

THE STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

RESOLUTION NO. _____

**RESOLUTION OF THE COMMISSIONERS COURT OF FORT BEND COUNTY, TEXAS APPROVING THE
ADOPTION OF THE PUBLIC AGENCIES POST-EMPLOYMENT BENEFITS TRUST ADMINISTERED BY
PUBLIC AGENCY RETIREMENT SERVICES (PARS)**

WHEREAS, PARS has made available the PARS Public Agencies Post-Employment Benefits Trust (the “Program”) for the purpose of pre-funding pension obligations and/or OPEB obligations; and

WHEREAS, the County of Fort Bend (“County”) is eligible to participate in the Program, a tax-exempt trust performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the relevant statutory provisions of the State of Texas; and

WHEREAS, the County’s adoption and operation of the Program has no effect on any current or former employee’s entitlement to post-employment benefits; and

WHEREAS, the terms and conditions of post-employment benefit entitlement, if any, are governed by contracts separate from and independent of the Program; and

WHEREAS, the County’s funding of the Program does not, and is not intended to, create any new vested right to any benefit nor strengthen any existing vested right; and

WHEREAS, the County reserves the right to make contributions, if any, to the Program.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The Commissioners Court of Fort Bend County hereby adopts the PARS Public Agencies Post-Employment Benefits Trust; and
2. The Commissioners Court of Fort Bend County hereby appoints the County Auditor, or his/her successor or his/her designee as the County’s Plan Administrator for the Program; and
3. The County’s Plan Administrator is hereby authorized to execute the PARS legal and administrative documents on behalf of the County and to take whatever additional actions are necessary to maintain the County’s participation in the Program and to maintain compliance of any relevant regulation issued or as may be issued; therefore, authorizing him/her to take whatever additional actions are required to administer the County’s Program.

AYES:

NOES:

ABSENT:

ABSTAIN:

_____, the Clerk of the Commissioners Court of Fort Bend County, State of Texas, hereby certifies that the above foregoing resolution was duly and regularly adopted by the County of Fort Bend at a regular meeting thereof held on the _____ day of _____, 2025 and passed by a _____ vote of said Court.

IN WITNESS WHEREOF I have hereunto set my hand and seal this _____, 2025.

, County Judge

ATTEST:

, County Clerk