

82. *Transfer of Funds.* The mayor may at any time transfer any unencumbered appropriation balance or any portion thereof between general classifications of expenditures within an office, department, or agency. At the request of the mayor and within the last three months of the budget year, the council may by resolution transfer any unencumbered appropriation balance or portion thereof from one office, department, or agency to another.

83. *Contingency Fund.* The contingency fund authorized by Section 67 (g) of this charter shall be under the control of the mayor. Money from this fund may be allocated by the mayor to the various offices, departments, or agencies as he deems advisable, or he may authorize its expenditure for public purposes not anticipated at the time of budget adoption.

84. *Over-expenditure Forbidden.* No office, department, or agency shall during any budget year expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditure of money, for any purpose, in excess of the amounts appropriated for that general classification of expenditure pursuant to this charter. Any contract, verbal or written, made in violation of this charter shall be null and void. Any officer or employee of the city who shall violate this section shall be guilty of a misdemeanor and upon conviction thereof shall cease to hold his office or employment. Nothing in this section, however, shall prevent the making of contracts or the spending of money for capital improvements to be financed in whole or in part by the issuance of bonds, or the making of contracts of lease or for services for a period exceeding the budget year in which such contract is made, when such contract is permitted by law.

85. *Appropriations Lapse After One Year.* All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered. Any unexpended and unencumbered funds shall be included in the next year's budget as surplus.

86. *Fees.* All fees received by any officer or employee shall belong to the city government and shall be paid to the department of finance.

87. *Audit.* The financial books and accounts of the city shall be audited as of the thirty-first day of December in each year by a competent person or persons appointed