

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 3.3**  
(ID # 29631)

**MEETING DATE:**  
Tuesday, January 13, 2026

**FROM :** EXECUTIVE OFFICE

**SUBJECT:** EXECUTIVE OFFICE: Fiscal Year 26/27 Internal Service and General Support Service Rate Overview, All Districts. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file the following summary of the proposed FY 26/27 Internal Service and General Support Service Rates.

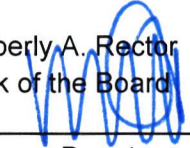
**ACTION:Policy**

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Gutierrez, seconded by Supervisor Washington and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez  
Nays: None  
Absent: None  
Date: January 13, 2026  
xc: EO

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	2026/2027

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**


Each fiscal year, as directed by Board Policy B-4 & B-28, the Executive Office directs all Internal Service Fund (ISF) and General Support Service (GSS) departments to submit rates packages to the Executive Office and Auditor-Controller, while also collaborating to better understand their business needs. For FY 26/27 the ISF and GSS Departments were provided direction to utilize a shared allocation methodology for countywide core services based on actual historical spend data while factoring in adjustments due to significant organization-wide changes. Where an allocation was not appropriate the department was asked to develop direct rates. Departments adhered to this directive, with exceptions noted in individual summaries below.

The shared allocation methodology continues to be the approach whenever possible as it has been successful at achieving the Executive Office's desired goals of keeping operational costs from increasing for user departments. The strategy has eliminated the peaks and valleys that once impacted user departments and replaced it with predictable even costs throughout the year while eliminating the service inequities that were occurring within some of the smaller departments.

Given the current economic outlook, achieving fiscal stability across the County will be more difficult in the coming year. As a result, ISF and GSS departments were instructed to develop rates that maintained current service and operational levels while reducing operational costs and focused on maintaining mission critical services. The departments below followed the Executive Office's guidance to focus on the countywide impact while maintaining consistent and equitable rate/allocation levels. Although several departments expressed a need for rate increases, most, with few exceptions adhered to the Executive Office's direction to maintain flat rates consistent with FY 25/26 levels. Impacts to services as a result of adherence to stay flat are outlined in the individual department Form 11s.

On today's agenda, the proposed rates for ISF and GSS departments are presented under separate cover from each department for approval. The following is a summary of the Executive Office recommendations:

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 <b>COUNTY OF RIVERSIDE</b> CALIFORNIA				
<b>Fiscal Year 26/27 Elected GSS Proposed Rates Summary</b>				
GSS Department Name	FY 25/26 RATE	FY 26/27 REQUESTED RATE	IMPACT Increase/ (Decrease) in Total Cost	IMPACT Increase/ Decrease in %
ACO-Payroll Warrant	\$ 6.26	\$ 6.26	\$ -	0.00%
ACR-RMAP - Tier 1	\$ 6,657.00	\$ 6,657.00	\$ -	0.00%
ACR-RMAP - Tier 2	\$ 13,316.00	\$ 13,316.00	\$ -	0.00%
ACR-RMAP - Tier 3	\$ 26,633.00	\$ 26,633.00	\$ -	0.00%
ACR-RMAP - Tier 4	\$ 39,949.00	\$ 39,949.00	\$ -	0.00%
ACR-RMAP - Tier 5	\$ 53,266.00	\$ 53,266.00	\$ -	0.00%
County Counsel - Attorney	\$ 230.67	\$ 240.64	\$ 9.97	4.32%
County Counsel - Paralegal	\$ 135.97	\$ 141.09	\$ 5.12	3.77%
Sheriff-PSEC Device Emergency Radio	\$ 24.35	\$ 21.67	\$ (2.68)	-11.01%
Sheriff-PSEC Device Communication Device	\$ 121.76	\$ 108.35	\$ (13.41)	-11.01%
Sheriff-PSEC Technician Expert Time - Regular	\$ 82.14	\$ 83.53	\$ 1.39	1.69%
Sheriff-PSEC Technician Expert Time - Overtime	\$ 86.00	\$ 88.13	\$ 2.13	2.48%
Sheriff-PSEC Rack	\$ 590.87	\$ 616.40	\$ 25.53	4.32%
Sheriff-PSEC Half Rack	\$ 295.44	\$ 308.20	\$ 12.76	4.32%
Sheriff-PSEC Floor Space	\$ 590.87	\$ 616.40	\$ 25.53	4.32%
Sheriff-PSEC Antenna Mounted Lower	\$ 342.56	\$ 353.94	\$ 11.38	3.32%
Sheriff-PSEC Antenna Mounted Middle	\$ 685.11	\$ 707.89	\$ 22.78	3.33%
Sheriff-PSEC Antenna Mounted Top	\$ 1,027.67	\$ 1,061.83	\$ 34.16	3.32%
Sheriff-PSEC Microwave Connection	\$ 339.68	\$ 322.62	\$ (17.06)	-5.02%
Sheriff-PSEC Engineering Expert Time - Regular	\$ 138.57	\$ 112.08	\$ (26.49)	-19.12%
Sheriff-PSEC Engineering Expert Time - Overtime	\$ 149.70	\$ 120.31	\$ (29.39)	-19.63%

