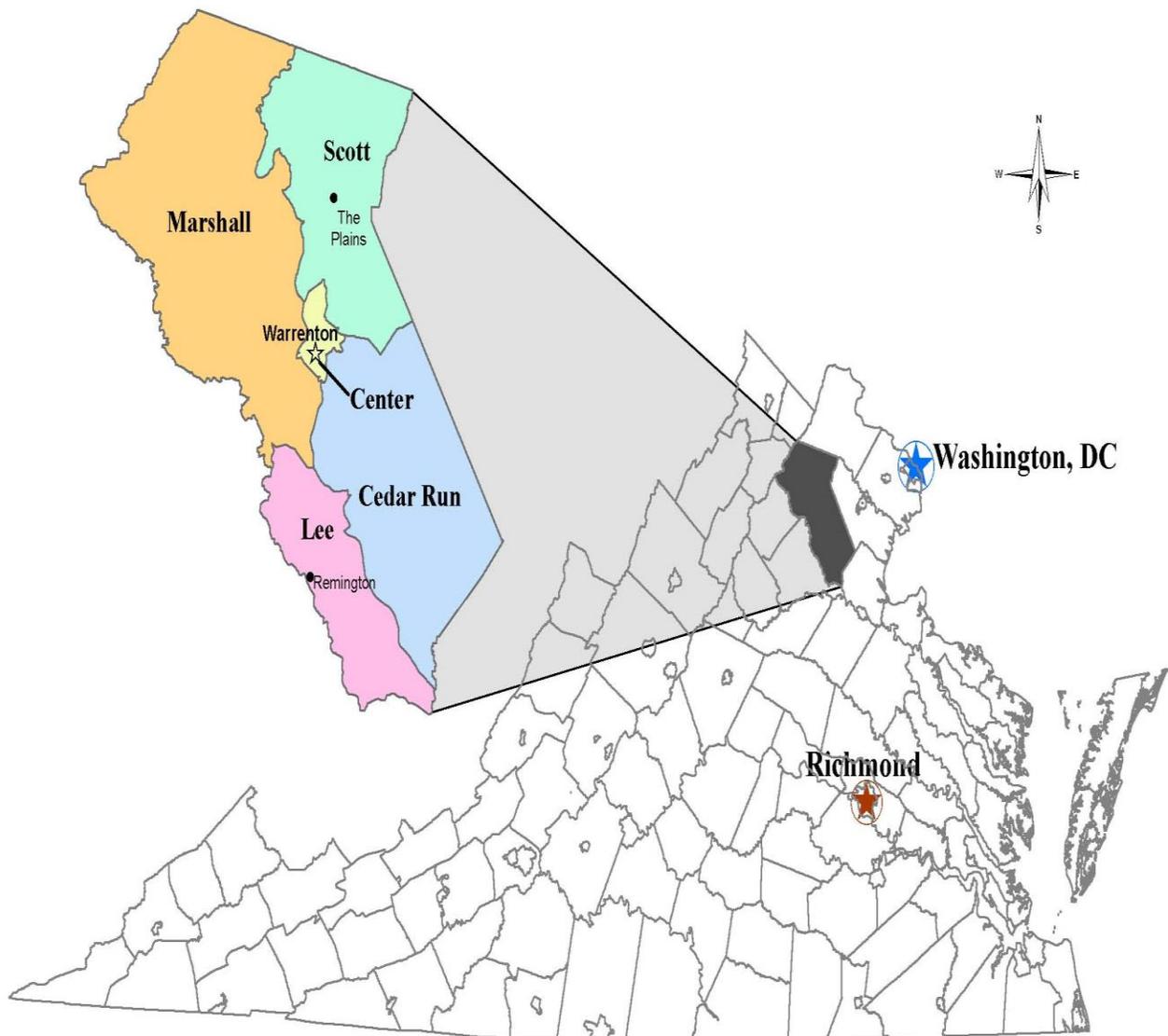


Background Information

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 660 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 Virginia law. 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 23.

In Virginia, cities and counties are distinct units of government and do not overlap. Fauquier County includes the 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 the population growth, the County remains primarily rural in nature.

