2025 Budget Preparation Seminar



Table of Contents

Slide Topic	Slide Number
2025 Budget Development Calendar	5
OMB Contact list	6
Departmental Targets	7
Information Technology	10
Performance Management	11
Interdepartmental Service Agreements	12
Entering & Submitting Budget Data	14
Entering Contract Detail	18
Creating Budget Reports	21
Monthly Allocation Plan	25
Grants Plan	28



Nassau County Budget Director Andrew Persich

Welcome to the FY 2025 Budget



FY 2025 Budget Kick-off Meeting

JUNE 26 APEX/BPREP OPENS JULY 19
BUDGET
SUBMISSIONS
DUE

AUGUST BUDGET MEETINGS WITH AGENCIES

AUG/SEPT OMB & CE BUDGET REVIEW SEPT 16 FISCAL 2025 PROPOSED BUDGET & MYP



2023/2024 Major Accomplishments

- Bond upgrades
 - Moody's Upgraded to Aa2 (Stable)
 - Fitch Upgraded to AA (Stable)
 - S & P Remained at AA- (Outlook changed to Positive)



2025 Budget Development Calendar

Date	Activities
05/31	Departmental Narratives Due Back to OMB
06/26	Budget Seminar
06/26	Apex/ BPREP opens
07/01	Multi-Year Plan Update Released
07/12	CPAR performance measures Due Back to OMB
07/19	Budget Submissions Due Back to OMB
08/02	Grants Budget Submissions Due Back to OMB
08/05-08/16	Review Budget Submissions/Departmental Meetings
08/30	Interdepartmental Service Agreements (ISAs) Due Back to OMB
09/16	Proposed Fiscal 2025 Budget and 2025-2028 Multi-Year Plan Released
TBD	Legislative Budget Hearings
10/30	Deadline for Legislature to Adopt Budget and Multi-Year Plan



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

OMB Contact List

Andrew Persich	Budget Director	571-0413	apersich@nassaucountyny.gov	
Christopher Nolan	Sr. Deputy Director	571-4269	cnolan@nassaucountyny.gov	
Irfan Qureshi	Sr. Deputy Director	571-0462	iqureshi@nassaucountyny.gov	
Irina Sedighi	Deputy Director	571-1459	isedighi@nassaucountyny.gov	
Daniela Capozzo	Manager Bgt. Analyst	571-0556	dcapozzo@nassaucountyny.gov	
Donna Chisena	Secretary	571-3122	dchisena@nassaucountyny.gov	
Steve Conkling	Debt Manager	571-3023	sconkling@nassaucountyny.gov	
Robert Conroy	Deputy Director	571-1765	rconroy1@nassaucountyny.gov	
Jenna Ferrante	Budget Examiner	571-4221	jferrante@nassaucountyny.gov	
Nadiya Gumieniak	Manager Bgt. Analyst	571-6335	ngumieniak@nassaucountyny.gov	
Harvey Liebman	Budget Examiner	571-5997	hliebman@nassaucountyny.gov	
Aniello Morgillo	Associate Bgt. Examiner	571-4385	amorgillo@nassaucountyny.gov	
Jeff Nogid	Cash Mgr & DB Adm	571-4373	jnogid@nassaucountyny.gov	
Renee Reddy	Budget Examiner	571-0799	rreddy@nassaucountyny.gov	
Dennis Steiner	Sr. Budget Examiner	571-7735	dsteiner@nassaucountyny.gov	
Elizabeth Valerio	Sr. Budget Examiner	571-5735	evalerio@nassaucountyny.gov	
Help Desk	Technical Support	<i>571-HELP</i>	HelpDesk@nassaucountyny.gov	
Stacie Schuman	Apex Tech Support	571-0675	sschuman@nassaucountyny.gov	
Kathryn Bailey	Apex Tech Support	571-0550	kbailey@nassaucountyny.gov	



