WEST VIRGINIA CODE: §7-7-13

§7-7-13. Allowance for expenses of sheriff.

(a) The county commission of every county shall allow the actual and necessary expenses incurred by the sheriff in the discharge of his or her duties including, but not limited to, those incurred in arresting, pursuing or transporting persons accused or convicted of crimes and offenses; in the cost of law-enforcement and safety equipment; in conveying or transporting a prisoner from and to jail to participate in court proceedings; and in conveying or transferring any person to or from any state institution where he or she may be committed from his or her county, where the sheriff is authorized to convey or transfer the person: Provided, That the law-enforcement agency that places a person under arrest shall be responsible for the person's initial transportation to a regional or county jail, except where there is a preexisting agreement between the county and the political body the other law-enforcement agency serves. Any person transported to the regional jail as provided for by the provisions of this section shall, upon conviction for the offense causing his or her incarceration, pay the reasonable costs of the transportation. The money is to be collected by the court of conviction at the current mileage reimbursement rate. The county commission shall allow the actual and necessary expenses incurred in serving summonses, notices or other official papers in connection with the sheriff's office.

(b) Every sheriff shall file monthly, under oath, an accurate account of all the actual and necessary expenses incurred by him or her, his or her deputies, assistants and employees in the performance and discharge of their official duties supported by verified accounts before reimbursement thereof shall be allowed by the county commission. Reimbursement, properly allowed, shall be made from the general county fund.

WV Legislature