

OFFICE OF FINANCIAL & PROGRAM AUDIT



May 2015

Quarterly Report

FAIRFAX COUNTY BOARD OF SUPERVISORS

AUDITOR OF THE BOARD

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Office of Financial & Program Audit

QUARTERLY REPORT

STUDY BRIEFINGS

OVERLAPPING/DUPLICATIVE COUNTY FUNCTIONS

Background

This memo was prepared at the request of the Audit Committee. It was an interim report. At the direction of the Audit Committee I distributed the interim report to the Audit Committee members for review before distributing it to the Board members. In order to provide it to the Board members prior to budget hearings, I distributed the interim report on Friday (3rd April 2015) as requested unless I heard otherwise from the Audit Committee members.

The Chairman noted during the Audit Committee meeting that this information would be most valuable in context with Line of Business (LOBs) and not just a "stand alone" study.

The Audit Committee requested an informational review of similar functions and activities that are performed by two or more county departments/agencies.

To facilitate the analysis we reviewed the fiscal year (FY) 2015 Adopted Budget Fund Statements and self-reporting questionnaires from the department/agency heads. The questionnaires were used to identify functions performed by Management and Business Analysts.

Three meetings were held with officials from the Department of Management and Budget, Human Resources and a representative of the County Executive's Office to discuss this approach. We also met with selected department heads to obtain background on their departments/agencies.

The county has established several central services departments/agencies. This review focused on the Department of Human Resources, Department of Purchasing and Supply Management, Office of Public Affairs and Department of Information Technology.

Results as of February 2015

The Department of Human Resources has authorized positions of 76 and a General Fund FY 2015 Adopted Budget of \$7,324,354.

- 12 departments/agencies (or 29 positions) have Human Resource job titles within their organizational structure outside of the Department of Human Resources funded by the FY 2015 Adopted Budget General Fund.

The Departments of Finance has authorized positions of 54 and a General Fund FY 2015 Adopted Budget of \$8,378,627.

- 21 departments/agencies (or 101 positions) have Financial Analysts or Accountant job titles within their organizational structure outside of the Department of Finance funded by the FY 2015 Adopted Budget General Fund.

The Office of Public Affairs has authorized positions of 18 and a General Fund FY 2015 Adopted Budget of \$1,532,540.

- 13 departments/agencies (or 23 positions) have Public Information or Communication Specialist job titles within their organizational structure outside of the Office of Public Affairs funded by the FY 2015 Adopted Budget General Fund.

The Department of Information Technology has authorized positions of 252 and a General Fund FY 2015 Adopted Budget of \$31,484,233.

- 25 departments/agencies (or 91 positions) have Information Technology related job titles within their organizational structure outside of the Department of Information Technology funded by the FY 2015 Adopted Budget General Fund.

The Department of Purchasing and Supply Management has authorized positions of 50 and a General Fund FY 2015 Adopted Budget of \$4,619,780.

- 7 departments/agencies (or 27 positions) have Procurement related job titles within their organizational structure funded by the FY 2015 Adopted Budget General Fund.

In aggregate the County's FY 2015 Adopted Budget General Fund for the Department of Human Resources, Department of Purchasing and Supply Management, Office of Public Affairs and Department of Information Technology total \$53,339,534 (or 450 authorized positions). Of which 316 authorized positions have Human Resource, Finance/Accounting, Public Information, Information Technology or Purchasing related job titles. This cost does not include the support of 271 FY 2015 Adopted Budget General Fund authorized positions with job titles similar to those in the above mentioned central service departments/agencies.

Additionally, there are 37 departments/agencies (or 319 authorized positions) with Management/Business Analysts job titles in their organizational structure funded by the FY 2015 Adopted Budget General Fund.

- These job functions vary depending on assignments by the department/agency heads. This information was obtained from commentaries they provided.
- Most of these staffs provide central service related support to their departments. As reported, they include but are not limited to:
 - Finance & Accounting, Budgetary, Procurement, Contract Administration, Human Resources, and Information Technology

CAPITAL CONSTRUCTION PROJECT COSTS

Background

The Audit Committee requested general information regarding capital construction project costs as well as best practices in capital construction cost mitigation. The Audit Committee expressed a specific interest in information related to the cost per square foot for selected capital renovation projects managed by the Fairfax County Department of Public Works and Environmental Services (DPWES) and the Fairfax County Public Schools (FCPS). The DPWES Capital Facilities business area is responsible for managing capital construction projects for the majority of county-owned facilities. The FCPS Office of Design and Construction is responsible for managing capital construction projects for school-owned facilities.

Scope and Methodology

The purpose of this review was to provide general information regarding capital renovation construction costs for projects managed by DPWES and FCPS. The capital renovation projects in this review were selected based on discussions with managers from DPWES and FCPS and a review of the independent cost estimates and other project documentation maintained in the project files.

In our June 2014 quarterly report to the Audit Committee, we noted that capital construction projects frequently include both renovation and expansion (new construction). DPWES tracks capital construction project costs by general project categories, but does not currently track or allocate costs by the type of construction (renovation vs. expansion). DPWES agreed at the time of our June 2014 review to require their independent cost consultants to provide a separate breakdown of the renovation and expansion costs for future capital construction building and facilities projects.

A detailed breakdown of renovation and expansion construction costs was not available at the time of our review. Therefore, the following capital projects were selected based on the best available cost information:

Fairfax County	Fairfax County Public Schools
Dolley Madison Library	Sandberg Middle School
Richard Byrd Library	Thomas Jefferson High School
Martha Washington Library	Clermont Elementary School
Thomas Jefferson Library	Sunrise Valley Elementary School
Mclean Police Station	Westgate Elementary School
Fair Oaks Police Station	Terra Centre Elementary School

We reviewed the cost estimates prepared by the independent cost consultants for the each of the projects listed above. We also reviewed the County's fiscal years 2015 - 2019 Capital Improvement Program (CIP), the DPWES Capital Construction Fiscal Year 2014 Completed Projects report, the February 2014 report prepared by the Joint Committee on Infrastructure Financing, presentations on cost mitigation practices given to the Board of Supervisors by DPWES, and a November 2014 memo to the Board of Supervisors from the County Executive regarding the Federation of Citizens Resolution on the Infrastructure Financing Committee.

Capital Construction Cost Components

Capital construction projects are major projects that include constructing buildings and facilities from the ground up as well as renovations and expansions. Capital renovations are major improvements or upgrades to existing public buildings, such as police stations, libraries, and schools.¹ Capital construction costs fall under two basic categories: (1) “hard” costs and (2) “soft” costs. Hard construction costs include site work (demolition, excavation, landscaping), construction materials (concrete, masonry, metals, woods), mechanical and electrical systems (heating, ventilation, and air conditioning), and the contractor’s overhead and profit. Soft costs include feasibility studies, project finance costs (interest on borrowed money), property acquisition, project design (architect and engineering fees), project management, moving costs, and swing/interim space. Hard construction costs are generally used for comparative purposes because they can be categorized by industry-standard cost components.

The construction industry has established standard capital construction categories known as “divisions.” The standard construction divisions are used to facilitate the development of cost estimates and budgets for capital construction projects. Consulting firms that specialize in developing independent cost estimates for capital construction projects generally use the standard construction divisions to categorize estimated project costs. The table below presents examples of the standard construction divisions established by the Construction Specifications Institute (CSI).

Examples of Standard Capital Construction Cost Categories

General Requirements	Site Work
Temporary Construction Facilities	Site Demolition and Clearing
Construction Scaffolding and Platforms	Retaining Walls
Temporary Barriers and Enclosures	Excavation and Fill
Hazardous Materials Removal and Disposal	Fences and Gates

Concrete/Masonry/Metals	Doors and Windows
Concrete Formwork, Reinforcement, and Materials	Interior and Exterior Doors
Mortar and Masonry Grout	Windows
Steel Joists/Metal Decking/Metal Hand Railings	Door and Window Hardware

Conveying Systems	Mechanical/Electrical
Elevators	Plumbing/Plumbing Fixtures
Wheelchair Lifts	Heating, Venting, and Air Conditioning (HVAC)
Hoists and Cables	Wiring/Light Fixtures

Finishes	Contractor Overhead
Painting and Coating	Contractor Overhead/Profit Margin
Ceilings/Flooring	Bonding/Insurance
Interior Paneling	Price Escalation Factor

Source: Standard construction specification divisions established by the Construction Specifications Institute (CSI).

¹ The Fairfax County Board of Supervisors and the Fairfax County Public Schools Board Joint Committee on Infrastructure Financing developed the following working definition of renovations: “Renovations are performed on a facility in order to replace all subsystems which have outlived their useful life, as well as, alter, modernize, expand, or remodel the existing space. Renovations also may improve or modernize the operations and functions of the facility and bring it up to current code standards. Renovations are typically financed through municipal bonds.”

Capital Construction Project Costs

Capital construction projects are typically bid by the general contractor as one total price that encompasses the standard construction cost categories noted in the table on the previous page. When comparing capital construction project costs among different organizations, it is an industry practice to compare the actual construction bid (presented as the cost per square foot) versus the total project cost. It is important to note that the construction bid does not represent the total project cost. For example, the actual contract bid for the Fairfax County Animal Shelter was \$7,329,000. However, the total reported project cost for the Animal Shelter was \$10,927,444 million.² The difference between the contract bid and the total project cost generally represents costs associated with project planning and design, project management, permits, utilities, construction change orders, IT and systems furniture, swing/interim space, and other “soft” costs.

The tables presented below show the actual construction bid costs (presented as cost per square foot) for a sample of capital renovation projects managed by the County and FCPS.³ Capital construction costs are affected by the size and scale of the project, the complexity of the project, the building type (e.g. gymnasium vs. police station), the quality of building materials, and other cost factors that may or may not be included in the initial bid solicitation. It is important to note that the size and scale of FCPS’ capital renovation projects are significantly larger than the County’s projects. For example, the County’s Dolley Madison Library renovation project was 19,046 total square feet while FCPS’ Thomas Jefferson High School renovation project was 398,833 total square feet. Larger capital construction projects benefit from economies of scale and tend to have a lower cost per square foot.

Fairfax County Capital Construction Projects

Project	Square Feet			Construction Costs	Total Cost per Square Foot
	Addition/Expansion	Renovation	Total Square Feet	Actual Bid	
Dolley Madison Library	10,560	8,486	19,046	\$ 3,873,000	\$ 203.35
Richard Byrd Library	9,708	8,045	17,753	\$ 4,690,000	\$ 264.18
Martha Washington Library	7,658	9,005	16,663	\$ 3,839,000	\$ 230.39
Thomas Jefferson Library	9,384	7,336	16,720	\$ 4,395,000	\$ 262.86
McLean Police Station	17,600	21,600	39,200	\$ 13,727,000	\$ 350.18
Fair Oaks Police Station	17,821	24,287	42,108	\$ 7,614,000	\$ 180.82
Animal Shelter	16,513	10,785	27,298	\$ 7,329,000	\$ 268.48
TOTAL	89,244	89,544	178,788	\$ 45,467,000	\$ 254.31

Source: Fairfax County Department of Public Works and Environmental Services (DPWES) Capital Facilities.

