

17-36-22 Transfer of unexpended appropriation balance by department.

- (1) After review by the budget officer and in accordance with budgetary and fiscal policies or ordinances adopted by the county legislative body, any department may:
 - (a) transfer any unencumbered or unexpended appropriation balance or any part from one expenditure account to another within the department during the budget year; or
 - (b) incur an excess expenditure of one or more line items.
- (2) A transfer or expenditure under Subsection (1) may not occur if the transfer or expenditure would cause the total of all excess expenditures or encumbrances to exceed the total unused appropriation within the department at the close of the budget period.

Amended by Chapter 186, 2009 General Session