Background Information

Description	Indicator
General	
Area	647.5 miles ²
Population (July 2013 estimate)	66,573
County Seat	Town of Warrenton
Median Age (2012)	40.9
Unemployment Rate (April 2014)	3.8%
County Civilian Labor Force (April 2014)	36,626
Per Capita Personal Income (2012)	\$40,080
Median Household Income (2012)	\$88,687
Registered Voters (May 1, 2014)	47,082
Towns and Villages	
Number of Incorporated Towns	3 – Warrenton, Remington, The Plains
Number of Villages	21
Households (2012)	
Total Number of Households	23,044
Family Households	16,247
Non-Family Households	6,797
% of All Households with own children under 18 years	33.0%
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 2013)	11,084
Average Per Pupil Cost (FY 2013 Actual)	\$11,746
Fauquier County Library System	
Number of Facilities	5
Number of Patrons Registered (June 2013)	39,117
Sheriff’s Office	
Average Response Time (July 2012-June 2013)	12.40 minutes
Fire, Rescue, and Emergency Services	
Number of Fire-only Stations	1
Number of Rescue-only Stations	1
Number of Combined Fire & Rescue Stations	9
Parks and Recreation	
Number of State Parks and Forests	2
Number of County Parks and Recreation Facilities	35
Number of Wildlife Management Areas	3
Total Acres Maintained (Land and Water)	997 acres

Background Information

Fauquier County's Top 10 Employers

1. Fauquier County School System	6. Walmart
2. Fauquier County Government	7. Pearson Government Solutions Inc.
3. Fauquier Health System (for profit)	8. Food Lion
4. US Department of Transportation	9. Town of Warrenton
5. Fauquier Health System (non-profit)	10. Lord Fairfax Community College

Source: Virginia Employment Commission.

Fauquier County's Major Industries

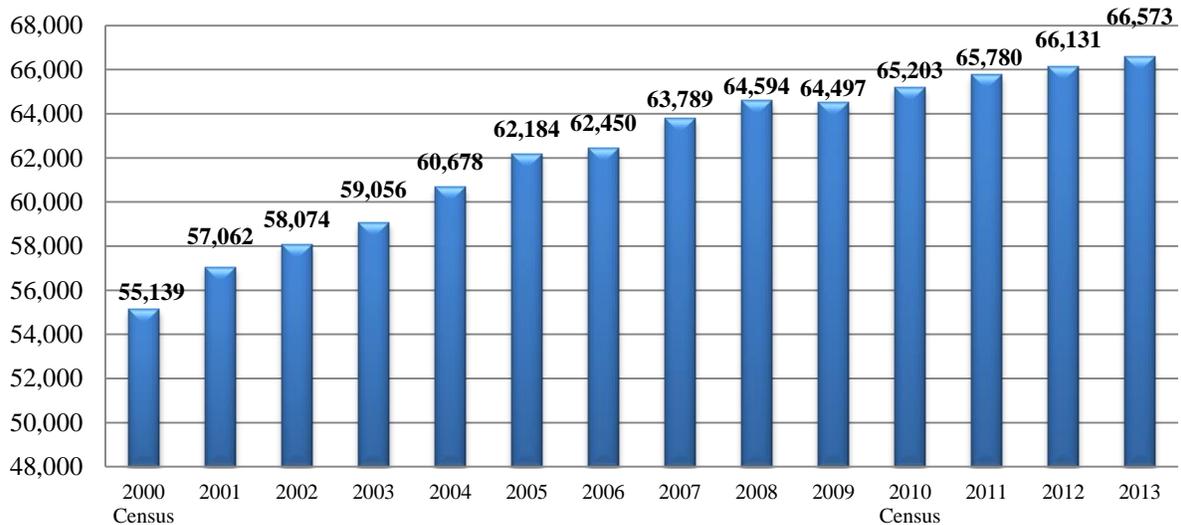
1. Educational services, health care, and social assistance
2. Retail trade
3. Professional, scientific, management, administrative and waste management services
4. Public administration
5. Construction
6. Finance and insurance, and real estate and rental leasing
7. Other services, except public administration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

Source: United States Census 2012 American Community Survey. Based on civilian employed population 16 years and over.

Population

The County's population increased 1.5% annually on average since the 2000 Census, however population growth has slowed since the recession.

