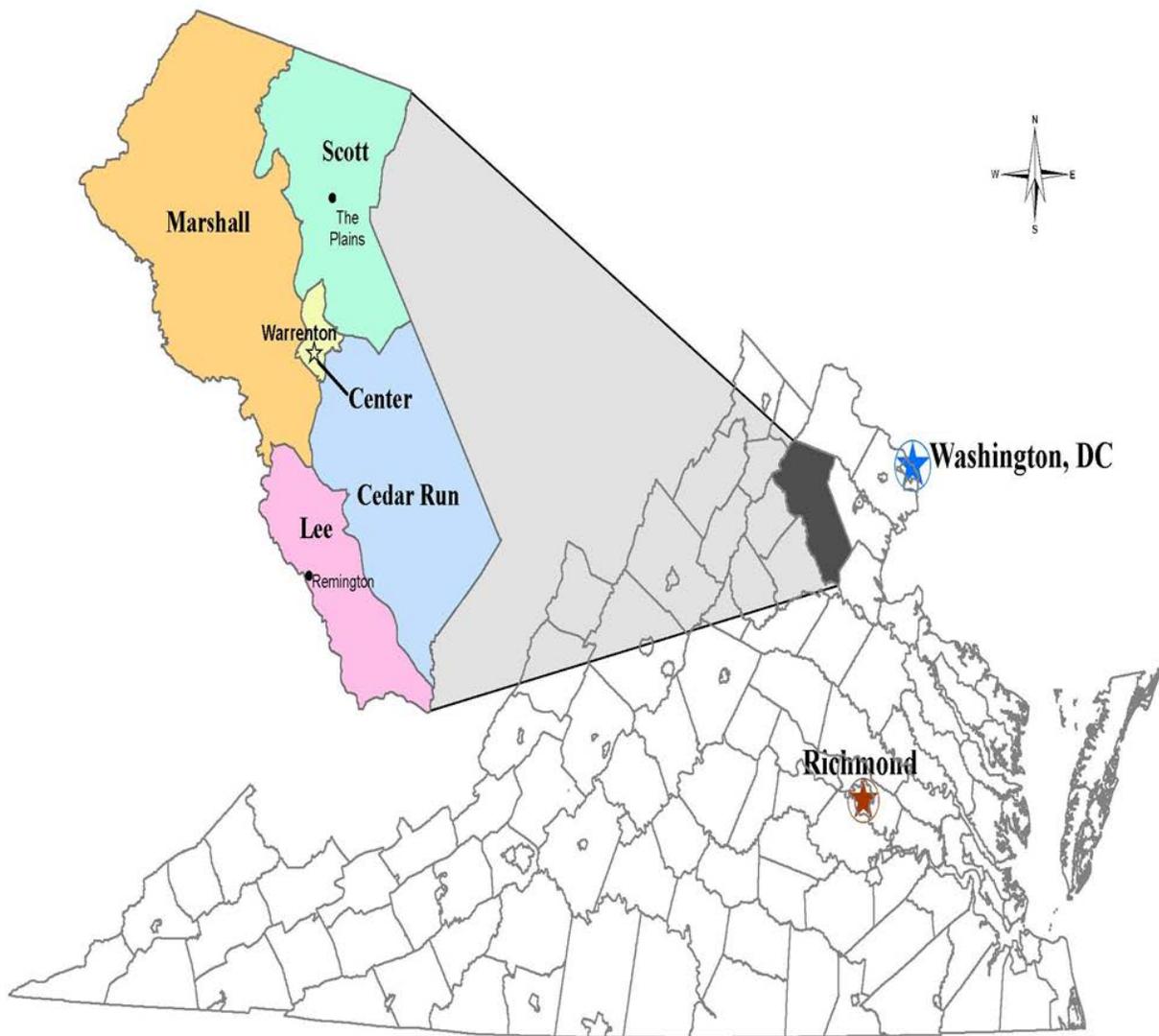


Background Information

County of Fauquier, Virginia



Background Information



The County of Fauquier is located in the north central Piedmont region of Virginia, approximately 40 miles southwest of the nation's capital and approximately 80 miles northwest of Richmond, the state's capital. The County encompasses a land area of approximately 650 square miles. Fauquier County is bordered by the counties of Prince William, Stafford, Culpeper, Warren, Clarke, Loudoun and Rappahannock. The Rappahannock River forms the County's Western border. Interstate 66 runs East-West through the northern portion of the County. In addition, five U.S. primary routes and two state primary routes traverse the County.

Once part of the Northern Neck Proprietary, a vast English land grant held by the 6th Lord Fairfax, Fauquier County was created in 1759 from Prince William County and named for Sir Francis Fauquier, the Colonial Lieutenant Governor at that time.

Originally populated by the Manohoacs, Sioux tribe, and later used as a hunting ground by the Iroquois, Fauquier's first immigrants were of German and English ancestry. Brent Town, the first settlement, was established in 1686 in Southern Fauquier. The first settlement in Northern Fauquier was near The Plains in 1726.

During the American Revolution, many County citizens served in the Continental Army, including Captain John Marshall who would later serve the country as Chief Justice of the U.S. Supreme Court.

Background Information

During the Civil War, the County was frequently traversed by both Northern and Southern armies. The history of the war in Fauquier County is dominated by tales of the escapades of Colonel John S. Mosby, a Partisan Ranger whose unorthodox and highly effective maneuvers would now be called guerrilla warfare. Significant Civil War sites and activities within Fauquier County are included in the Virginia Civil War Trails.

Recovery from devastation to the agricultural economy following the war was helped by the arrival in the early 1900s of several prosperous Northern businessmen who came to fox hunt during the winter months. Their enthusiasm and investments, combined with Virginia's long history of fine horses, established the area as the Hunt Country capital of Virginia. Today, Fauquier County continues those traditions with the annual Upperville Colt and Horse Show, the oldest horse show in the United States, and Virginia Gold Cup races.

