

BUDGET ADOPTION PROCEDURES

Adoption of the budget is solely the responsibility of the board. The board will adopt the budget following the public hearing for the proposed budget. The proposed budget will be published in the official newspaper at the time notice of the budget hearing is given.

If, as a result of the public hearing, it should be determined that certain changes in the budget are necessary, these changes will be made before the budget is adopted. Adoption of the budget by the board will be by roll call vote.

Following the adoption of the budget by the board, the tax levy in dollars or dollars per thousand of taxable valuation will be reported to the county auditor on the appropriate forms.

LEGAL REFS.: SDCL 13-11-2 through 13-11-3.2