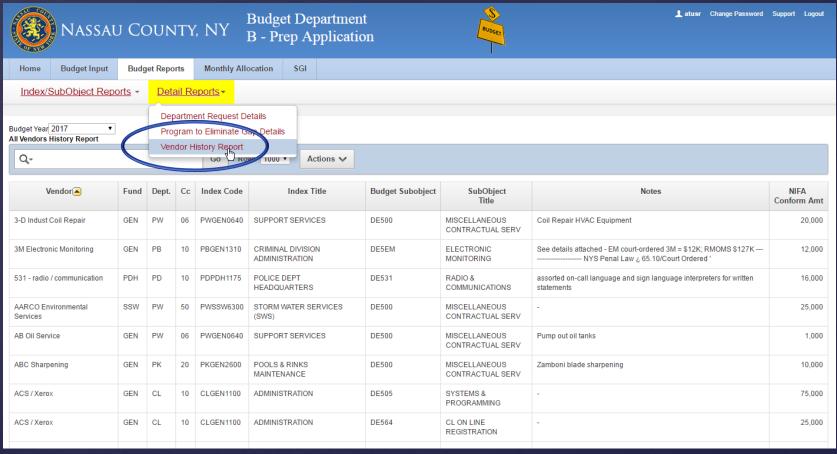- These same steps can be followed for the new County-Wide Vendor reports

Creating Reports

Creating Reports

General Reports
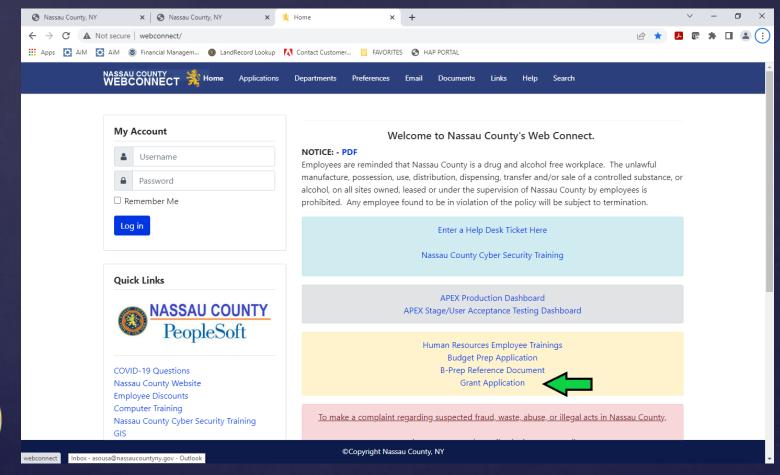
Creating Reports

Budgeted vendors reports

2023 Grants Plan

o   OMB will publish a 2023 Grant Plan during 4th Quarter 2022

o   The Grants Application has been updated for 2nd year in a row. Take care to enter in all new and changed fields

o   If during last year's 2021 Grants Plan Submission, Departments included 2023 and 2024 budgets, then those budgets have been rolled over and uploaded into the 2023 Grants Application as a starting point. Individuals will need to review and edit before final submission

o   2023 Grant Plan submission is due by August 5, 2022

o   If you have not already done so, all approved, pending and potential grant awards anticipated during 2022 and projected for 2023 through 2025 must be entered into the Grants Application

o   If you need assistance with this application, contact Daniela Capozzo

o The Grant Application is located in a different module than the Budget Prep Application:
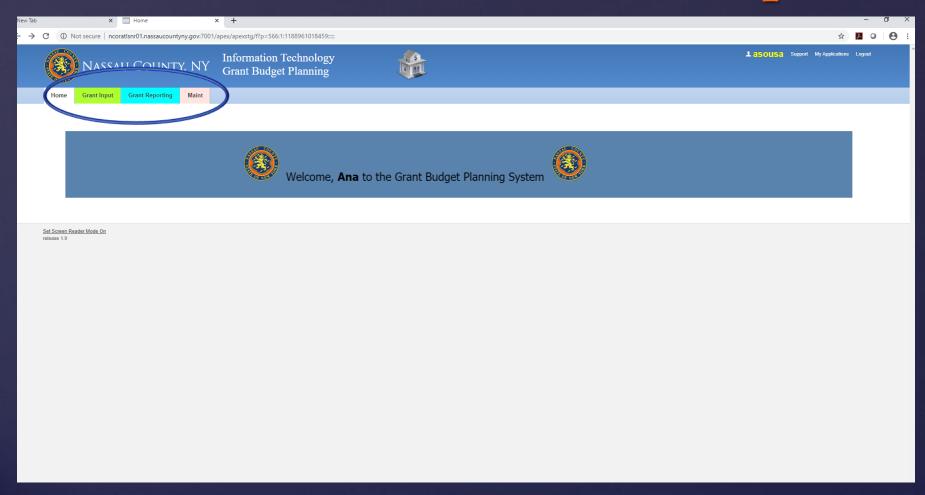
https://apex5.nassaucountyny.gov/ords/f?p=DASH

