

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.