

Key Action taken to increase cash, increase unreserved fund balance, reduce costs, increase revenue

<b>1.1.08 through 12.31.11 (Scott, Barnhardt, Leinbach)</b>							
Scale Back Jail expansion plans from \$35M to \$12.5M	\$21,000,000					<b>\$21,000,000</b>	Savings - Per 2006 capital plan
Scale Back CRC bed capacity - No top floor	\$380,000					<b>\$380,000</b>	Savings
Delay start of CRC and limit to 136 inmates/ w 7 FTEs							
Original plan - build to 472 inmates/30+ FTEs	\$ 5,804,614	\$ 8,426,052	\$ 11,047,490	\$ 11,047,490	\$36,325,646		Per 2007 CRC budget analysis dtd 10.26.06
Revised plan - 136 inmates - Actual	\$1,178,112	\$180,656	\$2,166,851	\$2,116,055	\$5,641,674		Per account analysis reports - 2008-2010, budget 2011
	\$ 4,626,502	\$ 8,245,396	\$ 8,880,639	\$ 8,931,435	<b>\$30,683,972</b>		Savings
Reduce Union wage Increases from 3.50 to 2.5 to 3%							
SEIU,UFCW,AFSCME,PSSU Wages at 3.50% increase	\$53,816,399	\$55,699,973	\$57,649,472	\$59,667,204	\$226,833,048		Per Union Contract Union Increase Analysis dtd 2.7.10
Actual Adopted Budget	\$53,816,399	\$55,434,037	\$57,022,400	\$58,656,547	\$224,929,383		
	\$0	\$265,936	\$627,072	\$1,010,656	<b>\$1,903,665</b>		Savings
Require larger EE contribution to Health (Excludes Retirees)							
Actual Contributions - Per GL	\$1,855,409	\$1,970,603	\$2,193,081	\$2,423,616			Per 2011 Trended Fringe Analysis
Change versus 2008		\$115,194	\$337,672	\$568,207	<b>\$1,021,073</b>		Savings
Eliminate Headcount - Wage, FICA and Fringe Impact							
FTEs	2,497	2,402	2,301.0	2,273			Per Fringe Analysis
Change		(96)	(100.5)	(28.0)	(224)		
Dollar Impact		\$ 4,944,960	\$ 6,008,749	\$ 1,733,194	\$ 12,686,904		Savings - All Headcount reduction
Less: Conservation District included below		\$ (1,012,924)	\$ (1,031,713)	\$ (1,049,725)	\$ (3,094,362)		15 FTEs/18 total positions - Per adopted position control
Less: CRC Impact included in CRC results		\$ (1,982,475)	\$ (2,404,708)	\$ (2,496,572)	\$ (6,883,755)		41 FTEs 2009, 33 2010/2011 Per adopt position control
Real dollar savings and cost avoidance-zero budget		\$ 1,949,561	\$ 2,572,328	\$ (1,813,103)	\$ 2,708,787		Savings Excluding CRC & Conservation District
Privatize Conservation District							
Revenue			\$348,046	\$348,046			Per P&L stmt 2009 Results projected for full year
Expense			\$1,182,521	\$1,182,521			Per P&L stmt 2009 Results projected for full year
Wage & Fringe increment			\$18,789	\$18,012			Per 2009 Adopted wage budget with 3% increase/fringe% per yr
Net Savings			\$177,945	\$852,487	\$1,883,696		Savings - projected actual for 2009 at 7.1.09
Eliminate Book Mobile program - Operating		\$40,000	\$120,000	\$120,000	\$280,000		Total less wages and fringes included above
Capital			\$235,000		\$235,000		Required Replacement tin Cap plan for fleet
					<b>\$515,000</b>		Savings
Reduce Not-for Funding - Actual	\$ 978,621	\$ 889,625	\$ 732,000	\$ 742,000			Per P&L Report for Fund 19, Charities Table
Change versus 2008		88,996	246,621	236,621	<b>\$ 572,238</b>		Savings - Excludes RACC, BARTA, COCA