Fauquier County Population

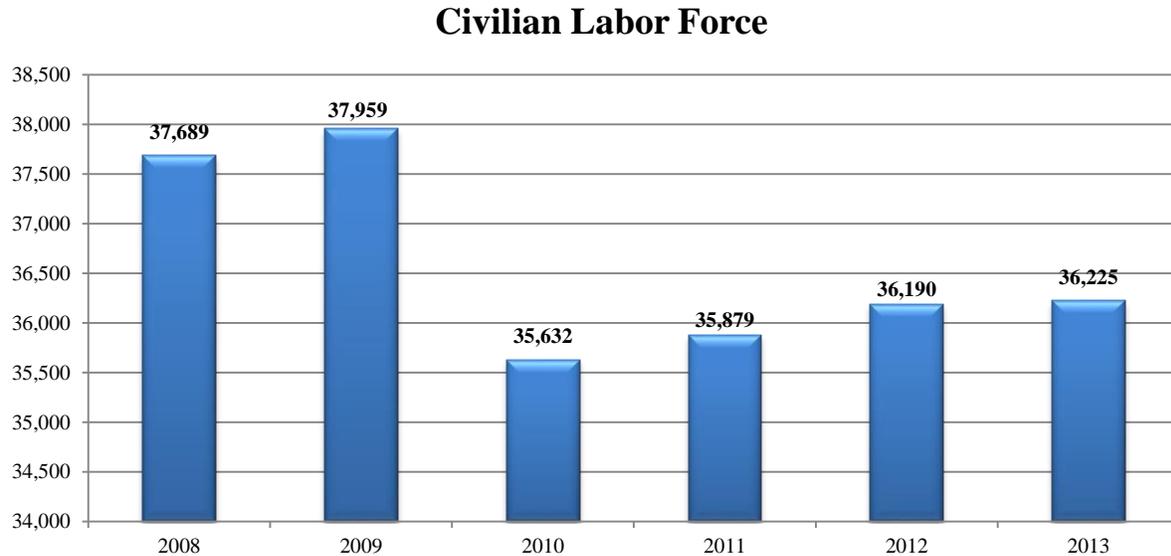


Source: Weldon Cooper Center for Public Service. University of Virginia. Values as of July 1 per year.

Background Information

Employment

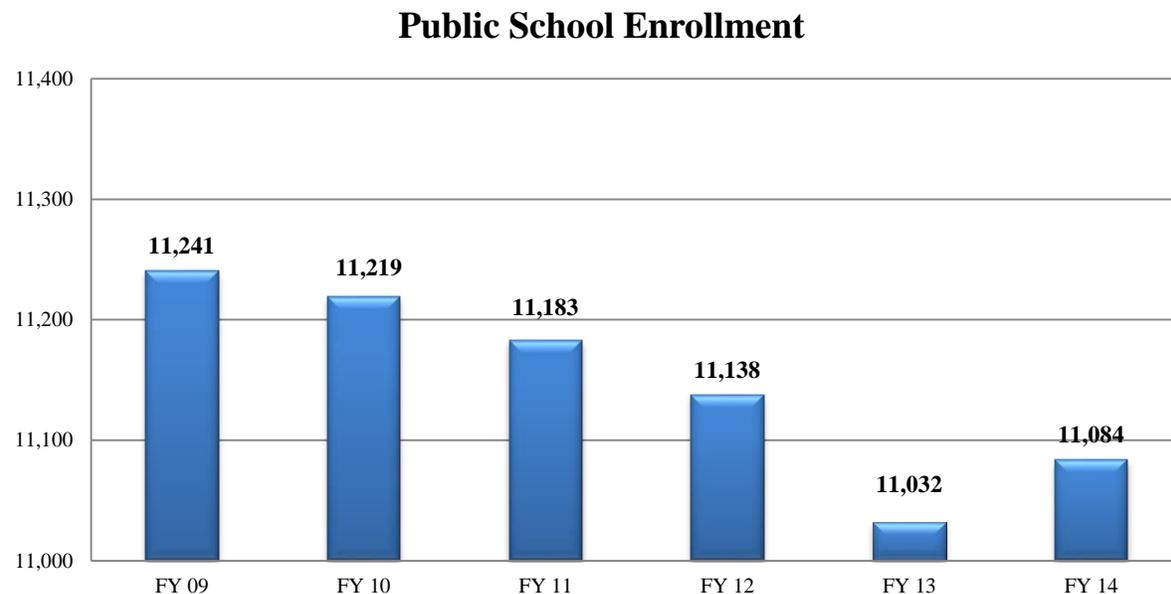
While the civilian labor force fell between 2009 and 2010, job availability and the number of individuals seeking employment have been gradually increasing.



