§ 113. Transfers from general purpose funds to other funds. Notwithstanding any other provision of law, the town board may, by resolution, authorize the transfer of surplus moneys, contingent appropriations, and unexpended balances

(1) from the fund maintained for general town purposes and comprised of moneys which, if raised by taxes, would be raised by taxes levied on property in the entire area of the town, to any of the funds or accounts authorized by section one hundred forty-one of the highway law and comprised of moneys which, if raised by taxes, would be raised by taxes levied on property in the entire area of the town; and,

(2) from the fund maintained for general town purposes and comprised of moneys which, if raised by taxes, would be raised by taxes levied solely on property in the area of the town outside of villages, to any of the funds or accounts authorized by section one hundred forty-one of the highway law which are comprised of moneys which, if raised by taxes, would be raised by taxes levied solely on property in such area.