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

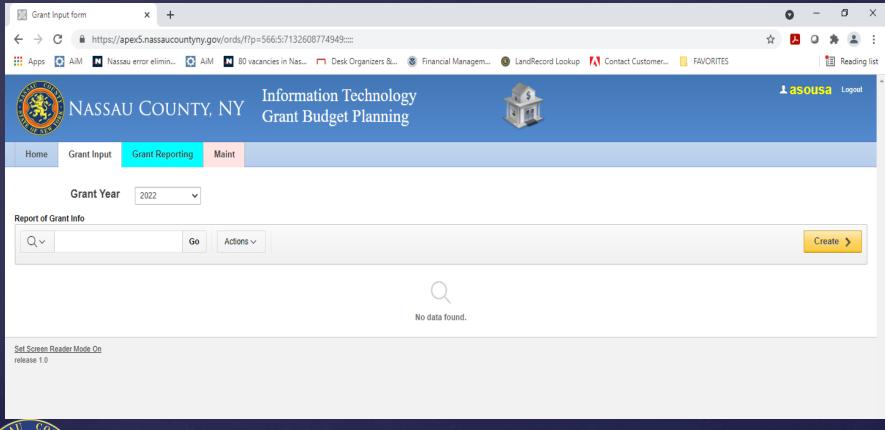o Another method to getting into the Grant application is thru webconnect. See link below:

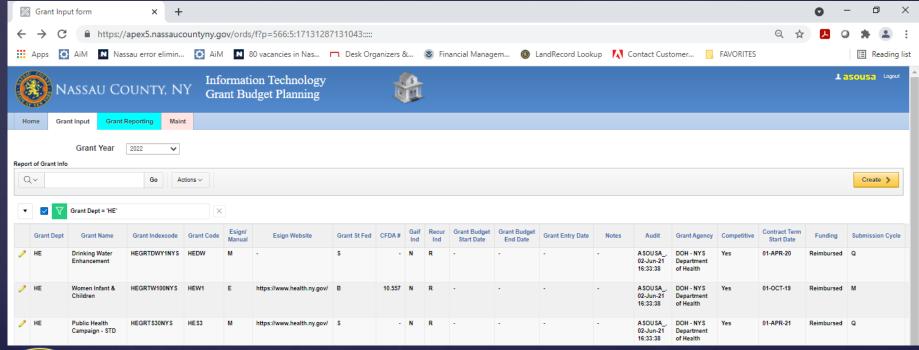# How To Access Grant Input

Grant Input: Selecting The Year

○ When selecting grant year 2023, it will prompt a running list of grants entered last year with 2023 and 2024 plan out years

○ The 2023 plan details will be automatically populated. You will need to review data and update if necessary
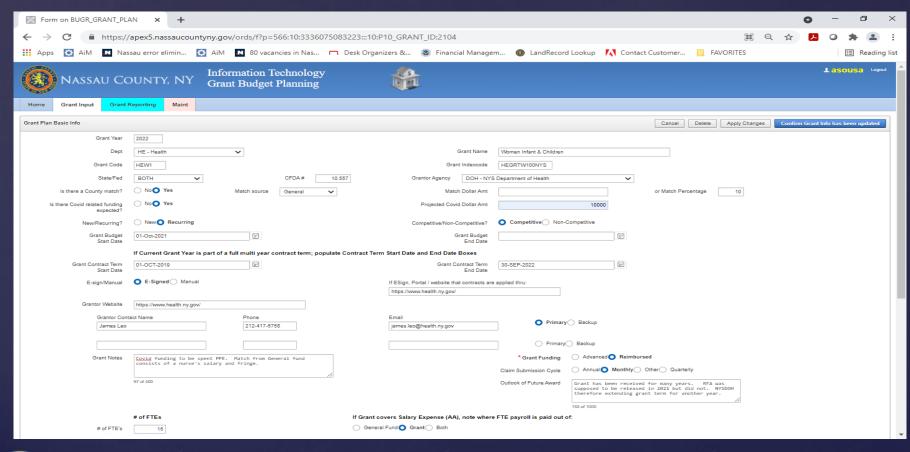
Grant Input: Editing Pre-populated Grant Data

○ To edit pre-populated grant data, click on pencil image in first column for each of the grants and a Grant Plan Basic Info screen will pop up for editing

