

Key Ideas

Chapter 8: Additional Appropriations



In this section, we will discuss the following:

- *The additional appropriation process.*
- *The publication requirements for filing an additional appropriation.*
- *How to complete the certified copy of additional appropriation.*
- *How to transfer appropriations.*
- *How to obtain reconsideration of action on an additional appropriation.*

ADDITIONAL APPROPRIATIONS

The additional appropriation process is used to appropriate money in excess of the established current year budget. The following outlines the provisions for pursuing an additional appropriation.



The additional appropriation process is used to appropriate money in excess of the established current year budget.

The fiscal body of a City/Town must act on all additional appropriations. Approval by the DLGF is limited to cash funds that receive revenue from property taxes levied under IC 6-1.1, the Motor Vehicle Highway account (IC 8-14-1-1), or Local Road and Street account (IC 8-14-2-4) Additional appropriations from the Rainy Day and Major Moves Funds also require approval from the DLGF.

Other additional appropriations (including those made from the proceeds of bonds and loans) must only be reported (Reporting Only funds) to the DLGF. Additional appropriations from the Cumulative Bridge Fund, if the appropriations meet the requirements under IC 8-16-3-3(e), must also be reported. The DLGF will only acknowledge the receipt of information for funds that are designated as “Reporting Only” with accurate information.

State grant monies, such as Build Indiana grants, that are not required to be paid back and that are itemized and earmarked for particular expenditures do not necessarily need to be appropriated by the taxing unit in order to make such expenditures. The determination is under the assumption that the taxing unit receives the money up front and it is receipted into a separate fund and is not a reimbursement to a previously established fund that requires an appropriation. Grant monies must be expended in accordance with the grant budget.

The following steps should be followed when obtaining additional appropriations that were not included in the annual budget (authority to expend funds). Units with departmentalized budgets should use these procedures when appropriations are reduced in one department and re-appropriated in another department within the same fund.

STEP ONE:

The first step occurs when the proper officers of a City/Town desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined by the DLGF budget order. They shall give notice of their proposed additional appropriation. The notice shall state the time and place at which a public hearing will be held on the proposal. The notice shall be given one time in accordance with IC5-3-1-2(b) for a public hearing on the proposal.

Legal notices for additional appropriations, whether or not they require approval of **the** DLGF, must be published one (1) time in two (2) newspapers not less than ten (10) days before the public hearing on the proposal.



Legal notices for additional appropriations, whether or not they require approval of the DLGF, must be published one (1) time in one (1) or two (2) newspapers (if available), not less than ten (10) days before the public hearing on the proposal.

Ex: Public hearing is to be held on June 20. The notice for the additional appropriation must be published no later than June 10. Note: Ten days between June 10 and June 20. If you have a weekly newspaper in your city/town, you are still required to publish in a timely manner.

For city/towns that are uncertain whether a local newspaper meets the requirements for publishing, the definition of qualified newspaper follows.

A qualified publication as defined in IC 5-3-1-0.7 is as follows:

“(a) As used in this chapter, "qualified publication" means a publication that:

- 1) is published daily, weekly, semiweekly, or tri-weekly;
- 2) is of general circulation to the public;
- 3) has been published for at least three (3) consecutive years in the same city or town;
- 4) has continuity as to title and general nature of content from issue to issue;
- 5) contains news of general or community interest, community notices, or editorial comment;
- 6) contains advertisements from unrelated advertisers in each issue;
- 7) has, in more than one half (1/2) of its issues published during the previous twelve month period, not more than seventy five percent (75%) advertising content;
- 8) has a known office location in the county which it is published; and
- 9) has been entered, authorized, and accepted by the United States Postal Service as mailable matter of requester second class or of the third class (as defined in 39 U.S.C. 3623) for the time published."

I.C. 5-3-1-4 covers the guidelines for publication requirements for all political subdivisions. A brief summary of the requirements pertaining to cities/towns is as follows:

- City, Town, or School- if only one newspaper is published in the municipality or School Corporation, publication in that newspaper alone is sufficient. If no newspaper is published in the municipality or School Corporation, then publication shall be made in a newspaper or newspapers published in the county in which the municipality or school corporation is located and that circulates within the municipality or School Corporation. Also, the notice shall be posted:
 - (1) at or near the city or town hall or school administration building;
 - (2) or at the:
 - (i) public building where the governing body of the respective city, town, or school corporation meets; or
 - (ii) post office in the municipality or school corporation (or at the bank if there is no post office);if the municipality does not have a city or town hall, or the school corporation does not have an administration building.

