

Nassau County
Includes 5 Primary Funds
2018 Cash Flow Projections
September Actuals

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Total	2018 YTD September
Cash Receipts from Budget:														
Receipt of Tax Levies	3.9	27.3	421.0	11.9	0.8	(4.8)	(3.6)	236.5	112.0	5.4	5.5	4.2	820.0	804.8
Fed Aid, State Aid	45.7	4.4	24.1	3.0	35.3	20.7	20.5	73.1	16.0	13.7	44.7	42.4	343.6	242.8
Departmental Receipts	26.1	13.8	15.2	14.6	25.8	21.0	16.7	28.5	15.6	20.1	11.9	20.2	229.3	177.2
Sales Tax (Net of NIFA set-asides)	69.1	86.3	70.6	92.1	77.4	123.0	65.3	82.5	82.5	105.3	73.8	117.8	1,045.6	748.7
Other Receipts	16.6	18.3	21.2	36.9	26.0	21.6	30.7	47.1	19.0	17.8	26.8	23.7	305.7	237.4
Total Cash Receipts from Budget	161.4	150.0	552.1	158.5	165.3	181.4	129.5	467.7	245.1	162.2	162.8	208.3	2,744.3	2,211.0
Cash Disbursements from Budget:														
Salaries & Fringes	110.9	115.7	135.2	93.2	99.9	112.2	97.2	123.2	94.2	106.2	125.8	280.3	1,494.1	981.8
Debt Service (Net of NIFA set-asides)	14.9	0.0	0.5	82.4	5.0	1.0	19.6	0.0	6.8	83.0	0.2	5.2	218.8	130.3
Social Services & Early Intervention	46.6	47.6	41.6	47.0	52.2	41.2	56.0	33.5	45.6	41.1	45.2	41.2	538.9	411.3
Contractual	18.1	3.9	5.4	21.5	27.3	25.1	17.5	33.3	21.6	36.4	17.2	31.0	258.4	173.8
Local Governments Assistance	0.0	0.0	17.0	0.0	0.6	7.4	9.6	0.0	0.0	6.0	10.0	21.6	72.0	34.5
Other Disbursements	21.0	51.5	9.6	18.2	12.0	18.6	18.8	55.6	10.4	28.4	17.2	31.8	293.0	215.6
Total Cash Disbursements from Budget	211.6	218.7	209.4	262.4	197.1	205.4	218.6	245.6	178.6	301.1	215.6	411.1	2,875.2	1,947.4
Non Budget Items:														
TAN Payments / Set-Asides	0.0	0.0	(79.9)	0.0	0.0	0.0	0.0	0.0	(297.4)	0.0	(58.0)	(62.0)	(497.3)	(377.3)
TAN Proceeds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	119.9	0.0	0.0	300.0	419.9	119.9
Net Transfers (To)/From Non-Primary Funds	(4.1)	56.5	35.1	(1.1)	15.5	1.6	0.5	0.5	0.2	1.4	8.2	1.4	115.5	104.5
Other Non Budget Cash Receipts	5.9	9.2	0.5	30.1	0.5	1.9	17.3	19.1	6.4	3.6	4.7	4.1	103.3	90.9
Other Non Budget Cash (Disbursements)	0.0	(0.2)	0.0	0.0	0.0	(0.0)	0.0	(96.9)	0.0	(0.0)	0.0	(0.0)	(97.1)	(97.1)
Treasury Adjustments In/(Out)	3.6	(1.3)	(0.4)	0.2	(0.0)	(2.0)	1.0	(0.5)	(0.3)	0.0	0.0	0.0	0.3	0.3
Net Non Budget Items	5.4	64.1	(44.7)	29.2	16.0	1.5	18.8	(77.7)	(171.2)	4.9	(45.1)	243.5	44.6	(158.7)
Net Cash Received/(Disbursed) for Period	(44.8)	(4.5)	298.0	(74.8)	(15.7)	(22.5)	(70.3)	144.4	(104.8)	(133.9)	(98.0)	40.6		
Beginning Cash Balance	171.4	126.7	122.1	420.1	345.3	329.6	307.1	236.8	381.2	276.4	142.5	44.5		
Ending Cash Balance Primary Funds	126.7	122.1	420.1	345.3	329.6	307.1	236.8	381.2	276.4	142.5	44.5	85.1		
FEMA (Sandy) Opening Cash Balance	0.2	0.1	0.2	0.2	0.6	0.6	0.3	0.2	0.3	0.2	0.0	0.0		
FEMA Receipts	0.2	0.1	0.0	0.5	0.0	0.0	0.0	0.3	0.1	0.0	0.0	0.0	1.3	
FEMA (Disbursements)	0.2	0.0	0.1	0.1	0.0	0.0	0.1	0.0	0.2	0.0	0.0	0.0	0.8	
FEMA Transfers Between Funds In/(Out)	0.0	0.0	0.0	0.0	0.0	(0.2)	0.0	(0.3)	0.0	(0.2)	0.0	0.0	(0.7)	
Ending Cash Balance FEMA	0.1	0.2	0.2	0.6	0.6	0.3	0.2	0.3	0.2	0.0	0.0	0.0		
Ending Cash Balance Primary Funds and FEMA	126.8	122.3	420.3	345.9	330.2	307.5	237.1	381.5	276.6	142.5	44.5	85.1		
Liquid Funds (SSW & ENV & LIT)	38.6	38.7	50.1	34.2	40.7	32.9	25.9	88.0	79.8	69.4	55.0	42.6		
Ending Liquid Cash Balance	165.4	161.0	470.4	380.1	370.9	340.3	262.9	469.5	356.4	211.8	99.5	127.7		
RAN/TAN Debt Coverage (Primary Funds)			6.3						1.9		1.8	2.4		
RAN/TAN Debt Coverage (All Liquid Cash)			6.9						2.2		2.7	3.1		

2018 Cash Flow Variance Analysis 3rd Quarter Actuals vs. Original Projections

Revenue Variance (Cash Receipts)	(\$ million)
Fed Aid, State Aid – Timing of Fed and State aid receipts	(11.1)
Departmental Receipts	5.6
Receipt of Tax Levies	6.8
Sales Tax – Receipts higher than projected	11.7
Other Receipts - Increased fee revenue (Boot and Tow and traffic violations fees)	42.6
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Expenditure Variance (Cash Disbursements)	
Contractual - Timing of payments to vendors	(28.5)
Local Government Assistance	(16.6)
Salaries & Fringes – Primarily due to open positions	(11.3)
Debt Service – Debt issuance lower than budgeted	(5.1)
Social Services and Early Intervention – Reduce case loads	(3.4)
Other Disbursements – Restivo payout offset by timing of Tax Cert and Resident Tuition payments	16.0
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Non Budget Items	
TAN/RAN Proceeds – Reduction of September Cash Flow Borrowing	(260.1)
Net Transfers (To)/From Non-Primary Funds – Transfer of \$ 45 million from restricted cash for Restivo payment	43.3