The Fauquier County government is organized under the traditional form of government as defined under the code of Virginia, for which Virginia is a Dillon Rule State. Localities are provided only those rights given to them under the State code or by vote of the General Assembly. The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County. The Board of Supervisors consists of five members representing the five Magisterial Districts in the County: Center, Lee, Scott, Marshall, and Cedar Run. The Chairman of the Board of Supervisors is elected from within the Board of Supervisors and serves generally for a term of one year in addition to being a District Supervisor. The Board of Supervisors appoints a County Administrator to act as the administrative head of the County, who serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board, and directs business and administrative procedures in the County government. An organizational chart of Fauquier County government may be found on page 42.

In Virginia, cities and counties are distinct units of government and do not overlap. Fauquier County includes the incorporated Towns of Warrenton, Remington, and The Plains. The towns provide additional services within their corporate limits as authorized by Virginia general statutes. Property in these towns is subject to County taxation.

Because of its proximity to Washington, D.C., Fauquier County has experienced consistent population growth over the past ten years. Despite this population growth, the County remains primarily rural in nature.

Background Information

Description	Indicator
General	
Area	647.5 miles ²
Population (July 2019)	71,222
County Seat	Town of Warrenton
Median Age (2018)	40.6
Unemployment Rate (April 2020)	8.8%
County Civilian Labor Force (April 2020)	36,071
Per Capita Personal Income (2018)	\$70,787
Median Household Income (2018)	\$97,469
Registered Voters (April 2020)	51,957
Towns and Villages	
Number of Incorporated Towns	3 – Warrenton, Remington, The Plains
Population – Town of Warrenton (July 2019)	9,937
Population – Town of Remington (July 2019)	652
Population – Town of The Plains (July 2019)	234
Number of Villages	43
Households (2018)	
Total Number of Households	25,134
Family Households	18,279
Non-Family Households	6,855
% of All Households with own children under 18 years	32.1%
Fauquier County Public School System	
Number of Elementary Schools	11
Number of Middle Schools	5
Number of High Schools	3
Number of Alternative Education Schools	1
Number of Regional Governor’s School Affiliations	1
Fall Membership Enrollment (Fall 2019)	11,287
Average Per Pupil Cost (FY 2020 Estimated)	\$13,907
Fauquier County Library System	
Number of Facilities	Public Libraries (3) & Meeting Facilities (2)
Number of Patrons Registered (April 2020)	40,181
Sheriff’s Office	
Average Response Time (FY 2019)	13:36 minutes
Fire, Rescue, and Emergency Services	
Fire & Rescue Companies	10
Fire & Rescue Building Locations	12

Background Information

Parks and Recreation	
Number of State Parks and Forests	2
Number of County Parks and Recreation Facilities	66
Number of Wildlife Management Areas	3
Total Acres Maintained (Land and Water - 2017 Actual)	1,255 acres

Fauquier County's Top 10 Employers	
1. Fauquier County School System	6. Town of Warrenton
2. Fauquier Health System	7. Food Lion
3. Fauquier County Government	8. Airlie Foundation
4. US Department of Transportation	9. Blue Ridge Orthopaedic Associates
5. Walmart	10. Smith Midland Corporation

Source: Virginia Employment Commission.

Fauquier County's Top 10 Real Property Taxpayers	
1. Virginia Electric & Power Company	6. Verizon Virginia LLC
2. Old Dominion Electric Co-op	7. Rappahannock Electric Co-op
3. Fauquier Medical Center LLC	8. Fauquier Long-Term Care LLC
4. Northern Virginia Electric Co-op	9. Norfolk Southern Railway Company
5. Warrenton Center LLC	10. Northrock Center LLC

Source: Fauquier County Commissioner of the Revenue.

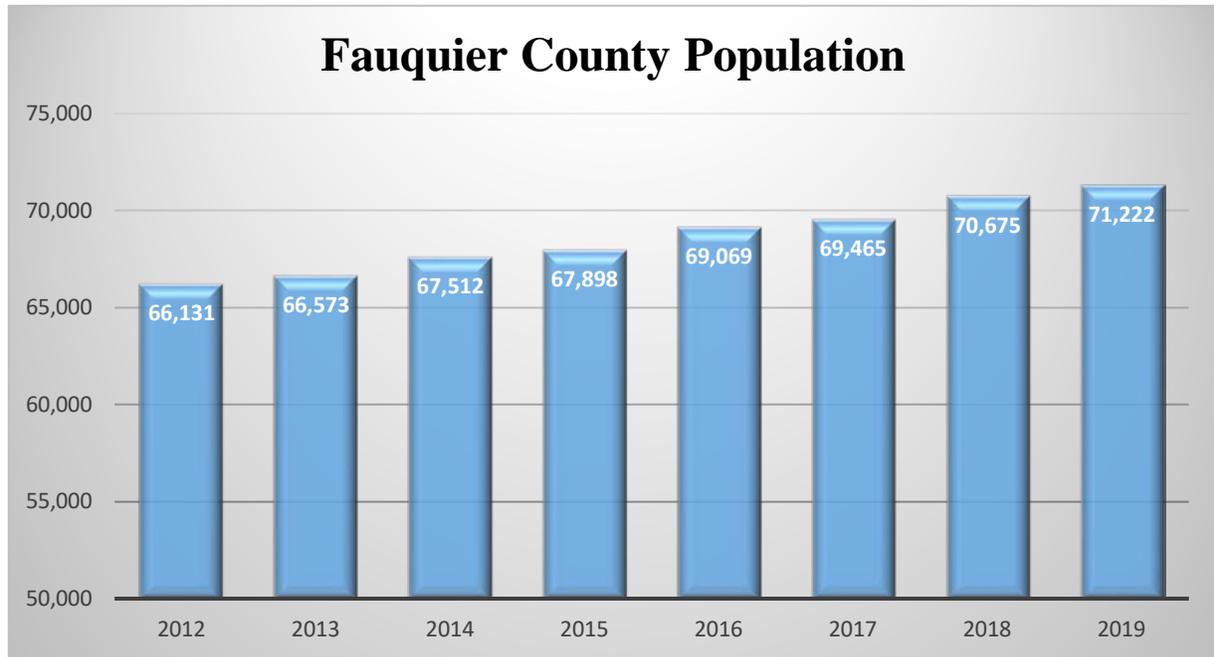
Fauquier County's Major Industries
1. Educational services, health care, and social assistance
2. Professional, scientific, management, administrative and waste management services
3. Construction
4. Public administration
5. Retail trade
6. Arts, entertainment, and recreation, and accommodation and food services
7. Finance and insurance, and real estate and rental and leasing
8. Transportation and warehousing, and utilities
9. Other services, except public administration
10. Agriculture, forestry, fishing and hunting, and mining
11. Manufacturing
12. Wholesale trade
13. Information

Source: United States Census 2018 American Community Survey. Based on civilian employed population 16 years and over.

