

307.46 Use of reversions.

1. Notwithstanding the provisions of [section 8.33](#) or any other provision of law to the contrary, if on June 30 of a fiscal year a balance of an operational appropriation remains unexpended or unencumbered, not more than fifty percent of the balance may be encumbered by the department and used as provided in [this section](#) and the remaining balance shall be deposited in the fund from which the money was appropriated. The department shall not encumber an amount in excess of five hundred thousand dollars under [this section](#) in any fiscal year. Moneys encumbered under [this section](#) shall be used by the department during the succeeding fiscal year for employee training and for technology enhancement. Moneys which are encumbered under [this section](#) but not used shall revert to the fund from which the money was appropriated on June 30 of the succeeding fiscal year.

2. On or before June 30 of the fiscal year following the fiscal year in which funds were encumbered under [this section](#), the department shall report to the joint transportation, infrastructure, and capitals appropriations subcommittee, the legislative services agency, the department of management, the general assembly's standing committees on government oversight, and the legislative fiscal committee of the legislative council detailing how the moneys were expended. Moneys shall not be encumbered under [this section](#) from an appropriation which received a transfer from another appropriation pursuant to [section 8.39](#).

3. For purposes of [this section](#), "*operational appropriation*" means an appropriation from the road use tax fund or primary road fund providing for salaries, support, maintenance, and miscellaneous purposes.

[99 Acts, ch 120, §1, 5; 2003 Acts, ch 35, §45, 49; 2016 Acts, ch 1073, §94](#)