CROSS COUNTY UNITS

City, Town, or School, **Fire Protection Territory, Library, Special Taxing District and Conservancies** - if a political subdivision has territory in more than one county:

- (1) publish in **two** newspapers within boundaries of the political subdivision.
- (2) **if there is only one** newspaper published within the boundaries of the political subdivision, then publish in that paper and in any other newspaper that:
 - a) is published in the county in which the subdivision extends
 - b) has a general circulation in the political subdivision.
- (3) **if no** newspaper is published within the political subdivision's boundaries, then publish in two newspapers that:
 - a) are published in a county in which the political subdivision extends:
 - b) has a general circulation in the political subdivision.
- (4) **if only one** newspaper is published in any of the counties in which the subdivision extends, then publish in that newspaper if it circulates within the political subdivision.

(A sample Notice to Taxpayers and Proof of Posting are included at the end of this chapter.)

*****Qualified publications must circulate to not less than ten percent of the population of the county in which the qualified publication is published.*****

STEP TWO:

The second step requires the fiscal officers of the city/town to hold the public hearing on the proposal as advertised. At the public hearing, action shall be taken to approve, reduce, or disallow the additional appropriation as advertised. If the Council tables the request until the following month, the additional appropriation does not have to be re-advertised. The tabling of the request must be stated publicly and included in the minutes of the meeting. The City/Town Council should not adopt appropriations exceeding the amount advertised. *(A sample resolution/ordinance is included at the end of this chapter.)*



The second step requires the fiscal officers of the city/town to hold a public hearing on the proposal as advertised.

STEP THREE:

The third step requires that after the public hearing, the proper officers of the city/town shall file a Certified Copy of Additional Appropriations and any other relevant information with the DLGF. Information to complete this form is pulled from the DLGF 16-line statement provided with the 1782 Notice. Line items are identified for ease in determining the appropriate figures.



The third step requires the Auditor to file, a Certified Copy of their final action on the additional appropriation(s) with the DLG.F

As the final step for additional appropriations that do not require DLGF approval the fiscal officer of the city/town, shall report the additional appropriation to the DLGF in the form of a Certified Copy.

The DLGF will rely on the Certified Copy of Additional Appropriations as verification by the city/town’s fiscal officer that these events (notice published, meeting held, and resolution passed) have occurred. The DLGF order approving additional appropriations is conditioned upon accuracy of the Certified Copy of Additional Appropriations and the financial information provided.

How to complete the Certified Copy of Additional Appropriation Form:

Completion of the form is required to provide the DLGF with a financial worksheet to determine if the appropriate funds are available to support the city/town’s additional appropriation request.

County name: Insert the county name

Unit name: Insert the city/town name

Date of publication: This provides the DLGF with the dates the fiscal officer published notice of the additional appropriation. Recall that the additional appropriation must be advertised in two newspapers, if two are available. The dates should be pulled from the newspaper publisher’s affidavit and both dates must be at least ten days before the public hearing.

Newspaper: Provide the name of the publisher of newspaper advertisement for the additional appropriation. If only one newspaper is used, write not applicable in the second line.

Public Hearing: This is the date of the public hearing on the additional appropriation.

Resolution Date: This is the date the fiscal body passed the resolution/ordinance approving the additional appropriation. The resolution/ordinance date cannot be before the date of the public hearing.

Fund Number: This should come from your 16-line statement. Common fund numbers for a city/town are: 0101 General, 0180 Debt Service, 1312 Park and Recreation, 0706 Local Road & Street, 0708 Motor Vehicle Highway and 2391 Cumulative Capital Development.

Fund Name: Refer to the fund number on your 16-line statement section for the appropriate fund names.

Appropriation request: This should reflect the amount approved by the City/Town Council at the additional appropriation hearing.

Amount by reduction: If the city/town is reducing a line item within a particular fund, it is considered a reduction. The amount reduced by the City/Town Council would be placed on this line.

Amount by surplus: This is the appropriation request minus the amount by reduction.

Line 1: Property tax levy. This reflects line 16 from the 16-line statement provided by the DLGF with the 1782 Notice or the tax rate multiplied by the assessed valuation reflected on the budget order.

Line 2: Levy excess applied. This reflects line 15 of the 16-line statement provided by the DLGF with the 1782 Notice.