Background Information

Population

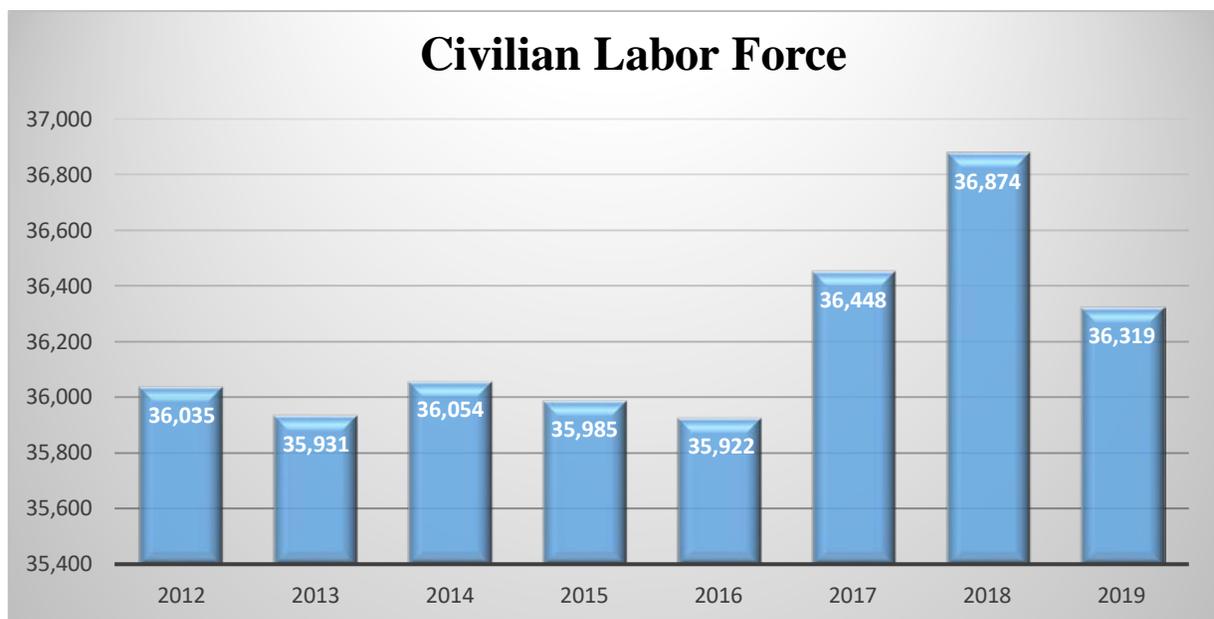
The County's population has increased by less than 1% annually on average since 2009. The population slowed near the recession, but growth has begun to return to a more normalized annual growth rate.



Source: U.S. Census Bureau. Values as of July 1 per year.

Employment

After remaining relatively flat from 2012-2016, the civilian labor force remained high in 2017, 2018, and 2019.

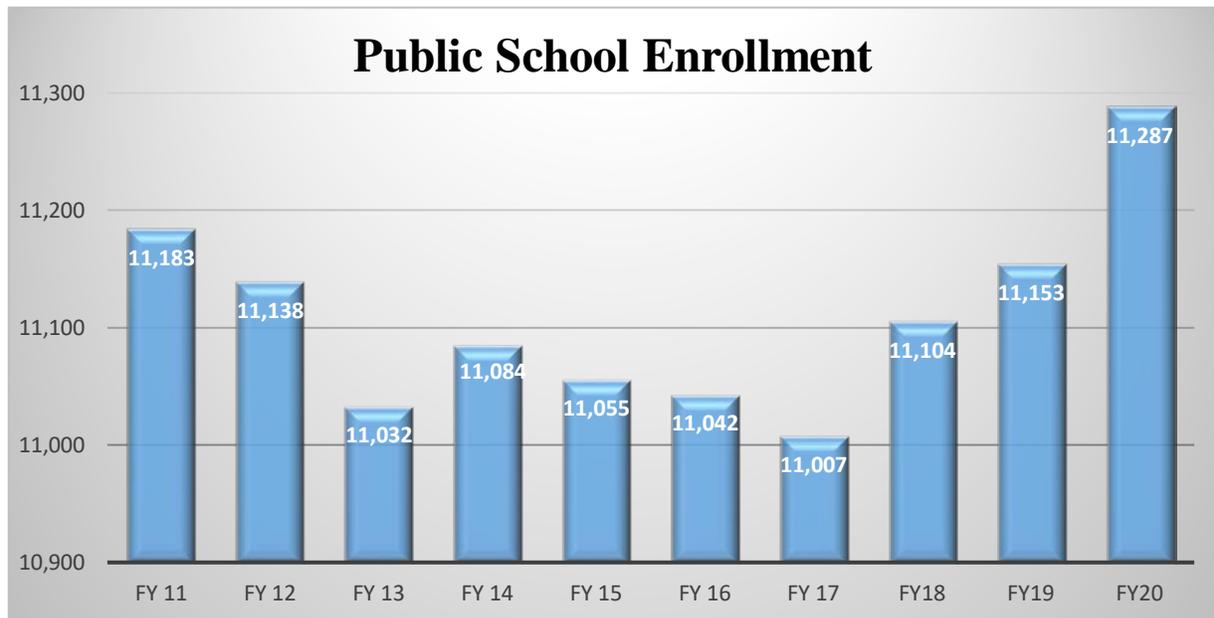


Source: Virginia Employment Commission.

