

**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: \$11,832,000
3 Years at 80% CL

Org Key	Object Code	Department	Experience	Fiscal Year Payroll	Exposure	7-Yr. 70.0% 30.0%	Funding Level \$ 11,832,000	
			Factor	2023-2024	Factor	Factor	Monthly	Annual
1001001	517055	Board of Supervisors	0.000000	318,724	0.002280	0.000684	674	8,093
1002001	517055	County Executive Office	0.001368	1,067,624	0.007637	0.003249	3,203	38,437
1003001	517055	Clerk of the Board	0.000000	295,574	0.002114	0.000634	625	7,505
1004001	517055	I.C.C.E.D.	0.000000	336,895	0.002410	0.000723	713	8,554
1006001	517055	Auditor-Controller	0.000000	1,097,958	0.007854	0.002356	2,323	27,878
1007001	517055	Treasurer	0.000000	604,244	0.004322	0.001297	1,279	15,342
1007002	517055	Tax Collector	0.001242	209,208	0.001496	0.001318	1,300	15,595
1008001	517055	Assessor	0.002002	1,422,673	0.010177	0.004454	4,392	52,705
1010001	517055	Procurement Services	0.000000	280,545	0.002007	0.000602	594	7,123
1011001	517055	County Counsel	0.006327	1,266,765	0.009061	0.007147	7,047	84,566
1012001	517055	Human Resources	0.002815	1,503,144	0.010752	0.005196	5,124	61,484
1013001	517055	Equal Employment Opportunity	0.000000	28,355	0.000203	0.000061	60	720
1014001	517055	Registrar of Voters-Elections	0.000000	365,064	0.002611	0.000783	772	9,269
1015001	517055	Facilities Management	0.005791	2,350,788	0.016815	0.009099	8,971	107,655
1017001	517055	P.W. Architecture & Design	0.000000	197,925	0.001416	0.000425	419	5,025
1020001	517055	District Attorney	0.000000	4,893,300	0.035002	0.010501	10,354	124,244
1021001	517055	Public Defender	0.000000	1,584,652	0.011335	0.003401	3,353	40,235
1022001	517055	Child Support Services	0.000000	2,843,738	0.020342	0.006102	6,017	72,205
1024001	517055	Sheriff-Coroner	0.836319	10,476,650	0.074941	0.607906	599,395	7,192,742
1025001	517055	Sheriff-Corrections Division	0.027873	9,714,814	0.069491	0.040359	39,794	477,525
1026001	517055	Juvenile Hall	0.000000	1,686,593	0.012064	0.003619	3,569	42,824
1027001	517055	Betty Jo McNeece Receiving Home	0.000000	1,153,421	0.008251	0.002475	2,441	29,286
1028001	517055	Probation	0.000519	5,205,978	0.037239	0.011535	11,373	136,479
1031001	517055	Agricultural Commissioner	0.000982	3,190,356	0.022821	0.007534	7,428	89,138
1034001	517055	Animal Control	0.000000	312,141	0.002233	0.000670	660	7,925
1035001	517055	Planning-Building Inspection	0.000000	811,178	0.005802	0.001741	1,716	20,596
1038001	517055	County Recorder/Clerk	0.001668	571,114	0.004085	0.002394	2,360	28,320
1039001	517055	Public Administrator	0.000181	485,531	0.003473	0.001169	1,152	13,827
1040001	517055	Planning Commission	0.000000	6,225	0.000045	0.000013	13	158
1041001	517055	Planning Department	0.005025	1,147,600	0.008209	0.005980	5,896	70,756
1044001	517055	Public Health Services	0.001199	4,535,491	0.032443	0.010572	10,424	125,089
1046001	517055	Behavioral Health	0.015088	20,602,569	0.147373	0.054774	54,007	648,080
1047001	517055	Social Services	0.014785	24,742,061	0.176983	0.063444	62,556	750,675
1048001	517055	Social Services-Auditor	0.000000	57,943	0.000414	0.000124	123	1,471
1053001	517055	California Children Services	0.000000	418,868	0.002996	0.000899	886	10,635
1054001	517055	Veterans Service	0.000000	175,661	0.001257	0.000377	372	4,460
1055001	517055	Cooperative Extension	0.000000	176,958	0.001266	0.000380	374	4,493