² The total project cost for the Animal Shelter (as reported in the DPWES Capital Construction FY 2014 Completed Projects report) included \$347 for Land, \$2,032,777 for Design, \$36,356 for Permit Fees, \$8,653,088 for Construction, and \$204,876 for Utilities.

³ The County tracks capital construction costs by general project categories, but does not track or allocate costs by the type of construction (renovation vs. expansion). Therefore, detailed information specifically related to the County’s capital renovation costs was not readily available. FCPS provided an Excel spreadsheet showing a high-level breakdown of costs related to renovation and additions (new construction) for the selected school renovation projects.

**Fairfax County Public Schools
Capital Construction Projects**

Project	Square Feet			Construction Costs	Total Cost per Square Foot
	Addition/Expansion	Renovation	Total Square Feet	Actual Bid	
Sandberg Middle School	7,500	264,000	271,500	\$ 35,840,000	\$ 132.01
Thomas Jefferson High School	200,391	198,442	398,833	\$ 67,440,000	\$ 169.09
Clermont Elementary School	30,000	50,800	80,800	\$ 13,645,000	\$ 168.87
Terra Centre Elementary School	20,123	68,272	88,395	\$ 15,833,000	\$ 179.12
Sunrise Valley Elementary School	24,000	60,700	84,700	\$ 14,240,888	\$ 168.13
Westgate Elementary School	42,098	50,480	92,578	\$ 14,060,000	\$ 151.87
Woodlawn Elementary School	39,354	59,368	98,722	\$ 15,650,000	\$ 158.53
TOTAL	363,466	752,062	1,115,528	\$ 176,708,888	\$ 158.41

Source: Fairfax County Public Schools (FCPS) Office of Design and Construction.

Because the size and scale of the County's capital construction projects are substantially different from FCPS' capital construction projects, DPWES management believes that comparing average costs for similar projects in other local jurisdictions provides a more appropriate benchmark. Based on a review of comparable data compiled by DPWES' independent cost consultants, the County's capital construction costs appear to be in line with similar projects in other local jurisdictions.⁴

**Capital Project Cost Benchmarks
Libraries and Police Stations**

Facility Type	Benchmark (Other Local Jurisdictions)	Fairfax County (DPWES Capital Facilities)
Libraries	\$322 per square foot	\$263 per square foot
Fire Stations	\$316 per square foot	\$323 per square foot
Police Stations	\$250 per square foot	\$265 per square foot
Schools	\$213 per square foot	\$159 per square foot

Source: Department of Public Works and Environmental Services (DPWES) Capital Facilities.

⁴ Benchmarking information provided in a memo from the County Executive to the Board of Supervisors in response to questions from the Federation of Citizens Resolution on the Infrastructure Financing Committee dated November 3, 2014.

Capital Construction Cost Mitigation (Best Practices)

DPWES follows a number of best practices related to cost mitigation for capital construction projects. Specifically, DPWES uses a competitive low bid procurement process for large capital projects and conducts feasibility studies to define the project scope and develop the Total Project Estimate (TPE). DPWES uses independent consultants to develop cost estimates and to verify that estimated costs are within the fixed construction costs at each project design stage. County facilities are designed and constructed in conformance with DPWES' design standards for fire stations, police stations, libraries, parking structures, and district offices. In addition, DPWES staff are trained to conduct quality control reviews. In accordance with policies adopted by the Board of Supervisors, newly constructed county facilities meet Leadership in Energy & Environmental Design (LEED) requirements and all projects above \$5 million are subject to a Value Engineering study.

Best Practice	Fairfax County DPWES Capital Facilities
Competitive Low Bid Procurement	✓
Feasibility Studies	✓
Independent Cost Estimates	✓
Design Standards and Guidelines	✓
Design Document Review/Quality Control	✓
Energy Modeling (LEED)	✓
Value Engineering	✓

Source: "County Infrastructure Project Cost Control Measures" presentation prepared by DPWES, October 2, 2013.

POLICE AND FIRE OVERTIME

Background

The Audit Committee requested general information regarding the approval and justification process for police and fire overtime as well as an analysis of overtime expenditures for each of the last five fiscal years and how the actual expenditures compare to the approved budgets. The Police Department and Fire and Rescue Department provide 24/7 services and generally have the highest overtime expenditures in the County. During fiscal year 2014, police and fire overtime expenditures were \$18 million and \$20 million, respectively. As part of the 2016 budget development process, the County Executive identified over \$2 million in planned reductions to the police and fire personnel services budgets (including overtime).

Scope and Methodology

The purpose of this review was to provide general information regarding the approval and justification process for police and fire overtime as well as an analysis of overtime budget-to-actual expenditures for the last five fiscal years. In accordance with the approved Audit Committee Work Plan, the scope of our review was limited to the Police Department and the Fire and Rescue Department.

To gain an understanding of the approval and justification process for police and fire overtime, we reviewed the following policies and procedures:

- Department of Human Resources Memorandum No. 14A – Absence/Attendance Reporting for 24-Hour Fire Protection Personnel
- Department of Human Resources Memorandum No. 14B – Absence/Attendance Reporting for Law Enforcement Personnel
- Department of Human Resources Memorandum No. 51 – Overtime Compensation
- Police Department Regulations and General Orders Volume 1 – Administration
- Police Department Payroll Manual (Revised April 23, 2014)
- Telestaff Implementation – Roles and Responsibilities
- Fire and Rescue Time and Attendance Manual
- Fire and Rescue Standard Operating Procedure (SOP) 02.01.01 – Callback, Holdover, Budget Staffing, and Mandatory Recall Procedures
- Fire and Rescue Standard Operating Procedure (SOP) 02.01.02 – Work Substitution
- Fire and Rescue Standard Operating Procedure (SOP) 02.01.03 – Requesting and Granting Leave for Department Personnel

We reviewed available personnel budget and expenditure data in the County's enterprise resource planning system (FOCUS) and Data Access Retrieval Tool (DART) for fiscal years 2014 through 2010. We also reviewed Budget Q&A responses submitted by the Police Department and Fire and Rescue Department regarding overtime.

Overtime Approval and Justification

The County provides overtime pay to address occasional excessive workloads, emergency situations, and other priority staffing needs that require employees to work beyond their normally scheduled work hours. In accordance with the Fair Labor Standards Act (FSLA), the County compensates eligible employees at one and one-half (1.5) times their regular rate of pay for each hour worked above certain designated thresholds. The following thresholds have been established for eligible employees in the Police Department and Fire and Rescue Department:

- In excess of 80 hours for sworn Police and Animal Control Officers scheduled to work a 40 hour week in a 14 day period.
- In excess of 212 hours for fire protection personnel in a 28 day work period.

In accordance with the County's personnel policies, all non-emergency overtime worked by an employee must be requested in advance and must be authorized by the employee's supervisor. Police and fire overtime approvals and justifications are tracked in TeleStaff, the time management system used by the Police Department and Fire and Rescue Department. Employees are required to enter the date of the anticipated overtime, a description of the overtime activity, and the amount of the anticipated overtime in TeleStaff. Employees are also required to submit overtime justification documentation to their supervisor. Supervisors must review the justification documentation submitted by the employee when making the decision to approve overtime. Once overtime is recorded in the TeleStaff system, the overtime justification documentation must be retained on file for three years.

Overtime Budgets and Expenditures

Overtime is part of the "personnel services" budget category. The personnel services budget represents the combined total of regular salaries, overtime, shift differential and other pay, and vacancy savings (position turnover). The tables on page 13 provide the budget-to-actual personnel services expenditures for the Police Department and Fire and Rescue Department for fiscal years 2010 through 2014.

Although the overtime budgets for police and fire have decreased during the past five fiscal years, actual overtime expenditures have increased. Police overtime expenditures increased from \$17.4 million to \$18.4 million from fiscal years 2010 to 2014. Fire overtime expenditures increased from \$16.5 million to \$20 million during the same period. In a Budget Q&A response submitted to the Board of Supervisors, the Police Department and Fire and Rescue Department indicated that there are a number of "variables" that impact overtime expenditures. General examples of overtime variables include the number of snow days, the number and duration of vacant positions, and other priority staffing needs. A specific overtime variable for the Fire and Rescue Department was the decision to staff the new Wolf Trap Fire Station using overtime. The Budget Q&A response indicated that the amount budgeted for overtime is not adjusted each year to reflect these variables, which can result in actual overtime expenditures exceeding budgets.

According to county officials, departments manage their budgets using a “bottom line” approach, which means that expenditures can exceed line-item budgets as long as the combined total of budget overruns and underruns is positive. For example, the Police Department overspent its fiscal year 2012 personnel services budget by \$3.5 million, but underspent its operating budget by \$3.8 million resulting in a positive “bottom line” expenditure balance of \$323,366. Under the County’s “bottom line” approach to budgeting, it is not uncommon for expenditures to exceed budgets for individual line-items such as overtime. The County considers this to be an acceptable practice if the combined total of the overruns and underruns (difference) is positive.

The following tables show the fiscal year 2014 budget-to-actual expenditures for the Police Department and Fire and Rescue Department.

**Police Department
Budget-to-Actual Expenditures
Fiscal Year 2014**

	Budget	Actual	Difference
Personnel	147,813,326	147,758,976	54,350
Operating	33,208,528	32,043,666	1,164,862
Capital Equipment	792,055	585,606	206,449
Recovered Costs	(697,406)	(725,421)	28,015
Total	181,116,503	179,662,827	1,453,676

Source: Fiscal year 2014 expenditures reported in the County’s enterprise resource planning system (FOCUS).

**Fire and Rescue Department
Budget-to-Actual Expenditures
Fiscal Year 2014**

	Budget	Actual	Difference
Personnel	147,431,413	147,407,622	23,791
Operating	31,453,851	31,373,479	80,372
Capital Equipment	709,100	709,100	-
Total	179,594,364	179,490,201	104,163

Source: Fiscal year 2014 unadjusted expenditures reported in the County’s enterprise resource planning system (FOCUS).

The following tables present the budget-to-actual personnel services expenditures (including overtime) for the Police Department and Fire and Rescue Department for the past five fiscal years.

