

**Chapter 36.33 RCW  
COUNTY FUNDS**

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- air pollution control: Chapter 70A.15 RCW.*
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- prior expenditures validated: RCW 70.08.110.*
- flood control zone districts: RCW 86.15.150, 86.15.160, 86.15.180.*
- housing cooperation law: Chapter 35.83 RCW.*
- legal aid: Chapter 2.50 RCW.*
- mosquito control: Chapter 70.22 RCW.*
- public utility district election costs: RCW 54.08.041.*
- railroad crossing signals, warning devices: RCW 81.53.271 through 81.53.281.*
- river and harbor improvement district joint board expenses: RCW 88.32.220.*

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transcripts of testimony forma pauperis: RCW 2.32.240.

Billiard tables, licensing of, receipts as: RCW 67.14.120.

Bonds, notes of port district toll facility as investment for: RCW 53.34.150.

Bonds of federal agencies as investment for: Chapter 39.60 RCW.

Bonds of housing authority as investment for: RCW 35.82.220.

Bonds to build schools as investment for: Chapter 28A.525 RCW.

Bowling alleys, licensing of, receipts as: RCW 67.14.120.

County law library fund: RCW 27.24.070, 27.24.090.

County road fund

illegal use of, department of transportation to investigate;  
penalties: RCW 47.08.100, 47.08.110.

moneys from may be paid on establishing, constructing, etc.,  
of streets: RCW 35.77.030.

surplus, unclaimed money in public waterway district funds  
to go into: RCW 91.08.610, 91.08.620.

traffic control devices to be paid from: RCW 47.36.040.

County school funds: Chapter 28A.545 RCW.

apportionment of: Chapter 28A.150 RCW.

penalties collected paid into: RCW 6.17.120.

violations and penalties applicable to: RCW 28A.635.050,  
28A.635.070.

County tax refund fund: RCW 84.68.030.

Disposition of off-road vehicle moneys: RCW 46.68.045.

Distribution of snowmobile registration fees: RCW 46.68.350(2).

Employee safety award program, funds affected: RCW 36.32.460.

Fiscal agent for counties: Chapter 43.80 RCW.

Flood control maintenance fund: RCW 86.26.070.

Forest reserve funds, distribution of: RCW 28A.520.010 and  
28A.520.020.

Game and game fish law, fines from violations as: RCW 77.12.170.

Horticultural tax receipts as: Chapter 15.08 RCW.

Indigent soldiers' relief funds, veterans meeting place rent paid  
from: RCW 73.04.080.

Intercounty river improvement fund: RCW 86.13.030.

*Liquor*

*excise tax fund moneys as: RCW 82.08.170.  
law violation receipts as: RCW 66.44.010.  
licensing sale of, receipts as: RCW 67.14.120.  
revolving fund moneys as: Chapter 66.08 RCW.*

*Metropolitan municipal corporation fund: RCW 35.58.430.*

*Mineral and petroleum leases, moneys as: RCW 78.16.050.*

*Moneys paid into from*

*general tax levy for road fund: RCW 36.82.040.  
television reception improvement districts: Chapter 36.95  
RCW.*

*Motor vehicle funds allocated to counties*

*distribution of: RCW 46.68.120.  
generally: Chapter 46.68 RCW.*

*Motor vehicle licensing fees for oversize or overweight movements paid  
to county, when: RCW 46.44.096.*

*Public assistance moneys, allocation to counties: Chapter 74.04 RCW.*

*Public health funds (county): Chapter 70.12 RCW.*

*Public health pooling fund: RCW 70.12.030 through 70.12.070.*

*Public utility district privilege taxes as: Chapter 54.28 RCW.*

*Reforestation lands proceeds as: RCW 79.22.040, 79.22.050.*

*Reserve fund for labor, material or tax liens on public works: Chapter  
60.28 RCW.*

*River improvement fund*

*flood control maintenance account: RCW 86.12.010, 86.12.020.  
generally: Chapter 86.12 RCW.*

*Sale of stock found in stock restricted area, proceeds as: RCW  
16.24.070.*

*Taxes for city and town purposes: State Constitution Art. 11 § 12.*

*Teachers' institute fund: RCW 28A.410.060.*

*Tuberculosis funds, moneys to go into: RCW 70.30.045.*

*Witness fees of county officers as: RCW 42.16.030.*

**RCW 36.33.010 Current expense fund.** Every county shall maintain a current expense fund to which shall be credited all taxes levied for that purpose and all fees collected, fines assessed, and forfeitures adjudged in the county the proceeds of which have not been specifically allocated to any other purpose. [1963 c 4 § 36.33.010. Prior: 1945 c 85 § 1; Rem. Supp. 1945 § 5634-1.]