Departmental Targets

- $_{\circ}$ 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/or 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 04/18/2024 Payroll for all employees. This includes the contract related steps and COLA for union members.
- Part-Time & Seasonal Targets include HC and amounts based on prior year history.
 - Salary Extras are preloaded based on prior year results;
- Termination Pay & Longevity (See next slide)
- Fringes are budgeted centrally by OMB.
- OTPS & Revenue Targets are based on prior year results and current year's 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)



Termination Pay & Longevity

Termination Pay

The components of Termination Pay are:

- The remaining portion of the three pays from 2022 and 2023
- Due to the implementation of the 401-a Plan and the expectation that it's benefits will be maximized, OMB will use the average of the 2021, 2022, and 2023 final current obligations for the new 2025 Termination Pay.

Longevity

The calculation of Longevity Pay is the amount of the pre-settlement Longevity per person adjusted for those still onboard as of April 18. All Longevity above this amount will be moved to the LIT Reserve Fund during the fiscal year.



Information Technology

Reminder, the IT Department has centralized the management of all contracts related to maintenance and software. Refer to 2025 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 submission deadline, July 19
- New needs must be submitted to and approved by IT
 - > This includes both equipment and software



Performance Management

For your Fiscal 2025 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 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 2025 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.
- o Once the ISA is approved by OMB, both Seller and Buyer Departments are notified.
- o Indirect and Fringe rate details may be found on the website under the Resources tab.



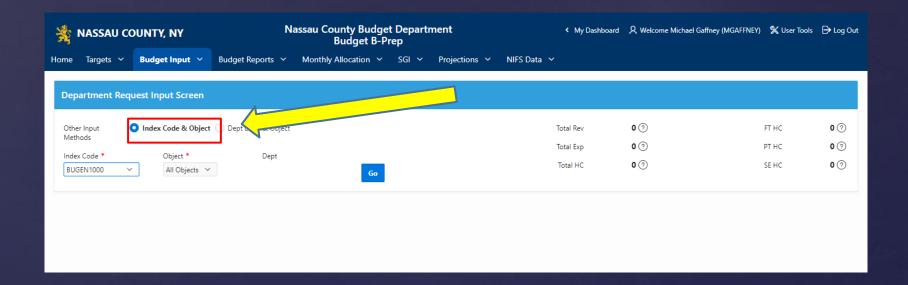
Please address your questions to Irina Sedighi

How Do I Enter Budget Data?

- Go to the Budget Input Tab in the APEX application
- 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 Nadiya Gumieniak.

