

RESOLUTION NO. \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION DECLARING THE OFFICIAL INTENT OF THE COUNTY OF SAN  
MATEO TO REIMBURSE CERTAIN EXPENDITURES FROM PROCEEDS OF  
INDEBTEDNESS**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, the County of San Mateo (the “County”) has financed the construction of the Maple Street Correctional Center and the project calls for the first floor of the inmate housing wing to exist as a “warm shell” with no interior finishes or utilities in place but with infrastructure, including plumbing and electrical, roughed in to accommodate additional jail beds;

**WHEREAS**, the County had secured State SB 1022 grant funding to make programmatic and structural improvements to the Maguire Correctional Center but now finds that planned improvements to the older portion of the facility to be cost prohibitive as current Title 24 standards for local detention facilities would need to be met as part of the improvement project;

**WHEREAS**, an independent study commissioned by the Sheriff’s Jail Planning Bureau found that by immediately building-out the warm shell, as opposed to waiting for the completion of the original project, will result in savings to the County of approximately \$25.7 million;

**WHEREAS**, the County has sent to this Board, and this Board has approved, a mid-year Appropriation Transfer Request in the amount of \$25,611,000 to build-out the warm shell;

**WHEREAS**, the County reasonably expects that debt obligations in an amount not expected to exceed \$200,000,000 for future projects, including a new parking structure at the Redwood City campus and replacement of the Cordilleras Residential Mental Health Facility, may include the amount spent on the warm shell build-out; and

**WHEREAS**, Section 1.150-2 of the Treasury Regulations (26 CFR 1.150 2) requires the County to declare its reasonable official intent to reimburse prior expenditures for the Maple Street Correctional Center Expansion Project with proceeds of a subsequent borrowing;

**NOW THEREFORE, IT IS HEREBY DETERMINED AND RESOLVED** by the Board of Supervisors of the County of San Mateo, as follows:

Section 1. The foregoing recitals are true and correct and this Board hereby so finds and determines.

Section 2. This declaration is made solely for purposes of establishing compliance with the requirements of Section 1.150-2 of the Treasury Regulations. This declaration does not bind the County to make any expenditure, incur any indebtedness, or proceed with the new parking structure at the Redwood City campus or replacement of the current Cordilleras Residential Mental Health Facility.

Section 3. The County hereby declares its official intent to use proceeds of indebtedness to reimburse the General Fund for Reimbursement Expenditures.

Section 4. This declaration shall take effect from and after its adoption.

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