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			Factor	2023-2024	Factor	Factor	Monthly	Annual
1063001	517055	Parks and Recreation	0.000000	221,826	0.001587	0.000476	469	5,632
1065001	517055	Budget & Finance	0.000000	592,480	0.004238	0.001271	1,254	15,043
1500001	517055	County Library	0.000000	401,097	0.002869	0.000861	849	10,184
1501001	517055	Fire Protection	0.013703	5,986,617	0.042823	0.022439	22,125	265,498
1510001	517055	Environmental Health Services	0.007591	1,146,322	0.008200	0.007774	7,665	91,981
1524001	517055	HIDTA-District Attorney	0.000000	461,666	0.003302	0.000991	977	11,722
1531001	517055	Workforce Development Office	0.000500	1,955,562	0.013988	0.004546	4,483	53,790
1539001	517055	Sheriff-Glamis Dunes	0.000000	243,925	0.001745	0.000523	516	6,193
1542001	517055	P.W. Road Construction	0.054020	3,812,648	0.027272	0.045996	45,352	544,225
1551001	517055	Office of Emergency Services	0.000000	187,187	0.001339	0.000402	396	4,753
1560001	517055	City of Imperial Fire Services	0.000000	473,167	0.003385	0.001015	1,001	12,014
1563001	517055	H.I.D.T.A. Grant Coalition	0.000000	113,452	0.000812	0.000243	240	2,881
1566001	517055	Victim/Witness Assistance	0.000000	224,233	0.001604	0.000481	474	5,693
1570001	517055	Substance Abuse	0.000000	4,311,682	0.030842	0.009253	9,123	109,477
1580001	517055	P.W. Solid Waste Disposal	0.000477	298,233	0.002133	0.000974	960	11,520
1596001	517055	Air Pollution Control District	0.000000	1,625,730	0.011629	0.003489	3,440	41,278
1603001	517055	Area Agency on Aging	0.000000	208,008	0.001488	0.000446	440	5,281
1604001	517055	Tobacco Education	0.000000	160,729	0.001150	0.000345	340	4,081
1607001	517055	Mosquito Abatement	0.000000	411,920	0.002947	0.000884	872	10,459
1665001	517055	Sheriff Process Fees	0.000000	16,235	0.000116	0.000035	34	412
1728001	517055	IHSS Public Authority	0.000000	302,330	0.002163	0.000649	640	7,676
1748001	517055	MHSA Act Prop. #63	0.000000	5,553,618	0.039726	0.011918	11,751	141,010
1792001	517055	MHSA PEI	0.000000	701,354	0.005017	0.001505	1,484	17,808
1813001	517055	Holtville Law Enforcement	0.000000	636,572	0.004553	0.001366	1,347	16,163
1814001	517055	Court Security	0.000000	1,054,928	0.007546	0.002264	2,232	26,785
5000001	517055	Airport Imperial	0.000000	136,718	0.000978	0.000293	289	3,471
5200001	517055	Fleet Services Operating Fund	0.000000	405,079	0.002898	0.000869	857	10,285
5213001	517055	Information & Technical Services	0.000000	1,349,161	0.009651	0.002895	2,855	34,256
5516001	517055	Employee Retirement	0.000000	632,137	0.004522	0.001357	1,338	16,050
9999999	517055	Unclassified Department	0.000524	0	-	0.000367	362	4,339
Total			1.00	139,799,167	1.00	1.00	\$ 986,000	\$ 11,832,000

Credit Should be Applied as Follows:

5206001	484015	Loss Reserve - Liability Operating	\$ 986,000	\$ 11,832,000
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