**Auditor-Controller: Payroll**

The ACO has proposed an increase in its rate budget by \$57,548, an overall 1.40% increase, however its direct rate remains flat at \$6.26 per payroll warrant, a rate change of

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0.00% from FY 25/26 as the projected warrant count is expected to grow by 8,981 or 1.36%. The department reported that higher salary and benefit costs, combined with lower Services and Supplies expenses, resulted in only a slight increase to the rate budget and no change to the payroll warrant rates.

Service and Supplies expenses totaled \$902,110 in FY 24/25 and are projected to decrease to \$740,650.45 in FY26/27, reflecting a planned reduction of \$161,459.65 to help offset rising salary, benefit, ISF, and GSS costs. To further control expenses, the department has implemented several cost-saving measures, including using interns to cover vacancies during employee leaves, deferring replacement of both capital and non-capital assets beyond their useful life, and reducing administrative spending to absorb increased personnel-related charges.

**Assessor-County Clerk-Recorder: Records Management and Archive Program (RMAP)**

ACR in full compliance the Executive Office's directive to stay at FY 25/26 levels, proposes no increase to the RMAP budget of \$759,029. Similarly, ACR's tiered rates will remain unchanged for FY 26/27 with rates ranging from \$6,657 at the lowest tier to \$53,266 at its highest tier. This was made possible through staffing adjustments within the program. Of the four employees assigned to RMAP and Archives, one staff member now provides part-time support to the Accounting and Finance team, reducing her RMAP allocation from 100% to 73%. This reallocation enabled the program to absorb COLA and merit increases while maintaining the same overall cost structure as the prior year.

The RMAP rate supports full cost recovery for the CAC Archive Building while sustaining current service and operational levels. This rate includes all essential operating expenses such as property insurance, maintenance, custodial services, and utilities — each critical to preserving County records and maintaining the archive facility in optimal condition. It also covers salaries and benefits for staff dedicated to archive-related activities and RMAP operations.

**County Counsel: Attorney and Paralegal**

County Counsel has proposed an increase in its rate budget by \$1,951,153 (8.75% combined increase) including its direct rates to \$240.64 (4.32% increase) for the Attorney hourly rate and \$141.09 (3.77% increase) for the Paralegal hourly rate. This increase is due to increased costs to salaries and benefits as a result of recent labor negotiation agreements and contract renewals.

County Counsel provides services to both billable and non-billable clients. Billable clients are direct billed, while non-billable departments are included in the County's Countywide Cost Allocation Plan (COWCAP). County Counsel is provided NCC to cover costs associated with non-billable services.

**Riverside Sheriff's Office (RSO): Public Safety Enterprise Communication System (PSEC)**

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PSEC has proposed a decrease in county-wide department allocations of \$221,553, a -2.20% change from FY 25/26. The decrease to the departmental allocations is due multiple factors including an increasing number of subscribers on the PSEC system and an increased offset from the holiday rates which were initially offered by the Board of Supervisors to cities joining the PSEC system. The holiday radio rate agreements with the cities of Corona and Riverside have ended, increasing their rate to the full time Communication device rate. The total number of users on the PSEC system is also projected to increase from 10,075 in FY 25/26 to 11,116 in FY 26/27.


Only two departments will experience increase in costs, due to a surge in department requested subscriber counts (Parks) and a slight increase to rack space (RCIT).