Line 3: PTRC from CAGIT or LOIT Levy Freeze (Line 13 a and b). This reflects lines 13a and 13b of the 16-line statement provided by the DLGF with the 1782 Notice. If you are a CAGIT county or adopted the LOIT levy freeze, these lines may have amounts placed on them. If your county is non-adopting or COIT, there would be no amount on these lines.

Line 4: Miscellaneous Revenue estimate (Line 8B). This is line 8B on the 16-line statement provided by the DLGF with the 1782 Notice. If you are increasing the amount above what was determined at the budget hearing, a revised Form 2, Estimate of Miscellaneous Revenue, must be attached to the Certified Copy of Additional Appropriation supporting the increase requested. If no revised Form 2 is received, your request will be based upon the original miscellaneous revenue form determined by the DLGF.

Line 5: January 1 Cash balance, including investments. This is the cash and investment balances in the appropriate fund as of January 1 of the current year. This figure is taken from the city/town ledger book. **Do not include investments attributed to other funds.**

Line 6: Total funds available. Simply add the first five lines on the worksheet. This represents total funds available before any appropriations are deducted for this fund.

Line 7: Original Budget. This is line 1 of the 16-line statement provided by the DLGF with the 1782 Notice. The budget amount is also included in the final budget order.

Line 8: Encumbered appropriations. This amount would be any prior year carryovers for a particular fund. An example: \$5,000 in capital outlays was obligated through a purchase order or contract for office equipment but the check will not be written until after January 1. The original appropriation was in place the prior year but the funds were not spent until the new year.

Line 9: Total beginning appropriations. Simply add lines 7 and 8. This represents the amount of funds already committed for this fund.

Line 10: Surplus funds (6-9). This represents line 6 of this worksheet minus line 9. These are the funds available before the approval of any additional appropriations during the current calendar year.

Line 11: Amount appropriated since January 1st less any reductions in appropriations. This represents any additional appropriations done in excess of the budget during the current calendar year. It does not include the current year budget.

Line 12: Amount transferred to the Rainy Day Fund. This represents the amount of funds transferred to the rainy day fund from this fund in the current budget year.

Line 13: Surplus funds remaining (10-11-12). This represents the total amount of uncommitted funds available for appropriation. If the amount on this line exceeds the amount requested, it is likely the additional appropriation will be approved if proper procedure has been followed. If the amount on this line is less than the amount requested, the appropriation approved will be the lesser of the two figures.

The bottom of the Certified Copy of Additional Appropriation must be completed to reflect the fiscal officer's certification of the information contained within the worksheet. The form is forwarded to the DLGF for consideration. It is mailed directly to DLGF, Budget Division, 100 North Senate Avenue, Room N1058, Indianapolis, IN 46204.

STEP FOUR:

When the DLGF receives a Certified Copy for a proposed additional appropriation from funds requiring approval, the DLGF shall determine whether sufficient funds are available during the calendar year for the proposal. The DLGF issues a written determination within 15 days of receipt of the proposal. The DLGF shall limit the amount of the additional appropriation approval to revenues available, or to be made available, that have not been previously appropriated. The Certified Copy shall include the January 1 cash balance (including investments) and appropriations encumbered from the previous year(s). The fiscal officer certifies to the DLGF the accuracy of these figures.



The DLGF shall determine whether sufficient funds are available during the calendar year for the proposal.

If an appropriation is to be funded with income in excess of revenue estimates made at the time the DLGF Worked the budget, then information supporting such additional revenue must be provided at the time of submission. If revenue is available from carry-over cash that is not encumbered from the previous year or the current budget, supportive evidence is not necessary. An increase in miscellaneous revenue estimates must be shown by completing a revised Budget Form 2 (Estimate of Miscellaneous Revenues) detailing increases. If a Form 2 is not completed, the miscellaneous receipts will not be revised and the proposal will be denied until such information is received.

If information filed is incomplete, the DLGF will return the Certified Copy to the taxing unit.

STEP FIVE:

If the DLGF disapproves an additional appropriation, the reason for disapproval shall be specified on the written documentation sent to the city/town.

STEP SIX:

If the DLGF denies an additional appropriation and the fiscal officer believes the denial is in error, the fiscal officer may appeal to the DLGF for reconsideration. A request for reconsideration must:

- Be filed with the **DLGF** within fifteen (15) days of the receipt of the determination by the city/town; and
- State specifically the reason for the request for reconsideration.
- There is no form for the request for reconsideration. A letter accompanied with the relevant information will be considered.