Relocate Library to CRC Building		\$ 45,000	\$ 46,350	\$ 47,741	<b>\$ 139,091</b>		Savings - Assumes rent escalator
Refinance and pay down debt by \$28.5M - (1998/2002 VRDB)	\$ 2,187,611	\$ 2,269,267	\$ 1,325,914	\$ 1,326,293	<b>\$ 7,109,085</b>		Savings - annual GO Debt pmt per 2008 Debt AA dtd 10.1.08
Terminate SWAPs - Budget Expense as of 10.1.08		\$ 1,771,148	\$ 3,960,561	\$ 3,860,561	\$ 9,592,270		Per Debt Savings analysis dtd 10.1.08
Actual-2009/2011, budget 2011		\$ 490,518	\$ (182,763)		\$ 307,755		Per annual Cash flow
Budget 2011					\$ -		Per 2011 budget
		\$ 1,280,630	\$ 4,143,324	\$ 3,860,561	<b>\$ 9,284,515</b>		Savings
Reduce County Match CYS/JPO/YDC	\$ 10,277,453	\$ 8,855,632	\$ 6,369,921	\$ 7,179,713			07-09 Actual,10est, 11budget per CYS JPO YDC AA dtd 2.4.11
Change versus 2008		\$ 1,421,821	\$ 3,907,532	\$ 3,097,740	<b>\$ 8,427,093</b>		Savings
Eliminate Hay Creek Trail	\$ 3,905,000	\$ (266,339)			<b>\$ 3,638,661</b>		Savings - Per 5.2.08 Hay Creek Cost estimate
Freeze Open Space Spending Plan	\$10,886,250				<b>\$10,886,250</b>		Savings - Per Open Space analysis dtd 12.23.10
Reduce Agland Commitment- Say no to new bond issue							
Prior Commitment	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 20,000,000		Certification Amount 2008 Budget
New Certifications - Actual		\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,000,000		Per Adopted Budget- exclude Clean-Green/Federal reimb
					<b>\$ 16,000,000</b>		Savings
Energy Conservation -Esco Reduce utility costs				\$ 1,000,000	<b>\$ 1,000,000</b>		Savings - of \$1.2M per year in 2012
Proactively Manage Pension Plan							
Actual and Budgeted ARC			\$ 11,599,747	\$ 9,290,000	\$ 20,889,747		Realize gains, Better Manager
Restated w/out realized gains			\$ 15,722,211	\$ 13,482,401	\$ 29,204,612		Fringe analysis
					<b>\$ 8,314,865</b>		SEI Pension ARC analysis - 2011 HR Stuff Pen ARC Proj folder
Change Pension Actuarial Method							Savings - ARC - due to higher cost basis
- Aggregate Cost to Entry Age Normal			\$ 2,030,000		<b>\$ 2,030,000</b>		Savings - Per ARC projection 12.16.19 Adopted
Old Heim Bldg - Improvements							
Total cost To rehab				\$ 18,456,455	\$ 18,456,455		Per Study dtd Jan. 2011
Cost to build to immediate needs				\$ 6,996,918	\$ 6,996,918		Per Study dtd Jan. 2011
					<b>\$ 11,459,537</b>		Savings
Worker Comp Reserve Reduction - Due to AA Bond rating			\$ 3,291,318		<b>\$ 3,291,318</b>		Savings - Due to AA Bond Rating
Manage Berks Heim to break even or better							
Actual Net Income (Loss)	\$ 1,167,205	\$ 917,466	\$ 181,640	\$ 741,488			Per CAFR - 2006 - 2009, 2010 est., 2011 Budget
Change versus 2007	\$ 741,491	\$ 491,752	\$ (244,074)	\$ 315,774	<b>\$ 1,304,943</b>		Savings
AA Bond Rating - Debt Service impact 2008 - 2010 bonds	\$ 50,384	\$ 143,491	\$ 302,552	\$ 437,387	<b>\$ 933,814</b>		Savings - Per Berks Cty Debt Comparison dtd 2.9.11. \$6.7M over 20 yrs
Total Contribution to Fund Balance and Cash					<b>\$ 144,487,603</b>		