Background Information

Public School Enrollment

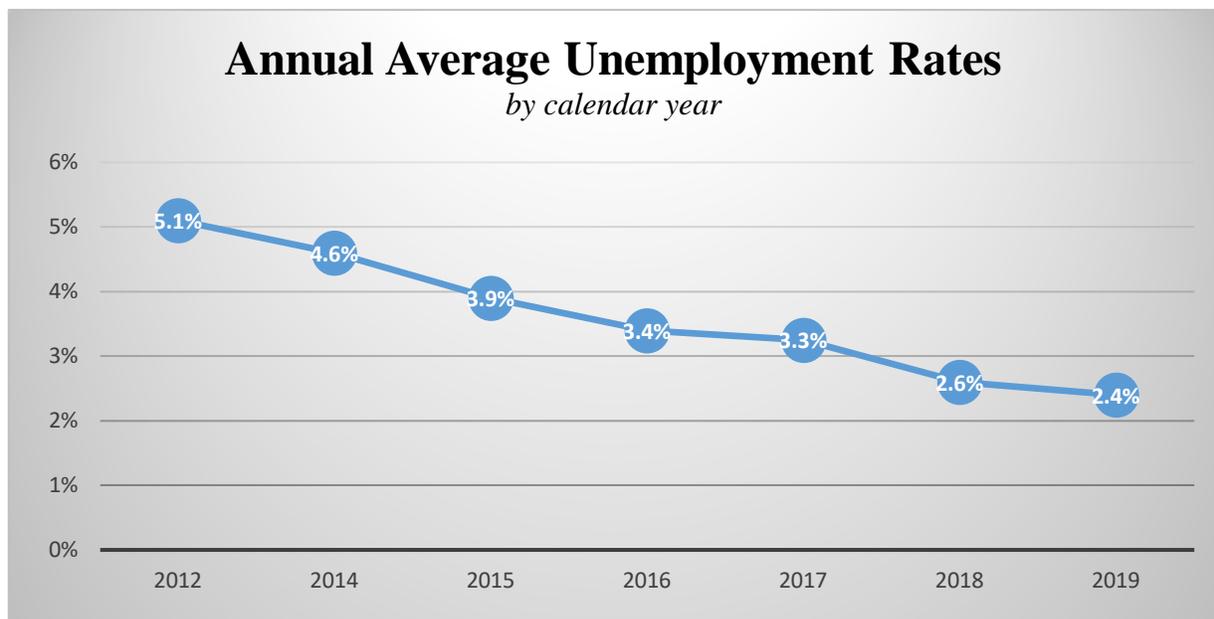
Public School Enrollment increased in 2020 after decreasing annually from 2014-2017. The School Division projects total enrollment growth of 5.1% to 11,722 students, over the next ten years through 2029.



Source: Fauquier County Public Schools Annual Report and Ten-Year Enrollment Projection Report. Figures based on annual fall membership.

Unemployment

Unemployment has continued to fall over the last four years and remains below the national and state averages.



Source: Virginia Employment Commission.

Background Information

New Housing Starts

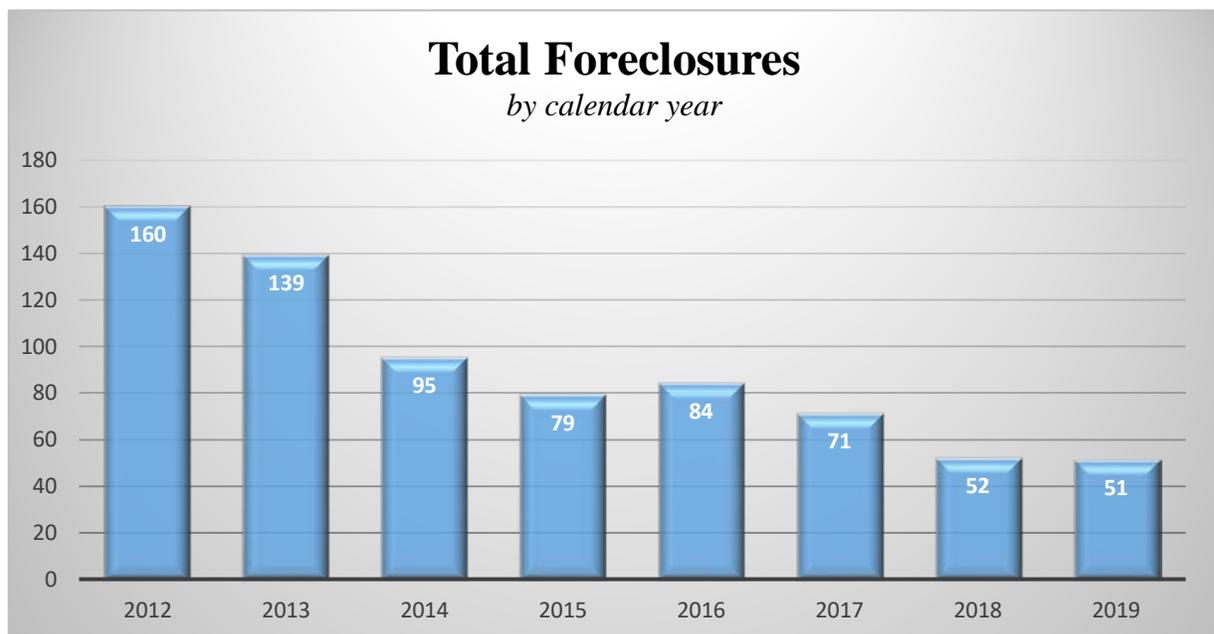
Fiscal years 2017 and 2018 saw the highest number of new housing starts since prior to the recession. FY 2019 saw a decline but new housing starts are expected to increase overall by 9% in 2020 despite a late year dip due to COVID-19.



¹Fiscal Year 2020 data through May 2020.
Source: Fauquier County Department of Community Development.

