



County of Sacramento
 Projection of Estimated Employer Contribution Rates
 Based on June 30, 2023 Actuarial Valuation

Plan/Tier	Fiscal Year								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Miscellaneous Tier 1	23.95%	24.86%	24.54%	24.46%	24.40%	24.12%	25.08%	25.22%	25.23%
Miscellaneous Tier 2	20.55%	20.28%	19.96%	19.88%	19.82%	19.54%	20.50%	20.64%	20.65%
Miscellaneous Tier 3	24.13%	23.27%	22.95%	22.87%	22.81%	22.53%	23.49%	23.63%	23.64%
Miscellaneous Tier 4	23.75%	22.83%	22.51%	22.43%	22.37%	22.09%	23.05%	23.19%	23.20%
Miscellaneous Tier 5	22.71%	21.96%	21.64%	21.56%	21.50%	21.22%	22.18%	22.32%	22.33%
Safety Tier 1	69.13%	62.52%	66.46%	68.07%	66.60%	65.93%	67.51%	66.43%	65.00%
Safety Tier 2	58.48%	57.70%	57.26%	57.17%	57.19%	56.74%	58.74%	59.10%	59.42%
Safety Tier 3	58.20%	57.24%	56.68%	56.51%	56.40%	55.83%	57.72%	58.01%	58.03%
Safety Tier 4	52.27%	51.29%	50.73%	50.56%	50.45%	49.88%	51.77%	52.06%	52.08%



**Superior Court
Projection of Estimated Employer Contribution Rates
Based on June 30, 2023 Actuarial Valuation**

Miscellaneous	Fiscal Year								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Tier 1	27.01%	30.25%	29.93%	29.85%	29.79%	29.51%	30.47%	30.61%	30.62%
Tier 2	24.18%	24.06%	23.74%	23.66%	23.60%	23.32%	24.28%	24.42%	24.43%
Tier 3	29.22%	28.00%	27.68%	27.60%	27.54%	27.26%	28.22%	28.36%	28.37%
Tier 5	22.67%	21.93%	21.61%	21.53%	21.47%	21.19%	22.15%	22.29%	22.30%



**Fair Oaks Cemetery District and Galt Arno Cemetery District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2023 Actuarial Valuation**

	Fiscal Year								
Miscellaneous	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Tier 3	33.18%	31.62%	31.30%	31.22%	31.16%	30.88%	31.84%	31.98%	31.99%
Tier 5	26.63%	25.55%	25.23%	25.15%	25.09%	24.81%	25.77%	25.91%	25.92%



**Orangevale Recreation and Parks District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2023 Actuarial Valuation**

	Fiscal Year								
Miscellaneous	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Tier 3	31.92%	31.17%	30.85%	30.77%	30.71%	30.43%	31.39%	31.53%	31.54%
Tier 5	30.50%	29.86%	29.54%	29.46%	29.40%	29.12%	30.08%	30.22%	30.23%



**Rio Linda Elverta Recreation and Parks District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2023 Actuarial Valuation**

	Fiscal Year								
Miscellaneous	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Tier 5	11.37%	11.63%	11.31%	11.23%	11.17%	10.89%	11.85%	11.99%	12.00%



Other Special Districts*
Projection of Estimated Employer Contribution Rates
Based on June 30, 2023 Actuarial Valuation

Miscellaneous	Fiscal Year								
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Tier 3	37.05%	35.93%	35.61%	35.53%	35.47%	35.19%	36.15%	36.29%	36.30%
Tier 5	30.50%	29.86%	29.54%	29.46%	29.40%	29.12%	30.08%	30.22%	30.23%

* Contribution rates are for the following employers: Carmichael Recreation and Park District, Elk Grove Consumnes Cemetery District, Mission Oaks Recreation and Park District, Sacramento Employment and Training Agency, and Sunrise Recreation and Park District.