

SECTION VI--BUDGET AND APPROPRIATIONS

SUPPLEMENTAL APPROPRIATIONS

In the event that the annual appropriation ordinance failed to provide for any budgetary category necessary to conduct the indispensable functions of government, or to discharge any duty which it is the lawful duty of the municipality to discharge, which requires the incurring of liabilities or expenditures, the governing board of the municipality may adopt a supplemental appropriation ordinance to provide for such purposes. The supplemental appropriation ordinance shall set out in detail each item for which the supplemental appropriation is made and the amount appropriated. The adoption of these supplemental appropriation ordinances shall be governed by the same laws pertaining to the adoption of the annual appropriation ordinance. (SDCL 9-21-7) A sample supplemental appropriation ordinance is shown in Illustration 6.