WEST VIRGINIA CODE: §7-1-9

§7-1-9. Creation of special funds.

In addition to all other powers and duties now conferred by law upon county courts, such courts are hereby authorized and empowered to create and establish, by proper order, special funds to be used for any purpose which such courts now or hereafter may by the provisions of chapter seven or article eleven, chapter eight of this code be authorized to accomplish.

Such courts are hereby authorized to allocate to and transfer into any special fund created pursuant to the provisions of this section, such sums raised by tax levies pursuant to the provisions of article eight, chapter eleven of this code, and such amounts of unexpended or surplus moneys in the county general fund or in any other special fund as they shall deem proper.

Expenditures from any special fund created pursuant to the provisions of this section shall be made only for the purpose for which the special fund was created and established: Provided, That in the event of a necessity or emergency the county court, by unanimous vote thereof and upon approval of the State Tax Commissioner, shall be empowered to transfer funds from any such special fund to the county general fund.

When the particular purpose for which any special fund created pursuant to the provisions of this section has been accomplished or completed, the county court may transfer any balance remaining therein to the general county fund.

WV Legislature