

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

| EXPENDITURES | % Budget vs. Projected | Budget | Actual 5/31/2009 | Projected Y-T-D 6/30/2009 | Positive (Negative) Variance | Comments |
|---------------------------|-------------------------------|---------------|-------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Salaries | 96% | 89.4 | 74.8 | 85.4 | 4.0 | freeze and overtime reductions |
| Benefits | 99% | 36.4 | 29.8 | 36.2 | 0.2 | healthcare, workers comp, pension |
| Training/Civic | 57% | 0.7 | 0.4 | 0.4 | 0.3 | activity |
| Comm/Utilities | 89% | 4.6 | 3.8 | 4.1 | 0.5 | monitoring utility spending |
| Materials/Supplies | 88% | 5.7 | 4.7 | 5.0 | 0.7 | monitoring gasoline pricing |
| Contractual Services | 89% | 13.9 | 11.7 | 12.4 | 1.5 | activity |
| Cross Charges | 94% | 18.4 | 16.7 | 17.3 | 1.1 | activity |
| Fixed Charges | 96% | 13.0 | 12.4 | 12.5 | 0.5 | activity |
| Land & Structure | 100% | 0.1 | 0.0 | 0.1 | 0.0 | activity |
| Equipment | 82% | 1.1 | 0.9 | 0.9 | 0.2 | activity |
| Debt Service | 100% | 20.9 | 20.6 | 20.9 | 0.0 | scheduled |
| Contingency | 22% | 0.9 | 0.0 | 0.2 | 0.7 | contingencies |
| IGS Credits | 95% | -24.2 | -22.4 | -23.1 | (1.1) | activity |
| Subtotal | 95% | 180.9 | 153.4 | 172.3 | 8.6 | |
| General & Admin Credits | 100% | -7.6 | -7.0 | -7.6 | 0.0 | |
| Total Expenditures | 95% | 173.3 | 146.4 | 164.7 | 8.6 | |

| REVENUES | % Budget vs. Projected | Budget | Actual 5/31/2009 | Projected Y-T-D 6/30/2009 | Positive (Negative) Variance | Comments |
|-----------------------|-------------------------------|---------------|-------------------------|----------------------------------|-------------------------------------|--|
| Real Estate Taxes | 100% | 88.7 | 88.4 | 88.5 | (0.2) | qtlly. assessment adds are down |
| Transfer Tax | 52% | 31.9 | 15.6 | 16.6 | (15.3) | decrease transactions and values |
| Service Charges/Fees | 101% | 18.1 | 16.4 | 18.2 | 0.1 | deeds activity down offsets sheriff activity |
| Recreation | 89% | 1.8 | 1.5 | 1.6 | (0.2) | activity |
| License/Permits | 70% | 6.6 | 4.2 | 4.6 | (2.0) | building permit activity |
| Interest Earnings | 89% | 4.7 | 3.8 | 4.2 | (0.5) | cash balances and rates |
| Miscellaneous Income | 100% | 1.3 | 1.1 | 1.3 | 0.0 | activity |
| Intergovernmental | 87% | 6.7 | 5.7 | 5.8 | (0.9) | paramedic reimbursement costs |
| Total Revenues | 88% | 159.8 | 136.7 | 140.8 | (19.0) | |

Operating Income(Loss) (13.5) (23.9)

TRANSFERS FROM RESERVES

Operating Income(Loss) (23.9)
 Capital Transfer Out (4.0)

Total 2009 Transfers From Reserves (27.9)

Available Cash Balance 6/30/2008 * 73.5
 Total 2009 Transfers From Reserves (27.9)

 Available Cash Balance 6/30/2009 * 45.6

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