

NEW CASTLE COUNTY
PROJECTED FINANCIAL STATUS
GENERAL FUND (in millions)
FYE 6/30/2009

| | % Budget vs. Projected | Budget | Actual 1/31/2009 | Projected Y-T-D 6/30/2009 | Positive (Negative) Variance | Comments |
|-------------------------|-------------------------------|---------------|-------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| EXPENDITURES | | | | | | |
| Salaries | 99% | 89.4 | 48.7 | 88.4 | 1.0 | merit,ot,severance offset vacants |
| Benefits | 99% | 36.4 | 20.2 | 36.1 | 0.3 | healthcare and pension activity |
| Training/Civic | 83% | 0.6 | 0.3 | 0.5 | 0.1 | activity |
| Comm/Utilities | 98% | 4.6 | 2.4 | 4.5 | 0.1 | monitoring utility spending |
| Materials/Supplies | 100% | 5.7 | 4.5 | 5.7 | 0.0 | monitoring gasoline pricing |
| Contractual Services | 98% | 13.7 | 10.1 | 13.4 | 0.3 | activity |
| Cross Charges | 99% | 18.3 | 10.6 | 18.1 | 0.2 | activity |
| Fixed Charges | 99% | 12.0 | 11.3 | 11.9 | 0.1 | activity |
| Land & Structure | 100% | 0.1 | 0.0 | 0.1 | 0.0 | activity |
| Equipment | 92% | 1.2 | 0.7 | 1.1 | 0.1 | activity |
| Debt Service | 100% | 20.9 | 19.2 | 20.9 | 0.0 | scheduled |
| Contingency | 83% | 1.2 | 0.0 | 1.0 | 0.2 | contingencies |
| IGS Credits | 99% | -24.2 | -14.1 | -24.0 | (0.2) | activity |
| Subtotal | 99% | 179.9 | 113.9 | 177.7 | 2.2 | |
| General & Admin Credits | 100% | -7.6 | -4.5 | -7.6 | 0.0 | |
| Total Expenditures | 99% | 172.3 | 109.4 | 170.1 | 2.2 | |

| | % Budget vs. Projected | Budget | Actual 1/31/2009 | Projected Y-T-D 6/30/2009 | Positive (Negative) Variance | Comments |
|----------------------|-------------------------------|---------------|-------------------------|----------------------------------|-------------------------------------|----------------------------------------------|
| REVENUES | | | | | | |
| Real Estate Taxes | 100% | 88.7 | 87.2 | 88.4 | (0.3) | qtly. assessment adds are down |
| Transfer Tax | 58% | 31.9 | 11.7 | 18.6 | (13.3) | est. range \$16 to \$19 million at year end |
| Service Charges/Fees | 98% | 17.7 | 10.7 | 17.3 | (0.4) | deeds activity down offsets sheriff activity |
| Recreation | 89% | 1.8 | 0.9 | 1.6 | (0.2) | activity |
| License/Permits | 76% | 6.6 | 2.7 | 5.0 | (1.6) | building permit activity |
| Interest Earnings | 91% | 4.7 | 2.5 | 4.3 | (0.4) | cash balances and rates |
| Miscellaneous Income | 100% | 1.3 | 0.7 | 1.4 | 0.1 | activity |
| Intergovernmental | 88% | 6.7 | 2.9 | 5.9 | (0.8) | paramedic costs |
| Total Revenues | 89% | 159.4 | 119.3 | 142.5 | (16.9) | |

| | | |
|------------------------|--------|--------|
| Operating Income(Loss) | (12.9) | (27.6) |
|------------------------|--------|--------|

TRANSFERS FROM RESERVES

| | | |
|------------------------|--|--------|
| Operating Income(Loss) | | (27.6) |
| Capital Transfer Out | | (5.0) |

| | | |
|------------------------------------|--|--------|
| Total 2009 Transfers From Reserves | | (32.6) |
|------------------------------------|--|--------|

| | |
|------------------------------------|-------------|
| Available Cash Balance 6/30/2008 * | 73.5 |
| Total 2009 Transfers From Reserves | (32.6) |
| Available Cash Balance 6/30/2009 * | <u>40.9</u> |

*Excludes FY 2009 Rainy Day Reserve(\$31.9million)