



**CITY OF KIRKLAND**  
**Department of Finance & Administration**  
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## **MEMORANDUM**

**To:** David Ramsay, City Manager

**From:** Tracey Dunlap, Director of Finance and Administration

**Date:** July 18, 2008

**Subject:** Remittance of Concours d'Elegance Admissions Tax Receipts to Evergreen Hospital

### **RECOMMENDATION:**

Approve the remittance of the Concours d'Elegance admissions tax receipts to the Evergreen Hospital Women's and Children's uncompensated care program.

### **BACKGROUND DISCUSSION:**

The City Council received the request described below from the Concours d' Elegance organizers at the July 15<sup>th</sup> Council meeting and requested that an action item be brought back to the City Council.

The Kirkland Concours d'Elegance was founded in 2003 by four local business people whose mission was to give back to the community by creating a unique event that could not be duplicated in the Pacific Northwest. The event provides a venue to see some of the finest and most unique cars in the world while at the same time raising money to help seriously ill children. This event has been growing each year, and currently raises over \$200,000 annually for Evergreen Women's Health Center and Children's Hospitals.

All organizations that charge admission to a Kirkland event are required to collect and remit admissions tax to the City. The admission tax due is based on the established ticket price at a rate of five percent. Following the event, the admissions tax is remitted to the city. In this case, Concours organizers request that the City remit the admissions tax receipts associated with their event to Evergreen Hospital's Women and Children's uncompensated care program as part of Evergreen Hospital's share of the proceeds from the event.

# FISCAL NOTE

CITY OF KIRKLAND

Source of Request							
Tracey Dunlap, Director of Finance & Administration							
Description of Request							
Request for approval to remit approximately \$3,000 from the Concours d'Elegance admissions tax receipts to the Evergreen Hospital Women's and Children's uncompensated care program. The admissions tax receipts amount is based on the organizer's estimate based on the attendance in prior years. Full payment will reflect actual admissions tax revenue received.							
Legality/City Policy Basis							
Fiscal Impact							
<b>One-time remittance of approximately \$3,000</b> to be funded from admissions tax revenue collected at the Concours d'Elegance. The full payment will reflect the actual admissions tax received.							
Recommended Funding Source(s)							
<b>Reserve</b>	Description	2008 Est End Balance	Prior Auth. 2007-08 Uses	Prior Auth. 2007-08 Additions	Amount This Request	Revised 2008 End Balance	2008 Target
<b>Revenue/Exp Savings</b>							
<b>Other Source</b>	All organizers that charge admission to a Kirkland event are required to collect and remit admissions tax to the City. The admission tax due is five percent of the established ticket price. The Concours d'Elegance organizer has estimated that approximately \$3,000 would be collected at this year's event based on attendance records of prior years.						
Other Information							

Prepared By	Sandi Hines, Financial Planning Manager	Date	July 21, 2008
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