- Parks: 4.1% increase, \$2,847
- RCIT: 4.3% increase, \$2,560


For FY 26/27, PSEC rates include a combination of increases and decreases, depending on the service provided. A review of the proposed department rates discovered that most significantly, the largest decrease in rates are from the Engineering Expert Time (REG), which has decreased by -19.12% from \$138.57 to \$120.31 and overtime rates declining by -19.63% from \$149.70 to \$120.31. The decrease reflects the rate's basis on average actual cost. Following the retirement of the top-step PSEC Engineer II, the overall average cost has substantially declined. Monthly communication device rate and emergency radio rates (20% of full-time rate) will also decrease -11.01%, from \$121.76 to \$108.35 per subscriber and \$24.35 per subscriber to \$21.67 per subscriber respectively. The Microwave Connection rate is decreasing marginally by -5.02% from \$339.68 in FY 25/26 to \$322.62 in FY 26/27. This is due to the end of the microwave maintenance contract which will pick back up in FY 27/28.

Conversely, the rack rate is experiencing the most significant rise in costs, all increasing by 4.32% from \$590.87 (full rack), and \$295.44 (half rack) to \$616.40, and \$308.20. Floor space costs also increased by 4.32%, from \$590.87 to \$616.40. The Antenna rates will increase by 3.3% from \$342.56 (mounted lower), \$685.11 (mounted middle), and \$1,027.67 (mounted top) in FY 25/26 to \$353.94, \$707.89, and \$1,061.83 respectively in FY 26/27. Technician Expert Time (REG) will nominally increase by 1.69% from \$82.14 to \$83.53, with overtime rate only going up by a modest 2.48% from \$86.00 to \$88.13.

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 <b>Fiscal Year 26/27 ISF Portfolio Proposed Shared Allocation Summary</b>							
ISF Portfolio Department Name	FY 25/26 RATE/ALLOCATION	FY 26/27 RATE/ALLOCATION	IMPACT Increase/(Decrease) in Total Cost	FY 25/26 ALLOCATION BUDGET (Associated to Rate)	FY 26/27 ALLOCATION BUDGET (Associated to Rate)	IMPACT Increase/ (Decrease) in Total Cost	IMPACT Percent Increase/ Decrease in %
HR-General Admin	Shared Allocation	Shared Allocation	Shared Allocation	\$ 30,558,858	\$ 30,558,858	\$ -	0.00%
FMA-Maintenance	Shared Allocation	Shared Allocation	Shared Allocation	\$ 35,052,891	\$ 37,048,632	\$ (199,259)	-0.27%
FMA-Custodial	Shared Allocation	Shared Allocation	Shared Allocation	\$ 16,610,659	\$ 16,897,612	\$ (28,947)	-0.06%
ICIT-Enterprise	Shared Allocation	Shared Allocation	Shared Allocation	\$ 88,852,815	\$ 88,852,815	\$ -	0.00%
Purchasing-Central Mail Services - (Mail Stop & Handling)	Shared Allocation	Shared Allocation	Shared Allocation	\$ 1,462,856	\$ 1,462,856	\$ -	0.00%
Purchasing-Fleet Services Automatic Vehicle Locators (AVL, aka GPS) *Per active installed unit per month	Shared Allocation	Shared Allocation	Shared Allocation	\$ 9,070,588	\$ 9,070,588	\$ -	0.00%
Purchasing-Fleet Services Commercial Vendor (Sublet processing rate) *Per vendor invoice processed							
Purchasing-Fleet Services FMS Rate - Non-Standard Asset *Per mo/asset record for "low M&R" assets							
Purchasing-Fleet Services FMS Rate - Standard Asset *Per mo/asset record (typical or "normal" M&R)							
Purchasing-Fleet Services Garage Labor Rate (also called "Billable Hours") *Per hour of technician's time							
Purchasing-Fleet Services Hazardous Waste Disposal Rate *Per HazMat generating work order							
Purchasing-Fleet Services Parts Markup* *Percent markup per part item sold							
Purchasing-Fleet Services Shop Supplies Rate *Per "Shop Supplies" generating work order							
Purchasing-Fleet Services Tire Disposal Fee *Per tire disposed (based on purchasing a new tire)							
Purchasing-Fleet Services Surplus Services *Per Purchase Order							

