



County of Sacramento
 Projection of Estimated Employer Contribution Rates
 Based on June 30, 2020 Actuarial Valuation

Fiscal Year

Plan/Tier	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Miscellaneous Tier 1	22.03%	24.38%	26.12%	26.57%	26.41%	26.54%	26.84%	27.15%	27.18%
Miscellaneous Tier 2	19.17%	20.87%	22.61%	23.06%	22.90%	23.03%	23.33%	23.64%	23.67%
Miscellaneous Tier 3	22.20%	24.07%	25.81%	26.26%	26.10%	26.23%	26.53%	26.84%	26.87%
Miscellaneous Tier 4	21.91%	23.65%	25.39%	25.84%	25.68%	25.81%	26.11%	26.42%	26.45%
Miscellaneous Tier 5	20.96%	22.59%	24.33%	24.78%	24.62%	24.75%	25.05%	25.36%	25.39%
Safety Tier 1	61.78%	66.07%	68.78%	70.03%	73.28%	79.15%	81.92%	82.50%	83.83%
Safety Tier 2	53.75%	57.35%	59.53%	60.28%	59.95%	60.34%	61.16%	62.03%	62.46%
Safety Tier 3	53.11%	56.01%	58.15%	58.89%	58.58%	58.83%	59.39%	59.96%	60.01%
Safety Tier 4	49.35%	51.10%	53.24%	53.98%	53.67%	53.92%	54.48%	55.05%	55.10%



Superior Court
Projection of Estimated Employer Contribution Rates
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	Fiscal Year								
Miscellaneous	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Tier 1	24.97%	28.20%	29.94%	30.39%	30.23%	30.36%	30.66%	30.97%	31.00%
Tier 2	22.91%	24.95%	26.69%	27.14%	26.98%	27.11%	27.41%	27.72%	27.75%
Tier 3	27.01%	29.21%	30.95%	31.40%	31.24%	31.37%	31.67%	31.98%	32.01%
Tier 5	20.92%	22.55%	24.29%	24.74%	24.58%	24.71%	25.01%	25.32%	25.35%



**Fair Oaks Cemetery District and Galt Arno Cemetery District
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Miscellaneous	Fiscal Year								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Tier 3	31.04%	33.14%	34.88%	35.33%	35.17%	35.30%	35.60%	35.91%	35.94%
Tier 5	24.95%	26.48%	28.22%	28.67%	28.51%	28.64%	28.94%	29.25%	29.28%



Orangevale Recreation and Parks District
Projection of Estimated Employer Contribution Rates
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Miscellaneous	Fiscal Year								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Tier 3	30.73%	32.10%	33.84%	34.29%	34.13%	34.26%	34.56%	34.87%	34.90%
Tier 5	29.49%	30.62%	32.36%	32.81%	32.65%	32.78%	33.08%	33.39%	33.42%



**Rio Linda Elverta Recreation and Parks District
Projection of Estimated Employer Contribution Rates
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	Fiscal Year								
Miscellaneous	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Tier 5	10.27%	11.84%	12.44%	12.91%	13.26%	13.56%	13.86%	14.17%	14.20%



Other Special Districts*
Projection of Estimated Employer Contribution Rates
Based on June 30, 2020 Actuarial Valuation

Miscellaneous	Fiscal Year								
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Tier 3	35.58%	37.28%	39.02%	39.47%	39.31%	39.44%	39.74%	40.05%	40.08%
Tier 5	29.49%	30.62%	32.36%	32.81%	32.65%	32.78%	33.08%	33.39%	33.42%

* 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.