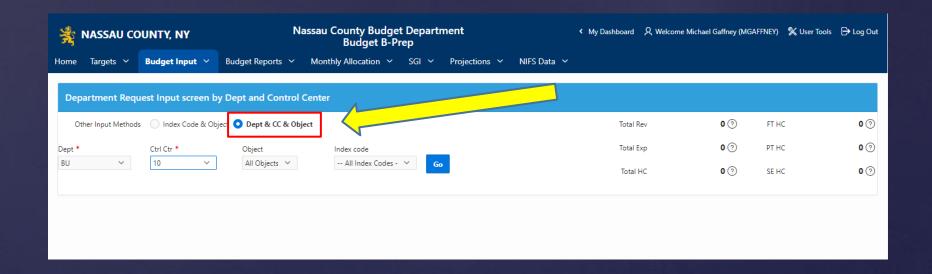


How Do I Enter Data? Option 1





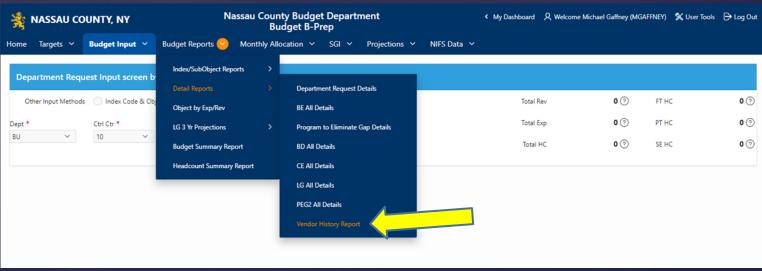
How Do I Enter Data? Option 2



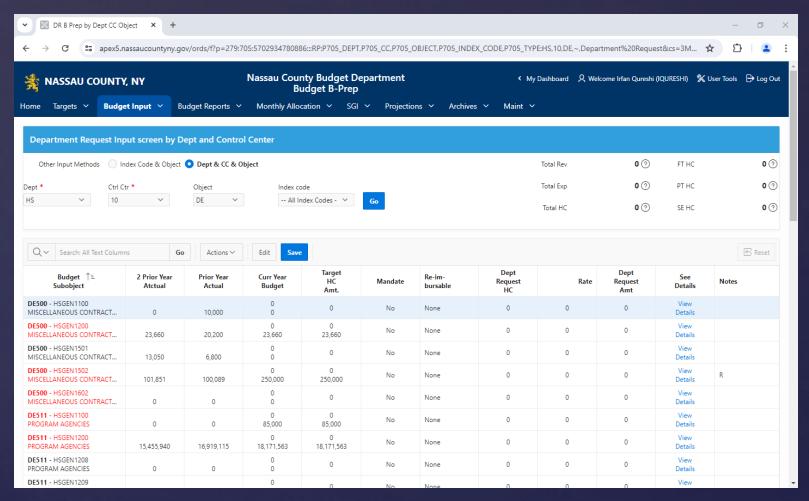


- Select DE in the Object drop down menu
 - You will not be allowed to enter a gross number at the sub-object level
- Click the detail link to access the detail screen
- Prior Year submissions are listed by vendor NO PRIOR YEAR
 AMOUNTS ARE INCLUDED
- Mandated/Non-Mandated must be selected in order to submit (MUST FILL OUT ALL FIELDS OR DATA WILL CLEAR WHEN SUBMITTED)
- o 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

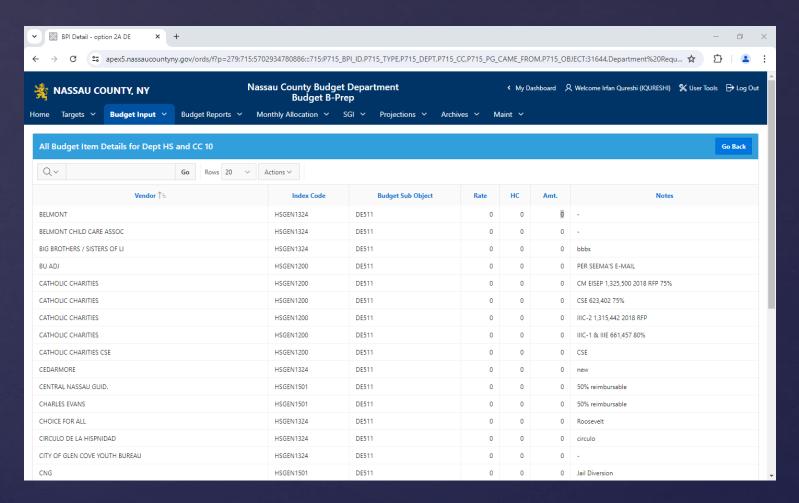
- To continue finding ways of reducing costs, a report with the 2024 County-wide budgeted contracts is available to all agencies
- This report gives the opportunity to cross reference services with other agencies and perhaps negotiate better rates or consolidate similar services
- The following slide shows how to view the report











