WEST VIRGINIA CODE: §7-21-2

§7-21-2. Findings and declarations.

The Legislature finds and declares that:

(1) County government should maintain a prudent level of financial resources to try to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls, unpredicted one-time expenditures or emergency situations; and

(2) The creation, maintenance and use of a financial stabilization fund will provide counties with assistance to meet these challenges, as well as enable them to improve their financial management and practices.

WV Legislature