

INDIRECT COST RATES  
 Effective 7/01/24 THRU 6/30/25  
 Fiscal Year 2024-25  
 Self-Help Counties  
 REIMBURSED WORK\*

<b>PROGRAM</b>	<b>PROGRAM FUNCTIONAL</b>	<b>ADMINISTRATION</b>	<b>BILLING RATE</b>
10: AERONAUTICS	44.04%	10.00%	54.04%
20: HIGHWAYS			
20.10 Capital Outlay Support	35.26%	10.00%	45.26%
20.30 Local Assistance	31.07%	10.00%	41.07%
20.40 Program Development	31.07%	10.00%	41.07%
20.65 Legal	n/a	10.00%	10.00%
20.70 Operations	23.93%	10.00%	33.93%
20.80 Toll Collection	n/a	10.00%	10.00%
20.80 Maintenance	51.59%	10.00%	61.59%
30: MASS TRANSPORTATION	85.65%	10.00%	95.65%
40: TRANSPORTATION PLANNING	22.21%	10.00%	32.21%
40.50 PID Exempt Projects (Local Government Agencies Only)	n/a	n/a	n/a
50: ADMINISTRATION	n/a	10.00%	10.00%

*Capital Outlay Support Projects – SB 45*

<b>PROGRAM</b>	<b>PROGRAM FUNCTIONAL</b>	<b>ADMINISTRATION</b>	<b>BILLING RATE</b>
20.10 CAPITAL OUTLAY SUPPORT	35.26%	n/a	35.26%

NOTE: Rates are applied to the Direct Labor cost of work performed.

\*Self-Help Counties are defined by the Streets and Highways Code (SHC) 114.5.

INDIRECT COST RATES  
 Effective 7/01/24 THRU 6/30/25  
 Fiscal Year 2024-25  
 Non-Self-Help Counties  
 REIMBURSED WORK

<b>PROGRAM</b>	<b>PROGRAM FUNCTIONAL</b>	<b>ADMINISTRATION</b>	<b>BILLING RATE</b>
10: AERONAUTICS	44.04%	33.49%	77.53%
20: HIGHWAYS			
20.10 Capital Outlay Support	35.26%	26.34%	61.60%
20.30 Local Assistance	31.07%	26.34%	57.41%
20.40 Program Development	31.07%	26.34%	57.41%
20.65 Legal	n/a	26.34%	26.34%
20.70 Operations	23.93%	26.34%	50.27%
20.80 Toll Collection	n/a	26.34%	26.34%
20.80 Maintenance	51.59%	26.34%	77.93%
30: MASS TRANSPORTATION	85.65%	25.65%	111.30%
40: TRANSPORTATION PLANNING	22.21%	25.86%	48.07%
40.50 PID Exempt Projects (Local Government Agencies Only)	n/a	n/a	n/a
50: ADMINISTRATION	n/a	26.34%	26.34%

*Capital Outlay Support Projects – SB 45*

<b>PROGRAM</b>	<b>PROGRAM FUNCTIONAL</b>	<b>ADMINISTRATION</b>	<b>BILLING RATE</b>
20.10 CAPITAL OUTLAY SUPPORT	35.26%	n/a	35.26%

NOTE: Rates are applied to the Direct Labor cost of work performed.