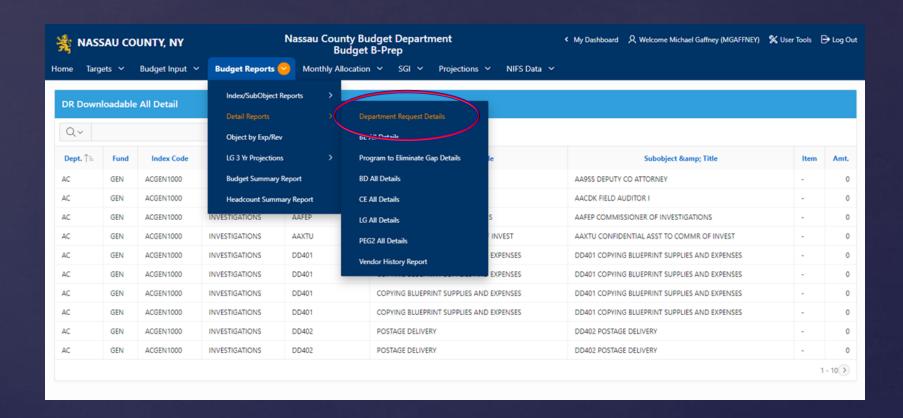


Creating Budget Reports

- Select the Budget Reports Tab
- Click on Detail Reports from the drop-down menu
- Select Department Request Details
- 。 Manipulate data
- Click Actions Tab then select Download to download the report
 - > For your convenience remember to save as an Excel document
- Helps provide detailed information for each icon
- For detailed help with creating reports please contact Jeff Nogid, or your Budget Analyst
- These same steps can be followed for the new County-Wide Vendor reports



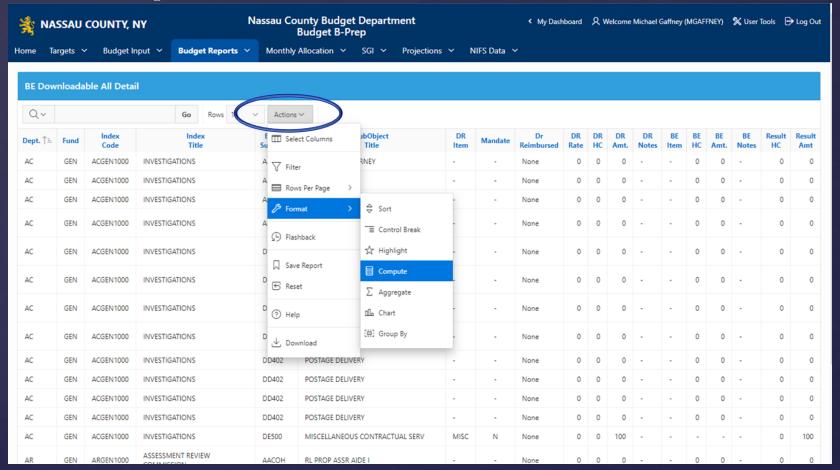
Creating Reports





Creating Reports

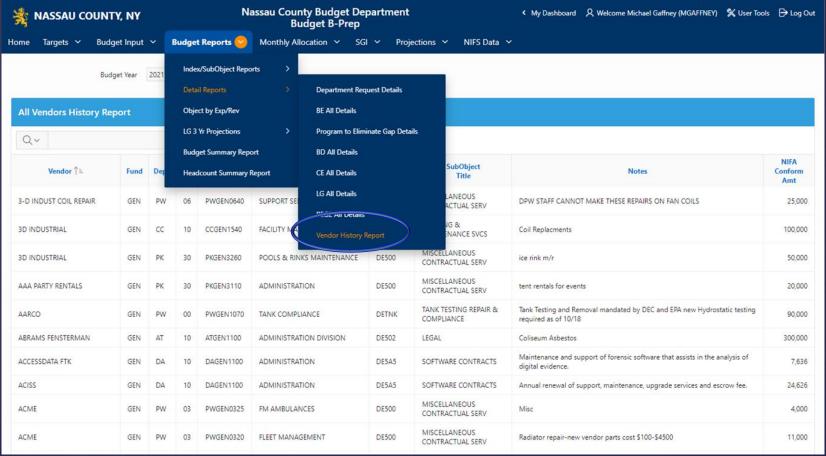
General Reports





Creating Reports

Budgeted vendors reports





Monthly Allocation Plan

- After the 2025 Budget has been adopted, Departments will be able to input their 2025 spending and revenue plans into the Monthly Allocation Application screen in APEX
- The adopted amounts for object and sub-object code will be loaded and Departments will have the opportunity to allocate the budget for each code for each month of the year (including Month 13). This will serve as each Department's Allocation Plan for 2025
 - APEX controls by object code so the total amounts for each sub-object in the budget do not need to tie to budget only the total object code amount.