Foreclosures

Foreclosure filings remain stable. As a percentage of filings, foreclosures continued to decline from an average of 15.4% in 2010 to 2% in 2019, with the total number of parcel transfers increasing and foreclosures decreasing over that period in 2018.

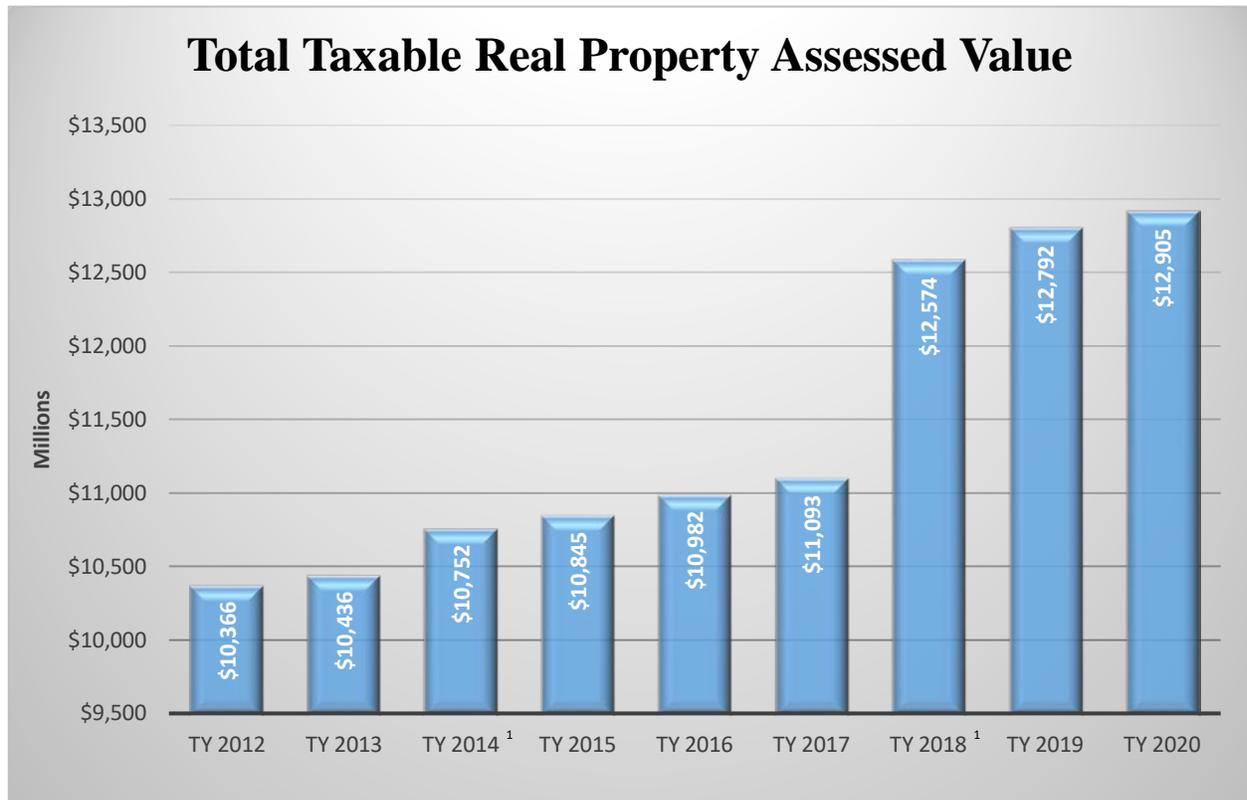


Source: Clerk of the Circuit Court.

Background Information

Real Property Assessed Values

Fauquier County reassesses real property on a quadrennial basis. The last reassessment, effective January 1, 2018, reflected the increase in property values over the four year period, similar to the region. The average residential home experienced an increase of 17.7% from \$321,300 to \$378,000. The only real property category that experienced only minimal change was large land parcels, in excess of one-hundred acres. Increases in the tax years between reassessments are reflective of adjustments due to growth in residential development and improvements, and other various adjustments. On average, since the 2018 reassessment, real property have increased by 1% annually.



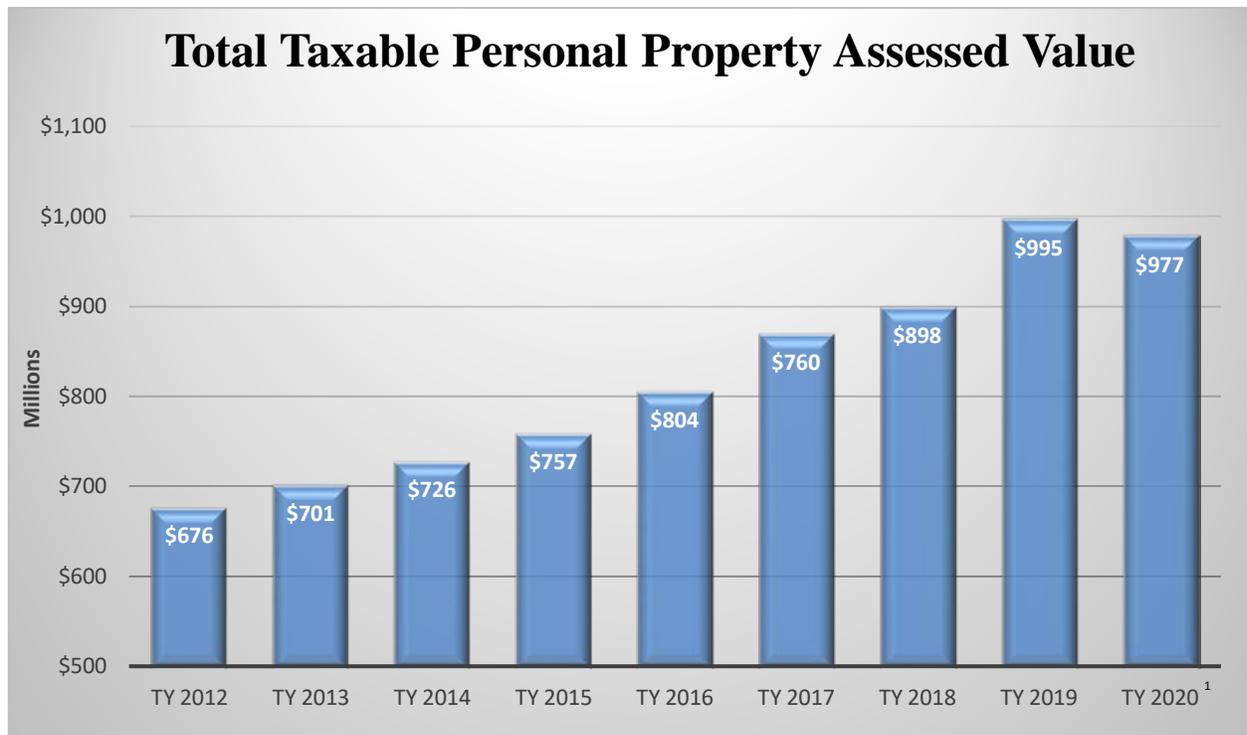
¹Reassessment year.