*Moneys paid from for*

*disinfection of horticultural premises: Chapter 15.08 RCW.  
public health pooling fund: RCW 70.12.040.  
weed district taxes on county lands: RCW 17.04.180.*

*Moneys paid into from*

*disinfection of horticultural premises tax: RCW 15.08.170.  
horticultural tax funds: RCW 15.08.260.  
unclaimed property in hands of sheriff, sale of: RCW  
63.40.030.  
use tax on vehicles, auditor's collection fees: RCW  
82.12.045.  
vehicle registration filing fees: RCW 46.68.400.  
vehicle use tax collection fees: RCW 82.12.045.  
violations bureau funds: RCW 3.30.090.*

**RCW 36.33.020 Cumulative reserve fund—Purposes—Election to allow other specified use.** Any board of county commissioners may establish by resolution a cumulative reserve fund in general terms for several different county purposes as well as for a very specific county purpose, including that of buying any specified supplies, material or equipment, or the construction, alteration or repair of any public building or work, or the making of any public improvement. The resolution shall designate the fund as "cumulative reserve fund for . . . . . (naming the purpose or purposes for which the fund is to be accumulated and expended)." The moneys in said fund may be allowed to accumulate from year to year until the board of county commissioners of the county shall determine to expend the moneys in the fund for the purpose or purposes specified: PROVIDED, That any moneys in said fund shall never be expended for any other purpose or purposes than those specified, without an approving vote by a majority of the electors of the county at a general or special election to allow other specified uses to be made of said fund. [1963 c 4 § 36.33.020. Prior: 1961 c 172 § 1; 1945 c 51 § 1; Rem. Supp. 1945 § 5634-10.]

**RCW 36.33.030 Cumulative reserve fund—Accumulation of, current expense fund limits not to affect.** An item for said cumulative reserve fund may be included in the county's annual budget or estimate of amounts required to meet public expense for the ensuing year and a tax levy made within the limits and as authorized by law for said item; and said item and levy may be repeated from year to year until, in the judgment of the board of county commissioners of the county the amount required for the specified purpose or purposes has been raised or accumulated. The board of county commissioners may accept gifts or bequests for the cumulative reserve fund and may make transfers from the current expense fund to the cumulative reserve fund. Any moneys in said fund at the end of the fiscal year shall not lapse nor shall the same be a surplus available or which may be used for any other purpose or purposes than those specified, except as herein provided, nor shall moneys in said fund be considered when computing the limitations on cash balances set out in section 4, chapter 164, Laws of 1923 as last amended by section 1, chapter 145, Laws of 1943 and RCW 36.40.090.

[1963 c 4 § 36.33.030. Prior: 1961 c 172 § 2; 1945 c 51 § 2; Rem. Supp. 1945 § 5634-11.]

**RCW 36.33.040 Cumulative reserve fund—Permissible uses of funds in.** No money in any cumulative reserve fund shall be used for any purpose other than that for which the fund was created except:

(1) If the purpose of the creation of a cumulative reserve fund has been accomplished by the completion of the proposed building or improvement, the balance remaining in the fund may be transferred to any other cumulative reserve fund or to the county current expense fund by order of the board.

(2) If the purpose of the creation of a cumulative reserve fund ceases to exist or is abandoned, the fund or any part thereof, may be transferred to any other cumulative reserve fund or to the county current expense fund by order of the board after a public hearing thereon pursuant to a notice by publication: PROVIDED, That if the amount to be transferred exceeds fifty thousand dollars, no transfer may be made until authorized by a majority of the voters of the county voting upon the question at an election. [1963 c 4 § 36.33.040. Prior: 1945 c 51 § 3; Rem. Supp. 1945 § 5634-12.]

**RCW 36.33.060 Salary fund—Reimbursement.** The county legislative authority of each county with a population of one hundred twenty-five thousand or more shall establish a salary fund to be used for paying the salaries and wages of all officials and employees. The county legislative authority of any other county may establish such a salary fund. Said salary fund shall be reimbursed from any county funds or other funds under the jurisdiction or control of the county treasurer or county auditor budgeted for salaries and wages. The deposits shall be made in the exact amount of the payroll or vouchers paid from the salary fund. [1991 c 363 § 64; 1973 1st ex.s. c 38 § 1; 1971 ex.s. c 214 § 1; 1963 c 4 § 36.33.060. Prior: 1961 c 273 § 1; prior: (i) 1935 c 94 § 1; 1933 ex.s. c 14 § 1; RRS § 4201-1. (ii) 1933 ex.s. c 14 § 2; RRS § 4201-2. (iii) 1933 ex.s. c 14 § 3; RRS § 4201-3.]

