

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

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

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**RESOLUTION AUTHORIZING AN AMENDMENT TO THE LAW ENFORCEMENT  
SERVICES AGREEMENT WITH THE CITY OF HALF MOON BAY ADDING THE  
PROVISION OF THE RETIREMENT - UNFUNDED ACTUARIAL ACCRUED  
LIABILITIES (UAAL)**

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

**WHEREAS**, On June 7, 2011, the County and City of Half Moon Bay entered into an Agreement for Law Enforcement Services provided by the Sheriff's Office, for a term commencing on June 12, 2011 through June 30, 2015; and

**WHEREAS**, the retirement rates reflected in the Law Enforcement Services Agreement are calculated using the County's employer contribution rate which is comprised of a normal cost component and amortization of the Unfunded Actuarial Accrued Liability (UAAL) component; and

**WHEREAS**, CalPERS still retains all Pension Trust responsibilities and the administration of accrued liabilities for the City's safety members up to the time the County/City agreement took effect and for this reason, the City is required to continue funding its existing UAAL with CalPERS; and

**WHEREAS**, the Amendment Three provides the City with relief from the UAAL component of the County's retirement rates while ensuring that, at a minimum, the City

funds the normal cost component of the County's Employer Retirement Contribution rate for the term of the agreement; and

**NOW THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the President of the Board be and is hereby authorized and directed to execute said Amendment Three for and on behalf of the County of San Mateo, and the Clerk of the Board shall attest the President's signature thereto.

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