Source: Fauquier County Commissioner of the Revenue.

Background Information

Personal Property Assessed Values

Fauquier County reassesses personal property on an annual basis. Personal property growth is anticipated to slightly decline due to the impact of COVID-19 pandemic and business closures. However, by mid-June 2020, vehicle sales and Department of Motor Vehicles (DMV) transactions returned to normal trends.



¹Tax Year 2020 contains projected data.
Source: Fauquier County Commissioner of the Revenue

FY 2021 Budget Process

Fauquier County's annual budget is prepared and fulfills the requirements of the Commonwealth of Virginia including those requirements outlined in Section 15.2-2500 of the Code of Virginia. The County's annual budget, by requirement of the Commonwealth of Virginia, must be balanced wherein available revenues and appropriated fund balance equal estimated expenditures for the fiscal year.

Fauquier County initiates its annual operating budget process through a formal meeting with constitutional officers, department heads and support staff in September of each year, with budget requests submitted to the Office of Management and Budget for review in the subsequent months. The County Administrator and the Office of Management and Budget meet with departments to review submissions and new requests in December and January. In addition, the County conducts the Capital Improvement Program planning in conjunction with the operating budget process.

The County Administrator's proposed Capital Improvement Program (CIP) is released with the proposed budget. New projects in the proposed CIP are submitted to the Planning Commission for review, in comparison to the Comprehensive Plan. The County Administrator's proposed operating budget is released by the end of February of each year to the Board of Supervisors.

The Board of Supervisors provide preliminary direction for the annual budget process through various standing committees. In addition, the Board of Supervisors implemented a two-year or biennial budget plan in FY 2015. The Board of Supervisors holds budget work sessions in March and April, as needed, to meet with departments and agencies to discuss new requests, changes in federal or state program mandates, and to understand various challenges faced by these entities. The Board also holds an annual joint work session with the School Board to discuss the School Division's operating and capital requests. The Board, by statutory requirement, holds at least one public hearing on the budget, capital improvement program, and advertised tax rates to gain citizen input at least seven days in advance of the adoption of the budget and tax rates.

In years of reassessment, every four years, the Board is statutorily required to hold a public hearing if the assessments will increase more than one percent and the tax rate is not lowered to a level equivalent to the prior year's assessment. After the annual public hearing the Board conducts a final work session to facilitate any recommended changes in the proposed budget for adoption. The adoption of the budget, tax rates, and capital improvement program is held at the last work session of the budget process.

While the Board of Supervisors has implemented a biennial budget process, the Code of Virginia requires an annual budget process, budget public hearing, and the adoption and appropriation of the annual budget and tax rates. Given this statutory requirement, the second year of the biennial budget is considered a draft fiscal plan or a commitment of the Board of Supervisors for that fiscal year with adjustments only relative to revenue revisions, federal or state mandated requirements, or emergencies. The Board of Supervisors formally adopts the second budget year through the same statutorily mandated process the following year by holding a public hearing, adopting and appropriating the annual budget, and setting tax rates.

FY 2021 Budget Process

As a result of the economic uncertainty surrounding the COVID-19 pandemic, and in an effort to enable the County to be agile in spending, the Board of Supervisors implemented a quarterly appropriation structure for FY 2021. This will be assessed at a later point in the calendar year when further economic impacts are known. In response to the pandemic, all expenditure increases which were not mandated or contractual in nature were removed from the FY 2021 budget and FY 2022 fiscal plan, and revenues for the FY 2021 budget were adjusted to remain as conservative as possible.

FY 2021 Budget Process

The following calendar provides key dates and agenda items from the FY 2020 budget process:

Date	Agenda Item
August 30, 2019	FY 2021-2025 CIP & County Asset Replacement Instructions Distributed to Departments
September 9, 2019	FY 2021 Operating Budget and FY 2021-2025 Five Year Operational Plan Kickoff
September 13, 2019	Contributory Agency Applications Released
September 27, 2019	FY 2021-2025 CIP & Asset Replacement Project Requests Due to OMB
October 11, 2019	Contributory Agency Applications due to OMB
October 17, 2019	FY 2021 Operating Budget Submissions and FY 2021 -2025 Five Year Plan Submissions Due to OMB
December/January	Meetings with Departments for FY 2021 Operating Budgets and FY 2021-2025 CIP/Asset Replacement Submissions
February 18, 2020	School Division releases Proposed FY 2021 Budget
February 28, 2020	County Administrator's Proposed FY 2021 Budget and FY 2021-2025 Capital Improvement Plan to Board of Supervisors
February 28, 2020	TY 2020 Tax Rate Advertisement
March 3 – 12, 2020	Board of Supervisors' Budget Work Sessions
March 19, 2020	Board of Supervisors' Public Hearing on FY 2021 Proposed Budget, TY 2020 Tax Rates, & CIP
March 24, 2020	County Administrator's Re-Proposed FY 2021 Budget and FY 2021-2025 Capital Improvement Plan to Board of Supervisors.
March 26, 2020	Board of Supervisors Work Session – Mark Up/Mark Down, Board of Supervisors' Adoption and Appropriation of FY 2021 Budget, Tax Year 2020 Rates & FY 2021-25 CIP
May 11, 2020	School Board Adoption of the FY 2021 School Division Budget
July 1, 2020	Beginning of FY 2021 and Implementation of FY 2021 Adopted Budget

