WEST VIRGINIA CODE: §8-13-21

§8-13-21. Disposition of funds for public works when materials, etc., not available.

Every municipality which has raised, or which shall hereafter raise, by taxation or otherwise, any funds for any municipal public works, and is unable to obtain the necessary materials and equipment on account of priority restrictions imposed by the federal government on the sale of such materials and equipment, or for any other reason, shall have plenary power and authority, by proper resolution of its governing body, to place said funds in a special fund until such time as such materials and equipment shall become available to said municipality. When such materials and equipment shall become available to said municipality, it shall, by proper resolution of its governing body, direct the use of said funds for the purpose or purposes for which the same were raised.