



County of Sacramento
 Projection of Estimated Employer Contribution Rates
 Based on June 30, 2024 Actuarial Valuation

Plan/Tier	Fiscal Year								
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Miscellaneous Tier 1	24.86%	23.32%	22.97%	22.70%	22.22%	22.93%	22.90%	22.76%	22.75%
Miscellaneous Tier 2	20.28%	19.64%	19.29%	19.02%	18.54%	19.25%	19.22%	19.08%	19.07%
Miscellaneous Tier 3	23.27%	22.42%	22.07%	21.80%	21.32%	22.03%	22.00%	21.86%	21.85%
Miscellaneous Tier 4	22.83%	21.99%	21.64%	21.37%	20.89%	21.60%	21.57%	21.43%	21.42%
Miscellaneous Tier 5	21.96%	21.08%	20.73%	20.46%	19.98%	20.69%	20.66%	20.52%	20.51%
Safety Tier 1	62.52%	65.73%	65.09%	64.56%	63.61%	65.10%	65.03%	64.76%	64.77%
Safety Tier 2	57.70%	56.14%	55.50%	54.97%	54.02%	55.51%	55.44%	55.17%	55.18%
Safety Tier 3	57.24%	55.46%	54.82%	54.29%	53.34%	54.83%	54.76%	54.49%	54.50%
Safety Tier 4	51.29%	49.59%	48.95%	48.42%	47.47%	48.96%	48.89%	48.62%	48.63%



SacSewer
Projection of Estimated Employer Contribution Rates
Based on June 30, 2024 Actuarial Valuation

Miscellaneous	Fiscal Year								
	2024-25*	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Tier 2	23.52%	23.09%	22.75%	22.50%	22.05%	22.72%	22.69%	22.55%	22.54%
Tier 3	27.21%	26.06%	25.72%	25.47%	25.02%	25.69%	25.66%	25.52%	25.51%
Tier 4	23.03%	21.76%	21.42%	21.17%	20.72%	21.39%	21.36%	21.22%	21.21%
Tier 5	21.96%	20.96%	20.62%	20.37%	19.92%	20.59%	20.56%	20.42%	20.41%

*These contribution rates, determined before considering Pension Obligation Bonds debt service paid by SacSewer to service those Bonds, were shown in our April 25, 2024 letter and are effective from December 15, 2024 through June 30, 2025.



**Superior Court
Projection of Estimated Employer Contribution Rates
Based on June 30, 2024 Actuarial Valuation**

Miscellaneous	Fiscal Year								
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Tier 1	30.25%	27.85%	27.50%	27.23%	26.75%	27.46%	27.43%	27.29%	27.28%
Tier 2	24.06%	23.64%	23.29%	23.02%	22.54%	23.25%	23.22%	23.08%	23.07%
Tier 3	28.00%	27.07%	26.72%	26.45%	25.97%	26.68%	26.65%	26.51%	26.50%
Tier 5	21.93%	21.05%	20.70%	20.43%	19.95%	20.66%	20.63%	20.49%	20.48%



**Fair Oaks Cemetery District and Galt Arno Cemetery District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2024 Actuarial Valuation**

	Fiscal Year								
Miscellaneous	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Tier 3	31.62%	30.15%	29.80%	29.53%	29.05%	29.76%	29.73%	29.59%	29.58%
Tier 5	25.55%	24.13%	23.78%	23.51%	23.03%	23.74%	23.71%	23.57%	23.56%



**Orangevale Recreation and Parks District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2024 Actuarial Valuation**

Fiscal Year

Miscellaneous	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Tier 3	31.17%	29.70%	29.35%	29.08%	28.60%	29.31%	29.28%	29.14%	29.13%
Tier 5	29.86%	28.36%	28.01%	27.74%	27.26%	27.97%	27.94%	27.80%	27.79%



**Rio Linda Elverta Recreation and Parks District
Projection of Estimated Employer Contribution Rates
Based on June 30, 2024 Actuarial Valuation**

	Fiscal Year								
Miscellaneous	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Tier 5	11.63%	11.37%	11.02%	10.75%	10.27%	10.98%	10.95%	10.81%	10.80%



Other Special Districts*
Projection of Estimated Employer Contribution Rates
Based on June 30, 2024 Actuarial Valuation

	Fiscal Year								
Miscellaneous	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Tier 3	35.93%	34.38%	34.03%	33.76%	33.28%	33.99%	33.96%	33.82%	33.81%
Tier 5	29.86%	28.36%	28.01%	27.74%	27.26%	27.97%	27.94%	27.80%	27.79%

* 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.