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 <b>COUNTY OF RIVERSIDE</b> Fiscal Year 26/27 ISF Portfolio Proposed Usage Based Rates Summary				
ISF Portfolio Department Name	FY 25/26 RATE	FY 26/27 REQUESTED RATE	IMPACT Increase/ (Decrease) in Total Cost	IMPACT Increase/ Decrease in %
Purchasing-Fleet Services Car Wash (automated) Per wash	\$ 10.00	\$ 10.00	\$ -	0.00%
Purchasing-Fleet Services Fuel - Fleet Fuel Sites & Commercial Purchases Per gallon purchased markup / Includes EV Markup	\$ 0.47	\$ 0.47	\$ -	0.00%
Purchasing-Fleet Services* Average Motorpool Rate-Monthly Actual rate varies by vehicle type	\$ 562.08	\$ 558.80	\$ (3.28)	-0.58%
Purchasing-Fleet Services* Average Motorpool Rate-Daily Actual rate varies by vehicle type	\$ 35.58	\$ 35.40	\$ (0.18)	-0.51%
Purchasing-Fleet Services* Average Motorpool Rate-Maintenance, Repair & Fuel Per Mile Actual rate varies by vehicle type	\$ 0.39	\$ 0.40	\$ 0.01	2.56%
Purchasing-Fleet Services P-Card Admin Rate (One Time Per Year Charge) Procurement Card Program - Offset the expenses incurred to promote, administer, process, and audit expenditures.	\$ 95.09	\$ 95.09	\$ -	0.00%
Purchasing-Fleet Services SLA Support Fee Total Cost of Supervising Procurement Contract Specialist	\$ 16.60	\$ 16.60	\$ -	0.00%
FM-Project Management Services-Plan Check Rate	\$ 158.00	\$ 158.00	\$ -	0.00%
FM-Project Management Services-Project Mgmt. Rate	\$ 164.48	\$ 164.48	\$ -	0.00%
FM-Real Estate Services (Acquisitions)	\$ 153.06	\$ 153.06	\$ -	0.00%
FM-Real Estate Services Leasing Activity (Lease/Rental Fee)	4.84%	4.84%	0.00%	0.00%

\*FY 26/27 Motor Pool Rates decreased due to the removal of two vehicle types that are no longer offered. Although individual vehicle monthly fees remained flat, the overall average declined, as it was calculated across 10 vehicle types instead of 12. As a result, the average was removed from the data submitted to the EO, since maintaining the prior average required increasing certain vehicle rates. This change affected the averages for all three Motor Pool related fees.

**Human Resources: General Administration**

The Human Resources General Administration budget will remain flat at \$30,538,838 which is a 0.00% change from the current FY 25/26 GSS Rate. The proposed budget represents the department's compliance with the Executive Office directive to keep rates at FY 25/26 levels.

**Facilities Management: Maintenance and Custodial**

*Maintenance* - The proposed budget maintains full compliance with the Executive Office directive to keep rates at FY 25/26 levels and remain flat. The overall Facilities Maintenance Management budget remains unchanged for FY 26/27; however, the Maintenance budget for County of Riverside agencies will see an overall decrease of \$104,259, which is a - 0.27% change from FY 25/26. Slight allocation cost shifts occurred between County agencies and external entities served by FM (such as the Federal Courts, Coachella Valley Volunteer Medical Clinic, Riverside County Transportation Commission, and the Law Libraries). These routine adjustments reflect the standard allocation methodology rather

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than any intentional budget changes. It should be noted that for any new acquisition space, FM will directly charge the occupying agencies for the support services provided or provide an out-sourced contract. These direct costs, and the related square footage, would not be factored into the department's general allocated costs.

*Custodial* - The proposed budget maintains full compliance with the Executive Office directive to keep rates at FY 25/26 levels and remain flat. The overall Facilities Custodial Management budget remains unchanged for FY 26/27; however, the Custodial budget for County of Riverside agencies will see an overall decrease of 13,047, which is a -0.08% change from FY 25/26. Slight allocation cost shifts occurred between County agencies and external entities served by FM (i.e. Federal Courts, Riverside County Transportation Commission, Riverside County Office of Education, etc.) These routine adjustments reflect the standard allocation methodology rather than any intentional budget changes. It should be noted that for new acquisition space, FM will directly charge the occupying agencies for the support services provided. These direct costs and the related square footage would not be factored into the department's general allocated costs.