Basis of Budgeting

Basis of Budgeting

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles, as applied to governmental units. Annual appropriation resolutions and budgets are adopted for the governmental and proprietary funds discussed in the following section. Governmental accounting activities are directed toward ensuring effective expenditure control and budgetary compliance. All appropriations are legally controlled at the department level for the General Fund and County proprietary funds, while School Division funds are appropriated at the fund level and allocated by the School Board. All annual appropriations, aside from the Capital Improvement Fund, County and School Division Asset Replacement Funds, and the Utility Fund, lapse at the end of the fiscal year, unless otherwise specified in the annual appropriations resolution. The annual appropriations resolution specifies that grant appropriations and certain projects may be continued into the following year until the expiration of the grant or completion of the project. Consistent with State requirements and County policy, the Board of Supervisors adopts an annual budget that balances overall expenditures with projected revenue. The County employs the same financial principles for budgeting and accounting purposes.

Budget Appropriation and Adjustment Process

The Board of Supervisors adopts an annual fiscal plan and appropriations resolution that sets the funding levels for each fund. The appropriation of funding may be allocated on a time-based frequency, as allowed by the Code of Virginia, including monthly, quarterly, or an annual appropriation. The Board's fiscal policies authorize the County Administrator to accept and appropriate certain non-recurring revenue that is below specified threshold amounts, such as grants, insurance recoveries, and other miscellaneous revenues, and to approve transfers of appropriations and estimated revenues between departments and agencies. Approval by the Board of Supervisors is required for all other changes to aggregate appropriations or estimated revenues that fall outside the supplemental appropriation guidelines set forth in the Board's fiscal policies.

Changes to appropriations are accomplished through the budget adjustment process. Budget adjustments that do not require Board of Supervisors approval by policy are approved by the Director of Management and Budget and the County Administrator, subject to sufficient justification. Budget adjustments that change appropriations or estimated revenues at the fund level and require the Board of Supervisors' approval are submitted to the Board of Supervisors' Finance Committee for recommendation for full Board of Supervisors approval.

Fund Structure and Uses

Fauquier County's budget is organized on a fund basis, with each fund considered a separate accounting and reporting entity. Fund types consist of the Governmental Funds (General Fund, School Division Operating Fund, Capital Improvement Fund, Debt Service Fund, and Non-major Governmental Funds) and the Proprietary Funds (Fleet Maintenance, Environmental Services, Airport and Health Insurance).

Governmental Funds

Governmental funds are accounted for using modified accrual accounting and are budgeted on the same basis. Under modified accrual accounting, revenue is considered available when deemed collectible during the current period. Similarly, expenditures are recorded at the time liabilities are incurred. The modified accrual basis is consistent with generally accepted accounting principles (GAAP).

Most of the County's financial activities are financed through the governmental funds. The County's budget contains eleven distinct governmental funds. These funds embody appropriation decisions regarding the allocation of resources among programs and expenditure type (personnel, operating, capital, and debt service). Some of the funds are attached to specific revenue sources and designated for a specific purpose, while others are more wide-ranging. Each fund is specifically reviewed and appropriated by the Board of Supervisors during its annual budget process.

The following funds are categorized as governmental funds:

General Fund

The General Fund is the primary operating fund for all non-education governmental activities. The General Fund is supported by a combination of local tax revenue, fees, charges for service and outside grant funding. Most other governmental functions, such as education, are supported by a transfer from the General Fund.

School Division Operating Fund

The School Division Operating Fund is the primary fund for all education-related governmental activities. The majority of revenue to the School Division Operating Fund comes from a transfer from the County's General Fund. In addition, the School Division Operating Fund is supported by aid from the State and Federal governments, as well as various charges for service. The School Board has direct control over the allocation of resources within this fund, as well as the non-major educational funds. The Board of Supervisors provides a lump sum appropriation to the fund to finance the School Division's operations.

Fund Structure and Uses

Capital Improvement Fund

The Capital Improvement Fund provides for the acquisition, construction or total replacement of physical facilities using a combination of cash funding and debt financing. The Capital Improvement Fund, along with the Utility Fund, provides the mechanism for implementing the Board of Supervisors' adopted Capital Improvement Program.

Debt Service Fund

The Debt Service Fund was established in FY 2011 to provide for the payment of debt service on municipal debt issued to construct facilities. The Debt Service Fund is appropriated by the Board of Supervisors as part of the annual budget process, representing the long-term financing costs resulting from the policy decisions made by the Board of Supervisors and the School Board as expressed by the Capital Improvement Program.

Fire and Rescue Levy Fund

This fund supports expenditures for the County's volunteer fire and rescue system. The Fire and Rescue Levy Fund is supported by a dedicated real estate tax levy. Revenue from the levy is transferred to volunteer companies to subsidize the cost of operations, fund debt service to facility improvements, and fund additional career fire and rescue services.

Non-major Governmental Funds

This category consists of funds that are dedicated for a specific purpose and generally minor in scale compared with the larger major governmental funds. The Non-major Governmental Funds category includes the following:

1. Ambulance Revenue Fund – This fund was established by the Board of Supervisors in FY 2008 to implement the County's ambulance revenue recovery program. Revenue generated from the County's ambulance fee supports career and volunteer emergency medical service expenses.
2. Asset Replacement Funds - The County maintains separate asset replacement funds for the General Government and the School Division. The Asset Replacement Funds provide for the financing of major maintenance and systems replacement, renovations and major asset replacements, principally through the accumulation of cash funding and various grants.
3. Conservation Easement Service District Fund – This fund was established by the Board of Supervisors to administer the County's purchase of development rights program. The PDR program is funded by a dedicated real estate tax levy.
4. Non-major School Division Funds – The School Nutrition Fund, Textbook Fund, and Regional Governor's School have been established as separate entities for accounting purposes, and are subsidized by a combination of outside grants, fees and a transfer from the School Operating Fund.