Monthly Allocation Plan

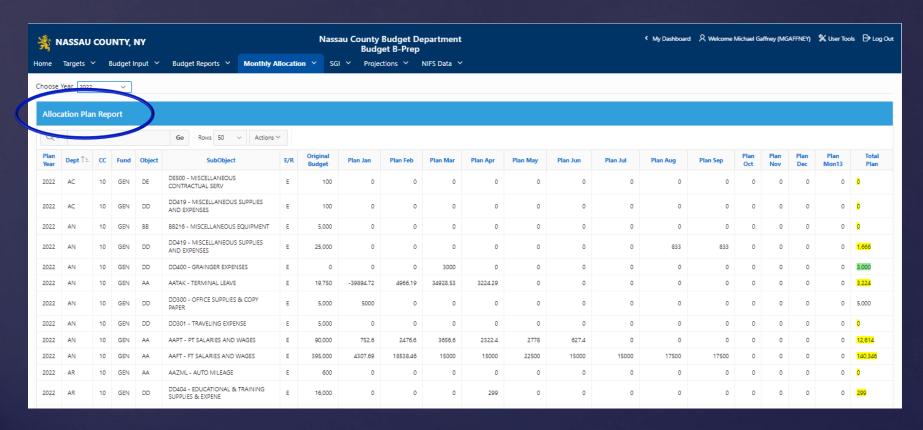
The Monthly Allocation Plan APEX Application is comprised of the following tabs:

- Allocation Plan Tab: Departments will allocate their 2025
 Adopted Budget by month for all expense and revenue Object and Sub-object codes
- Allocation Plan Report Tab: Create reports of Allocation Plan data – similar to the Budget Prep Application report feature
- Allocation Explanations 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

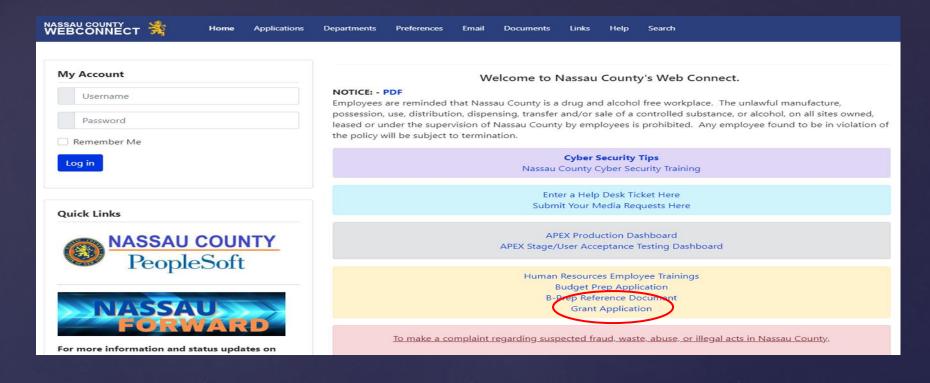




2025 Grants Plan

- o The Grants Application has been prepopulated. Carefully review all data.
- o If during last year's 2024 Grants Plan Submission, Departments included 2025 and 2026 budgets, then those budgets have been rolled over and uploaded into the 2025 Grants Application as a starting point. Individuals will need to review and edit all detail before final submission.
- o 2025 Grant Plan submission is due by August 2, 2024.
- All approved, pending and potential grant awards anticipated during 2025 and projected for 2026 through 2027 must be entered into the Grants Application.
- o If you need assistance with this application, contact Daniela Capozzo.

