

1 APPROVED:  
2 EFFECTIVE:

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5 SNOHOMISH COUNTY COUNCIL  
6 Snohomish County, Washington

7  
8 ORDINANCE NO. 24-089  
9

10 RELATED TO THE 2024 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 2023 operations of the Fairgrounds resulted in revenues  
22 that exceeded the operating expenditures for that year; and  
23

24 WHEREAS, the actual 2023 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 2023 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 2024 budget year in the amount of \$143,051 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 2023.  
45  
46

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

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3 **General Fund**

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5 EXPENDITURE:

6 002 General Fund  
7 002.516 990 5543 Transfer Out-Fund 180 \$ 143,051

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9 REVENUE:

10 002 General Fund  
11 002.316 990 0800 Beginning Fund Balance \$ 143,051

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13 **Total Emergency Appropriation Fund 002:** **\$ 143,051**

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15 **Fairgrounds Cumulative Reserve Fund**

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17 EXPENDITURE:

18 180 Evergreen Fairgrounds Cumulative Reserve  
19 180.509 545 6501 Fairgrounds Construction \$ 143,051

20  
21 REVENUE:

22 180.309 545 9720 Transfer In – Fund 002 \$ 143,051

23  
24 **Total Emergency Appropriation Fund 180:** **\$ 143,051**

25  
26 Section 3. The County Council finds as a fact that the need for, and amount of,  
27 the funding for the Fairgrounds operating reserve was not known and could not have  
28 been determined prior to the adoption of the 2024 budget. The Council therefore finds  
29 that the need for the appropriation authorized by this ordinance constitutes a public  
30 emergency which could not reasonably have been foreseen at the time of budget  
31 approval and appropriation for the year 2024 and hereby authorizes the appropriation.

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34 PASSED this \_\_\_ day of \_\_\_\_\_, 2024.

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36 SNOHOMISH COUNTY COUNCIL  
37 Snohomish County, Washington

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41 Council Chair

42 ATTEST:

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45 Deputy Clerk of the Council  
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- ( ) APPROVED
- ( ) EMERGENCY
- ( ) VETOED

DATE: \_\_\_\_\_

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County Executive

ATTEST:

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Approved as to form only:

/s/ George B. Marsh 7/23/2024  
Deputy Prosecuting Attorney