The Clerk/Treasurer may request a reconsideration of a determination by the DLGF by filing a written request for reconsideration.

Upon receipt of a request for reconsideration, the DLGF must act on the request within fifteen (15) days of receipt.

STEP SEVEN:

The Certified Copy of Additional Appropriations and any revised Form 2's, must be sent to:

**DLGF
BUDGET DIVISION
100 N SENATE AVE., ROOM N1058
INDIANAPOLIS IN 46204-2211**

The following summary outlines the additional appropriation procedures:

1. Notice to Taxpayers is published in accordance with IC 5-3-1-4 ten (10) days before the public meeting.
2. Public meeting is held on the date and time as advertised. Resolution/Ordinance is passed.
3. Appropriations requiring DLGF approval must be certified and reviewed by the DLGF to insure funds are available.
4. For funds that do not require approval (“reporting only”), the units must report the fund and amount appropriated to the DLGF. The DLGF will only acknowledge the receipt of information for funds that are designated as “Reporting Only”.
5. The DLGF issues a written determination on appropriations requiring approval within fifteen (15) days of receipt. The deadline to submit additional appropriation requests to the DLGF is December 15. Appropriations are available for use once the DLGF approval is received.
6. If appropriations are denied, the unit may request within fifteen (15) days specific reconsideration of determination by the DLGF.
7. The DLGF will respond to reconsideration requests within 15 days of receipt.

ENTRIES ON THE CERTIFIED COPY AND APPROPRIATIONS REQUEST SHOULD BE TO THE NEAREST DOLLAR. DO NOT USE CENTS.

TRANSFER OF APPROPRIATIONS

The transfer process allows for movement of appropriations between categories. This process differs from an additional appropriation because transfer requests do not increase the amount budgeted in a particular fund but merely shifts the use of the funds between line items.

IC 6-1.1-18-6 reads:

- a) The proper officers of a political subdivision may transfer money from one major budget classification to another within a department or office if:
 - (1) they determine that the transfer is necessary;
 - (2) the transfer does not require expenditure of more money than the total amount set out in the budget as finally determined under this article;
 - (3) the transfer is made at a regular public meeting and by proper ordinance/resolution; and
 - (4) the transfer is certified to the county auditor.
- b) A transfer may be made under this section without notice and without the approval of the DLGF.

(Note: It is not necessary to file documentation with the DLGF on transfers from one major budget classification to another within a department.)

TRANSFER OF FUNDS TO THE RAINY DAY FUND

Pursuant to IC 36-1-8-5.1:

- a) A political subdivision may establish a rainy day fund to receive transfers of unused and unencumbered funds.
- b) The rainy day fund is subject to the same appropriation process as other funds that receive tax money. Before making an appropriation from the rainy day fund, the fiscal body shall make a finding that the proposed use of the rainy day fund is consistent with the intent of the original fund.
- c) In any fiscal year, a political subdivision may transfer not more than ten percent (10%) of the political subdivision's total budget for that fiscal year to the rainy day fund.
- d) The DLGF may not reduce the actual or maximum permissible levy of a political subdivision as a result of a balance in the rainy day fund of the political subdivision.

Transfers to the Rainy Day Fund must be reported to the DLGF. Units must submit to the DLGF the resolution/ordinance from the fiscal body approving the transfer. The resolution/ordinance must include the name of each fund and the amount being transferred out of each fund to the Rainy Day Fund.

ADMINISTRATIVE NOTES

Questions regarding Additional Appropriations should be directed to the attention of the Budget Division at 317-232-3790.

1. Additional Appropriations to be approved by the DLGF will not be accepted after December 15 of any year. Units may submit "Reporting Only" appropriations until December 31 of any year.
2. The Certified Copy of Additional Appropriations utilizes the computer generated Budget Form 4B (16 line statement), and Budget Form 2 (miscellaneous revenues) which is provided each unit upon review by the hearing officer during the budget certification process. Lines 1, 2, 3, 4 and 7 rely on this information.
3. When increasing miscellaneous revenues for Line 4 of the Certified Copy, only show increases in Column B of the form. Column B must be fully completed and totaled. Be sure to include the form when forwarding the additional appropriation to the DLGF.
4. Encumbrances that are certified on Line 8 of the certified copy are approved appropriations carried forward from a prior year and are supported by a sufficient cash balance for that year and the appropriation can be evidenced by a contract or purchase order. Appropriations carried forward (encumbrances) should be approved by the unit's fiscal body prior to start of the year to which carried forward.