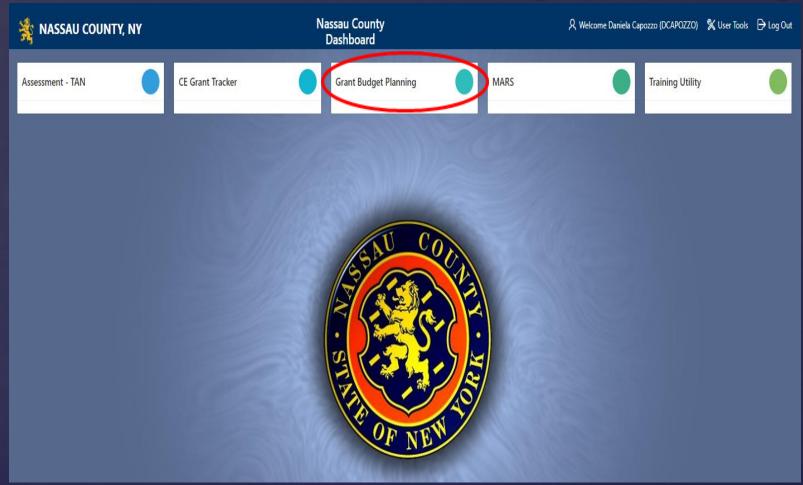




- The Grant Application is located in a different module than the Budget Prep Application.
- o If individuals have access to the Budget Prep application, then when logging onto the dashboard they should see a separate card to click on for the Grant application.
- Another method to get into the Grant application is through Webconnect. Login credentials are the same as your PC username and password.



Dashboard – Grant Budget Planning



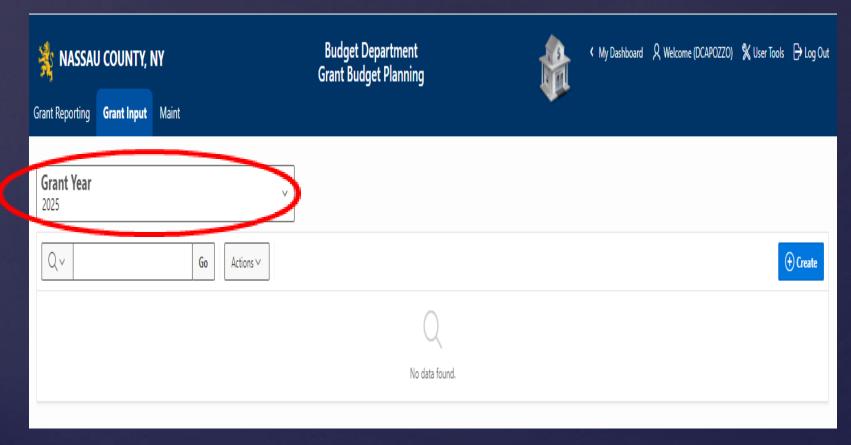


o Selecting the Grant Budget Planning card will take you to the below screen where you should select the Grant Input tab

nassau county, ny	Budget Department Grant Budget Planning	く My Dashboard 名 Welco	me (DCAPOZZO) 🧏 User Tools 🕞 Log Out
Grant Reporting Grant Input Maint		•	
Grant Year - Select Year -			
Q v Go Act	ions V		
▼			X
☑ Indexcode	X		
	Q		
	No data foun	d.	