**Police Department
Personnel Services Budget-to-Actual Expenditures (\$ in Millions)
Fiscal Years 2010 - 2014**

	Regular Salaries (a)			Overtime (b)			Shift/Other (c)			Total Personnel Services (a) + (b) + (c)		
	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference
2010	\$ 120.8	\$ 124.9	\$ (4.1)	\$ 22.0	\$ 17.4	\$ 4.6	\$ 1.6	\$ 1.3	\$ 0.3	\$ 144.4	\$ 143.6	\$ 0.8
2011	\$ 117.3	\$ 123.6	\$ (6.3)	\$ 17.4	\$ 16.3	\$ 1.1	\$ 1.3	\$ 1.3	\$ -	\$ 136.0	\$ 141.2	\$ (5.2)
2012	\$ 121.1	\$ 124.7	\$ (3.6)	\$ 16.9	\$ 16.8	\$ 0.1	\$ 1.3	\$ 1.3	\$ -	\$ 139.3	\$ 142.8	\$ (3.5)
2013	\$ 127.4	\$ 125.3	\$ 2.1	\$ 19.3	\$ 19.4	\$ (0.1)	\$ 1.4	\$ 3.2	\$ (1.8)	\$ 148.1	\$ 147.9	\$ 0.2
2014	\$ 128.5	\$ 125.7	\$ 2.8	\$ 18.0	\$ 18.4	\$ (0.4)	\$ 1.4	\$ 3.7	\$ (2.3)	\$ 147.9	\$ 147.8	\$ 0.1

Source: Personnel Services budget and actual expenditures provided by the Police Department.

**Fire and Rescue Department
Personnel Services Budget-to-Actual Expenditures (\$ in Millions)
Fiscal Years 2010 - 2014**

	Regular Salaries (a)			Overtime (b)			Shift/Other (c)			Total Personnel Services (a) + (b) + (c)		
	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference
2010	\$ 124.1	\$ 120.7	\$ 3.4	\$ 15.0	\$ 16.5	\$ (1.5)	\$ 3.7	\$ 3.3	\$ 0.4	\$ 142.8	\$ 140.5	\$ 2.3
2011	\$ 123.2	\$ 117.3	\$ 5.9	\$ 9.4	\$ 15.5	\$ (6.1)	\$ 3.7	\$ 3.3	\$ 0.4	\$ 136.3	\$ 136.1	\$ 0.2
2012	\$ 124.3	\$ 118.4	\$ 5.9	\$ 11.1	\$ 16.8	\$ (5.7)	\$ 2.6	\$ 2.3	\$ 0.3	\$ 138.0	\$ 137.5	\$ 0.5
2013	\$ 128.7	\$ 120.2	\$ 8.5	\$ 11.6	\$ 18.3	\$ (6.7)	\$ 2.7	\$ 3.3	\$ (0.6)	\$ 143.0	\$ 141.8	\$ 1.2
2014	\$ 133.7	\$ 124.3	\$ 9.4	\$ 11.2	\$ 20.0	\$ (8.8)	\$ 2.5	\$ 3.1	\$ (0.6)	\$ 147.4	\$ 147.4	\$ -

Source: Personnel Services budget and unadjusted actual expenditures provided by the Fire and Rescue Department.

Recommendation:

Our review revealed that actual overtime costs have exceeded the line-item budgeted amounts. As noted in our report, departments/agencies have been given guidance to manage their budget appropriations to the bottom line. The Police Department and Fire and Rescue Department should consider reviewing areas of consistent budget overruns to better align budgeted expenditures with actuals. This would result in more accurate line item budgets. Furthermore the Police Department and the Fire and Rescue Department should continue to monitor vacancies. Additionally, they should continue to monitor other drivers of overtime.

PUBLIC SAFETY LARGE VEHICLE PURCHASES

Background

The Audit Committee requested information regarding the approval and justification process for public safety large equipment (vehicle) purchases. Examples of large public safety vehicles include mobile command centers, bomb disposal trucks, aerial ladder fire trucks, and squad trucks. A particular interest was expressed in the review and approval process for department requests related to new additions of large vehicles to the public safety fleet.

Most of the County's public safety vehicles are purchased as one-to-one replacements of fleet vehicles that have been removed (retired) from inventory. Vehicles and related equipment that are purchased as new additions to the existing fleet require a separate level of review and approval by the County's Fleet Utilization Management Committee (FUMC). According to records provided by the Department of Vehicle Services, the FUMC received only one request to add a large vehicle (over \$100,000) to the public safety fleet during fiscal years 2014 and 2015.

Scope and Methodology

The purpose of our review was to provide information regarding the approval and justification process for public safety large equipment (vehicle) purchases as well as comparative information from other jurisdictions. We requested comparative information from several local jurisdictions suggested by the Police Department and Fire and Rescue. However, the other local jurisdictions did not provide the comparative information in time to be included in this report.

We obtained a copy of the County's public safety vehicle (fleet) inventory list from the Department of Vehicle Services. The inventory list included the department, vehicle description, make and model, year, unit number, and purchase price. From the inventory list, we selected a sample of eight newer model vehicles (2013 through 2015) that were purchased with county funds, ensuring a stratification of vehicle types and values (including large vehicles with purchase prices over \$100,000).⁵ We then reviewed the available contracts and purchase orders in the County's enterprise resources planning system (FOCUS) and the available hardcopy contract files maintained by the Department of Purchasing and Supply Management. We also obtained and reviewed copies of the Fleet Utilization Management Committee (FUMC) request and approval memos for fiscal years 2014 and fiscal year-to-date 2015 and the database of FUMC requests maintained by the Department of Vehicle Services.

We reviewed relevant policies and procedures, including the Fairfax County Purchasing Resolution dated July 1, 2014, Fairfax County Contract Requirements and Approval Levels as of July 1, 2014, Procedural Memorandum (PM) 12-04 - Technical Review of Purchase Requisitions, and PM 10-06 – Fleet Utilization Policy. We also interviewed management and staff from the Department of Vehicle Services, the Department of Purchasing and Supply Management, the Police Department, and Fire and Rescue.

⁵ The scope of our review did not include the 98 volunteer-owned vehicles in the Fire and Rescue inventory that were purchased with volunteer funds outside of the County's procurement process.

Public Safety Large Vehicle Inventory

As of April 2015, there were 1,756 county-owned public safety vehicles and related equipment in the County's fleet inventory: 1,259 Police Department vehicles, 394 Fire and Rescue vehicles, and 103 Sherriff's Office vehicles.⁶ Of the total county-owned public safety vehicle inventory, 144 were large vehicles with purchase prices over \$100,000.

The following table provides summary of county-owned large public safety vehicles (over \$100,000) by department, vehicle type, vehicle count, and the average price per vehicle. The Sherriff's Office did not have any vehicles with purchase prices over \$100,000 in the inventory list provided by the Department of Vehicle Services.

**Summary of County-Owned Public Safety Vehicles
with Purchase Prices Over \$100,000**

Department	Description	# of Vehicles	Average Price per Vehicle
Fire and Rescue	Fire Truck (Aerial Ladder)	17	\$ 719,870
Fire and Rescue	Squad Truck	7	\$ 595,509
Fire and Rescue	Pumper Truck	49	\$ 476,066
Fire and Rescue	Hazardous Materials Unit	3	\$ 458,788
Fire and Rescue	Mobile Command Center	4	\$ 444,634
Fire and Rescue	Boat	1	\$ 438,000
Fire and Rescue	Air and Light Unit	4	\$ 340,271
Fire and Rescue	Ambulance	36	\$ 225,984
Fire and Rescue	Medical Transport Bus	1	\$ 223,768
Fire and Rescue	Other	5	\$ 155,045
Fire and Rescue	Cargo Truck (Heavy Duty)	4	\$ 143,227
Police	Mobile Command Center	5	\$ 276,142
Police	Swat Truck	2	\$ 260,925
Police	Utility Crew Truck (Heavy Duty)	2	\$ 150,282
Police	Bomb Disposal Truck and Trailer	2	\$ 143,601
Police	3/4 Ton Cargo Van	1	\$ 135,000
Police	Bus	1	\$ 104,628
Total		144	

Source: County-owned vehicle inventory list provided by the Department of Vehicle Services (DVS). According to County management, the cost summaries shown in the above chart may not reflect the full purchase price of these units, as it is often necessary to procure significant additional equipment to outfit the vehicle.

⁶ The total count of Fire and Rescue vehicles excludes 98 volunteer-owned vehicles that were purchased with volunteer funds outside of the County's procurement process.

Procurement and Justification Process

Vehicles that are purchased with county funds are subject to the County's purchasing process, which is overseen by the Department of Purchasing and Supply Management (DPSM). Departments can purchase vehicles through existing contracts or through a competitive solicitation. In accordance with the County's purchasing policies, large vehicles with purchase prices over \$100,000 are generally procured through a competitive process. Some large public safety vehicles are purchased through a sole source (non-competitive) process. County purchasing policies require departments to submit a sole source justification form to DPSM for approval of sole source vehicle purchases over \$10,000. Departments may purchase some public safety vehicles through a cooperative purchasing agreement. For example, the Fire and Rescue Department purchased an aerial ladder fire truck and squad truck through a cooperative purchasing agreement with the Houston-Galveston Area Council. In accordance with DPSM's Technical Review Policy, vehicle purchase requests are routed to the Department of Vehicle Services for review and approval of technical specifications.

A majority of the County's vehicle purchases are one-to-one replacements of fleet vehicles that have been removed (retired) from inventory. Department requests for new vehicles (additions or upgrades) must undergo an additional level of review by the County's Fleet Utilization Management Committee (FUMC). The FUMC was established in 2006 as part of the County's Fleet Utilization Policy and is composed of staff from the Department of Vehicle Services and the Department of Management and Budget. The FUMC is responsible for reviewing and approving department requests for vehicles that are considered new additions or upgrades to the County's fleet. The Department of Vehicle Services is responsible for maintaining all records and files for the FUMC.

According to records provided by the Department of Vehicle Services, the FUMC received a total of eight requests related to public safety vehicles during fiscal years 2014 and 2015. The FUMC received only one request for a large vehicle over \$100,000 (tanker truck) during the period of review. The following table summarizes the eight public safety requests and the FUMC's decision for each request. The Sheriff's Office did not submit a request to the FUMC during the review period.

