

**Nassau County**  
**Includes 5 Primary Funds**  
**2018 Cash Flow Projections**  
**June Actuals**

	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Jul-18</u>	<u>Aug-18</u>	<u>Sep-18</u>	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</u>	<u>2018 Total</u>
<b>Cash Receipts from Budget:</b>													
Receipt of Tax Levies	3.9	27.3	421.0	11.9	0.8	(4.8)	(14.6)	193.9	158.5	7.2	5.5	4.2	814.9
Fed Aid, State Aid	45.7	4.4	24.1	3.0	35.3	20.7	27.5	47.2	37.7	14.6	46.0	43.7	350.0
Departmental Receipts	26.1	13.8	15.2	14.6	25.8	21.0	19.5	17.8	16.9	23.3	15.0	23.4	232.4
Sales Tax (Net of NIFA set-asides)	69.1	86.3	70.6	92.1	77.4	123.0	61.3	79.4	75.8	109.2	77.9	121.7	1,043.6
Other Receipts	16.6	18.3	21.2	36.9	26.0	21.6	19.3	19.3	42.0	24.4	17.9	42.3	305.9
<b>Total Cash Receipts from Budget</b>	<b>161.4</b>	<b>150.0</b>	<b>552.1</b>	<b>158.5</b>	<b>165.3</b>	<b>181.4</b>	<b>113.1</b>	<b>357.7</b>	<b>330.9</b>	<b>178.8</b>	<b>162.3</b>	<b>235.3</b>	<b>2,746.8</b>
<b>Cash Disbursements from Budget:</b>													
Salaries & Fringes	110.9	115.7	135.2	93.2	99.9	112.2	99.1	130.1	100.0	95.0	107.8	269.4	1,468.5
Debt Service (Net of NIFA set-asides)	14.9	0.0	0.5	82.4	5.0	1.0	18.5	0.0	2.9	89.9	0.2	5.8	221.3
Social Services & Early Intervention	46.6	47.6	41.6	47.0	52.2	41.2	45.1	46.0	39.2	42.8	46.9	42.9	539.1
Contractual	18.1	3.9	5.4	21.5	27.3	25.1	21.0	28.1	24.1	34.1	15.3	28.8	252.7
Local Governments Assistance	0.0	0.0	17.0	0.0	0.6	7.4	0.0	0.0	16.0	0.0	9.0	17.0	66.9
Other Disbursements	21.0	51.5	9.6	18.2	12.0	18.6	24.9	63.8	23.5	29.3	20.2	33.1	325.7
<b>Total Cash Disbursements from Budget</b>	<b>211.6</b>	<b>218.7</b>	<b>209.4</b>	<b>262.4</b>	<b>197.1</b>	<b>205.4</b>	<b>208.6</b>	<b>267.9</b>	<b>205.8</b>	<b>291.1</b>	<b>199.3</b>	<b>396.9</b>	<b>2,874.1</b>
<b>Non Budget Items:</b>													
TAN Payments	0.0	0.0	(79.9)	0.0	0.0	0.0	0.0	0.0	(297.4)	0.0	0.0	0.0	(377.3)
TAN Proceeds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	360.0	0.0	0.0	0.0	360.0
Net Transfers (To)/From Non-Primary Funds	(4.1)	56.5	35.1	(1.1)	15.5	1.6	(3.3)	1.3	3.2	1.5	8.6	1.8	116.5
Other Non Budget Cash Receipts	5.9	9.2	0.5	30.1	0.5	1.9	21.2	18.2	6.6	4.6	8.2	5.6	112.5
Other Non Budget Cash (Disbursements)	0.0	(0.2)	0.0	0.0	0.0	(0.0)	(60.0)	(40.0)	0.0	(0.0)	0.0	(0.0)	(100.2)
Treasury Adjustments In/(Out)	3.6	(1.3)	(0.4)	0.2	(0.0)	(2.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.1
<b>Net Non Budget Items</b>	<b>5.4</b>	<b>64.1</b>	<b>(44.7)</b>	<b>29.2</b>	<b>16.0</b>	<b>1.5</b>	<b>(42.1)</b>	<b>(20.5)</b>	<b>72.4</b>	<b>6.1</b>	<b>16.8</b>	<b>7.4</b>	<b>111.5</b>
