

COUNTY OF IMPERIAL
FY 2025-2026 GENERAL LIABILITY
LOSS RESERVE COST ALLOCATION (DRAFT)

Object Code: 517055 - Insurance Liability
Based on 70% Experience and 30% Payroll
Funding Level: \$12,462,000
5 Years at 85% CL

			Experience	Fiscal Year Payroll	Exposure	7-Yr. 70.0% 30.0%		Funding Level \$ 12,462,000
Org Key	Object Code	Department	Factor	2023-2024	Factor	Factor	Monthly	Annual
1001001	517055	Board of Supervisors	0.000000	318,724	0.002280	0.000684	710	8,524
1002001	517055	County Executive Office	0.001368	1,067,624	0.007637	0.003249	3,374	40,483
1003001	517055	Clerk of the Board	0.000000	295,574	0.002114	0.000634	659	7,904
1004001	517055	I.C.C.E.D.	0.000000	336,895	0.002410	0.000723	751	9,009
1006001	517055	Auditor-Controller	0.000000	1,097,958	0.007854	0.002356	2,447	29,362
1007001	517055	Treasurer	0.000000	604,244	0.004322	0.001297	1,347	16,159
1007002	517055	Tax Collector	0.001242	209,208	0.001496	0.001318	1,369	16,425
1008001	517055	Assessor	0.002002	1,422,673	0.010177	0.004454	4,626	55,512
1010001	517055	Procurement Services	0.000000	280,545	0.002007	0.000602	625	7,503
1011001	517055	County Counsel	0.006327	1,266,765	0.009061	0.007147	7,422	89,069
1012001	517055	Human Resources	0.002815	1,503,144	0.010752	0.005196	5,396	64,758
1013001	517055	Equal Employment Opportunity	0.000000	28,355	0.000203	0.000061	63	758
1014001	517055	Registrar of Voters-Elections	0.000000	365,064	0.002611	0.000783	814	9,763
1015001	517055	Facilities Management	0.005791	2,350,788	0.016815	0.009099	9,449	113,387
1017001	517055	P.W. Architecture & Design	0.000000	197,925	0.001416	0.000425	441	5,293
1020001	517055	District Attorney	0.000000	4,893,300	0.035002	0.010501	10,905	130,860
1021001	517055	Public Defender	0.000000	1,584,652	0.011335	0.003401	3,531	42,378
1022001	517055	Child Support Services	0.000000	2,843,738	0.020342	0.006102	6,337	76,049
1024001	517055	Sheriff-Coroner	0.836319	10,476,650	0.074941	0.607906	631,310	7,575,723
1025001	517055	Sheriff-Corrections Division	0.027873	9,714,814	0.069491	0.040359	41,913	502,951
1026001	517055	Juvenile Hall	0.000000	1,686,593	0.012064	0.003619	3,759	45,104
1027001	517055	Betty Jo McNeece Receiving Home	0.000000	1,153,421	0.008251	0.002475	2,570	30,846
1028001	517055	Probation	0.000519	5,205,978	0.037239	0.011535	11,979	143,746
1031001	517055	Agricultural Commissioner	0.000982	3,190,356	0.022821	0.007534	7,824	93,884
1034001	517055	Animal Control	0.000000	312,141	0.002233	0.000670	696	8,347
1035001	517055	Planning-Building Inspection	0.000000	811,178	0.005802	0.001741	1,808	21,693
1038001	517055	County Recorder/Clerk	0.001668	571,114	0.004085	0.002394	2,486	29,828
1039001	517055	Public Administrator	0.000181	485,531	0.003473	0.001169	1,214	14,563
1040001	517055	Planning Commission	0.000000	6,225	0.000045	0.000013	14	166
1041001	517055	Planning Department	0.005025	1,147,600	0.008209	0.005980	6,210	74,524
1044001	517055	Public Health Services	0.001199	4,535,491	0.032443	0.010572	10,979	131,749
1046001	517055	Behavioral Health	0.015088	20,602,569	0.147373	0.054774	56,882	682,587
1047001	517055	Social Services	0.014785	24,742,061	0.176983	0.063444	65,887	790,645
1048001	517055	Social Services-Auditor	0.000000	57,943	0.000414	0.000124	129	1,550
1053001	517055	California Children Services	0.000000	418,868	0.002996	0.000899	933	11,202
1054001	517055	Veterans Service	0.000000	175,661	0.001257	0.000377	391	4,698
1055001	517055	Cooperative Extension	0.000000	176,958	0.001266	0.000380	394	4,732