**Riverside County Information Technology (RCIT): Enterprise**

The proposed budget represents the department's compliance with the Executive Office directive to keep rates at FY 25/26 levels. While the total allocation remains unchanged, individual departmental allocations may vary based on updated two-year average percentage and each department's share of the total. The Enterprise Allocation will remain flat at \$88,832,815, which is a 0.00% change from FY 25/26. However, RCIT is proposing the establishment of a formal Overhead Administrative Support Rate for departments with dedicated IT staff. This fee is 14.72%, an increase, and it covers supervisory oversight. It aligns with other Internal Service Fund (ISF) models, such as those used by Purchasing and Fleet Services. It ensures equitable, full cost recovery for the support RCIT provides when supervision remains within the department.

**Purchasing and Fleet Services: Central Mail, Fleet/Surplus, Procurement Card Program Fee and Service Level Agreement (SLA) Support Fee**

*Central Mail (Mail Stop & Handling)* - Central Mail Services proposes to maintain the current allocation methodology and overall allocation amount for FY 26/27, holding operating costs flat to FY25/26 levels at \$1,462,856. While the total allocation remains unchanged, individual departmental allocations may vary based on the number of billable days per mail stop, ensuring a fair and consistent allocation of service costs. Billing for internal users is processed monthly, with each department charged one-twelfth (1/12th) of its approved annual allocation amount. Postal charges remain pass-through costs and are billed to departments based on actual usage counts and each department's share of the total. This approach ensures cost stability at the countywide level while maintaining reliable and efficient mail services.

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Despite rising costs in labor, fuel, and materials, Central Mail will absorb these pressures through prudent fiscal management and operational efficiencies. This approach demonstrates the division's commitment to supporting Countywide cost stability while maintaining service quality and compliance.

*Fleet and Surplus Services* – For FY 26/27, Fleet Services will continue utilizing the cost allocation methodology implemented in FY 25/26. The allocation amount will remain flat at \$9,070,588, with no overall increase to the allocation amount.

The rate methodology used to determine each department's share of Fleet Services costs continues to be the managed-vehicle count (point in time as of June 30, 2025). This ensures an equitable distribution of expenses based on the level of service and fleet size managed for each department.

Parts and contracted maintenance services will remain as pass-through expenses and continue to be billed based on actual spend. These costs represent work not completed in-house by Fleet Services and are therefore excluded from the allocation. Pass-through expenses directly correlate to departmental vehicle usage and maintenance needs, and departments are billed for the actual costs incurred.

*Procurement Card Program Fee* – The Procurement Card Program Fee will remain flat at \$95.09 for FY 26/27. While this rate will not fully cover the salary cost of the dedicated FTE that oversees the program, Purchasing will absorb the difference through reduced overhead and anticipated salary savings. Maintaining the current rate demonstrates the department's commitment to cost control and operational efficiency while continuing to provide departments with reliable purchasing flexibility, strong internal controls, and consistent program oversight.

*SLA Support Fee* – The SLA Support Fee will remain flat at \$16.60 for FY 26/27. While this rate will not fully offset rising labor, benefit, and overhead costs associated with supervising and supporting the dedicated PCS model, Purchasing will make every effort to absorb the shortfall through internal efficiencies and workload management. Maintaining the current rate will be challenging, as supervisory demands continue to grow with the expansion of dedicated staff and increasing procurement complexity. However, Purchasing is committed to sustaining service quality and compliance standards without placing additional cost burdens on departments.

**Facilities Management: Project Management Services and Real Estate**

*Project Management Services (Office Plan Check & Project Management)* – For FY 26/27, Project Management Office (PMO) rates will remain flat at FY 25/26 levels. Plan Check Rate will continue at \$158.00, while the Project Management rate will remain at \$164.48.

*Real Estate Services Acquisitions - FM* – Real Estate Services Acquisitions direct rate will remain flat at \$158.00 to keep support cost as efficient as possible. Departmental impact is

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based on user department's actual usage and requires the department to budget accordingly.

*Real Estate Services Leasing Activity* – FM – Real Estate Services Leasing Activity direct rate percentage charged will remain flat at 4.84% to keep support costs as efficient as possible. Departmental impact is based on user department's actual usage and requires the department to budget accordingly.

**Historical Information**

On June 15, 2010, the Board of Supervisors approved the addition of Board Policy B-28 Charges for Internal Services and General Support Services. The implementation of this policy demonstrated a significant shift in approach to establishing rates for internal services. Rate packages submitted to the Executive Office and Auditor-Controller received a more comprehensive review and require documentation that is more detailed.

**Impact on Citizens and Businesses**

No direct impact to citizens and businesses as these rates are internal to County departments.