

ORDINANCE # _____

BUNCOMBE COUNTY, NORTH CAROLINA
Internal Service Fund Ordinance

BOARD MEETING DATE: March 2, 2021

WHEREAS, the Budget Director recommends and the Board now desires to amend the FY2020-2021 Internal Service Fund as outlined below in Exhibit "A" to the budget,
NOW THEREFORE,

BE IT ORDAINED by the Board of Commissioners for the County of Buncombe as follows:

1. That the FY 2020-2021 amendments listed in Exhibit A below be hereby adopted.
2. That this ordinance shall be effective upon adoption.

ADOPTED this 2nd day of March, 2021.

Requesting Department: Finance

Budget Amendment Item: Other Post Employment Benefits (OPEB)

Description:

Buncombe County transfers approximately \$2 million per year to fund Other Post Employment Benefits (OPEB) liabilities. Due to the adverse effects of the COVID-19 pandemic, this transfer did not occur in FY2020. Similarly, the transfer was not budgeted in FY2021. This budget amendment transfers \$3 million from the Internal Service Fund's excess reserves (fund balance). The funds will cover the full FY2021 OPEB transfer (\$2 million) and half of the FY2020 OPEB transfer (\$1 million), for a total of \$3 million allocated towards OPEB. The \$3 million OPEB payment is allocated across several annual funds.

This ordinance covers the Internal Service Fund portion of the amendment.

Funding Source:

Excess reserves available in the Internal Service Fund.

Exhibit A: Account Description	Increase (Decrease)	
	Revenues	Expenditures
Fund 480 - 4310:Appropriated Fund Balance	\$ 3,000,000	
Fund 480 - 8000:Interfund Transfer Expense		\$ 2,992,000
Fund 480 - 6510:Non Discretionary - OPEB		\$ 8,000
TOTAL	\$ 3,000,000	\$ 3,000,000

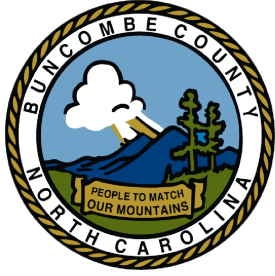
ATTEST:

**BOARD OF COMMISSIONERS FOR
THE COUNTY OF BUNCOMBE:**

Clerk to the Board

By: _____

Chairman of the Board



ORDINANCE # _____

BUNCOMBE COUNTY, NORTH CAROLINA
General Fund Ordinance

BOARD MEETING DATE: March 2, 2021

WHEREAS, the Budget Director recommends and the Board now desires to amend the FY2020-2021 General Fund as outlined below in Exhibit "A" to the budget,
NOW THEREFORE,

BE IT ORDAINED by the Board of Commissioners for the County of Buncombe as follows:

1. That the FY 2020-2021 amendments listed in Exhibit A below be hereby adopted.
2. That this ordinance shall be effective upon adoption.

ADOPTED this 2nd day of March, 2021.

Requesting Department: Finance

Budget Amendment Item: Other Post Employment Benefits (OPEB)

Description:

Buncombe County transfers approximately \$2 million per year to fund Other Post Employment Benefits (OPEB) liabilities. Due to the adverse effects of the COVID-19 pandemic, this transfer did not occur in FY2020. Similarly, the transfer was not budgeted in FY2021. This budget amendment transfers \$3 million from the Internal Service Fund's excess reserves (fund balance). The funds will cover the full FY2021 OPEB transfer (\$2 million) and half of the FY2020 OPEB transfer (\$1 million), for a total of \$3 million allocated towards OPEB. The \$3 million OPEB payment is allocated across several annual funds.

This ordinance covers the General Fund portion of the amendment.

Funding Source:

Excess reserves available in the Internal Service Fund.

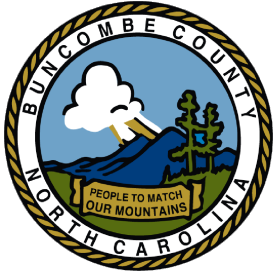
Exhibit A: Account Description	Increase (Decrease)	
	Revenues	Expenditures
Fund 100 - 4110:Interfund Transfer Revenue	\$ 2,914,984	
Fund 100 - Cultural and Recreation		\$ 115,102
Fund 100 - Economic & Physical Development		\$ 102,122
Fund 100 - General Government		\$ 549,444
Fund 100 - Human Services		\$ 1,114,790
Fund 100 - Public Safety		\$ 1,033,526
TOTAL	\$ 2,914,984	\$ 2,914,984

