

RCW 52.16.020 Funds. In each county in which a fire protection district is situated, there shall be in the county treasurer's office of each district the following funds: (1) Expense fund; (2) reserve fund; (3) local improvement district No. . . . fund; (4) general obligation bond fund; and (5) such other funds as the board of commissioners of the district may establish. Taxes levied for administrative, operative, and maintenance purposes and for the purchase of firefighting and emergency medical equipment and apparatus and for the purchase of real property, when collected, and proceeds from the sale of general obligation bonds shall be placed by the treasurer in the proper fund. Taxes levied for the payment of general obligation bonds and interest thereon, when collected, shall be placed by the treasurer in the general obligation bond fund. The board of fire commissioners may include in its annual budget items of possible outlay to be provided for and held in reserve for any district purpose, and taxes shall be levied therefor. Such taxes, when collected, shall be placed by the treasurer in the reserve fund. The reserve fund, or any part of it, may be transferred by the treasurer to other funds of the district at any time by order of the board of fire commissioners. Special assessments levied against the lands in any improvement district within the district, when collected, shall be placed by the treasurer in the local improvement district fund for the local improvement district. [2022 c 90 s 2; 1984 c 230 s 39; 1983 c 167 s 120; 1959 c 221 s 1; 1955 c 134 s 1; 1953 c 176 s 2; 1951 2nd ex.s. c 24 s 1; 1949 c 22 s 1; 1947 c 254 s 9; 1939 c 34 s 34; Rem. Supp. 1949 s 5654-134.]

Liberal construction—Severability—1983 c 167: See RCW 39.46.010 and note following.