

1 APPROVED: 2/01/2023
2 EFFECTIVE: 2/12/2023

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4
5 SNOHOMISH COUNTY COUNCIL
6 Snohomish County, Washington

7
8 ORDINANCE NO. 22-075
9

10 RELATED TO THE 2022 BUDGET; MAKING AN EMERGENCY APPROPRIATION IN
11 THE EVERGREEN STATE FAIRGROUNDS CAPITAL IMPROVEMENTS AND
12 OPERATING RESERVE FUND 180 TO AUTHORIZE EXPENDITURE OF PRIOR
13 YEAR SURPLUS REVENUES AND ADMISSION TAX REVENUES TO SUPPORT
14 COSTS ASSOCIATED WITH THE FAIRGROUNDS
15

16 WHEREAS, the determination of the actual operating revenues and admission
17 tax revenues of the Evergreen Fairgrounds (the "Fairgrounds") cannot be made until the
18 closing of the books for the year in which those revenues are received, which closing
19 occurs after the budget for the next-ensuing fiscal year has been adopted; and
20

21 WHEREAS, the actual 2021 operations of the Fairgrounds resulted in revenues
22 that exceeded the operating expenditures for that year; and
23

24 WHEREAS, the actual 2021 admission tax revenues received exceeded the
25 operating transfer of the admission tax revenues for that year; and
26

27 WHEREAS, SCC 4.87.050 requires that surplus operating revenues of the
28 Fairgrounds be placed in Fund 180 for relief of future operating deficits or other
29 Fairgrounds uses determined by the County Council; and
30

31 WHEREAS, the surplus Fairgrounds' operating revenues and admission tax
32 revenues for 2021 have been held in the General Fund 002 awaiting transfer to the
33 Evergreen State Fairgrounds Capital Improvements and Operating Reserve Fund 180;
34

35 NOW, THEREFORE, BE IT ORDAINED:
36

37 Section 1. The Council makes the following findings of fact: an emergency
38 appropriation in the Evergreen State Fairgrounds Capital Improvements and Operating
39 Reserve Fund 180 for the 2022 budget year in the amount of \$ 19,160 is necessary to
40 provide expenditure authority for surplus operating revenues determined under SCC
41 4.87.050 and admission tax revenues under SCC 4.23.090(2) for funding operating
42 reserves in accordance with SCC 4.87.030 in support of the county fair and fairgrounds.
43 This appropriation is funded by the surplus operating revenues of the Fairgrounds in
44 2021.

ORDINANCE NO. 22-075
RELATED TO THE 2022 BUDGET; MAKING AN EMERGENCY
APPROPRIATION IN THE EVERGREEN STATE FAIRGROUNDS
CAPITAL IMPROVEMENTS AND OPERATING RESERVE FUND 180, ETC.

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2 Section 2. The appropriation unit and allocation detail are as follows:

3
4 **General Fund**

5
6 EXPENDITURE:

7
8 002 General Fund
9 002.516 990 5543 Transfer Out-Fund 180 \$ 19,160

10
11 REVENUE:

12
13 002 General Fund
14 002.316 990 0800 Beginning Fund Balance \$ 19,160

15
16 **Total Emergency Appropriation Fund 002:** **\$ 19,160**

17
18
19 **Fairgrounds Cumulative Reserve Fund**

20
21 EXPENDITURE:

22
23 180 Evergreen Fairgrounds Cumulative Reserve
24 180.509 545 6501 Fairgrounds Constr \$ 19,160

25
26 REVENUE:

27
28 180.309 545 9720 Transfer In – Fund 002 \$ 19,160

29
30 **Total Emergency Appropriation Fund 180:** **\$ 19,160**

31
32
33 Section 3. The County Council finds as a fact that the need for, and amount of,
34 the funding for the Fairgrounds operating reserve was not known and could not have
35 been determined prior to the adoption of the 2022 budget. The Council therefore finds
36 that the need for the appropriation authorized by this ordinance constitutes a public
37 emergency which could not reasonably have been foreseen at the time of budget
38 approval and appropriation for the year 2022 and hereby authorizes the appropriation.

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1 PASSED this 1st day of February, 2023.
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4 SNOHOMISH COUNTY COUNCIL
5 Snohomish County, Washington
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8 
9 _____
Council Chair

10 ATTEST:

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12 
13 _____
14 Asst. Clerk of the Council
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- 16
17 (X) APPROVED
18 () EMERGENCY
19 () VETOED
20

21 DATE: February 2, 2023

22
23 
24 _____
25 County Executive
26

27 ATTEST:

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30 _____
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32
33 Approved as to form only:
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35
36 /s/ George B. Marsh 12/8/22
37 Deputy Prosecuting Attorney
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