

1979 S.C. Op. Atty. Gen. 145 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-103, 1979 WL 29108

Office of the Attorney General

State of South Carolina

Opinion No. 79-103

August 14, 1979

***1 SUBJECT: County Auditor's Salary—Reduction**

The salary of the Auditor of Jasper County was set for the 1979–80 fiscal year by the budget adopted for that year and cannot be later reduced during the year or the elected term.

TO: Honorable Joseph N. Malphrus
Jasper County Attorney

QUESTION:

Can the annual salary of the county auditor be reduced during the fiscal year after having been set in the budget for such year?

APPLICABLE LAW:

[§§ 4–9–30\(7\)](#) and [4–9–140](#) of the 1976 Code of Laws.

DISCUSSION:

Each county is required by [§ 4–9–140 of the Code](#) to adopt an annual budget. The applicable language is that: ‘The fiscal year of the county shall begin on the first day of July of each year and shall end on the thirtieth day of June next following, and the fiscal year shall constitute the budget year of the county government. * * *.’

County council shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government * * *.’ (Emphasis added)

In accordance therewith the budget for Jasper County was adopted on June 18, 1979 for the fiscal year that began July 1, 1979. In the budget the salary of the county auditor was set, however, subsequently, and after the beginning of the fiscal year, an effort was made to reduce the amount of the salary so established.

The language of [§ 4–9–30\(7\)](#), however, controls. The powers of the governing body are provided by the section and subsection (7) states in part: ‘The salary of those officials elected by the people may be increased but shall not be reduced during the terms for which they are elected * * *.’

Here the salary was fixed by the budget adopted pursuant to law. The salary was set at the beginning of the fiscal year and cannot be later reduced during the remainder of the fiscal year or during the term for which the auditor was elected.

It should be noted that the salary above referred to is that provided by county funds. Additional compensation is paid directly to the auditor from State funds and such is not considered to be county appropriated funds.

CONCLUSION:

The salary of the Auditor of Jasper County was set for the 1979–80 fiscal year by the budget adopted for that year and cannot be later reduced during the year or the elected term.

Joe L. Allen, Jr.
Deputy Attorney General

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