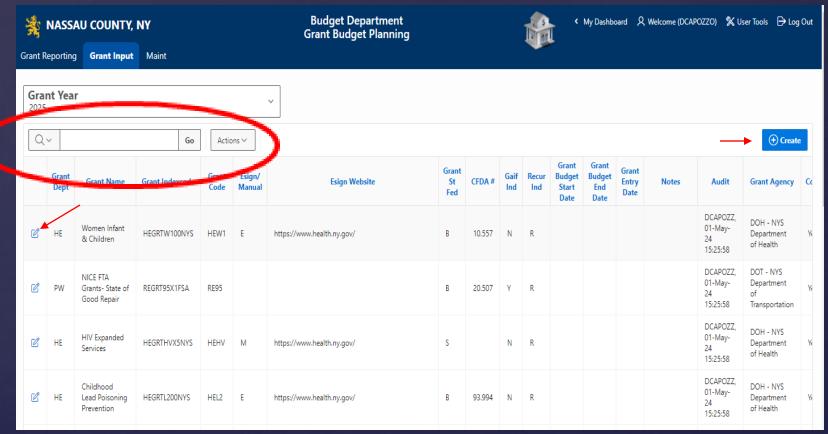


- When selecting grant year 2025, it will prompt a list of grants entered last year with 2025 and 2026 detail.
- The 2025 plan details will be automatically populated. You will need to review data and update if necessary.



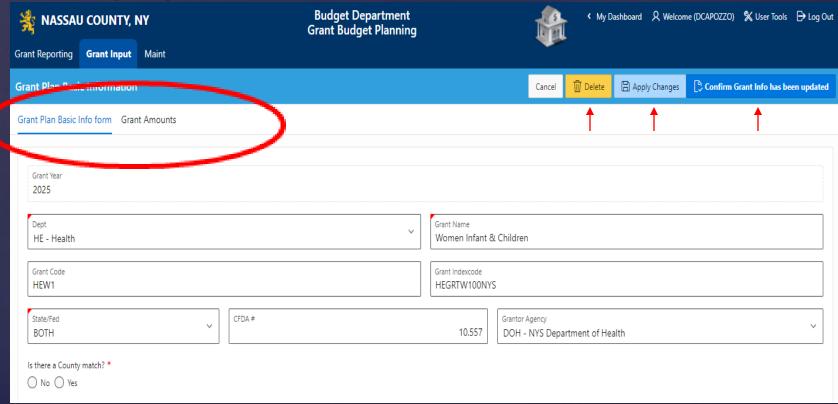


- Use the search bar to see grants specific to your department.
- o To edit pre-populated grant data, click on pencil image.
- The 2025 plan details will be automatically populated. You will need to review data and update if necessary.
- o If you need to enter a new grant, click the blue Create button.



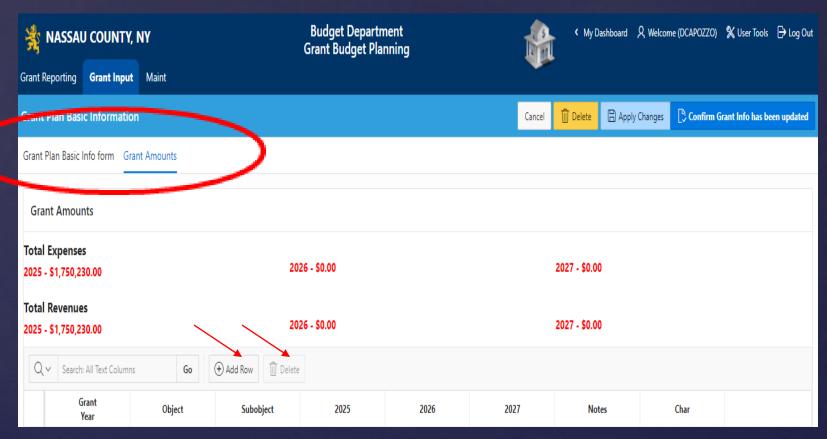


- You will be required to review and update all information on the Grant Plan Basic Info form and the Grant Amounts tab.
- If a grant is no longer valid, click the Delete button.
- If you are not finished with data entry, click the Apply Changes button to save updates.
- Do not select Confirm Grant Info has been updated button until both screens are fully completed and reviewed.





- Enter Expenses and Revenues on the Grant Amounts tab.
- If a row is no longer needed, it can be deleted.
- o If a row is needed, it can be added.
- Expenses and Revenues must match, or the system will not allow the data to be saved.





Closing Comments

