

**BUNCOMBE COUNTY  
BUDGET ORDINANCE  
FISCAL YEAR 2020 – 2021**

**BE IT ORDAINED** by the Board of County Commissioners of Buncombe County, North Carolina this the \_\_\_\_ day of May, 2021:

Section 1: In accordance with Governmental Accounting Standards Board (GASB) Statement 84, which eliminates the use of agency funds by governmental units and requires all activity currently accounted for in agency funds to be examined to determine what other fund type in which it is most properly reported, the following ordinance establishes three new funds to account for Buncombe County’s previous agency activity no longer able to be accounted for in existing funds.

Section 2: The following amounts are hereby appropriated and revenues estimated to be available in the Register of Deeds Trust Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<i><b>Register of Deeds Trust Fund:</b></i>		
General Government	<u>\$ 400,000</u>	
Permits & Fees		<u>\$ 400,000</u>

Section 3: The following amounts are hereby appropriated and revenues estimated to be available in the Representative Payee Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<i><b>Representative Payee Fund:</b></i>		
Human Services	<u>\$ 500,000</u>	
Intergovernmental		<u>\$ 500,000</u>

Section 4: The following amounts are hereby appropriated and revenues estimated to be available in the School Fines & Forfeitures Fund for the operation of the County government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021:

<b>FUND</b>	<b>APPROPRIATION</b>	<b>REVENUE</b>
<i><b>School Fines &amp; Forfeitures Fund:</b></i>		
Economic & Physical Development	<u>\$ 2,000,000</u>	
Other Taxes & Licenses		<u>\$ 2,000,000</u>

Section 5: Copies of this Budget Ordinance will be furnished to the County Manager, Finance Director, Budget Director, Human Resources Director, Clerk of Board of Commissioners, Tax Collector and Tax Assessor for direction in fulfilling the responsibilities of their offices.

Section 6: All ordinances, resolutions, prior directives or parts thereof of the Board in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

Adopted this the \_\_\_\_ day of May, 2021.

Attest:

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Clerk to the Board

Buncombe County Board of Commissioners:

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Brownie Newman, Chairman

Approval as to form:

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Attorney