

SECTION VI--BUDGET AND APPROPRIATIONS

READING, PASSAGE AND PUBLICATION OF ORDINANCES

The title of all ordinances shall be read twice with at least five days intervening between the first and second reading. The ordinance shall be signed by the mayor or acting mayor or president of the board of trustees, filed with the auditor or clerk, and published once; twenty days after the completed publication of such notice, unless the referendum shall have been invoked, such ordinance shall become effective. (SDCL 9-19-7)

Summary and Time Table:

Scheduled times for completion of the steps in the budgeting process should be approximately as follows:

July 31	Estimate costs and determine means of finance
August 31	Prepare proposed budget ordinance draft
No later than regular board meeting in September or within ten days thereafter	Introduce annual appropriation ordinance and first reading of ordinance (SDCL 9-21-2)
At least five days after first reading of appropriation ordinance	Second reading of annual appropriation ordinance, adoption of budget, and publication of adopted budget (SDCL 9-19-7)
Prior to October 1	Report levy to county auditor (SDCL 10-12-7)
No later than December 31	If not already included in adopted budget, develop and publish budget for enterprise or applicable trust and agency funds. (SDCL 9-21-2)