



Snohomish County Council

Committee: Conservation, Sustainability, and Recreation
ECAF: 2022-1333
Ordinance: 22-075

Analyst: Nicole Gorle
Date: January 3, 2023

Consideration:

The Executive’s Office requests Council consider approving proposed Ordinance 22-075, making an emergency appropriation in the Evergreen State Fairground capital improvements and operating reserve fund to authorize expenditure of prior year surplus revenues and admission tax revenues to support costs associated with the Fairgrounds.

Background

Snohomish County Code [4.87.050](#) establishes that at the end of each fiscal year, the department of budget and finance shall determine whether or not total operating revenues and total operating expenditures resulted in a surplus or deficit. If the department of budget and finance determines that surplus operating expenditures exist, the department shall deposit them into the Reserve Fund for Evergreen State Fairgrounds Capital Improvements. This determination cannot be made until after the budget for the subsequent year has been adopted, necessitating later action by Emergency Appropriation.

The Fairgrounds surplus operating and admission tax revenues for 2021 have been held in Fund 002 General Fund awaiting transfer to Fund 180 Fairgrounds Cumulative Reserve, pending the final determination of the amount. Pursuant to Snohomish County Charter Section 6.85 Emergency Appropriations, the need for the appropriation constitutes a public emergency that could not reasonable have been foreseen at the time of budget approval and appropriation. The funding for the Fairgrounds operating reserve was not known and could not have been determined prior to the adoption of the 2022 budget.

Current Proposal

Adoption by ordinance is sought from Council to make an emergency appropriation in Fund 002 General Fund and Fund 180 Fairgrounds Cumulative Reserve in the amount of \$19,160 necessary to provide expenditure authority for surplus operating revenues.

	Budgeted	Received	Adjustment
Admission Tax Revenue	\$200,000	\$213,583	\$13,583
Operating Surplus	\$213,583	\$219,160	\$ 5,577
TOTAL	\$413,583	\$432,743	\$19,160

Handling: Normal

Approved-as-to-form: Yes

Executive Recommendation: Approve

Attachments: None

Request: Move to GLS on January 11th to set time and date for a public hearing.