Fund Structure and Uses

Proprietary Funds

The proprietary fund category includes four funds that either account for specific self-funded business enterprises or the provision of internal services to other governmental units. The proprietary funds employ a full accrual accounting method, where revenue is recognized on the date of occurrence and expenditures in the accounting period during which a liability is incurred. All proprietary funds are reviewed and appropriated by the Board of Supervisors during the annual budget process. The following funds are categorized as proprietary funds:

1. Internal Service Funds – Internal service funds are used to account for goods or services provided by one department or agency to another governmental unit on a cost reimbursement basis. The County maintains two internal service funds: Fleet Maintenance and Health Insurance.

2. Enterprise Funds – Enterprise funds house activities that are financed and operated as self-supporting activities.

County Fund Structure				
Funds by Fund Type				
Fund Name	Major Governmental Funds	Non-major Governmental Funds	Internal Service Funds	Enterprise Funds
General Fund	✓			
School Division Operating Fund	✓			
Capital Improvement Fund	✓			
Debt Service Fund	✓			
Fire and Rescue Levy Fund	✓			
Ambulance Revenue Fund		✓		
County Asset Replacement Fund		✓		
School Division Asset Replacement Fund		✓		
Conservation Easement Service District Fund		✓		
School Division Nutrition Fund		✓		
School Division Textbook Fund		✓		
Regional Governor’s School Fund		✓		
Fleet Maintenance Fund			✓	
Health Insurance Fund			✓	
Environmental Services Fund				✓
Warrenton-Fauquier Airport Fund				✓

Fund Structure and Uses

County Fund/Function/Department Structure	
Fund Name	Function/Department(s)
Governmental Funds	
General Fund	<p>General Government</p> <ul style="list-style-type: none"> ➤ <i>Board of Supervisors</i> ➤ <i>Commissioner of the Revenue</i> ➤ <i>County Administration</i> ➤ <i>County Attorney</i> ➤ <i>Finance</i> ➤ <i>Geographic Info Systems</i> ➤ <i>Human Resources</i> ➤ <i>Independent Auditor</i> ➤ <i>Information Technology</i> ➤ <i>Management & Budget</i> ➤ <i>Registrar</i> ➤ <i>Treasurer</i> <p>Judicial Administration</p> <ul style="list-style-type: none"> ➤ <i>Adult Court Services</i> ➤ <i>Circuit Court</i> ➤ <i>Clerk of Circuit Court</i> ➤ <i>Commissioner of Accounts</i> ➤ <i>Commonwealth's Attorney</i> ➤ <i>General District Court</i> ➤ <i>Juvenile & Domestic Relations Court</i> ➤ <i>Magistrates</i> ➤ <i>Public Defender's Office</i> <p>Public Safety</p> <ul style="list-style-type: none"> ➤ <i>Juvenile Detention and Probation</i> ➤ <i>Sheriff's Office</i> <p>Public Works</p> <ul style="list-style-type: none"> ➤ <i>General Services</i> <p>Health and Welfare</p> <ul style="list-style-type: none"> ➤ <i>Community Services Board</i> ➤ <i>Public Health</i> ➤ <i>Social Services</i> <p>Culture</p> <ul style="list-style-type: none"> ➤ <i>Library</i> ➤ <i>Lord Fairfax Community College</i> ➤ <i>Parks and Recreation</i> <p>Community Development</p> <ul style="list-style-type: none"> ➤ <i>Agricultural Development</i> ➤ <i>Community Development</i> ➤ <i>Contributions</i> ➤ <i>Cooperative Extension</i> ➤ <i>Economic Development</i> ➤ <i>John Marshall Soil and Water Conservation District</i> ➤ <i>Planning Commission/Board of Zoning Appeals/Architectural Review Board</i> <p>Non-Departmental</p>
School Division Operating Fund	School Division

Fund Structure and Uses

Fund Name	Function/Department(s)
Governmental Funds (cont'd)	
Capital Improvement Fund	Capital Improvement Program <ul style="list-style-type: none"> ➤ <i>County departments</i> ➤ <i>School Division</i> ➤ <i>Department of Fire, Rescue, and Emergency Management</i> ➤ <i>Volunteer Fire & Rescue Association</i> ➤ <i>Fauquier County Water and Sanitation Authority</i> ➤ <i>Warrenton-Fauquier Airport</i> ➤ <i>Environmental Services</i>
Debt Service Fund	County Government and School Division
Ambulance Revenue Fund	Public Safety <ul style="list-style-type: none"> ➤ <i>Department of Fire, Rescue, and Emergency Management</i> ➤ <i>Volunteer Fire & Rescue Association</i> ➤ <i>Finance Department</i>
County Asset Replacement Fund	County Asset Replacement Plan <ul style="list-style-type: none"> ➤ <i>County Government</i> ➤ <i>Environmental Services</i> ➤ <i>Department of Fire, Rescue, and Emergency Management</i> ➤ <i>Volunteer Fire & Rescue Association</i>
School Division Asset Replacement Fund	School Division
Conservation Easement Service District Fund	Community Development <ul style="list-style-type: none"> ➤ <i>Agricultural Development</i>
Fire and Rescue Levy Fund	Public Safety <ul style="list-style-type: none"> ➤ <i>Department of Fire, Rescue, and Emergency Management</i> ➤ <i>Volunteer Fire & Rescue Association</i>
School Division Nutrition Fund	School Division
School Division Textbook Fund	School Division
Regional Governor's School Fund	School Division
Internal Service Funds	
Fleet Maintenance Fund	Public Works <ul style="list-style-type: none"> ➤ <i>General Services</i>
Health Insurance Fund	County Government and School Division
Enterprise Funds	
Environmental Services Fund	Public Works <ul style="list-style-type: none"> ➤ <i>Environmental Services</i>
Airport Fund	Warrenton-Fauquier Airport