**Purpose—Captions not law—1991 c 363:** See notes following RCW 2.32.180.

**RCW 36.33.065 Claims fund—Reimbursement.** The county legislative authority of any county may establish by resolution a fund to be known as the claims fund, which shall be used for paying claims against the county. Such claims fund shall be reimbursed from any county funds or other funds under the jurisdiction or control of the county treasurer or county auditor budgeted for such expenditures. The deposits shall be made in the exact amount of the vouchers paid from the claims fund. [1991 c 363 § 65; 1973 1st ex.s. c 38 § 2; 1971 ex.s. c 214 § 2.]

**Purpose—Captions not law—1991 c 363:** See notes following RCW 2.32.180.

**RCW 36.33.070 Investment in warrants on tax refund fund.**

Whenever the county treasurer deems it expedient and for the best interests of the county he or she may invest any moneys in the county current expense fund in outstanding warrants on the county tax refund fund in the following manner: When he or she has determined the amount of moneys in the county current expense fund available for investment, he or she shall call, in the order of their issuance, a sufficient number of warrants drawn on the county tax refund fund as nearly as possible equaling in amount but not exceeding the moneys to be invested, and upon presentation and surrender thereof he or she shall pay to the holders of such warrants the face amount thereof and the accrued interest thereon out of moneys in the county current expense fund. [2009 c 549 § 4069; 1963 c 4 § 36.33.070. Prior: 1943 c 61 § 1; Rem. Supp. 1943 § 5545-10.]

**RCW 36.33.080 Investment in warrants on tax refund fund—**

**Procedure upon purchase—Interest on.** Upon receipt of any such warrant on the tax refund fund the county treasurer shall enter the principal amount thereof, and accrued interest thereon, as a suspense credit upon his or her records, and shall hold the warrant until it with interest, if any, is paid in due course out of the county tax refund fund, and upon such payment, the amount thereof shall be restored to the county current expense fund. The refund warrants held by the county treasurer shall continue to draw interest until the payment thereof out of the county tax refund fund, which interest accruing subsequent to acquisition of the warrants by the county treasurer shall be paid into the county current expense fund. [2009 c 549 § 4070; 1963 c 4 § 36.33.080. Prior: 1943 c 61 § 2; Rem. Supp. 1943 § 5545-11.]

**RCW 36.33.090 Investment in warrants on tax refund fund—**

**Breaking of warrants authorized.** Whenever it appears to the county treasurer that the face amount plus accrued interest of the tax refund warrant next eligible for investment exceeds by one hundred dollars the amount of moneys in the county current expense fund available for investment, the county treasurer may notify the warrant holder who shall thereupon apply to the county auditor for the breaking of the warrant and the county auditor upon such application shall take up the original warrant and reissue, as of the date which the original warrant bears, two new refund warrants one of which shall be in an amount approximately equaling, with accrued interest, the amount of moneys in the county current expense fund determined by the county treasurer to be available for investment. The new warrants when issued shall be callable and payable in the same order with respect to other outstanding tax refund warrants as the original warrant in lieu of which the new warrants were issued. [1963 c 4 § 36.33.090. Prior: 1943 c 61 § 3; Rem. Supp. 1943 § 5545-12.]

**RCW 36.33.100 Investment in warrants on tax refund fund—**

**Purchased warrants as cash.** In making settlements of accounts between outgoing and incoming county treasurers, any county tax refund warrant in which money in the county current expense fund has been invested shall be deemed in every way the equivalent of cash and shall be

received for by the incoming county treasurer as such. [1963 c 4 § 36.33.100. Prior: 1943 c 61 § 4; Rem. Supp. 1943 § 5545-13.]

**RCW 36.33.120 County lands assessment fund created—Levy for.**

The boards of county commissioners may annually levy a tax upon all taxable property in the county, for the purpose of creating a fund to be known as "county lands assessment fund." [1963 c 4 § 36.33.120. Prior: 1929 c 193 § 1; RRS § 4027-1.]

**RCW 36.33.130 County lands assessment fund created—Purpose of fund.** The county lands assessment fund may be expended by the county commissioners to pay in full or in part, any assessment or installment of assessments of drainage improvement districts, diking improvement districts, or districts formed for the foregoing purposes, or assessments for road improvements, falling due against lands in the year when such lands are acquired by the county or while they are owned by the county, including lands acquired by the county for general purposes; also lands which have been acquired by the county by foreclosure of general taxes. Payment may be made of such assessments, or installments thereof, against such lands or classes of lands, and in such districts or classes of districts as the county commissioners deem advisable. No payment shall be made of any assessments or installments of assessments falling due prior to the year in which the lands were acquired by the county, nor shall any assessments be paid in advance of the time when they fall due. Assessments for maintenance and operation of dikes, drains, or other improvements of districts falling due upon such lands while owned by the county, may be paid without the payment of assessments or installments thereof for construction of the improvements, if the county commissioners elect so to do. [1963 c 4 § 36.33.130. Prior: 1929 c 193 § 2; RRS § 4027-2.]