○ If a pre-populated grant is no longer valid, you will click on the pencil image in order to get to the Grant Plan Basic Info screen and you will click the Delete button on the top right section of the screen
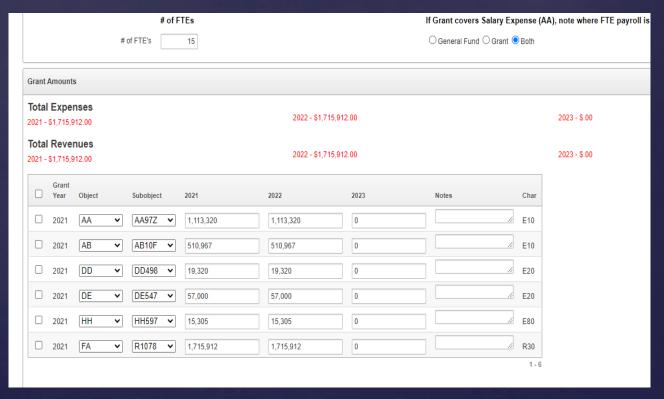
Inputting Grant Information

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

Inputting Grant Amounts – Exp / Rev

○ Once the Grants Basic Input Screen is completed, then Expenses and Revenues are to be entered next

○ Information will be automatically populated in 2023 column if in the prior year data was entered for the out years

○ Should prior year data require updating; add reason in the Notes section

○ New object codes can be added, and existing ones edited

○ For grants with DE budgeted lines, include vendor names or services description (if vendor tbd) to be contracted

○ Once all fields have been completed and you are ready to finalize, then hit the Confirm Grant Info button on top of page

Monthly Allocation Plan

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

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

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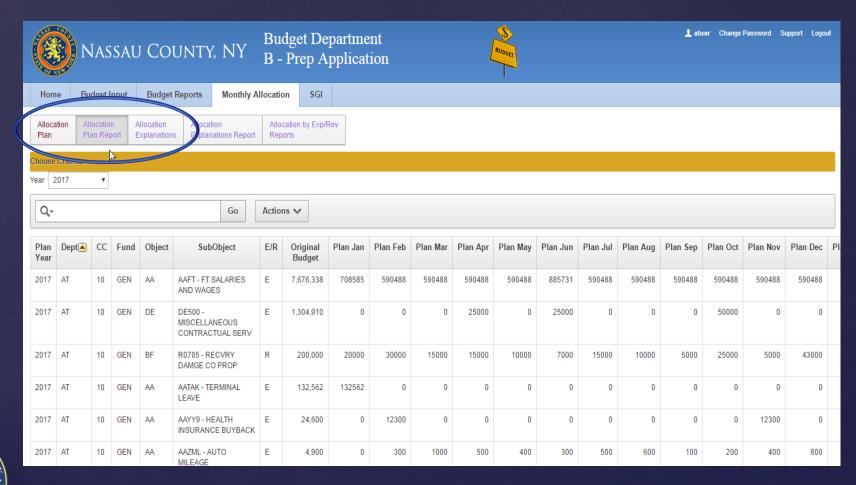
Monthly Allocation Plan

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

o **Allocation Plan Tab**: Departments will allocate their 2023 Adopted Budget by month for all expense and revenue Object and Sub-object codes

o **Allocation Plan Report Tab:** Create reports of Allocation Plan data – similar to the Budget Prep Application report feature

o **Allocation Explanations Tab:** Departments will enter their variance explanations each month for expense and revenue codes

o **Allocation Explanations Report Tab & Allocation by Exp/Rev Reports Tab:** Again, similar capabilities to the other report features discussed earlier.
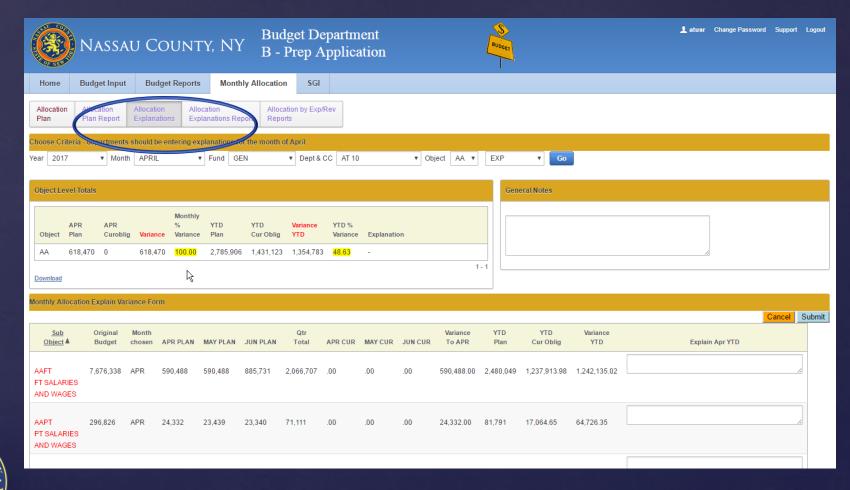
Monthly Allocation Screens

Allocation Plan Report SubTab

Monthly Allocation Screens

Allocation Explanation SubTab

Questions?