

## BUDGET MEETINGS AND REVIEWS

Code **DBF** Issued **12/02**

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Purpose: To establish the basic structure for board meetings prior to the adoption of the annual budget.

### **Notice of budget adoption**

Before adopting the budget for the next fiscal year, the center will advertise the board meeting on the budget in at least one South Carolina newspaper of general circulation in the area. The notice must appear not less than five days in advance of the public board meeting.

The notice must include the following.

- governing entity's name
- time, date and location of the public hearing/board meeting on the budget

Prior to budget adoption, there must be three readings of the proposed budget before the board.

### **Public hearing for millage increase**

At Barnwell County Career Center, the county council is authorized by South Carolina law to levy school taxes. The county council can only increase millage above the rate imposed for the prior tax year by the rate of the increase in the consumer price index for the preceding fiscal year.

In order to exceed this limit, the county council must do so by a positive majority vote. A positive majority means a vote for adoption by the majority of the members of the entire governing body, whether present or not. If a vacancy exists, the law requires a positive majority vote of the entire governing body as constituted on the date of the final vote.

However, the state law provides some exceptions for school districts to the positive majority requirement. Specifically, the law does not require a positive majority vote of the county council to raise millage for the following reasons.

- in response to a natural, environmental or other disaster as declared by the governor
- to offset a prior year's deficit
- to meet the minimum required Education Finance Act inflation factor and the per pupil maintenance of effort requirement

In addition, the millage limitation does not apply to millage levied to pay bonded indebtedness or real property lease-purchase payments.

Should a positive majority vote be required, the county council must take the vote at a specially-called meeting held solely for the purpose of taking a vote to increase the millage rate. The county council must provide public notice of the meeting notifying the public that the county council is meeting to vote to override and increase the millage rate. The county council will receive public comment prior to the vote.

Adopted 12/17/02

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Legal references:

- A. S. C. Code of Laws, 1976, as amended:
  - 1. Section 6-1-80 - Budget adoption.
  - 2. Section 6-1-300, et seq.- Authority of local governments to assess taxes and fees.
  
- B. Acts and Joints Resolutions:
  - 1. 1971 Act 501, Section 5, p. 930 - Tax levy.
  - 2. 1988 Act 760, p. 6392 - Abolishes office of county superintendent and board of trustees and devolves duties on district boards; authority to contract and borrow money.