Fleet Utilization Management Committee (FUMC) Requests Police Department and Fire & Rescue Fiscal Years 2014 and 2015

	Department	Vehicle Request	FUMC Decision	Date
1	Fire & Rescue	Add one tow vehicle and two boat trailers to improve capacity to respond to swift water and flood emergencies.	Approved	1/13/2015
2	Fire & Rescue	Retain a replaced fire engine (past its useful life) and paint it pink for breast cancer awareness. <i>DVS noted that this request had a minimal financial impact.</i>	Approved	10/8/2014
3	Fire & Rescue	Add one tanker truck to enhance coverage of non-hydrant areas within the County.	Approved	6/13/2014
4	Fire & Rescue	Add one sport utility vehicle (SUV) for the Communications Section to address increased workload requirements.	Approved	5/7/2014
5	Fire & Rescue	Add one Ford Fusion to support a newly authorized position in the Fire Marshall's Office.	Approved	5/7/2014
6	Police	Retain replaced cruiser (past its useful life) and paint it pink for breast cancer awareness. <i>DVS noted that this request had a minimal financial impact.</i>	Approved	10/7/2014
7	Police	Add one RADAR/license plate reader trailer for a Board-approved plan to reduce speeding in residential neighborhoods.	Approved	6/25/2014
8	Police	Add one vehicle to the K9 unit.	Approved	1/7/2014

Source: Fleet Utilization Management Committee (FUMC) files provided by the Department of Vehicle Services.

The FUMC justification and approval memos provided by the Department of Vehicle Services indicate that eight public safety vehicles and related equipment were approved to be added to the County's fleet during fiscal years 2014 and 2015. The Fire and Rescue Department received approval from the FUMC to add six total vehicles: one tanker truck to provide an additional level of service to non-hydrant areas within the County, two vehicles to support other program requirements, one tow vehicle, and two boat trailers. The Police Department received approval to add two vehicles: one vehicle to support the K9 Unit and one license plate reader trailer to help reducing speeding in residential neighborhoods. Only one of the eight total requests was for a large vehicle over \$100,000 (Fire and Rescue tanker truck).

SCHOOL-AGE CHILD CARE (SACC) FEES

Background

The Audit Committee requested an assessment of whether the full space utilization cost for the School-Age Child Care (SACC) program is factored into the County's fee schedule. During our review, the SACC fee schedule was revised to include an 8 percent increase in the full rate (from \$357 to \$386). Officials from the Department of Family Services indicated that the new full rate covers building operating costs, but does not cover capital costs (debt service).⁷

The SACC program provides child care services (before and after school) for children in kindergarten through sixth grade as well as older children with disabilities. The SACC program is available in 137 schools and serves approximately 10,000 children per day. The Department of Family Services is responsible for managing the SACC program.

The County charges parents and caregivers a fee to participate in the SACC program. SACC fees are based on a sliding fee schedule, which is tied to household income. Families with household incomes below certain thresholds pay a reduced fee on a sliding scale. In fiscal year 2014, SACC fees generated over \$35 million in revenue, which covered 79% of total program costs:

SACC Fee Revenues and Program Costs Fiscal Year 2014

SACC Fee Revenue	\$ 35,203,770
SACC Program Costs:	
Compensation	\$ 27,867,363
Benefits	\$ 11,399,579
Operating Expenses	\$ 5,455,478
Total Costs	\$ 44,722,420
% of Program Costs Recovered by SACC Fees	79%

The Department of Family Services indicated that the County General Fund will continue to subsidize SACC program costs for families paying on the sliding fee scale and the costs associated with serving children with special needs.

⁷ Responses to Questions on the Fiscal Year 2016 Budget (Budget Q&A) provided by the Department of Family Services.

Scope and Methodology

The purpose of our review was to determine whether the full space utilization cost for the SACC program is factored into the County’s fee schedule. The Audit Committee also expressed an interest in a comparative review of space utilization costs for the County and the private child care providers. We obtained and reviewed the space utilization cost allocations for the County and the Fairfax County Public Schools (FCPS). However, comparable information for the private child care providers was not available for this review.

We interviewed management and staff from the Department of Family Services and reviewed the Fiscal Year 2016 Budget Q&A responses regarding the SACC program. We reviewed the SACC fee calculation worksheets prepared by the Department of Family Services and building cost allocation plans for the County and the Fairfax County Public Schools. We also reviewed the results of the Department of Family Services’ SACC fee market survey of other local jurisdictions and private providers.

We contacted several private child care providers to determine their methodology for setting fees and requested copies of the Department of Family Services’ current policies and procedures related to the SACC fee-setting methodology.

SACC Fees (Cost Components)

The County’s Fiscal Year 2016 Advertised Budget Plan includes an 8 percent SACC fee increase (from \$357 to \$386) for families paying the full rate. According to officials from the Department of Family Services, the new rate covers the costs of running the SACC program (personnel costs, fringe benefits, and operating expenses). The new rate also includes the allocation of the County’s \$1 million contribution to the Fairfax County Public Schools, which is intended to cover the operating costs of the SACC school rooms. The new rate does not include the capital costs (debt service). According to officials from the Department of Family Services, other programs that use County facilities (such as community centers) do not include building debt service costs their fee calculations.

The Department of Family Services reviewed the fees for comparable child care programs in other neighboring jurisdictions and found that the County’s SACC full fee rate is the second highest in the area.

	Prince William County	Arlington County	City of Falls Church	Loudoun County	Fairfax County (new fee)	City of Alexandria
Monthly After-School Fees	\$279.50	\$270 - \$362	\$312	\$325	\$386	\$405
Sliding Fee Scale	Scholarships Fee/Reduced	Yes	Yes	No	Yes	Yes
Income Levels - Full Fee	Lunches	\$65,000	\$80,000	N/A	\$83,000	\$165,000

Source: Survey data reported by the Department of Family Services in response to questions on the Fiscal Year 2016 Budget (Budget Q&A).

The Department of Family Services also conducted a survey of licensed and/or licensed exempt private sector child care providers in the County. Based on the results of the survey, officials from the Department of Family Services believe that the new SACC rate is consistent with private providers offering similar services.

We contacted several licensed private providers to determine their methodology for setting fees. According to one private provider, child care is a highly competitive market (there are 186 child care providers in Fairfax County). Full cost recovery is not the primary methodology for setting fees because if fees are set too high, parents and caregivers will use other lower-cost providers. Fees are established based on a survey of current market prices and “the highest price the market will bear.” Given the market

limit on fees, the private provider indicated that they align their fees with current market rates (rather than set fees at full cost recovery) and reduce expenditures to ensure an adequate profit margin.

We requested copies of the Department of Family Services' policies and procedures related to the SACC fee-setting methodology. The Department provided their supporting calculations for the new SACC fee rate showing the allocation of personnel costs, fringe benefits, and operating expenses. However, the internal policy for SACC fee adjustments did not address the cost components that are included in the fee calculation or the specific methodology for allocating those costs.

Recommendation:

We recommend that the Department of Family Services codify their SACC Rate Setting Policies and Methodology in their policies and procedures. These policies and procedures should then be posted on the Department's website to add consistency and transparency.

We also recommend that staff consider the impact of including debt service in the SACC fee-setting methodology. This information could then be provided to the Board of Supervisors for consideration.

ARTIFICIAL TURF FIELDS

Background

The Audit Committee requested a comparative review of the “per-field “cost of artificial turf fields procured by the Fairfax County Park Authority (FCPA) and the Fairfax County Public Schools (FCPS).

Artificial Turf Fields Average Costs

Artificial turf fields have a higher initial cost than grass fields but result in savings from maintenance cost over the life cycle usage. The initial project cost of artificial turf fields range from \$425,906 to \$941,800, which is largely due to the size and/or redesign development of new or existing fields. This range represents turf fields for both FCPA and FCPS. Each site’s costs varies depending on the amenities such as; lighting, walkways, paths, fencing, trails, bleachers, bathrooms and landscaping added to a project.

Fairfax County has a total of 71 fields (FCPA has 35 (34 rectangular and 1 diamond) plus three more fields under construction and FCPS has 38, with ten more planned for development this summer). The ten fields include a stadium and practice field at the following high schools: Annandale, Hayfield, South County, and Stuart as well as South County Middle School.

The table below shows the average cost per square foot, average square feet of fields and the average initial cost associated with artificial turf fields for FCPA and FCPS.

Field Owner	Average Cost Per Square Foot	Average Square Feet	Average Initial Cost
FCPA	\$8.11820	78,446	\$636,840
FCPS	\$7.98545	79,607	\$635,698

Source: Information provided by Fairfax County Park Authority and Fairfax County Public Schools

Scope and Methodology

The purpose of this review was to provide a comparative analysis of the per field cost associated with FCPA and FCPS artificial turf fields. The scope of this study included compiling and summarizing spreadsheets submitted by FCPA and FCPS as of December 2014. This review is scoped to evaluate the per-field cost (Initial Cost) of the turf fields and not the amenities. Initial costs for the purpose of this study includes; building the base of the fields, underdrain systems, field install (crumb rubber), installing turf rolls and field markings. The data elements we reviewed were field names, districts, number of fields, lights on field, installation year, field square feet, funding sources, cost per square foot and initial cost of field. Information submitted was reviewed to determine the average cost per square foot, average square feet and the average initial project cost.

See Appendix B for the FCPA and FCPS Turf Field Cost Elements

DULLES METRORAIL PROJECT STATUS

Background

The Dulles Metrorail Project is a 23-mile extension of the Metrorail system through the Dulles Corridor. The project is divided into two phases. Phase 1 of the project includes five new stations as well as improvements to the West Falls Church rail yard. Phase 2 of the project will include six new stations as well as a maintenance and storage facility at Dulles International Airport. The Metropolitan Washington Airports Authority (MWAA) is responsible for managing the Dulles Metrorail Project through the substantial completion of each phase, at which point the project will be turned over to the Washington Metropolitan Area Transit Authority (WMATA).

The total combined budget for Phase 1 and Phase 2 is currently \$6.47 billion (\$3.34 billion for Phase 1 and \$3.13 billion for Phase 2). Funding for the project is provided through a combination of federal, state, and local sources. Fairfax County's baseline funding obligation for the project is 16.1% of the actual project construction costs, notwithstanding construction costs related to parking garages. Fairfax County's project funding obligation does not include MWAA's finance costs.

Project Budget

As shown in the table below, total baseline construction expenditures for Phase 1 were \$2.7 billion as of February 2015, which represents 94% of the total \$2.9 billion Phase 1 project construction budget. Total Phase 1 expenditures (including finance costs incurred by MWAA) were \$2.9 billion as of February 2015, which represents 88% of the total \$3.3 billion budget.⁸⁻⁹

Phase 1 of the Project is currently in closeout status and some activities are continuing past the opening date (July 26, 2014). Final closeout for Phase 1 is expected to occur in 2016.

Dulles Metrorail Project Phase 1 Budget and Actual Expenditures As of February 2015*

PHASE 1	Budget (a)	Expenditures/Savings (b)	Remaining (a) - (b)	% of Budget Spent (b) / (a)
Baseline Construction	2,443,450,279	2,284,314,516	159,135,763	93%
Contingency (See Note)	462,245,014	452,712,834	9,532,180	98%
Total Phase 1 Project Construction	\$ 2,905,695,293	\$ 2,737,027,350	\$ 168,667,943	94%
Project Finance Costs (MWAA)	438,184,571	200,311,011	237,873,560	46%
Total Phase 1	\$ 3,343,879,864	\$ 2,937,338,361	\$ 406,541,503	88%

Source: Phase 1 budget and expenditures reported in MWAA's Monthly Progress Reports for February 2015 (issued in February 2015) and the Monthly Cost and Schedule Update as of February 28, 2015, presented to MWAA's Board of Directors on April 15, 2015.