Source: Virginia Employment Commission.

Public School Enrollment

Following a slow decline from FY 2009 to FY 2013 due to reductions in residential construction and population growth, public school enrollment has shown a slight increase in FY 2014.



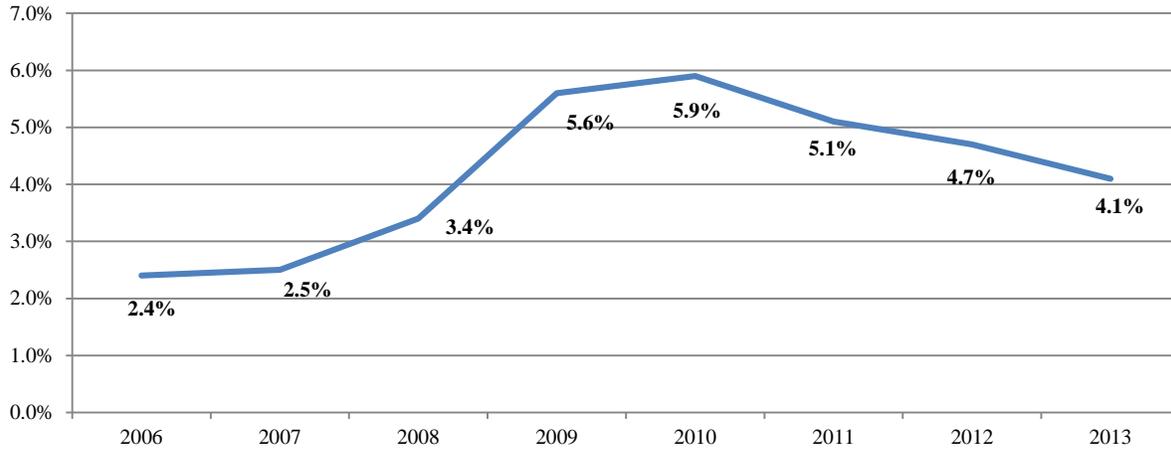
Source: Fauquier County Public Schools Annual Report and Ten-Year Enrollment Projection Report. Figures based on annual fall membership.

Background Information

Unemployment

Fauquier County's unemployment rates increased significantly between 2008 and 2010. Unemployment has continued to fall over the last three years and remains below the national and state averages.

Annual Average Unemployment Rates
by calendar year

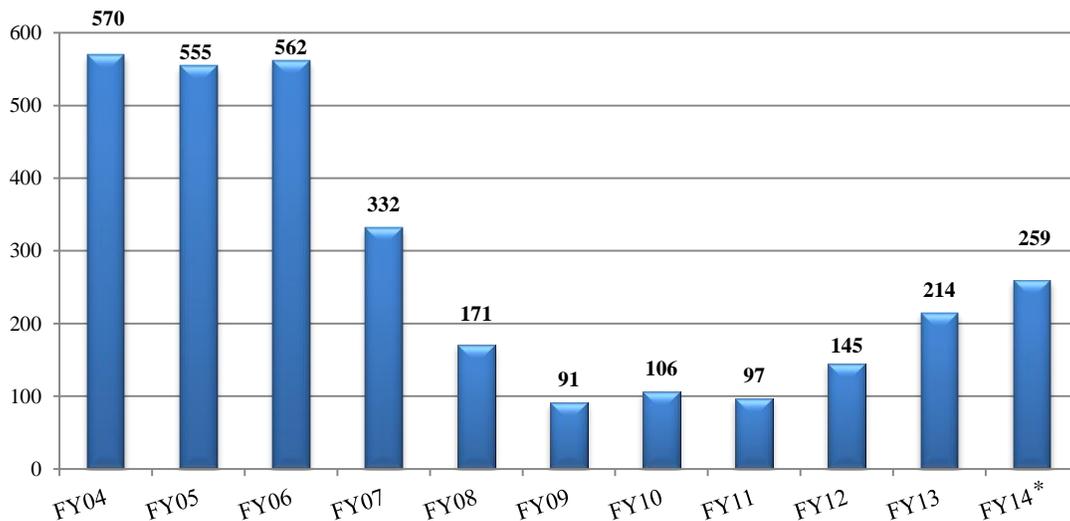


Source: Virginia Employment Commission.

