

**A RESOLUTION DECLARING INTENTION TO ADVANCE FUNDING  
AND REIMBURSE EXPENDITURES RELATED TO THE PURCHASE OF  
BODY CAMERAS**

WHEREAS, the Fort Bend County Commissioners Court (the "Court") is proceeding with purchase of body cameras for use by law enforcement personnel (the "Body Cameras") under a five (5) year agreement with annual costs of \$50,000 for a total amount of \$250,000.00, including related expenses;

WHEREAS, Fort Bend County (the "County") anticipates permanent funding for the purchase of the Body Cameras through the receipt of the County's portion of sales and use taxes imposed and collected by the Aliana Management District (the "District") pursuant to the Sales Tax Agreement by and between the County and the District, (the "Aliana Revenue") after the date hereof;

WHEREAS, prior to the expiration of the five (5) year agreement for the purchase of the Body Cameras, the County expects to receive a minimum aggregate principal amount of approximately \$250,000.00 in Aliana Revenue, of which not more than \$250,000.00 is expected to be used for the purchase of the Body Cameras and related expenses;

WHEREAS, no funds of the County are, or are reasonably expected to be, allocated, reserved, or otherwise set aside in the County's budget on a long-term basis to pay the cost of the Body Cameras;

WHEREAS, the Aliana Revenue is based on the District's contractual obligation to pay to the County an amount equal to twenty-five percent (25%) of all sales and use tax revenues that are reported on the monthly sales tax report provided by the Comptroller of Public Accounts of the State of Texas and received by the District from the Comptroller;

WHEREAS, the County anticipates that after the date hereof and prior to receipt of sufficient Aliana Revenue, it will be obligated to pay certain costs constituting expenditures properly chargeable to a capital account (under general federal income tax principles) in connection with the purchase of the Body Cameras in the aggregate amount of not more than \$250,000.00.00 (herein, the "Expenditures");

WHEREAS, the money to be used to pay the Expenditures set forth in this Resolution is in the General Fund (herein, the "Fund"), the general purpose and function of which is used to pay operating and maintenance expenditures of the County and such money is not appropriated for any other purpose;

WHEREAS, the County reasonably expects that it will be reimbursed for the Expenditures with Aliana Revenue; and

WHEREAS, after the receipt of sufficient Aliana Revenue, County will: (1) evidence each allocation of proceeds of the Aliana Revenue to the reimbursement of the Expenditures with an entry in its books and records maintained with respect to the Aliana Revenue, and (2) identify in such entry the actual prior Expenditure being reimbursed or the fund from which the Expenditure was made.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF FORT BEND COUNTY, TEXAS THAT:

Section 1. The Court hereby adopts the findings set out in the preamble hereof and declares its intent within the meaning of Treasury Regulation § 1.150-2, as promulgated under the Internal Revenue Code of 1986, as amended, to issue Bonds to pay the costs of the Body Cameras, of which a maximum amount of \$250,000.00 is expected to be used to reimburse the County for capital expenditures paid in connection with the Body Cameras prior to the issuance of the Bonds.

Section 2. The County will maintain this Resolution at the office of the County at 301 Jackson Street, Richmond, Texas 77469 and make it continuously available for inspection by the general public during normal business hours on business days beginning within thirty (30) days after the date of this Resolution.

PASSED AND APPROVED this \_\_\_\_\_, 2019.

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KP George, County Judge  
Fort Bend County, Texas

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Laura Richard, County Clerk

(SEAL)