*On April, 27, 2015, MWAA announced a \$76 million projected increase to the total Phase 1 construction budget. As a result, the total project construction budget will increase from \$2.905 billion to \$2.982 billion. According to MWAA officials, the Phase 1 project will remain within the total \$3.34 billion project budget. MWAA has not yet released an official revised budget for Phase 1.

⁸ Fairfax County separately funded the costs associated with the Wiehle Avenue parking garage.

⁹ The total \$462 million contingency budget for Phase 1 includes a \$150 million budget increase, which was approved by the MWAA Board in June 2012.

As shown in the table below, total project construction expenditures for Phase 2 were \$400 million as of February 2015, which represents 14% of the total \$2.8 billion Phase 2 project construction budget.¹⁰

**Dulles Metrorail Project Phase 2
Budget and Actual Expenditures
As of February 2015**

PHASE 2	Budget (a)	Expenditures (b)	Remaining (a) - (b)	% of Budget Spent (b) / (a)
Baseline Construction	2,226,784,385	380,038,235	1,846,746,150	17%
Contingency	551,451,179	20,815,286	530,635,893	4%
Total Phase 2 Project Construction	\$ 2,778,235,564	\$ 400,853,521	\$ 2,377,382,043	14%
Parking Garages (Fairfax and Loudoun)	348,215,194	See footnote.	See footnote.	See footnote.
Total Phase 2	\$ 3,126,450,758	\$ 400,853,521	\$ 2,725,597,237	13%

Source: Phase 2 budget and expenditures reported in MWAA's Monthly Progress Reports for February 2015 (issued in February 2015) and the Monthly Cost and Schedule Update as of February 28, 2015, presented to MWAA's Board of Directors on April 15, 2015.

On April 27, 2015, MWAA announced that design modifications, along with the remaining work to finalize Phase 1, will add \$76 million to the total Phase 1 cost. Despite the projected \$76 million cost increase, MWAA officials continue to maintain that the final cost for Phase 1 will remain within the total \$3.34 billion total project budget for Phase 1. MWAA has not yet released an official revised budget for Phase 1. According to MWAA officials, the Phase 1 cost increase will not affect toll rates on the Dulles Toll Road.

Concurrent with the announcement of a \$76 million projected Phase 1 cost increase, MWAA also announced a 13 month extension to the schedule for Phase 2 of the project. According to MWAA officials, the 13 month Phase 2 schedule extension resulted from design modifications to address safety and reliability and the new stormwater regulations. MWAA is still in the process of evaluating the potential costs associated with the Phase 2 schedule extension and has not announced the cost impact of the delay. According to MWAA officials, any additional costs arising from the Phase 2 schedule extension will be covered by the \$551 million Phase 2 contingency budget and will have no impact on the toll rates on the Dulles Toll Road.

¹⁰ Fairfax and Loudoun counties are responsible for designing and building parking garages with funding sources that are outside of the Project funding agreement. The \$348 million budget for the Phase 2 parking garages includes \$315 million for preliminary engineering and a \$33 million contingency. Fairfax County is responsible for two parking garages: one at the Herndon Station and one at the Innovation Center Station. The Fairfax County Department of Public Works and Environmental Services is the lead county agency for the design and construction of both garages. Loudoun County is responsible for three parking garages: one at the Route 606 Station and two at the Route 772 Station. In December 2014, Fairfax and Loudoun counties finalized the agreements for federal Transportation Infrastructure and Finance Innovation Act (TIFIA) loans to help offset their respective project costs (costs associated with the parking garages will be funded through other sources). Fairfax County received a \$403 million TIFIA loan and Loudoun County received a \$193 million TIFIA loan.

Project Construction

Although Phase 1 of the Project opened to the public in July 2014, the Phase 1 prime contractor (Dulles Transit Partners) continues to work on a “punch list” of required tasks that were not completed during the primary construction phase of the Project. MWAA recently concluded a global settlement with Dulles Transit Partners for the Design-Build Contract that will resolve all open change orders and claims. The majority of the remaining work for Phase 1 will be completed by the end of the year at an additional cost of \$76 million (as discussed in the previous section).

The prime contractor for Phase 2 is Capital Rail Constructors (CRC). In April 2015, MWAA announced that more than 150 modifications have been made to the design of Phase 2. MWAA attributed the contract modifications, in part, to the new stormwater management regulations and safety and reliability modifications. MWAA is in the process of evaluating the potential costs of addressing the new stormwater regulations.

Project Schedule

Two critical dates for the Project are the Scheduled Substantial Completion Date (SSCD) and Revenue Operations Date (ROD). The substantial completion date represents the point at which MWAA is ready to turn over the project to WMATA. The Revenue Operations Date is the point at which the Dulles Metrorail is ready for passenger service and is open to the public. Phase 1 opened to the public on July 26, 2014, seven months after the original target date for Revenue Operations (December 4, 2013).

The Phase 2 contract modifications announced in April 2015, combined with weather and construction delays, will extend the Phase 2 construction schedule by 13 months. The original substantial completion date of July 2018 will be extended for a period of approximately 13 months with construction completion anticipated in mid to late 2019. MWAA has not yet released an official revised schedule for Phase 2. MWAA is in the process of evaluating the potential costs associated with the schedule delay.

STATUS OF PRIOR RECOMMENDATIONS

Background

The Audit Committee requested a status report on the implementation of the prior study recommendations. To facilitate this process, we reviewed recommendations from the quarterly reports issued by the Auditor to the Board from December 2013 to September 2014.

Scope and Methodology

The purpose of this status report was to provide information on what process improvement recommendations were implemented and the reasons for any outstanding recommendations. We reviewed open recommendations in the quarterly reports from December 2013 to September 2014. Department process owners were asked to complete a status recommendation tracking spreadsheet detailing the target implementation date, whether the recommendation was started or completed, how the Department implemented the recommendations, and to provide a copy of any documentations or memos to support the process changes.

Status of Prior Recommendations

Year	Month	Study Topic	Recommendation Synopsis	Department Response (See Appendix A for dept. response memos)
2014	Sept	Economic Development Authority - Performance Measures	Consider adding performance measures that are more closely aligned with the EDA's mission.	The report findings and recommendations were presented to the Fairfax County Economic and Development Authority (FCEDA) Commission at the October 2014 meeting. The recommendations were agreed to and performance measures will be revised to include recommendations.
2014	Sept	Succession Planning – Interim Report	Continue efforts to work with county departments to develop a more coordinated and structured succession planning strategy, with a specific focus on succession planning for the County's senior managers.	Periodic reviews will be conducted with the County Executive and Senior Management Team to ensure critical needs are being met. The County has set up a mentor program, new leadership and development training, creation of a Succession Planning Community of Practice, individual agency and consultation assistance by the Organizational Development and Training staff, and the development of the Think Tank which will be available to all employees. See Memo – Appendix A

2014	Sept	Central Warehouse Status Review (Six Month Follow-up)	Take steps to address longstanding security weaknesses identified in previous and current security assessments of the County's side of the Central Warehouse. Provide a memo to the Board of Supervisors regarding the status of recommendations.	FMD has installed a ProxCard access system, doorbells, camera system, and security alarm system. FMD is working with DIT to finalize the connections between the equipment and County IT systems. FMD updated the space plans for the Central Warehouse and gave them to DPSM. See Memo - Appendix A.
2014	June	Capital Renovations Costs Review	Require the independent cost consultants to provide a separate breakdown of the renovation costs and expansion costs for future capital construction projects, as applicable.	DPWES has implemented procedures such that future independent cost estimates for building projects will be structured such that cost of new construction and renovation are depicted separately in the cost estimates.
2014	June	Housing Cash Proffers (Remaining Balance)	Coordinate with the Department of Finance to develop written procedures that specifically address accounting practices related to housing cash proffers.	HCD is in consultation with stakeholder agencies including the Department of Finance (DOF), Office of the County Attorney, Department of Public Works and Environmental Services and the Department of Planning and Zoning, and is in the process of revising and documenting the Housing Cash Proffer policies and procedures to ensure compliance with Virginia Code. The Office of the County Attorney and Office of the County Executive have convened a multi-department task force to broadly review and revise the County's cash proffer process.

2014	June	Housing Cash Proffers (Remaining Balance)	<p>Continue efforts to identify and reconcile the unresolved reporting variance between the fund balances reported in the Adopted Budget and the Comprehensive Annual Financial Report (CAFR) for the Housing Trust Fund.</p> <p>Note: <i>This recommendation specifically related to the \$568,942 unresolved reporting variance that was identified by HCD after taking into account the different accounting basis. HCD indicated that the time of our review that the unresolved reporting variance was “possibly” related to an unreconciled loan repayment.</i></p>	<p>An extensive analysis was undertaken to identify the variance between the fund balance as reported in the Comprehensive Annual Financial Reports (CAFR) Combining Statement of Revenue, Expenditures and Changes in Fund Balance and the Budgetary Comparison Schedule. It should be noted that each schedule is subject to a different basis and measurement focus of accounting. Thus, there are inherent differences. The Proffer Task Force will be working with each agency impacted by cash proffers to reconcile historical data.</p>
2014	June	Bus Route Evaluation Methodologies	<p>Formalize and implement a methodology for the routine evaluation of Fairfax Connector bus routes.</p>	<p>FCDOT is currently engaged in an effort to update the Comprehensive Transit Plan and Transit Development Plan. As part of that effort, every route in the Connector system will be evaluated and new service options are being identified.</p>
2014	Mar	FOCUS Reports Survey	<p>Refresher trainings on FOCUS reports and adequate controls over external (shadow) systems and applications (such as Excel) that are used to manage and maintain data outside of FOCUS.</p>	<p>No formal response provided. DIT is in the process of implementing a FOCUS Data Warehouse. The Data Warehouse will consolidate data from other external systems and allow users to create customized reports. The financial reporting module of the Data Warehouse is expected to be implemented in December 2015.</p>

2013	Dec	Sole Source Contracts Review	Correct errors in the contract value control fields in FOCUS. Continue to work with the FOCUS Business Support Group to develop contract reports in FOCUS that are consistent with business needs.	Contract value fields in FOCUS were corrected for the 7 active County contracts in the review. Four expired contracts were not modified. FCPS was advised to correct contract value fields for any of the 92 contracts identified in the sample that are still active. Day forward value field reflects actual value of sole source contract when established. DPSM continues to work with FBSG to identify and obtain reports that meet business needs.
2013	Sept	Space Utilization Survey - Government Center	Review and analyze the vacant workstations identified in the July 2013 space survey and determine whether there are potential opportunities to move administrative functions that are currently in leased space into the Government Center Complex, as appropriate. Look for opportunities to take a more strategic approach to space planning.	FMD has reviewed the list of leased spaces and identified a possible opportunity to relocate an administrative group from leased space into the Government Center. Studies are being reviewed by the County Executive to determine if they can feasibly be relocated in the space that will become available after the World Police and Fire Games vacate.
2013	Sept	Capital Renewal Construction Fund Status	Explore the County's existing financial system capabilities and pending project management application resources to more effectively manage capital renewal project expenditures and monitor cash flows and overruns (particularly for large projects) at the fund level to help ensure that appropriate funding is secured in a timely manner.	DMB and FMD staff discussed several options for tracking specific project expenses in the FOCUS system. Staff has worked together in recent years to create more discreet projects in the Capital Renewal Fund. DMB and FMD continue to look for opportunities to split out projects that may cover multiple renewal categories. See Memo - Appendix A.