New Housing Starts

New housing starts declined significantly after FY 2006. While not having returned to historical highs, annual values have experienced year-over-year average increases of 26% since FY 2010, with a 13% year-to-date increase in FY 2014 as compared to the same period in FY 2013.

New Housing Starts



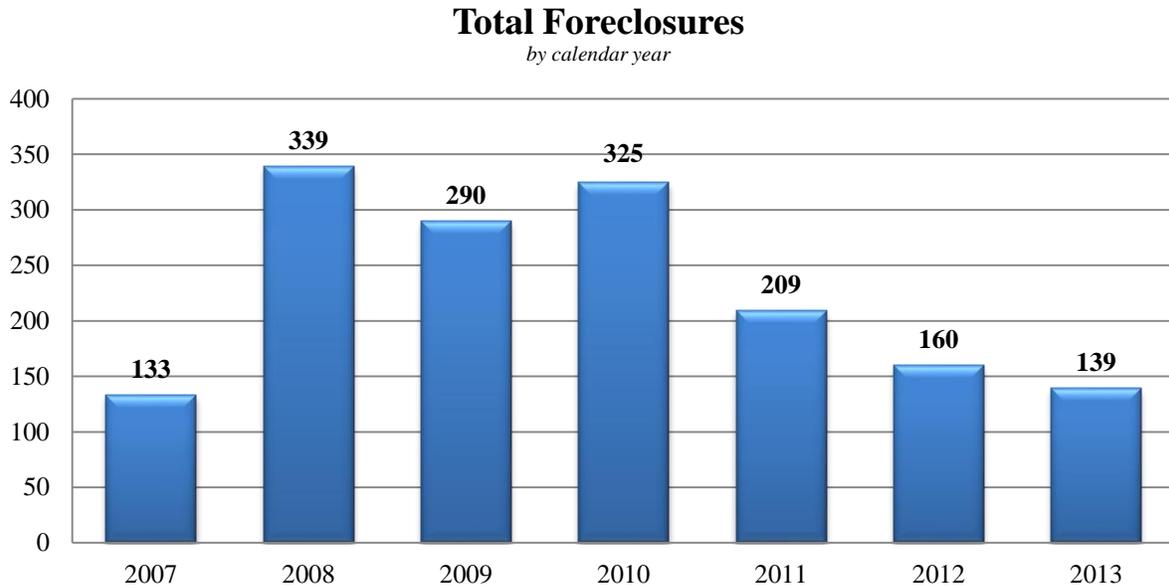
* Fiscal Year 2014 data through May 2014.

Source: Fauquier County Department of Community Development.

Background Information

Foreclosures

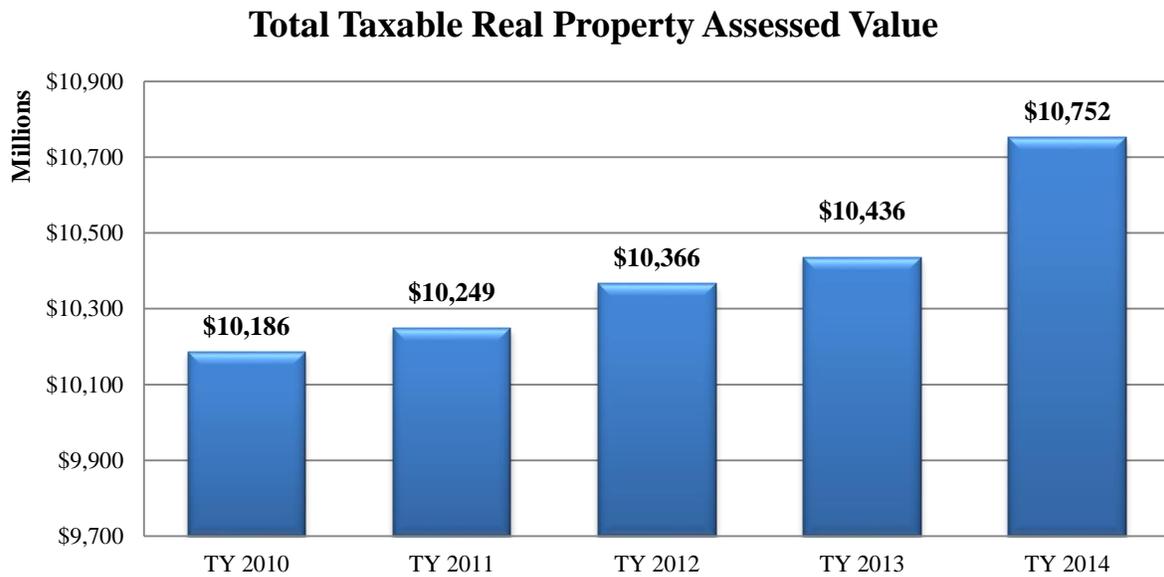
Foreclosure filings have declined steadily since 2010. As a percentage of filings, foreclosures continue to decline from an average of 17.0% in 2008 to 5.5% in 2013.



