

COUNTY OF IMPERIAL
FY 2025-2026 WORKERS COMPENSATION
LOSS RESERVE COST ALLOCATION (DRAFT)

Object Code: 502005 - Ins. Workers Compensation

Based on 70% Experience & 30% Payroll

Funding Level: \$8,262,000

3 Years at 75% CL

			Experience	Fiscal Year Payroll	Exposure	7-Yr 70% 30%		Funding Level \$ 8,262,000
Obj Key	Object Code	Department	Factor	2023-2024	Factor	Factor	Monthly	Annual
1001001	502005	Board of Supervisors	0.00000	318,724	0.002289	0.000687	473	5,673
1002001	502005	County Executive Office	0.00016	1,067,624	0.007666	0.002410	1,659	19,912
1003001	502005	Clerk of the Board	0.00000	295,574	0.002122	0.000637	438	5,261
1004001	502005	I.C.C.E.D.	0.00000	336,895	0.002419	0.000726	500	5,996
1006001	502005	Auditor-Controller	0.00598	1,097,958	0.007884	0.006549	4,509	54,106
1007001	502005	Treasurer	0.00059	604,244	0.004339	0.001713	1,180	14,155
1007002	502005	Tax Collector	0.00004	209,208	0.001502	0.000480	330	3,964
1008001	502005	Assessor	0.00460	1,422,673	0.010216	0.006284	4,326	51,916
1010001	502005	Procurement Services	0.00003	280,545	0.002015	0.000628	433	5,192
1011001	502005	County Counsel	0.00009	1,266,765	0.009096	0.002792	1,923	23,070
1012001	502005	Human Resources	0.01073	1,503,144	0.010794	0.010746	7,399	88,786
1013001	502005	Equal Employment Opportunity	0.00000	28,355	0.000204	0.000061	42	505
1014001	502005	Registrar of Voters-Elections	0.00523	365,064	0.002621	0.004445	3,060	36,724
1015001	502005	Facilities Management	0.03259	2,350,788	0.016881	0.027880	19,195	230,342
1017001	502005	P.W. Architecture & Design	0.00000	197,923	0.001421	0.000426	294	3,523
1020001	502005	District Attorney	0.03853	4,893,300	0.035138	0.037510	25,826	309,910
1021001	502005	Public Defender	0.00497	1,584,652	0.011379	0.006890	4,743	56,921
1022001	502005	Child Support Services	0.00590	2,843,738	0.020420	0.010253	7,059	84,711
1024001	502005	Sheriff-Coroner	0.15015	10,476,650	0.075231	0.127672	87,903	1,054,830
1025001	502005	Sheriff-Corrections Division	0.13488	9,174,814	0.065883	0.114181	78,614	943,365
1026001	502005	Juvenile Hall	0.01517	1,686,593	0.012111	0.014255	9,814	117,771
1027001	502005	Betty Jo McNeece Receiving Home	0.01365	1,153,421	0.008283	0.012038	8,288	99,459
1028001	502005	Probation	0.05116	5,205,978	0.037383	0.047024	32,376	388,511
1031001	502005	Agricultural Commissioner	0.00256	3,190,356	0.022909	0.008665	5,966	71,587
1034001	502005	Animal Control	0.00402	312,141	0.002241	0.003489	2,402	28,823
1035001	502005	Planning-Building Inspection	0.00004	811,178	0.005825	0.001778	1,224	14,692
1038001	502005	County Recorder/Clerk	0.00062	571,114	0.004101	0.001666	1,147	13,761
1039001	502005	Public Administrator	0.00237	485,531	0.003487	0.002704	1,862	22,339
1040001	502005	Planning Commission	0.00000	6,225	0.000045	0.000013	9	111
1041001	502005	Planning Department	0.00049	1,147,600	0.008241	0.002812	1,936	23,233
1044001	502005	Public Health Services	0.01564	4,535,491	0.032569	0.020721	14,266	171,195
1046001	502005	Behavioral Health	0.10867	20,602,569	0.147944	0.120453	82,932	995,183
1047001	502005	Social Services	0.19059	24,742,061	0.177669	0.186715	128,553	1,542,639
1048001	502005	Social Services-Auditor	0.00000	57,943	0.000416	0.000125	86	1,031
1053001	502005	California Children Services	0.00561	418,868	0.003008	0.004831	3,326	39,916
1054001	502005	Veterans Service	0.00084	175,661	0.001261	0.000969	667	8,006
1055001	502005	Cooperative Extension	0.00015	176,958	0.001271	0.000489	336	4,037