**SAMPLE
ADDITIONAL APPROPRIATION RESOLUTION/ORDINANCE**

Whereas, It has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget; now, therefore:

Be it ordained (resolved) by the _____
(Governing Body)

of the (city/town) _____, _____ County, Indiana, that for the expenses of the taxing unit the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same:

Fund Name: _____	AMOUNT REQUESTED	AMOUNT APPROVED BY FISCAL BODY
Major budget classification:		
10000 Personal Services	\$ _____	\$ _____
20000 Supplies	\$ _____	\$ _____
30000 Other	\$ _____	\$ _____
40000 Capital Outlays	\$ _____	\$ _____
TOTAL for _____ Fund:	\$ _____	\$ _____

(Repeat for any other funds)

Adopted this _____ day of _____, 20____.

NAY

AYE

ATTEST:

Clerk Treasurer

Note: This resolution is only to be used when appropriations are being reduced and you are showing an amount on line D of the Certified Copy.

**SAMPLE
APPROPRIATION REDUCTION RESOLUTION/ORDINANCE**

Whereas, it has been shown that certain existing appropriations now have unobligated balances that will not be needed for the purposes for which appropriated, it is further ordained (resolved) that the following existing appropriations be reduced in the following amounts:

	AMOUNT OF REDUCTION REQUESTED	AMOUNT OF REUCTION APPROVED BY FISCAL BODY
Major Budget Classification:		
10000 Personal Services	\$ _____	\$ _____
20000 Supplies	\$ _____	\$ _____
30000 Other	\$ _____	\$ _____
40000 Capital Outlays	\$ _____	\$ _____
TOTAL for _____ Fund:	\$ _____	\$ _____
(repeat for any other funds)		

 Adopted this _____ day of _____, 20____.

NAY _____ _____ _____ _____	AYE _____ _____ _____ _____
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ATTEST:

 Clerk Treasurer

**SAMPLE
ADDITIONAL APPROPRIATION & REDUCTION RESOLUTION/ORDINANCE**

Sec 1. Whereas, It has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget; now, therefore:

Be it ordained (resolved) by the _____
(Governing Body)
of the (city/town) _____, _____ County,
Indiana, that for the expenses of the taxing unit the following additional sums of money are hereby appropriated out of the funds named and for the purposes specified, subject to the laws governing the same:

Fund Name: _____	AMOUNT REQUESTED	AMOUNT APPROVED BY FISCAL BODY
Major budget classification:		
10000 Personal Services	\$ _____	\$ _____
20000 Supplies	\$ _____	\$ _____
30000 Other	\$ _____	\$ _____
40000 Capital Outlays	\$ _____	\$ _____
TOTAL for _____ Fund:	\$ _____	\$ _____

Sec 2. Whereas, it has been shown that certain existing appropriations now have unobligated balances that will not be needed for the purposes for which appropriated, it is further ordained (resolved) that the following existing appropriations be reduced in the following amounts:

	AMOUNT OF REDUCTION REQUESTED	AMOUNT OF REUCTION APPROVED BY FISCAL BODY
Major Budget Classification:		
10000 Personal Services	\$ _____	\$ _____
20000 Supplies	\$ _____	\$ _____
30000 Other	\$ _____	\$ _____
40000 Capital Outlays	\$ _____	\$ _____
TOTAL for _____ Fund:	\$ _____	\$ _____

Adopted this _____ day of _____, 20____.

NAY _____ _____ _____ _____	AYE _____ _____ _____ _____
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ATTEST:

Clerk Treasurer

SAMPLE
NOTICE TO TAXPAYERS OF ADDITIONAL APPROPRIATIONS

Notice is hereby given the taxpayers of _____, _____ County,
(Name of Taxing Unit) (County)
Indiana that the proper legal officers will consider the following additional appropriations
in excess of the budget for the current year at their regular meeting place at
_____, at _____ o'clock _____ .m., on the ____ day of
(Location)
_____, 20__.

