

1978 WL 35039 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

August 11, 1978

*1 Ladson Howell, Esquire
Beaufort County Attorney
P.O. Box 112
Beaufort, SC 29902

Dear Mr. Howell:

This is in response to your request of July 20, 1978, concerning the permissibility of the Beaufort County Council re-opening consideration of the fiscal year 1978-79 Tax Levy and Appropriation Ordinance and the necessity of public hearings for such a change. It is the opinion of this Office that the County Council may make supplemental appropriations after the commencement of a fiscal year pursuant to [§ 4-9-140 of the South Carolina Code of Laws \(1976\)](#), as amended, so long as such enactments conform with the procedural requirements set out in [§§ 4-9-120 and 4-9-130 of the Code](#).

[Section 4-9-140](#) states in pertinent part:

Council may make supplemental appropriations which shall specify the course of funds for such appropriations. The procedure for approval of supplemental appropriations shall be the same as that prescribed for enactment of ordinances.

For the purposes of this section a 'supplemental appropriation' shall be defined as an appropriation of additional funds which have come available during the fiscal year and which have not been previously obligated by the current operating or capital budget. The provisions of this section shall not be construed to prohibit the transfer of funds appropriated in the annual budget for purposes other than as specified in such annual budget when such transfers are approved by the council.

The 'procedure . . . prescribed for enactment of ordinances' is set out in [§§ 4-9-120 and 4-9-130 of the Code](#), and includes public hearings.

If you have any further questions, please do not hesitate to contact this Office.

Sincerely,

Treva G. Ashworth
Assistant Attorney General

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