<b>Net Cash Received/(Disbursed) for Period</b>	<b>(44.8)</b>	<b>(4.5)</b>	<b>298.0</b>	<b>(74.8)</b>	<b>(15.7)</b>	<b>(22.5)</b>	<b>(137.6)</b>	<b>69.2</b>	<b>197.5</b>	<b>(106.2)</b>	<b>(20.3)</b>	<b>(154.2)</b>	
<b>Beginning Cash Balance</b>	<b>171.4</b>	<b>126.7</b>	<b>122.1</b>	<b>420.1</b>	<b>345.3</b>	<b>329.6</b>	<b>307.1</b>	<b>169.6</b>	<b>238.8</b>	<b>436.3</b>	<b>330.1</b>	<b>309.8</b>	
<b>Ending Cash Balance Primary Funds</b>	<b>126.7</b>	<b>122.1</b>	<b>420.1</b>	<b>345.3</b>	<b>329.6</b>	<b>307.1</b>	<b>169.6</b>	<b>238.8</b>	<b>436.3</b>	<b>330.1</b>	<b>309.8</b>	<b>155.6</b>	
FEMA (Sandy) Opening Cash Balance	0.2	0.1	0.2	0.2	0.6	0.6	0.3	0.0	0.0	0.0	0.0	0.0	
FEMA Receipts	0.2	0.1	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8
FEMA (Disbursements)	0.2	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4
FEMA Transfers Between Funds In/(Out)	0.0	0.0	0.0	0.0	0.0	(0.2)	(0.3)	0.0	0.0	0.0	0.0	0.0	(0.5)
<b>Ending Cash Balance FEMA</b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.6</b>	<b>0.6</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	
<b>Ending Cash Balance Primary Funds and FEMA</b>	<b>126.8</b>	<b>122.3</b>	<b>420.3</b>	<b>345.9</b>	<b>330.2</b>	<b>307.5</b>	<b>169.6</b>	<b>238.8</b>	<b>436.3</b>	<b>330.1</b>	<b>309.8</b>	<b>155.6</b>	
Liquid Funds (SSW & ENV & LIT)	38.6	38.7	50.1	34.2	40.7	32.9	27.4	81.0	72.6	64.2	55.8	47.4	
<b>Ending Liquid Cash Balance</b>	<b>165.4</b>	<b>161.0</b>	<b>470.4</b>	<b>380.1</b>	<b>370.9</b>	<b>340.3</b>	<b>196.9</b>	<b>319.7</b>	<b>508.8</b>	<b>394.2</b>	<b>365.6</b>	<b>202.9</b>	
<b>RAN/TAN Debt Coverage (Primary Funds)</b>			6.3						2.5				
<b>RAN/TAN Debt Coverage (All Liquid Cash)</b>			6.9						2.7				

\* Dollars in Millions  
7-13-18

# 2018 2<sup>nd</sup> Qtr. Cash Flow – Variance Analysis

<b>Revenue Variance (Cash Receipts)</b>	(\$ million)
Receipt of Tax Levies – Timing of tax levy payment to college	20.7
Departmental Receipts	7.2
Fed Aid, State Aid – Timing of Fed and State aid receipts	(22.2)
Sales Tax– Receipts higher than projected	14.5
Other Receipts – Increased fee revenue (Boot and Tow and traffic violation fees)	22.3
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<b>Expenditure Variance (Cash Disbursements)</b>	
Salary & Fringes – Primarily due to separation pay	14.9
Debt Service – Debt issuance lower than budgeted	(10.0)
Contractual – Timing of payments to vendors	(33.6)
Other Disbursements– Restivo settlement offset by timing of Tax Cert and Resident Tuition payments	15.5
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<b>Non Budget Items Variance</b>	
Net Transfer Between Funds – Transfer of \$45 million from restricted for Restivo payment	37.4

