

**A RESOLUTION DECLARING INTENTION TO ADVANCE FUNDING
AND REIMBURSE EXPENDITURES RELATED TO DEDICATING
LAW ENFORCEMENT TO A DESIGNATED SERVICE AREA**

WHEREAS, the Fort Bend County Commissioners Court (the "Court") desires to provide a full-time deputy Precinct Four Constable to serve within and near the Aliana Management District (the "Dedicated Aliana Patrol") and fully fund the costs of the deputy, vehicle and other related operating expenses for a five (5) period and a total amount of approximately \$600,000.00;

WHEREAS, Fort Bend County (the "County") anticipates permanent funding for the Dedicated Aliana Patrol 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 service of the Dedicated Aliana Patrol, the County expects to receive a minimum aggregate principal amount of approximately \$600,000.00 in Aliana Revenue, of which not more than \$600,000.00 is expected to be used for the Dedicated Aliana Patrol 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 Dedicated Aliana Patrol;

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 Dedicated Aliana Patrol in the aggregate amount of not more than \$600,000.00.00 (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 receive sufficient Aliana Revenue to pay the costs of the Dedicated Aliana Patrol, of which a maximum amount of \$600,000.00 is expected to be used to reimburse the County for capital expenditures paid in connection with the Dedicated Aliana Patrol prior to the receipt of the Aliana Revenue.

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 _____, 2021.

KP George, County Judge
Fort Bend County, Texas

Laura Richard, County Clerk

(SEAL)