

**RESOLUTION NO. \_\_\_\_\_**

**ESTABLISHING A NEW WHATCOM COUNTY FERRY DISTRICT FUND**

**WHEREAS**, Whatcom County Code 101.01-Whatcom County Ferry District was adopted by the Whatcom County Council on May 12, 2026, through Ordinance 2026-024; and

**WHEREAS**, RCW 36.54.110 provides that the District is a municipal corporation, an independent taxing authority within the meaning of Article VII, Section 1 of the Washington State Constitution, and a taxing district within the meaning of Article VII, Section 2 of the Washington State Constitution, possessing all powers conferred by Chapter 36.54 RCW necessary to construct, purchase, operate, and maintain ferries, terminals, and related facilities serving Lummi Island; and

**WHEREAS**, RCW 36.54.170(1) provides that the treasurer of the county in which a ferry district is located shall be treasurer of the District, and shall receive and disburse District revenues, collect taxes authorized and levied under Chapter 36.54 RCW, and credit District revenues to the proper fund; and

**WHEREAS**, RCW 36.54.170(2) requires the county treasurer, acting as ex officio treasurer of the District, to establish a ferry district fund into which all District revenues are paid, and authorizes the treasurer to maintain such additional special funds as the Board may by resolution direct; and

**WHEREAS**, RCW 36.54.130 authorizes the Board to levy an annual ad valorem property tax on taxable property within the District, not to exceed the rate limits established under that section, to carry out the purposes for which the District was created; and

**WHEREAS**, it is necessary and appropriate to formally direct the establishment of the Ferry District Fund as the depository for property tax revenue levied under RCW 36.54.130 and any other revenues of the District, and to set out the basis on which money in that fund may be disbursed, consistent with Chapter 36.54 RCW;

**NOW, THEREFORE, BE IT RESOLVED** by the Whatcom County Ferry District Board of Supervisors that:

Section 1. Establishment of Fund. The Board directs the Whatcom County Treasurer, in the Treasurer's capacity as ex officio treasurer of the District under RCW 36.54.170(1), to establish a fund titled the "Ferry District Fund" (the "Fund"), effective January 1, 2027.

Section 2. Deposits. All revenues of the District, including but not limited to property tax levied under RCW 36.54.130, shall be paid into the Fund. The Treasurer shall credit such revenues to the Fund and may establish such additional special funds within or related to the Fund as the Board may direct by future resolution, consistent with RCW 36.54.170(2).

Section 3. Use of Fund. Money in the Fund shall be used solely for the purposes for which the District was created under RCW 36.54.110 and .120, including the construction, purchase, operation, maintenance, and replacement of District ferries, terminals, and related facilities, and other lawful District expenditures as authorized by Chapter 36.54 RCW and by resolution or budget of the Board.

Section 4. Depositary and Interest. All money in the Fund shall be deposited with county depositaries under the same restrictions, contracts, and security as provided for county depositaries generally, consistent with RCW 36.54.170(4). All interest earned on money in the Fund belongs to the District and shall be credited to the Fund, consistent with RCW 36.54.170(5).

Section 5. Effective Date. This resolution shall take effect immediately upon adoption. The Fund shall be operative beginning January 1, 2027.

**ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2026

ATTEST:

WHATCOM COUNTY FERRY DISTRICT  
BOARD of SUPERVISORS  
WHATCOM COUNTY, WASHINGTON

\_\_\_\_\_  
Cathy Halka, Clerk of the Council

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Kaylee Galloway, District Chair

APPROVED AS TO FORM:

Christopher D Quinn 6/26/26 email  
Civil Deputy Prosecutor