Source: Clerk of the Circuit Court.

Real Property Assessed Values

Fauquier County reassesses real property on a quadrennial basis. The latest reassessment effective January 1, 2014, reflects increased property values since the prior reassessment as well as growth within the real property tax base. Increases in the tax years between reassessments are reflective of adjustments to tax exempt property, growth in residential development and improvements, and other various adjustments.



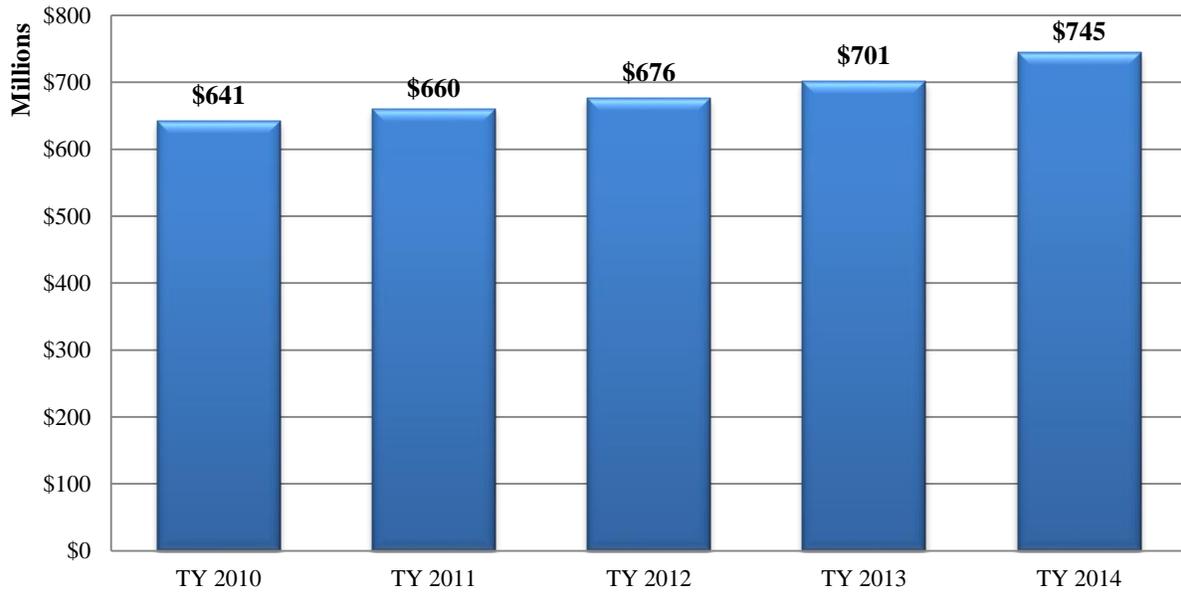
Source: Fauquier County Commissioner of the Revenue. Assessed Values includes residential, commercial, agricultural, and public service.

Background Information

Personal Property Assessed Values

Fauquier County reassesses personal property on an annual basis. Personal property values have increased since Tax Year 2010 due to new vehicle purchases and minimal depreciation to the existing stock.

Total Taxable Personal Property Assessed Value



Source: Fauquier County Commissioner of the Revenue.

Long-Range Financial Plan

As part of the Fiscal Year (FY) 2015 budget process, the County implemented a two-year or biennial budget process, consisting of an adopted fiscal plan for the upcoming fiscal year and a draft fiscal plan for the second future fiscal year. While the biennial budget includes budgets for both FY 2015 and FY 2016, the Board of Supervisors may legally only adopt a final budget and tax rates for FY 2015 and Tax Year 2014. The draft fiscal plan for FY 2016 should be considered a commitment by the Board of Supervisors, with adjustments being made as part of the FY 2016 budget process only as a result of significant changes in revenue projections, the imposition of newly mandated or regulated requirements, or other significant event constituting an emergency that would require additional consideration. The Board of Supervisors will formally adopted the FY 2016 budget next year through the same statutorily mandated process in the spring of 2015 by holding a public hearing, adopting and appropriating the annual budget, and setting tax rates.