ATTEST:

**BOARD OF COMMISSIONERS FOR
THE COUNTY OF BUNCOMBE:**

Clerk to the Board

By: _____
Chairman of the Board



ORDINANCE # _____

BUNCOMBE COUNTY, NORTH CAROLINA
Solid Waste Enterprise Fund Ordinance

BOARD MEETING DATE: March 2, 2021

WHEREAS, the Budget Director recommends and the Board now desires to amend the FY2020-2021 Solid Waste Enterprise Fund as outlined below in Exhibit "A" to the budget,
NOW THEREFORE,

BE IT ORDAINED by the Board of Commissioners for the County of Buncombe as follows:

1. That the FY 2020-2021 amendments listed in Exhibit A below be hereby adopted.
2. That this ordinance shall be effective upon adoption.

ADOPTED this 2nd day of March, 2021.

Requesting Department: Finance
Budget Amendment Item: Other Post Employment Benefits (OPEB)

Description:
 Buncombe County transfers approximately \$2 million per year to fund Other Post Employment Benefits (OPEB) liabilities. Due to the adverse effects of the COVID-19 pandemic, this transfer did not occur in FY2020. Similarly, the transfer was not budgeted in FY2021. This budget amendment transfers \$3 million from the Internal Service Fund's excess reserves (fund balance). The funds will cover the full FY2021 OPEB transfer (\$2 million) and half of the FY2020 OPEB transfer (\$1 million), for a total of \$3 million allocated towards OPEB. The \$3 million OPEB payment is allocated across several annual funds.

 This ordinance covers the Solid Waste Enterprise Fund portion of the amendment.

Funding Source:
 Excess reserves available in the Internal Service Fund.

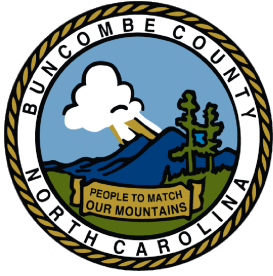
Exhibit A: Account Description	Increase (Decrease)	
	Revenues	Expenditures
Fund 466 - 4110:Interfund Transfer Revenue	\$ 58,768	
Fund 466 - 6510:Non Discretionary - OPEB		\$ 58,768
TOTAL	\$ 58,768	\$ 58,768

ATTEST:

**BOARD OF COMMISSIONERS FOR
 THE COUNTY OF BUNCOMBE:**

 Clerk to the Board

By: _____
 Chairman of the Board



ORDINANCE # _____

BUNCOMBE COUNTY, NORTH CAROLINA
Inmate Commissary and Welfare Fund Ordinance

BOARD MEETING DATE: March 2, 2021

WHEREAS, the Budget Director recommends and the Board now desires to amend the FY2020-2021 Inmate Commissary and Welfare Fund as outlined below in Exhibit "A" to the budget, **NOW THEREFORE**,

BE IT ORDAINED by the Board of Commissioners for the County of Buncombe as follows:

1. That the FY 2020-2021 amendments listed in Exhibit A below be hereby adopted.
2. That this ordinance shall be effective upon adoption.

ADOPTED this 2nd day of March, 2021.

Requesting Department: Finance

Budget Amendment Item: Other Post Employment Benefits (OPEB)

Description:

Buncombe County transfers approximately \$2 million per year to fund Other Post Employment Benefits (OPEB) liabilities. Due to the adverse effects of the COVID-19 pandemic, this transfer did not occur in FY2020. Similarly, the transfer was not budgeted in FY2021. This budget amendment transfers \$3 million from the Internal Service Fund's excess reserves (fund balance). The funds will cover the full FY2021 OPEB transfer (\$2 million) and half of the FY2020 OPEB transfer (\$1 million), for a total of \$3 million allocated towards OPEB. The \$3 million OPEB payment is allocated across several annual funds.

This ordinance covers the Inmate Commissary and Welfare Fund portion of the amendment.

Funding Source:

Excess reserves available in the Internal Service Fund.

Exhibit A: Account Description	Increase (Decrease)	
	Revenues	Expenditures
Fund 469 - 4110:Interfund Transfer Revenue	\$ 1,677	
Fund 469 - 6510:Non Discretionary - OPEB		\$ 1,677
TOTAL	\$ 1,677	\$ 1,677

ATTEST:

**BOARD OF COMMISSIONERS FOR
THE COUNTY OF BUNCOMBE:**

Clerk to the Board

By: _____

Chairman of the Board