**RCW 36.33.140 County lands assessment fund created—Amount of levy.** The amount of the levy in any year for the county lands assessment fund shall not exceed the estimated amount needed over and above all moneys on hand in the fund, to pay the aggregate amount of such assessments falling due against the lands in the ensuing year; and in no event shall the levy exceed twelve and one-half cents per thousand dollars of assessed value upon all taxable property in the county. [1973 1st ex.s. c 195 § 31; 1963 c 4 § 36.33.140. Prior: 1929 c 193 § 3; RRS § 4027-3.]

**Severability—Effective dates—Construction—1973 1st ex.s. c 195:**  
See notes following RCW 84.52.043.

**RCW 36.33.150 County lands assessment fund created—Surplus from tax sales to go into fund.** Into the county lands assessment fund shall also be paid any surplus moneys from the sale by the county, pursuant to foreclosure of real estate taxes, of any lands lying in any district formed for diking or drainage purposes or for assessment of road improvements, over and above the amount necessary to redeem the general taxes and other assessments against them, as required by law. Any surplus from any county levy for the fund, unexpended in any

year, shall be carried forward in the fund to the next year. [1963 c 4 § 36.33.150. Prior: 1929 c 193 § 4; RRS § 4027-4.]

**RCW 36.33.160 County lands assessment fund created—List of lands to be furnished.** Upon request the county treasurer shall furnish to the county legislative authority a list of all lands owned by the county, together with the amounts levied as assessments and the district in or by which such assessments are levied, against each description of the lands, as it appears on the assessment roll of the district. On or before the first day of August of each year, upon request, the treasurer shall furnish to the county legislative authority a similar list of all land owned by the county and subject to any such assessments, together with the amounts of any installment of assessments falling due against any of such lands in the ensuing year and an estimate of any maintenance or other assessments to be made against same to fall due in the ensuing year. [1991 c 245 § 9; 1963 c 4 § 36.33.160. Prior: 1929 c 193 § 5; RRS § 4027-5.]

**RCW 36.33.170 County lands assessment fund created—Rentals may be applied against assessments.** Moneys received as rentals of irrigated lands may be applied to the payment of current irrigation charges or assessments against the land. [1963 c 4 § 36.33.170. Prior: 1929 c 193 § 6; RRS § 4027-6.]

**RCW 36.33.190 County lands assessment fund created—Disposal of bonds.** The county treasurer shall cash any United States bonds owned by the county as they mature or, with the approval of the state finance committee and of the county finance committee, he or she may at any time sell them. In either event he or she must return the proceeds into the treasury. [2009 c 549 § 4071; 1963 c 4 § 36.33.190. Prior: 1937 c 209 § 2; RRS § 5646-12.]

**RCW 36.33.200 Election reserve fund.** The board of county commissioners may establish an election reserve fund for the payment of expenses of conducting regular and special state and county elections and compensation of election and registration officers and annually budget and levy a tax therefor. It may also make transfers into the election reserve fund from the current expense fund and receive funds for such purposes from cities, school districts and other subdivisions. [1963 c 4 § 36.33.200. Prior: 1955 c 48 § 1.]

**RCW 36.33.210 Election reserve fund—Accumulation of fund—Transfers.** The limits placed upon the amount to be accumulated in the current expense fund shall not affect the election reserve fund nor shall the existence of the election reserve fund affect the amount which may be accumulated in the current expense fund, nor shall any unexpended balance in the election reserve fund at the end of any budget year revert to the current expense fund but shall be carried forward in the election reserve fund to be used for the purposes for which the fund was created: PROVIDED, That at a regular session, the county commissioners may transfer any surplus in said fund to the



current expense fund, if they deem it expedient to do so. [1963 c 4 § 36.33.210. Prior: 1955 c 48 § 2.]

**RCW 36.33.220 County road property tax revenues, expenditure for services authorized.** The legislative authority of any county may budget, in accordance with the provisions of chapter 36.40 RCW, and expend any portion of the county road property tax revenues for any service to be provided in the unincorporated area of the county notwithstanding any other provision of law, including chapter 36.82 RCW and RCW 84.52.050 and 84.52.043. County road property tax revenues that are diverted under chapter 39.89 RCW may be expended as provided under chapter 39.89 RCW. [2001 c 212 § 25; 1973 1st ex.s. c 195 § 142; 1973 1st ex.s. c 195 § 32; 1971 ex.s. c 25 § 1.]

**Severability—Effective dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**Severability—1971 ex.s. c 25:** "If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 25 § 4.]