

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**

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18  
19 **Fairgrounds Cumulative Reserve Fund**

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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**

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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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44 ////

1 PASSED this 1<sup>st</sup> day of February, 2023.  
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4 SNOHOMISH COUNTY COUNCIL  
5 Snohomish County, Washington  
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9 \_\_\_\_\_  
Council Chair

10 ATTEST:

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