2013	May	Rate of Return on County Investments	Consider revising liquidity portfolio target balance, revise the maximum maturity period, use PRIME type MMFs, increase pool of banks for CDs, and invest in treasuries with longer maturity periods.	The Department of Finance (DOF), in coordination with the County's Investment Committee, has completed recommendations and changes to policy and investment strategy. See Memo - Appendix A.
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APPENDIX A – MANAGEMENT RESPONSES

Police and Fire Overtime

Recommendation:

Our review revealed that actual overtime costs have exceeded the line-item budgeted amounts. As noted in our report, departments/agencies have been given guidance to manage their budget appropriations to the bottom line. The Police Department and Fire and Rescue Department should consider reviewing areas of consistent budget overruns to better align budgeted expenditures with actuals. This would result in more accurate line item budgets.

Agree/Disagree	Target Implementation Date	Point of Contact	Email Address
Staff will work to better align budgets with prior year actuals by line-items, recognizing that this will have no impact on bottom line agency budgets	FY 2017 Budget Development	DMB/Police/FRD	Joseph.mondoro@fairfaxcounty.gov Tom.Ryan@fairfaxcounty.gov Catherine.Schultz-Rinehart@fairfaxcounty.gov

Management Comments (optional):

As referenced in the report, it is important to note that agency management of budgets by bottom line recognizes the fact that there are variances each year in overtime and that other staffing variables, some often difficult to predict, including the number of snow or other significant inclement weather events, court appearance requirements, critical incidents, the usage of leave, and the number and duration of vacant positions impact actual expenditures.

As noted in the report, one of the primary drivers of public safety overtime is minimum staffing requirements. If vacancies increase overtime reflects a similar increase. The report also noted a specific and relevant example of variables for the Fire and Rescue Department (FRD), the decision to open the new Wolf Trap Fire Station earlier than planned. In addition, the department received two SAFER grant awards within a very short planning timeframe, and recruit schools have generally only turned out enough staff to fill these new positions. Despite running larger, back-to-back recruit schools, FRD has experienced difficulty keeping pace with normal attrition and backfilling for vacancies has required increased overtime. In addition, running a larger recruit school further compounds overtime costs. To provide the required student to instructor ratios during recruit training, additional qualified personnel must be recruited to work at the academy.

For the Police Department, along with meeting minimum staffing requirements, required court appearances are one of the significant overtime cost categories.

The Board, recognizing the impact that budget reductions may be having on public safety, specifically included the following language in their Budget Guidance for FY 2012 and FY 2013 on April 12, 2011:

“Staff is directed to continue to monitor the impact of the reductions in public safety overtime, especially for Police, and report back to the Board any necessary changes or unanticipated impacts that need to be addressed during FY 2012.”

Subsequently additional funding was added to public safety personnel services consistent with this direction. If such adjustments are necessary in the future, greater attention can be given to better aligning such funding with actual spending.

School Age Child Care (SACC) Fees

Recommendation:

We recommend that the Department of Family Services (DFS) codify their SACC Rate Setting Policies and Methodology in their policies and procedures. These policies and procedures should then be posted on the Department website to add consistency and transparency.

We also recommend that staff consider the impact of including debt service in the SACC fee-setting methodology. This information could then be provided to the Board of Supervisors for consideration.

Agree/Disagree	Target Implementation Date	Point of Contact	Email Address
Agree	Policies posted 05.15.15	Linda Bentlin	Linda.Bentlin@fairfaxcounty.gov

Management Comments (optional):

Thank you for the opportunity to review the audit report and provide a response.

SACC Rate Setting Policies and Methodology (attached) are currently available and provided upon request. The program will ensure that the policies and methodology are also made available on the Department website.

While discussion of inclusion of debt service has occurred during this budget cycle and previously, the Board has approved the FY2016 rates without debt service included, consistent with previous Board policy.

Status of Prior Recommendations





County of Fairfax, Virginia

MEMORANDUM

DATE: April 22, 2015

TO: Shameeka Pearson
Office of the Auditor

FROM: Jose Comayagua, Jr., Director
Facilities Management Department 
Cathy Muse, Director 
Department of Purchasing and Supply Management

SUBJECT: FMD Response to Thirteen Security Recommendations for the Springfield Warehouse from the Board Auditor

This memorandum is in response to the Board of Supervisors Audit Report on the Fairfax County Central Warehouse Review dated March 25, 2014 and subsequent Status Report dated September 2014. The installation of all security systems equipment is complete. The responses below were provided by the Facilities Management Department (FMD) and the Department of Purchasing and Supply Management (DPSM). Please find below a status update of all security assessment recommendations:

1. All doors leading into restricted areas within the Central Warehouse should be converted to Proximity Card readers that are tied into the County's existing system, with the capability of producing an audit trail.
FMD Response: COMPLETE
2. Digital cameras should be placed to cover all four sides and entrances into the Central Warehouse. The cameras should have the capability of being monitored and recorded at the County's central security station.
FMD Response: COMPLETE
3. All emergency and outside doors should be for exit only and should remain alarmed at all times.
FMD Response: COMPLETE

Facilities Management Department
12000 Government Center Parkway, Suite 424
Fairfax, VA 22035
Phone: 703-324-2886, TTY: 711, Fax: 703-324-3930

4. Install a doorbell at the front entrance of the DPSM section of the Central Warehouse to alert staff if someone enters.

FMD Response: COMPLETE

5. Install door alarm at the front entrance of the Fire & Rescue/County Archives section of the Central Warehouse to alert staff if someone enters.

FMD Response: COMPLETE

6. Secure both the Archives and Fire & Rescue entrances to the Central Warehouse with card reader access. Persons without authorized access should remain in the entry foyer until an authorized employee allows entry.

FMD Response: COMPLETE

7. Repair all broken intrusion devices.

FMD Response: COMPLETE (new system installed)

8. Perform complete audit of the Central Warehouse intrusion system. The audit should test the functionality of the devices, current mapping/naming of devices and the current partitioning of alarms.

FMD Response: COMPLETE

9. All interior cages should be raised to the ceiling or have a barrier placed at the top of the fence to prevent unauthorized entrance by climbing.

FMD Response: MODIFIED - COMPLETE (presence of cameras and alarms will deter potential intrusions)

10. All high value and high theft risk items should be stored in a secure area.

DPSM Response: Enhanced safeguards and controls were implemented in response to the audit report for items the auditor classified as high risk. The County's ewaste (desktops, laptops, and other data recording devices) has such a low residual value that this surplus equipment could not be considered 'high risk.' In fact, FY 2014 revenue from the electronics recycling program for items such as desktop and laptop computer was only \$9,087, as most of these items yield \$5 to \$15 each. The recycling contractor produces a detailed manifest which may be used for reconciliation.

County surplus that has residual value is made available to the public through online auction. Fiscal year 2014 revenue from items sold at the warehouse was \$98,500 (4% of total surplus revenue) or approximately \$8,200 per month. The number of sales conducted at the warehouse was 1,800; only 28 sold for over \$500 and only 5 exceeded \$1,000. The average sale value is \$54 and likewise not deemed to be 'high

risk.' Nonetheless, a documentation system was established that assigns a lot number all items are upon receipt. In addition, physical controls were implemented to limit access to the electronic equipment. Small items are boxed and sealed and secured in a locked cabinet. These items are retrieved by a supervisor at the time the purchaser arrives with a receipt to collect their goods.

1. Install cage to house pallets containing IT equipment and other electronic devices and peripherals that are staged to be picked up by the recycling vendor.

FMD Response: MODIFIED - COMPLETE (pallets deemed impractical since forklift required; covered by Cameras and Alarms aimed at secure area)

2. Identify and utilize an inventory management system to replace current manual tracking on Excel spreadsheets.

DPSM Response: The Department of Purchasing and Supply Management researched alternate tracking systems to replace the Excel spreadsheets used to record customer owned inventory. It was determined that the high cost to purchase, implement and maintain a warehouse management system is not justified by the low value of the stock held in the warehouse. The top items in the warehouse are art supplies (brushes, tape, glue, and scissors) and forms (Court forms, DIT forms, DTA forms). In lieu of implementing such a system, DPSM created Information Rights Management controls on the existing tracking tool that limits rights to view, edit, copy, and save the document. As noted previously, DPSM implemented three new procedures that established compensating controls (separation of duty, physical controls, independent checks, documentation) appropriate for inventory storage.

3. Routine maintenance of lighting fixtures should be scheduled and repairs made as required.

FMD Response: COMPLETE

DIT and Cox Cable are connecting the security systems to the County network on Friday, April 24, 2015. It is anticipated that the system will be fully operational on or before May 1, 2015.




County of Fairfax, Virginia

MEMORANDUM

DATE: April 17, 2015

TO: Jim Shelton
Auditor of the Board

FROM: 
Susan Woodruff
Human Resources Director

SUBJECT: Succession Planning Update

As requested, the following provides an update on the succession planning activities currently underway and planned for the next 6-12 months. It is anticipated that periodic reviews with the county executive and senior management team may adjust the timeline and/or activities to ensure that their most critical needs are being met.

MENTORING PROGRAMS

The county's first formal mentoring program kicked off on April 15, 2015 with 66 participants (mentors and protégés). Participants represent a variety of job classes as agencies and it is anticipated that this first group will provide important feedback on how the program can be improved going forward. We anticipate rolling out a second group within the next 9 -12 months. Participants received training at the kickoff and will participate quarterly in mentoring circles in addition to the regular mentor/protégé meetings and activities during this year-long program.