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Obj Key	Object Code	Department	Factor	2023-2024	Factor	Factor	Monthly	Annual
1063001	502005	Parks and Recreation	0.00002	221,826	0.001593	0.000492	338	4,061
1065001	502005	Budget & Finance	0.01061	592,480	0.004255	0.008707	5,995	71,934
1500001	502005	County Library	0.00009	401,097	0.002880	0.000925	637	7,641
1501001	502005	Fire Protection	0.06151	5,986,617	0.042989	0.055951	38,522	462,264
1510001	502005	Environmental Health Services	0.00022	1,146,322	0.008232	0.002625	1,807	21,689
1524001	502005	HIDTA-District Attorney	0.00000	461,666	0.003315	0.000995	685	8,217
1531001	502005	Workforce Development Office	0.00967	1,955,562	0.014043	0.010981	7,560	90,723
1539001	502005	Sheriff-Glamis Dunes	0.00000	243,925	0.001752	0.000525	362	4,341
1542001	502005	P.W. Road Construction	0.08798	3,812,648	0.027378	0.069802	48,058	576,702
1551001	502005	Office of Emergency Services	0.00000	187,187	0.001344	0.000403	278	3,332
1560001	502005	City of Imperial Fire Services	0.00000	473,167	0.003398	0.001019	702	8,422
1563001	502005	H.I.D.T.A. Grant Coalition	0.00000	113,452	0.000815	0.000244	168	2,019
1566001	502005	Victim/Witness Assistance	0.00001	224,233	0.001610	0.000492	339	4,066
1570001	502005	Substance Abuse	0.01385	4,311,682	0.030962	0.018985	13,071	156,854
1580001	502005	P.W. Solid Waste Disposal	0.00007	298,233	0.002142	0.000695	478	5,741
1596001	502005	Air Pollution Control District	0.00039	1,625,730	0.011674	0.003776	2,600	31,195
1603001	502005	Area Agency of Aging	0.00006	208,008	0.001494	0.000487	335	4,025
1604001	502005	Tobacco Education	0.00000	160,729	0.001154	0.000346	238	2,861
1607001	502005	Mosquito Abatement	0.00004	411,920	0.002958	0.000918	632	7,585
1665001	502005	Sheriff Process Fee	0.00000	16,235	0.000117	0.000035	24	289
1674001	502005	AB1913-Probation	0.00000	36,223	0.000260	0.000078	54	645
1728001	502005	IHSS-Public Authority	0.00000	302,330	0.002171	0.000651	448	5,381
1748001	502005	MHSA Act. Prop. #63	0.00000	5,553,618	0.039880	0.011964	8,237	98,846
1792001	502005	MHSA PEI	0.00000	701,354	0.005036	0.001511	1,040	12,483
1813001	502005	Holtville Law Enforcement	0.00000	636,572	0.004571	0.001371	944	11,330
1814001	502005	Court Security	0.00885	1,054,928	0.007575	0.008464	5,828	69,930
5000001	502005	Airport Imperial	0.00003	136,718	0.000982	0.000313	215	2,586
5200001	502005	Fleet Services Operating Fund	0.00011	405,079	0.002909	0.000951	655	7,857
5213001	502005	Information & Technical Services	0.00041	1,349,161	0.009688	0.003196	2,201	26,406
5516001	502005	Employee Retirement	0.00000	632,137	0.004539	0.001362	938	11,251
		Unidentified Claims	0.00003	0	0.000000	0.000020	14	169
Total			1.00000	139,259,165	1.000000	1.000000	\$ 688,500	\$ 8,262,000

Credit Should be Applied as Follows:

5207001	484015	Loss Reserve - Workers Compensation Operating	\$ 688,500	\$ 8,262,000
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