Fund Name: _____	Amount
Major Budget Classification:	
10000 Personal Services	\$ _____
20000 Supplies	\$ _____
30000 Other	\$ _____
40000 Capital Outlays	\$ _____
TOTAL for _____ Fund:	\$ _____
(Repeat for any other funds)	

Taxpayers appearing at the meeting shall have a right to be heard. The additional appropriations as finally made will be referred to the Department of Local Government Finance (“DLGF”). The DLGF will make a written determination as to the sufficiency of funds to support the appropriations made within fifteen (15) days of receipt of a Certified Copy of the action taken.

Dated _____

(Fiscal Officer)

Do not publish the following Instructional Note

Appropriations to be reduced should be named in the published notice; set out separately and not mingled with the additional appropriations being requested. The resolution/ordinance adopted by the governing body must separately list each appropriation by fund and classification.

SAMPLE

PROOFS OF POSTING OF NOTICE OF ADDITIONAL APPROPRIATIONS

I, _____, _____, of

(Taxing Unit) _____ County, Indiana hereby certify
(County Name)
that on _____, 20____, I did post in three (3) public places located in the
municipal corporation a copy of the Notice to Taxpayers of Additional Appropriations.
The notice was in the form attached and made part of this certification.

I further certify that the notice was posted in each of the following places:

1) _____

2) _____

3) _____

Date: _____

(Signature – Clerk Treasurer)

CERTIFIED COPY OF ADDITIONAL APPROPRIATION

COUNTY NAME: _____

UNIT NAME: _____

Date of Publication _____ Newspaper _____

Date of Publication _____ Newspaper _____

Date of Public Hearing _____

Date of Resolution/Ordinance _____

County # _____
Unit # _____
Date Received: _____
Order Number: _____

Complete for each fund from which the additional appropriations are made. Use a separate column for each fund. Lines referred to below are on the 16 – Line computer statement from the DLGF.

A. DLGF Fund Number				
B. Fund Name				
C. Appropriation Amount Requested				
D. Amount by Reduction				
E. Amount by Surplus (C – D)				
1. Property Tax Levy (Line 16)				
2. Levy Excess (Line 15)				
3. PTRC from CAGIT (Line 13)				
4. Misc. Revenue (Line 8b) (If higher than 8b amount, a revised Budget Form 2 must be attached.)				
5. January 1 Cash Balance (see administrative note #6)				
6. Total Funds (1 + 2 + 3 + 4 + 5)				
7. DLGF Approved Budget				
8. Encumbered Appropriations				
9. Beginning Appropriations (7 + 8)				
10. Surplus Funds (6 – 9)				
11. Amount additionally appropriated since January 1 st less any reductions in appropriations.				
12. Amount transferred to the Rainy Day Fund.				
13. Surplus Funds Remaining (10-11-12)				

I, _____, fiscal officer of _____ do hereby certify that the above information is true and correct.

Dated this _____ day of _____, 20_____

(Signature)

(Title)

(Unit Address)

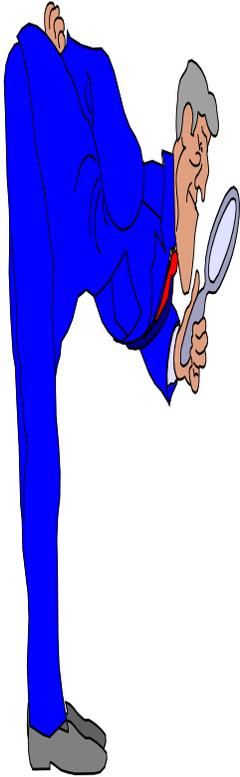
(Telephone)

(City / Town / Zip Code)

(E-mail Address - Optional)

Summary

Chapter 8: Additional Appropriations



In this section, we have discussed the following:

- *The additional appropriation process is used to appropriate money in excess of the established current year budget.*
- *Legal notices for additional appropriations, whether or not they require approval of the DLGF, must be published one (1) time in one (1) or two (2) newspapers, no less than ten (10) days before the public hearing on the proposal.*
- *The second step requires the proper officers of the city/town to hold a public hearing on the proposal as advertised.*
- *The third step requires the Clerk/Treasurer to file, after the public hearing, a Certified Copy of their final proposal and any other relevant information with the DLGF.*
- *The final step for an additional appropriation requires a certification to the DLGF.*
- *The DLGF determines whether sufficient funds are available during the calendar year for the proposal.*
- *The DLGF shall issue a decision regarding additional appropriations within a fifteen- day period.*
- *The Clerk/Treasurer may request a reconsideration of a determination by the DLGF by filing a written request for reconsideration.*