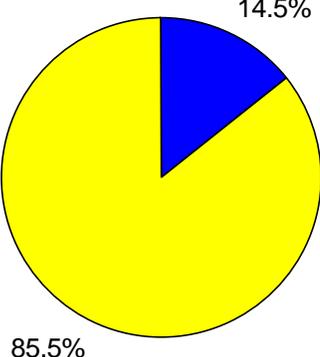


Unclassified Administrative Expenses

87-08-Other Reserves

Fund/Agency: 001/87	Unclassified Administrative Expenses	
Personnel Services	\$570,094	<div style="text-align: center;"> <p>CAPS Percentage of Agency Total</p>  <p>85.5%</p> <p>14.5%</p> <div style="display: flex; justify-content: center; gap: 10px; margin-top: 10px;"> ■ Other Reserves ■ All Other Agency CAPS </div> </div>
Operating Expenses	\$52,500	
Recovered Costs	\$0	
Capital Equipment	\$0	
Total CAPS Cost:	\$622,594	
Federal Revenue	\$0	
State Revenue	\$0	
User Fee Revenue	\$0	
Other Revenue	\$0	
Total Revenue:	\$0	
Net CAPS Cost:	\$622,594	
Positions/SYE involved in the delivery of this CAPS	0/0	

► CAPS Summary

Funding for Other Reserves is primarily included for the General Fund leave accrual adjustment (\$320,094), the Pay-for-Performance reserve (\$250,000) and the Economic Indicators Contract (42,500).

Accrued Leave reserve: Funding is included to recognize the required accounting adjustment for the value of the first 45 days of leave anticipated to be taken in the next fiscal year. Depending on the number of employees and other factors, the amount needed to maintain the reserve fluctuates from year to year and can be either positive or negative. The amount only applies to leave eligible employees of the General Fund. According to Financial Accounting Standards Board (FASB) Statement No. 43 - Accounting for Compensated Absences, an employer must demonstrate the proper accrual of the liability for the estimated future payment of compensated absences associated with illness, holiday, vacation, or other similar employee absences. This accounting practice is required by FASB, Governmental Accounting Standards Board (GASB) and the Generally Accepted Accounting Principles (GAAP).

Unclassified Administrative Expenses

Pay-for-Performance Reserve: Funding is held in reserve to offset any unanticipated agency funding requirements associated with the Pay for Performance program. Funding for pay for performance awards was allocated to agencies based on a projected distribution pattern. Funding from this reserve will be reallocated to an agency if the actual distribution of Pay for Performance adjustments in an agency varies from the assumptions.

Fairfax County Economic Index: Funding is included for the contractual costs associated with the annual maintenance of the Fairfax County Economic Index and other economic reports.

► **Method of Service Provision**

Accrued Leave: An accounting adjustment is made twice a year to reflect a credit and debit to expenditures associated with the calculation of General Fund accrued leave liability.

Pay for Performance: Funding is reallocated from the reserve on an as needed or quarterly basis. Final decisions concerning reallocations are determined by the Chief Financial Officer in conjunction with the County Executive.

Fairfax County Economic Index: Reports are received from Dr. Fuller and the Center for Regional Analysis on a monthly and/or as needed basis. Payments are invoiced and paid on a quarterly basis.

► **Performance/Workload Related Data**

Not applicable.