In addition, the Board of Supervisors has directed staff to formulate a comprehensive five-year operating fiscal plan in conjunction with the FY 2016 budget process. As the County has navigated the recession and post-recession economic environment, the Board of Supervisors have acknowledged the need to enhance the County’s financial management and planning processes. As part of this plan, we initially introduced the two-year budgeting process and moving forward the five-year operating budget plan. Additionally, this will allow the County to better align the capital improvement planning process with operational planning.

Fauquier County’s near-term and long-range financial plans incorporate assumptions regarding future tax assessments and rates of collection, as well as the potential impact of labor, benefits and inflation on overall expenditures. Revenue forecasts beyond the FY 2015 Adopted Budget and the FY 2016 Projected Budget assume a modest level of increase based on observed growth in the County’s local revenue base and level funding from State and Federal sources, similar to historical and recent trends. Future expenditure forecasts assume the primary source of increases from fixed and/or mandated costs with limited enhancements in County programs and services. Ongoing planning will focus on reducing the use of fund balance, assessing the impacts of the Affordable Care Act on health insurance, compensation for County employees, and expansion of programs and services in key service areas.

General Fund Long-range Forecast *FY 2015 - 2020*

Description	FY 2015 Adopted	FY 2016 Projected	FY 2017 Estimate	FY 2018 Estimate	FY 2019 Estimate	FY 2020 Estimate
Beginning Fund Balance	\$24,191,238	\$22,850,800	\$21,850,800	\$21,100,800	\$20,600,800	\$20,350,800
Revenue	\$166,229,077	\$168,568,912	\$172,033,135	\$175,833,963	\$179,979,812	\$184,479,308
Expenditures	\$167,569,515	\$169,568,912	\$172,783,135	\$176,333,963	\$180,229,812	\$184,479,308
Ending Fund Balance	\$22,850,800	\$21,850,800	\$21,100,800	\$20,600,800	\$20,350,800	\$20,350,800

FY 2015 Budget Process

Fauquier County initiates its annual operating budget process through a formal meeting with constitutional officers, department heads, and department budgeting staff in September of each year. As part of the FY 2015 process, departments were asked to submit plans for both FY 2015 and FY 2016. The County Administrator and the Office of Management and Budget meet with departments to review submissions in December and January. In addition, the County conducts the Capital Improvement Program planning in conjunction with the operating budget process. Once departments submit their request, an internal staff committee with the County Administrator meets with the departments to discuss capital project submissions.

The County Administrator's proposed Capital Improvement Program is released at the end of January each year to both the Board of Supervisors and Planning Commission, as statutorily required by the Code of Virginia. The County Administrator's proposed operating budget is released at the end of February of each year to the Board of Supervisors.

The Board of Supervisors provide preliminary direction through various standing committees. In addition, as noted in the transmittal letter, the Board of Supervisors for this year's process requested a biennium budget plan. The Board of Supervisors hold budget work sessions in March, and April as needed, a joint work session with the School Board, and one or more public hearings. For the FY 2015 budget process, the Board held an additional public hearings for the proposed increase in real property taxes. The adoption of the budget, tax rates, and capital improvement program is held at the last work session.

The following calendar provides key date and agenda items from the FY 2015 budget process:

