



COUNTY ATTORNEY
Fort Bend County, Texas

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ATTORNEY-CLIENT PRIVILEGED COMMUNICATION

REVIEW FORM

On January 6, 2025, the County Attorney's Office reviewed the following for Contract Request No. 25-Aud-100366:

Advanced Funding Resolution for County Projects.

The attached advance funding resolution identifies the amount needed to pay for certain costs ("expenditures") in connection with current and future county projects that have not been set aside in the County's budget on a long-term basis. It is anticipated that these costs will be reimbursed with proceeds from the County Certificates of Obligations.

The aforementioned document has been acknowledged, reviewed and approved as to legal form only.

BRIDGETTE SMITH-LAWSON
FORT BEND COUNTY ATTORNEY

LaNetra S. Lary,
Assistant County Attorney
Chief, General Counsel Division

A RESOLUTION DECLARING INTENTION TO ADVANCE FUNDING AND REIMBURSE EXPENDITURES RELATED TO COUNTY PROJECTS

WHEREAS, the Fort Bend County Commissioners Court (the "Court") is preparing to consider, and Fort Bend County (the "County") is proposing to continue or consider future projects that are currently not funded by the County (the "Projects");

WHEREAS, the County anticipates permanent funding to finance the capital cost of the Projects through the issuance of County Certificates of Obligations (collectively, the "CO's") after the date hereof, currently expected to have a minimum aggregate principal amount of \$80,000,000.00, of which not more than \$80,000,000.00 is expected to be used to fund the Projects and cost of issuance;

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 Projects;

WHEREAS, the CO's will be payable from taxes levied, assessed and collected by the County;

WHEREAS, the County anticipates that after the date hereof and prior to the issuance of the CO's, 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 cost of the Projects in the aggregate amount of not more than \$80,000,000.00 (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 proceeds of the CO's; and

WHEREAS, after issuance of the CO's, the County will: (1) evidence each allocation of the CO's to the reimbursement of the Expenditures with an entry in its books and records maintained with respect to the CO's, and (2) identify in such entry the actual prior Expenditures being reimbursed or the fund from which the Expenditures were made; and

WHEREAS, this Resolution shall include the reimbursement of expenses of all previous resolutions advancing funds to be reimbursed by the issuance of CO's and supersede each related resolution.

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 CO's to pay the cost of the Projects, of which a maximum amount of \$80,000,000.00 is expected to be used to reimburse the County for capital expenditures paid in connection with the Projects prior to issuance of the CO's.

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 _____, 2025.

KP George, County Judge
Fort Bend County, Texas

Laura Richard, County Clerk

(SEAL)