A more informal mentoring program will be launched in the fall of 2015. All employees will be able to complete bios to become either mentors or protégés. The software program will then complete matches based on Fairfax County competencies that are pre-set. Organizational Development and Training staff will assist as needed to ensure employees are able to effectively use this resource.

LEADERSHIP TRAINING AND DEVELOPMENT

Leadership training has been reviewed and is currently being "overhauled" to be more responsive to the needs expressed by managers and employees and to better support the county's succession planning and leadership development initiatives. New leadership tracks will be available by July 1, 2015. The new tracks are Individual Contributors, Emerging Leaders, Supervisors and Managers, and Senior Leaders/Directors. All employees will be able "view and register" for classes in Employee U (the county's automated learning management system) that are most appropriate for them and their specific learning track. For example, if an employee is currently not a supervisor but wants courses to support his or her efforts to become a supervisor, he or she would take course listed in the "Emerging Leader" track.

Recognizing that particularly at the more senior level, experience and exposure activities are as or more important than training, resources will be provided or recommended to support that growth as well.

SUCCESSION PLANNING COMMUNITY OF PRACTICE

Each county agency has designated a representative to participate in bimonthly Succession Planning Community of Practice meetings. There are 100 representatives (from all 52 agencies) participating and the meetings are used to discuss succession planning ideas (what is working and what didn't work) and how we can take advantage of the tools and resources available both centrally and across agencies.

INDIVIDUAL AGENCY ASSISTANCE AND CONSULTATION

Organizational Development and Training staff provide consultation, facilitation and other services directly to agencies upon request. Examples of such efforts include working with one of the Deputy County Executive's teams to assist in setting up resident/county employee groups to support the "culture change:" goal of the Economic Success Initiative; teambuilding and knowledge sharing in Office of Elections in anticipation of key retirements; collaboration with Family Services' staff on mentoring, succession planning, and job shadowing workgroups sharing knowledge and help them determine best way to use limited resources; working with Library staff on an internal mentoring/knowledge sharing effort.

OTHER ACTIVITIES:

Think Tank-OD&T and other facilitators from the county will be trained in June so the new version can be rolled out to all county employees for use. This tool will be helpful in many initiatives to include succession planning.

Reviewing challenges to effective suggestion planning as identified by senior management to develop options for addressing those challenges.

Please let me know if I can answer any questions.

cc: Edward L. Long Jr., County Executive
David Molchany, Deputy County Executive




County of Fairfax, Virginia

MEMORANDUM

DATE: April 20, 2015

TO: Shameeka Pearson
Office of Financial and Program Audit

FROM: Christopher L. Pietsch, Director 
Department of Finance

SUBJECT: Status Update - Rate of Return on County Investments Review

Please find below responses to your April 15, 2015, request for a status update on the five recommended areas listed in the May 2013, Office of Financial & Program Audit Quarterly Report. The Department of Finance (DOF) in conjunction with the county's Investment Committee has completed actions on these items and changes to policy and investment strategy are now being carried out as indicated. If you require any further information, please let me know.

1. Realign Portfolio Target Balances

The Investment Committee (Committee) approved the creation of a Core Extended portfolio in addition to the Liquidity and Core portfolios. The Core Extended portfolio was approved to have investments out to two years, while the Core portfolio will remain at one year maximum maturities. The Core and Core Extended portfolios were set up to contain \$775 million each.

In April 2014, the Board of Supervisors authorized participation in the Virginia Investment Pool (VIP) Trust Fund, established and administered by Virginia Municipal League and Virginia Association of Counties (VML/VACo). The Committee approved investing up to \$200 million in VIP. However, the Committee approved an initial investment of \$50 million in VIP, with increases only upon the county having no greater than 25% of the total fund assets in the future. The Investment Committee approved keeping the remaining \$150 million of potential VIP investments placed equally in the Core and Core Extended portfolios, such that their balances are both approximately \$850 million.

These actions by the Committee have resulted in \$750 million being moved from the Liquidity portfolio into longer term investments.

Department of Finance

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2. Maximum Maturity Period

The Committee approved moving to a maximum maturity of two years for those funds invested in the Core Extended portfolio.

3. Money Market Funds (MMF)

The county typically has a high percentage of allowable investments directly invested in both commercial paper and negotiable certificates of deposit, where holdings are allowed by the Investment Policy up to 35% and 40%, respectively. Such funds would make up part of the portfolio of prime funds. In addition, with recent changes to money funds as a result of the financial crisis, prime funds carry a floating net asset value (NAV). This would result in additional interest rate risk in the portfolio. Therefore, to maintain strong diversification and limit risk, at this time the Committee has only authorized the Investment and Cash Management (ICM) division within DOF to invest in money market funds which are restricted to U.S. government and agency securities.

4. Demand Deposit Portfolios (DDA) and Certificates of Deposit (CD)

ICM regularly works with area community banks to obtain competitive yields. Since 2009, the county has placed funds in seven area banks, in addition to our pooled funds concentration account held by Bank of America. Any bank taking county deposits would be required to pledge securities equal to 50% of the deposit, which can be burdensome for small community banks, making the county's deposits undesirable at the levels needed to make this an efficient part of the investment program. Banks with investments since 2009 include:

- United Bank - Insured CDs in Sept 2009, Insured DDA in 2013. Current holdings \$124 million
- Access National Bank - Insured CDs in July 2010, DDA and collateralized deposit, current holdings \$101 million
- Virginia Commerce Bank - DDA in July 2012, closed in 2013
- Washington First Bank - Insured CD in July 2012, DDA and collateralized CD. Current holdings \$20 million
- BB&T – DDA in June 2013, closed January 2014
- PNC Bank – DDA in January 2014; closed April 2015
- TD Bank - DDA in July 2012, current holdings \$25 million

5. US Treasury and Agency Instruments

With the approval by the Committee to allow investments out to two years in the Core Extended portfolio, that portfolio now includes both treasury and agency instruments.

DMB Response on Capital Renewal Fund:

In response to the September 2013 audit report on the Capital Renewal Construction Fund, DMB and FMD staff discussed several options for tracking specific project expenses in the FOCUS system. Consistent with the recommendation of the Office of Financial and Program Audit, staff has worked together in recent years to create more discreet projects in the Capital Renewal Fund. For example, in the past HVAC/Electrical system improvements were captured in one project and now, there are two projects including Project GF-000011, HVAC Upgrades and Replacements and Project GF-000017, Electrical System Upgrades and Replacements. Other examples include: discreet projects for Window Replacement and Elevator Repairs which were previously captured in the Building Repairs project. DMB and FMD continue to look for opportunities to split out projects that may cover multiple renewal categories.

In addition, other options have been discussed including 1) separating out each discreet project location with its own project code and 2) creating a project detail level within the main project to capture more discreet expenses. Both FMD and DMB agreed that creating multiple project codes within the Capital Renewal Fund annually for each HVAC or roof replacement project would be cumbersome. As discreet HVAC or roof projects (set up by location) were completed or determined to require additional funds, multiple administrative budget reallocations between projects would be required. Both agencies agreed that creating multiple discreet projects for each capital renewal category and location (HVAC replacement at the Government Center, HVAC replacement at the Centreville Library, HVAC replacement at the Fairview Fire Station, etc) would take the focus away from managing and completing projects and add to the administrative paperwork required to manage the Capital Renewal fund.

FMD and DMB did agree that within a project category, like HVAC, some large projects could be captured at the project detail level. The project detail level would enable the agency to capture actual costs for large projects within a similar renewal category, but does not enable the agency to budget at that level. For larger projects, this more discreet level of detail could help the agency better manage renewal funds. For example, GF-000011, HVAC could have multiple project details such as GF-000011-001, 002, 003 tied to various project locations. FMD and DMB agreed that this approach should be used for larger projects (over \$1,000,000). This new approach could not be implemented retroactively, as projects underway have already incurred expenses at the project level; however, both agencies agreed to this approach going forward. Since FY 2014, no discreet project locations have been funded at a level over \$1.0 million. FMD and DMB continue to work together to identify other areas where this approach might be useful.

For the last several years, both agencies have agreed to meet quarterly to monitor capital renewal project timelines, progress, and cash flow requirements to ensure that funding is managed each year. In FY 2011, the Board of Supervisors approved the use of \$35 million in short term borrowing to support a backlog of projects existing in the renewal program. The timing of the short term loan “draw down” and receipt of cash to the County did not coincide with the higher than anticipated number of projects in the construction phase at the end of the fiscal year, leading this fund to end FY 2013 in the negative; however, all budgeted short term loan funds have now been received and the negative balance has been corrected. The capital renewal fund is now funded by a General Fund transfer and has since ended the year with a positive balance.

