

1 APPROVED: 7/01/2020
2 EFFECTIVE: 7/11/2020

3
4
5 SNOHOMISH COUNTY COUNCIL
6 Snohomish County, Washington

7
8 ORDINANCE NO. 20-021
9

10 RELATED TO THE 2020 BUDGET;
11 MAKING AN EMERGENCY APPROPRIATION IN THE EVERGREEN STATE
12 FAIRGROUNDS CAPITAL IMPROVEMENTS AND OPERATING RESERVE FUND 180
13 TO AUTHORIZE EXPENDITURE OF PRIOR YEAR SURPLUS REVENUES AND
14 ADMISSIONS TAX REVENUES TO SUPPORT COSTS ASSOCIATED WITH THE
15 FAIRGROUNDS
16

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

22 WHEREAS, the actual 2019 operations of the Fairgrounds resulted in revenues
23 that exceeded the operating expenditures for that year; and
24

25 WHEREAS, the actual 2019 admission tax revenues received exceeded the
26 operating transfer of the admission tax revenues for that year; and
27

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

32 WHEREAS, the surplus Fairgrounds' operating revenues and admission tax
33 revenues for 2019 have been held in the General Fund 002 awaiting transfer to the
34 Evergreen State Fairgrounds Capital Improvements and Operating Reserve Fund 180;
35

36 NOW, THEREFORE, BE IT ORDAINED:
37

38 Section 1. The Council makes the following findings of fact: an emergency
39 appropriation in the Evergreen State Fairgrounds Capital Improvements and Operating
40 Reserve Fund 180 for the 2020 budget year in the amount of \$343,359 is necessary to
41 provide expenditure authority for surplus operating revenues determined under SCC
42 4.87.050 and admission tax revenues under SCC 4.23.090(2) for funding operating
43 reserves in accordance with SCC 4.87.030 in support of the county fair and fairgrounds.
44 This appropriation is funded by the surplus operating revenues and admission tax
45 revenues of the Fairgrounds in 2019.
46

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

2
3 **General Fund**

4
5 EXPENDITURE:

6
7 002 General Fund
8 002.516 990 5543 Transfer Out-Fund 180 \$ 343,359

9
10 REVENUE:

11
12 002 General Fund
13 002.316 990 0800 Beginning Fund Balance \$ 343,359

14
15 **Total Emergency Appropriation Fund 002:** **\$ 343,359**

16
17
18 **Fairgrounds Cumulative Reserve Fund**

19
20 EXPENDITURE:

21
22 180 Evergreen Fairgrounds Cumulative Reserve
23 180.509 545 6501 Fairgrounds Construction \$343,359

24
25 REVENUE:


26
27 180.309 545 9720 Transfer In – Fund 002 \$343,359

28
29 **Total Emergency Appropriation Fund 180:** **\$343,359**

30
31
32 Section 3. The County Council finds as a fact that the need for, and amount of,
33 the funding for the fairgrounds operating reserve was not known and could not have
34 been determined prior to the adoption of the 2020 budget. The Council therefore finds
35 that the need for the appropriation authorized by this ordinance constitutes a public
36 emergency which could not reasonably have been foreseen at the time of budget
37 approval and appropriation for the year 2020 and hereby authorizes the appropriation.

38
39
40 PASSED this 1st day of July, 2020.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington




Council Chair

ATTEST:



Asst. Clerk of the Council

- (X) APPROVED
- () EMERGENCY
- () VETOED

DATE: 7/1/2020


County Executive

ATTEST:



Approved as to form only:



Deputy Prosecuting Attorney