

INDIRECT COST RATES
Effective 7/01/25 THRU 6/30/26
Fiscal Year 2025-26
Self-Help Counties
REIMBURSED WORK*

PROGRAM	PROGRAM FUNCTIONAL	ADMINISTRATION	BILLING RATE
10: AERONAUTICS	34.66%	10.00%	44.66%
20: HIGHWAYS			
20.10 Capital Outlay Support	37.39%	10.00%	47.39%
20.30 Local Assistance	26.29%	10.00%	36.29%
20.40 Program Development	26.29%	10.00%	36.29%
20.65 Legal	n/a	10.00%	10.00%
20.70 Operations	29.87%	10.00%	39.87%
20.80 Toll Collection	n/a	10.00%	10.00%
20.80 Maintenance	39.81%	10.00%	49.81%
30: MASS TRANSPORTATION			
30.10 State & Federal Mass Transit	53.52%	10.00%	63.52%
40: TRANSPORTATION PLANNING	11.25%	10.00%	21.25%
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

PROGRAM	PROGRAM FUNCTIONAL	ADMINISTRATION	BILLING RATE
20.10 CAPITAL OUTLAY SUPPORT	37.39%	n/a	37.39%

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 7/01/25 THRU 6/30/26
Fiscal Year 2025-26
Non-Self-Help Counties
REIMBURSED WORK

PROGRAM	PROGRAM FUNCTIONAL	ADMINISTRATION	BILLING RATE
10: AERONAUTICS	34.66%	34.72%	69.38%
20: HIGHWAYS 20.10 Capital Outlay Support	37.39%	28.39%	65.78%
20.30 Local Assistance	26.29%	28.39%	54.68%
20.40 Program Development	26.29%	28.39%	54.68%
20.65 Legal	n/a	28.39%	28.39%
20.70 Operations	29.87%	28.39%	58.26%
20.80 Toll Collection	n/a	28.39%	28.39%
20.80 Maintenance	39.81%	28.39%	68.20%
30: MASS TRANSPORTATION 30.10 State & Federal Mass Transit	53.52%	27.66%	81.18%
40: TRANSPORTATION PLANNING	11.25%	22.24%	33.49%
40.50 PID Exempt Projects (Local Government Agencies Only)	n/a	n/a	n/a
50: ADMINISTRATION	n/a	28.39%	28.39%

Capital Outlay Support Projects – SB 45

PROGRAM	PROGRAM FUNCTIONAL	ADMINISTRATION	BILLING RATE
20.10 CAPITAL OUTLAY SUPPORT	37.39%	n/a	37.39%

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