Date	Agenda Item
August 26, 2013	FY 2015-2020 CIP and County Asset Replacement instructions distributed.
September 4, 2013	FY 2015-2016 Operating Budget Kickoff.
October 1, 2013	FY 2015-2020 CIP & Asset Replacement submission to Management & Budget.
October 18, 2013	FY 2014 Budget Submissions to Management & Budget.
Nov – Dec 2013	CIP Review Committee meetings.
December 9, 2013	Superintendent's Proposed Capital Improvement Program Presented to School Board.
January 27, 2014	Superintendent's Proposed FY 2015-2016 Operating Budget presented to the School Board.
January 30, 2014	County Administrator's Proposed FY 2015-2020 CIP Presented to Planning Commission & Board of Supervisors.
January 30, 2014	FPIC work session on proposed FY 2015-2020 CIP.
February 27, 2014	County Administrator's Proposed FY 2015-2016 Budget Presented to the Board of Supervisors.
March 4 - 25, 2014	Board of Supervisors' Budget Work Sessions.
March 25, 2014	Board of Supervisors' Public Hearing on Proposed Real Property Tax Increase.
March 25, 2014	Board of Supervisors' Public Hearing on FY 2015 Proposed Budget, TY 2014 Tax Rates, & CIP.
April 3, 2014	Board of Supervisors' Adoption of FY 2015 Budget, Draft FY 2016 Fiscal Plan, Tax Rates & CIP.
April 28, 2014	School Board Adoption of the FY 2015 School Division Budget.
July 1, 2014	Beginning of FY 2015 and Implementation of FY 2015 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 preceding 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. The annual appropriations resolution also 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 approve transfers of appropriations and estimated revenues between departments and agencies as long as aggregated appropriations or estimated revenues at the fund level do not change. Approval by the Board of Supervisors is required for changes to aggregated appropriations or estimated revenues.

Changes to appropriations are accomplished through the budget adjustment process. Budget adjustments that do not revise overall appropriations are approved by the Director of Management and Budget and the County Administrator, subject to sufficient justification. The County Administrator submits budget adjustments that change appropriations or estimated revenues at the fund level to the Board of Supervisors' Finance Committee for consideration. The Board of Supervisors takes action on budget adjustments subject to the Finance Committee's recommendation.

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, Landfill, 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.

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. Affordable Housing Fund – This fund supports the County's efforts to increase opportunities for work force housing. The Affordable Housing Fund is supported by a transfer from the General Fund.
2. 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.
3. Asset Replacement Funds - The asset replacement funds were established by the Board of Supervisors in FY 2011. 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.
4. 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.
5. Volunteer Fire and Rescue Association Fund (VFRA) – This fund supports expenditures for the County's volunteer fire and rescue system. The VFRA 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 and to the Capital Improvement Fund to support ongoing facility improvement needs.
6. 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. The County maintains enterprise funds for the landfill and the Warrenton-Fauquier Airport.

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	✓			
Affordable Housing Fund		✓		
Ambulance Revenue Fund		✓		
County Asset Replacement Fund		✓		
School Division Asset Replacement Fund		✓		
Conservation Easement Service District Fund		✓		
Volunteer Fire & Rescue Association Fund (VFRA Fund)		✓		
School Division Nutrition Fund		✓		
School Division Textbook Fund		✓		
Regional Governor's School Fund		✓		
Fleet Maintenance Fund			✓	
Health Insurance Fund			✓	
Landfill Enterprise Fund				✓
Warrenton-Fauquier Airport Enterprise 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 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> <p>Public Safety</p> <ul style="list-style-type: none"> ➤ <i>Fire, Rescue, and Emergency Management</i> ➤ <i>Juvenile Detention and Probation</i> ➤ <i>Sheriff's Office</i> <p>Public Works</p> <ul style="list-style-type: none"> ➤ <i>Environmental Services – Convenience Sites</i> ➤ <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>Volunteer Fire and Rescue Association</i> ➤ <i>Fauquier County Water and Sanitation Authority</i> ➤ <i>Warrenton-Fauquier Airport</i>
Debt Service Fund	County Government and School Division
Affordable Housing Fund	General Government <ul style="list-style-type: none"> ➤ <i>Board of Supervisors</i> ➤ <i>County Administration</i> Community Development <ul style="list-style-type: none"> ➤ <i>Contributions/Nonprofit Agencies</i>
Ambulance Revenue Fund	Public Safety <ul style="list-style-type: none"> ➤ <i>Department of Fire, Rescue, and Emergency Management</i> ➤ <i>Volunteer Fire and 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>
School Division Asset Replacement Fund	School Division
Conservation Easement Service District Fund	Community Development <ul style="list-style-type: none"> ➤ <i>Agricultural Development</i>
Volunteer Fire & Rescue Association Fund	Public Safety <ul style="list-style-type: none"> ➤ <i>Department of Fire, Rescue, and Emergency Management</i> ➤ <i>Volunteer Fire and 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	
Landfill Enterprise Fund	Public Works <ul style="list-style-type: none"> ➤ <i>Environmental Services</i>
Warrenton-Fauquier Airport Enterprise Fund	Warrenton-Fauquier Airport