APPENDIX B – ARTIFICIAL TURF FIELD COST ELEMENTS

FY 2014 Synthetic Turf Field Audit										
Average Cost Fairfax County Public Authority and Fairfax County Public Schools										
Site Name	District	Field Owner	Field Type	No. of Fields	Lights	Installation Year	Sq. Feet	Funding Source	Cost Per Sq. Feet	Initial Cost (First Year)
Braddock Park #7	Springfield	FCPA	Rectangular Field	1	Y	2008	72,550	NCS	\$8.73	\$633,114.00
EC Lawrence #2 (original installation)	Springfield	FCPA	Rectangular Field	1	Y	2004	70,300	FCPA Bond	\$7.53	\$544,348.50
EC Lawrence #3	Sully	FCPA	Rectangular Field	1	Y	2013	84,528	FCPA Bond	\$6.76	\$571,065.00
Franconia District Park #1	Lee	FCPA	Rectangular Field	1	Y	2008	72,200	FCPA Bond	\$8.41	\$607,240.00
Great Falls Nike Park #4	Dranesville	FCPA	Rectangular Field	1	Y	2012	82,480	FCPA Bond / NCS / GFL	\$7.85	\$647,768.11
Greenbriar Park #5	Springfield	FCPA	Rectangular Field	1	Y	2009	87,948	FCPA Bond	\$8.57	\$753,444.00
Hutchison ES #4	Sully	FCPA	Rectangular Field	1	Y	2006	93,100	FCPA Bond	\$7.82	\$731,684.00
Lake Fairfax Park #1	Hunter Mill	FCPA	Rectangular Field	1	Y	2007	71,968	FCPA Bond	\$9.69	\$697,264.50
Lake Fairfax Park #4	Hunter Mill	FCPA	Rectangular Field	1	Y	2007	71,968	FCPA Bond	\$9.69	\$697,264.50
Lee District Park #4	Lee	FCPA	Rectangular Field	1	Y	2009	81,275	FCPA Bond	\$9.70	\$788,400.03
Lewinsville Park #2	Dranesville	FCPA	Rectangular Field	1	Y	2013	83,753	FCPA Bond / MYS	\$11.24	\$941,800.20
Lewinsville Park #3	Dranesville	FCPA	Rectangular Field	1	Y	2013	83,753	FCPA Bond / NCS / MYS	\$11.24	\$941,800.20
Linway Terrace Park #1	Dranesville	FCPA	Rectangular Field	1	N	2010	82,480	NCS / MYS	\$6.26	\$516,679.00
Mason District Park #3 (Original Installation)	Mason	FCPA	Rectangular Field	1	Y	2006	70,300	BOS / NCS / ABGC	\$8.20	\$576,326.45
Nottoway #5	Providence	FCPA	Diamond Field	1	Y	2008	72,200	FCPA Bond / Proffers	\$5.90	\$425,906.13
Oak Marr Park #1	Providence	FCPA	Rectangular Field	1	Y	2011	81,260	FCPA Bond	\$7.43	\$604,137.79
Oak Marr Park #2	Providence	FCPA	Rectangular Field	1	Y	2011	81,260	FCPA Bond	\$7.43	\$604,137.79
Ossian Hall Park #3	Mason	FCPA	Rectangular Field	1	N	2010	70,300	FCPA Bond	\$7.31	\$513,943.00
Patriot Park	Springfield	FCPA	Rectangular Field	1	Y	2004	96,600	FCPA Bond	\$6.65	\$642,000.27
Pine Ridge Park #4	Mason	FCPA	Rectangular Field	1	Y	2009	80,630	FCPA Bond	\$6.21	\$500,971.21
Poplar Tree Park #2	Springfield	FCPA	Rectangular Field	1	Y	2009	71,968	FCPA Bond	\$8.22	\$591,717.90
Poplar Tree Park #3	Springfield	FCPA	Rectangular Field	1	Y	2009	71,968	FCPA Bond	\$8.22	\$591,717.90
Rolling Valley West Park #2	Springfield	FCPA	Rectangular Field	1	Y	2015	74,780	FCPA Bond	\$7.29	\$545,132.49
South Run District Park #5	Springfield	FCPA	Rectangular Field	1	Y	2007	72,550	FCPA Bond	\$7.86	\$570,378.91
South Run District Park #6	Springfield	FCPA	Rectangular Field	1	Y	2007	72,550	FCPA Bond	\$7.86	\$570,378.91
Spring Hill Park #2	Dranesville	FCPA	Rectangular Field	1	N	2008	79,590	NCS / MYS	\$8.63	\$686,968.26
Spring Hill Park #3	Dranesville	FCPA	Rectangular Field	1	N	2008	79,590	NCS / MYS	\$8.63	\$686,968.26
Spring Hill Park #7	Dranesville	FCPA	Rectangular Field	1	N	2011	89,110	MYS	\$7.26	\$646,834.00
Wakefield Park Field #5	Braddock	FCPA	Rectangular Field	1	Y	2006	71,968	NCS/BYRC	\$8.88	\$638,972.62
Average Per Field							78,446		\$8.11820	\$636,840.13

Fairfax County Public Schools										
Robinson HS	Braddock	FCPS	Stadium Field /Practice	1	Y	2012	86,000	FCPS - D&C, FCPS - Central, Recreation User Group	\$7.12	\$612,035.00
Robinson HS	Braddock	FCPS	Stadium Field /Practice	1	Y	2012	86,000	FCPS - D&C, FCPS - Central, Recreation User Group	\$7.12	\$612,035.00
Lake Braddock SS	Braddock	FCPS	Stadium Field /Practice	1	Y	2013	72,555	Recreation User Group, FCPS - D&C	\$7.88	\$571,687.50
Lake Braddock SS	Braddock	FCPS	Stadium Field /Practice	1	Y	2013	72,555	Recreation User Group, FCPS - D&C	\$7.88	\$571,687.50
Woodson HS	Braddock	FCPS	Stadium Field /Practice	1	Y	2013	82,468	Recreation User Group, FCPS - School, Park Authority, Fairfax County - BOS	\$7.61	\$627,376.50
Woodson HS	Braddock	FCPS	Stadium Field /Practice	1	Y	2013	82,468	Recreation User Group, FCPS - School, Park Authority, Fairfax County - BOS	\$7.61	\$627,376.50
Herndon HS	Dranesville	FCPS	Stadium Field /Practice	1	Y	2010	74,700	FCPS - D&C, Park Authority, Recreation User Group	\$7.65	\$571,245.00
Herndon HS	Dranesville	FCPS	Stadium Field /Practice	1	Y	2010	74,700	FCPS - D&C, Park Authority, Recreation User Group	\$7.65	\$571,245.00
Langley HS	Dranesville	FCPS	Stadium Field	1	Y	2012	84,050	FCPS - School, FCPS - D&C	\$8.54	\$717,800.00
McLean HS	Dranesville	FCPS	Stadium Field	1	Y	2012	80,136	FCPS - School, Recreation User Group, FCPS - D&C, Fairfax County BOS	\$8.25	\$661,085.00
Madison HS	Hunter Mill	FCPS	Stadium Field	1	Y	2007	81,906	BOS - Proffer, Recreation User Group	\$8.95	\$732,738.00
South Lakes HS	Hunter Mill	FCPS	Stadium Field /Practice	1	Y	2013	80,400	FCPS - School, FCPS - D&C, Fairfax County - BOS, Park Authority	\$6.90	\$554,500.00
South Lakes HS	Hunter Mill	FCPS	Stadium Field /Practice	1	Y	2013	80,400	FCPS - School, FCPS - D&C, Fairfax County - BOS, Park Authority	\$6.90	\$554,500.00
Lee HS	Lee	FCPS	Stadium Field	1	Y	2010	77,700	BOS - Proffer, FCPS - D&C	\$8.47	\$658,200.00

Fairfax County Public Schools										
Edison HS	Lee	FCPS	Stadium Field /Practice	1	Y	2014	79,533	BOS - Proffer, FCPS - D&C	\$8.68	\$689,955.00
Edison HS	Lee	FCPS	Stadium Field /Practice	1	Y	2014	79,533	BOS - Proffer, FCPS - D&C	\$8.68	\$689,955.00
Baileys ES	Mason	FCPS	Rectangular Field	1	N	2009	64,460	FCPA Bond	\$8.61	\$554,990.00
Falls Church HS	Mason	FCPS	Stadium Field /Practice	1	Y	2013	81,590	FCPS - D&C	\$7.35	\$599,503.00
Falls Church HS	Mason	FCPS	Stadium Field /Practice	1	Y	2013	81,590	FCPS - D&C	\$7.35	\$599,503.00
Mount Vernon	Mt Vernon	FCPS	Stadium Field /Practice	1	Y	2014	75,840	FCPS - School, Fairfax County - Stormwater, Fairfax County - BOS, FCPS - Central	\$7.71	\$584,738.50
Mount Vernon	Mt Vernon	FCPS	Stadium Field /Practice	1	Y	2014	75,840	FCPS - School, Fairfax County - Stormwater, Fairfax County - BOS, FCPS - Central	\$7.71	\$584,738.50
West Potomac HS	Mt Vernon	FCPS	Stadium Field /Practice	1	Y	2014	73,400	FCPS - School, Recreation User Group, Fairfax County - Stormwater, Fairfax County - Stormwater, FCPS - Central	\$9.46	\$694,410.50
West Potomac HS	Mt Vernon	FCPS	Stadium Field /Practice	1	Y	2014	73,400	FCPS - School, Recreation User Group, Fairfax County - Stormwater, Fairfax County - Stormwater, FCPS - Central	\$9.46	\$694,410.50
Carl Sandburg MS #1	Mt. Vernon	FCPS	Rectangular Field	1	Y	2007	78,000	BOS / FCPA Bond	\$8.89	\$693,142.00
Bryant Alternative HS	Mt. Vernon	FCPS	Rectangular Field	1	Y	2008	74,240	FCPA Bond	\$8.80	\$653,320.00
Marshall HS	Providence	FCPS	Stadium Field /Practice	1	Y	2008	75,730	FCPS - D&C, Recreation User Group, BOS - Proffer, FCPS - Proffer	\$8.52	\$645,092.50
Marshall HS	Providence	FCPS	Stadium Field /Practice	1	Y	2008	75,730	FCPS - D&C, Recreation User Group, BOS - Proffer, FCPS - Proffer	\$8.52	\$645,092.50
Luther Jackson MS	Providence	FCPS	Practice Field (Combo)	1	Y	2011	122,670	Park Authority, BOS - Proffer	\$6.23	\$764,134.00

Fairfax County Public Schools										
Oakton HS	Providence	FCPS	Stadium Field /Practice	1	Y	2013	77,728	FCPS - School, Recreation User Group, Fairfax County - BOS	\$7.50	\$583,184.00
Oakton HS	Providence	FCPS	Stadium Field /Practice	1	Y	2013	77,728	FCPS - School, Recreation User Group, Fairfax County - BOS	\$7.50	\$583,184.00
Oakton HS	Providence	FCPS	Stadium Field /Practice	1	Y	2013	77,728	FCPS - School, Recreation User Group, Fairfax County - BOS	\$7.50	\$583,184.00
West Springfield HS	Springfield	FCPS	Stadium Field	1	Y	2006	82,346	Recreation User Group, FCPS - D&C	\$9.57	\$787,794.00
Chantilly HS	Springfield	FCPS	Stadium Field	1	Y	2011	80,136	FCPS - School, Fairfax County - BOS	\$8.16	\$653,691.00
Centreville HS	Springfield	FCPS	Stadium Field /Practice	1	Y	2012	81,700	FCPS - School, Recreation User Group, FCPS - D&C	\$7.70	\$628,876.00
Centreville HS	Springfield	FCPS	Stadium Field /Practice	1	Y	2012	81,700	FCPS - School, Recreation User Group, FCPS - D&C	\$7.70	\$628,876.00
Westfields HS	Sully	FCPS	Stadium Field	1	Y	2010	79,200	Recreation User Group, FCPS - School, FCPS - Proffer	\$8.84	\$699,873.00
Average Per Field							79,607		\$7.98545	\$635,698.83
*Initial Cost includes building the base of fields, underdrain system, field install, installing turf rolls and field markings.										

LIST OF ACRONYMS

DFS	Department of Family Services
DMB	Department of Management and Budget
DPSM	Department of Purchasing and Supply Management
DPWES	Department of Public Works and Environmental Services
FBSG	FOCUS Business Support Group
FCDOT	Fairfax County Department of Transportation
FCPA	Fairfax County Park Authority
FCPS	Fairfax County Public Schools
FOCUS	Fairfax County Unified System
FRD	Fire and Rescue Department
FUMC	Fleet Utilization Management Committee
FY	Fiscal Year
HCD	Housing and Community Development
LOB	Lines of Business
MWAA	Metropolitan Washington Airports Authority
OFPA	Office of Financial and Program Audit
SACC	School-Age Child Care