

**RESOLUTION APPROVING THE POWHATAN COUNTY  
BUDGETARY CONTROL POLICY**

**NOW, THEREFORE, BE IT RESOLVED** by the Powhatan County Board of Supervisors that the Powhatan County Budgetary Control Policy is approved as follows:

**ADOPTION OF BUDGET**

1. The annual operating budget of the County of Powhatan (County) shall be adopted and appropriated by resolution after all public hearing required by *Code of Virginia* Section 15.2-2503 have been held.

**LEGAL LEVEL OF CONTROL**

2. The budget and appropriations of the County shall be legally controlled at the fund level except for Powhatan County Public School (PCPS).
3. The budget and appropriation for PCPS shall be legally controlled at the total appropriation level.

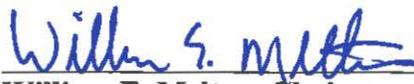
**AMENDMENT OF BUDGET**

4. The adopted budget may be amended by resolution of the Board of Supervisors.
5. A public hearing shall be held prior to any amendment of the budget which is greater than 1% of the adopted budget. The public hearing and notice of such hearing shall be in accordance with the *Code of Virginia* Section 15.2-2507.
6. The County Administrator may approve transfers of budget and appropriations within a fund.
7. All transfers of budget and appropriations to and from contingencies, reserves and capital projects shall require a resolution of the Board of Supervisors even when these transfers may be within the legal level of budgetary control.

**POLICY SUPERSEDES OTHER POLICIES**

8. It is the intent of this policy to repeal any inconsistent policy or practice adopted prior to this date.

**ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 15, 2015.**

  
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**William E. Melton, Chairman**  
**Powhatan County Board of Supervisors**

ATTEST:



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**Patricia A. Weiler, Clerk**  
**Powhatan County Board of Supervisors**

*Recorded Vote:*

<i>David T. Williams</i>	<u><i>Aye</i></u>
<i>Larry J. Nordvig</i>	<u><i>Aye</i></u>
<i>Barry C. Hodge</i>	<u><i>Aye</i></u>
<i>William E. Melton</i>	<u><i>Aye</i></u>
<i>Carson L. Tucker</i>	<u><i>Aye</i></u>