

1 APPROVED: 12/17/2025
2 EFFECTIVE: 12/29/2025
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5 SNOHOMISH COUNTY COUNCIL
6 Snohomish County, Washington
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9 ORDINANCE NO. 25-076
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11

12 RELATED TO THE 2025 BUDGET; MAKING AN EMERGENCY APPROPRIATION IN
13 THE EVERGREEN STATE FAIRGROUNDS CAPITAL IMPROVEMENTS AND
14 OPERATING RESERVE FUND 180 TO AUTHORIZE EXPENDITURE OF PRIOR
15 YEAR SURPLUS REVENUES AND ADMISSION TAX REVENUES TO SUPPORT
16 COSTS ASSOCIATED WITH THE FAIRGROUNDS
17
18

19 WHEREAS, the determination of the actual operating revenues and admission
20 tax revenues of the Evergreen Fairgrounds (the "Fairgrounds") cannot be made until the
21 closing of the books for the year in which those revenues are received, which closing
22 occurs after the budget for the next-ensuing fiscal year has been adopted; and
23

24 WHEREAS, the actual 2024 operations of the Fairgrounds resulted in revenues
25 that exceeded the operating expenditures for that year; and
26

27 WHEREAS, the actual 2024 admission tax revenues received exceeded the
28 operating transfer of the admission tax revenues for that year; and
29

30 WHEREAS, SCC 4.87.050 requires that surplus operating revenues of the
31 Fairgrounds be placed in Fund 180 for relief of future operating deficits or other
32 Fairgrounds uses determined by the County Council; and
33

34 WHEREAS, the surplus Fairgrounds' operating revenues and admission tax
35 revenues for 2024 have been held in the General Fund 002 awaiting transfer to the
36 Evergreen State Fairgrounds Capital Improvements and Operating Reserve Fund 180;
37

38 NOW, THEREFORE, BE IT ORDAINED:

39 Section 1. The Council makes the following findings of fact: an emergency
40 appropriation in the Evergreen State Fairgrounds Capital Improvements and Operating
41 Reserve Fund 180 for the 2025 budget year in the amount of \$83,791 is necessary to
42 provide expenditure authority for surplus operating revenues determined under SCC
43 4.87.050 and admission tax revenues under SCC 4.23.090(2) for funding operating
44 reserves in accordance with SCC 4.87.030 in support of the county fair and fairgrounds.
45 This appropriation is funded by the surplus operating revenues of the Fairgrounds in
46 2024.

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

2 **General Fund**

3 **EXPENDITURE:**

4 002 General Fund

5 002.516 990 5543

6 Transfer Out-Fund 180

7 **\$ 83,791**

8 **REVENUE:**

9 002 General Fund

10 002.316 990 0800

11 Beginning Fund Balance

12 **\$ 83,791**

13 **Total Emergency Appropriation Fund 002:**

14 **\$ 83,791**

15 **Fairgrounds Cumulative Reserve Fund**

16 **EXPENDITURE:**

17 180 Evergreen Fairgrounds Cumulative Reserve

18 180.509 545 6501

19 Fairgrounds Construction

20 **\$ 83,791**

21 **REVENUE:**

22 180.309 545 9720

23 Transfer In – Fund 002

24 **\$ 83,791**

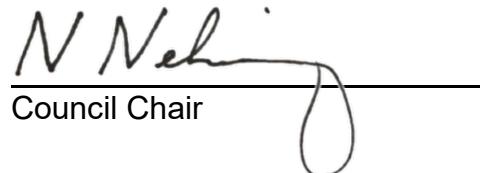
25 **Total Emergency Appropriation Fund 180:**

26 **\$ 83,791**

27 Section 3. The County Council finds as a fact that the need for, and amount of, the
28 funding for the Fairgrounds operating reserve was not known and could not have been
29 determined prior to the adoption of the 2025-2026 biennium budget. The Council
30 therefore finds that the need for the appropriation authorized by this ordinance constitutes
31 a public emergency which could not reasonably have been foreseen at the time of budget
32 approval and appropriation for the year 2025 and hereby authorizes the appropriation.

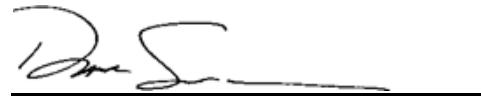
33 PASSED this 17th day of December, 2025.

34 SNOHOMISH COUNTY COUNCIL
35 Snohomish County, Washington

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DATE: December 19, 2025



County Executive

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17 Melissa Geraghty
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20 Approved as to form only:
21 Guadamud, Rebecca
22 Digitally signed by
23 Rebecca
Date: 2025.10.22 13:12:45
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24 Deputy Prosecuting Attorney
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