COUNTY OF IMPERIAL
FY 2025-2026 GENERAL LIABILITY
LOSS RESERVE COST ALLOCATION (DRAFT)

			Experience	Fiscal Year Payroll	Exposure	7-Yr. 70.0% 30.0%		Funding Level \$ 12,462,000
Org Key	Object Code	Department	Factor	2023-2024	Factor	Factor	Monthly	Annual
1063001	517055	Parks and Recreation	0.000000	221,826	0.001587	0.000476	494	5,932
1065001	517055	Budget & Finance	0.000000	592,480	0.004238	0.001271	1,320	15,844
1500001	517055	County Library	0.000000	401,097	0.002869	0.000861	894	10,726
1501001	517055	Fire Protection	0.013703	5,986,617	0.042823	0.022439	23,303	279,635
1510001	517055	Environmental Health Services	0.007591	1,146,322	0.008200	0.007774	8,073	96,878
1524001	517055	HIDTA-District Attorney	0.000000	461,666	0.003302	0.000991	1,029	12,346
1531001	517055	Workforce Development Office	0.000500	1,955,562	0.013988	0.004546	4,721	56,654
1539001	517055	Sheriff-Glamis Dunes	0.000000	243,925	0.001745	0.000523	544	6,523
1542001	517055	P.W. Road Construction	0.054020	3,812,648	0.027272	0.045996	47,767	573,203
1551001	517055	Office of Emergency Services	0.000000	187,187	0.001339	0.000402	417	5,006
1560001	517055	City of Imperial Fire Services	0.000000	473,167	0.003385	0.001015	1,054	12,654
1563001	517055	H.I.D.T.A. Grant Coalition	0.000000	113,452	0.000812	0.000243	253	3,034
1566001	517055	Victim/Witness Assistance	0.000000	224,233	0.001604	0.000481	500	5,997
1570001	517055	Substance Abuse	0.000000	4,311,682	0.030842	0.009253	9,609	115,306
1580001	517055	P.W. Solid Waste Disposal	0.000477	298,233	0.002133	0.000974	1,011	12,133
1596001	517055	Air Pollution Control District	0.000000	1,625,730	0.011629	0.003489	3,623	43,476
1603001	517055	Area Agency on Aging	0.000000	208,008	0.001488	0.000446	464	5,563
1604001	517055	Tobacco Education	0.000000	160,729	0.001150	0.000345	358	4,298
1607001	517055	Mosquito Abatement	0.000000	411,920	0.002947	0.000884	918	11,016
1665001	517055	Sheriff Process Fees	0.000000	16,235	0.000116	0.000035	36	434
1728001	517055	IHSS Public Authority	0.000000	302,330	0.002163	0.000649	674	8,085
1748001	517055	MHSA Act Prop. #63	0.000000	5,553,618	0.039726	0.011918	12,377	148,518
1792001	517055	MHSA PEI	0.000000	701,354	0.005017	0.001505	1,563	18,756
1813001	517055	Holtville Law Enforcement	0.000000	636,572	0.004553	0.001366	1,419	17,024
1814001	517055	Court Security	0.000000	1,054,928	0.007546	0.002264	2,351	28,212
5000001	517055	Airport Imperial	0.000000	136,718	0.000978	0.000293	305	3,656
5200001	517055	Fleet Services Operating Fund	0.000000	405,079	0.002898	0.000869	903	10,833
5213001	517055	Information & Technical Services	0.000000	1,349,161	0.009651	0.002895	3,007	36,080
5516001	517055	Employee Retirement	0.000000	632,137	0.004522	0.001357	1,409	16,905
9999999	517055	Unclassified Department	0.000524	0	-	0.000367	381	4,570
Total			1.00	139,799,167	1.00	1.00	\$ 1,038,500	\$ 12,462,000

Credit Should be Applied as Follows:

5206001	484015	Loss Reserve - Liability Operating	\$ 1,038,500	\$ 12,462,000
----------------	---------------	---	---------------------	----------------------