

INDIRECT COST RATES  
Effective 7/01/26 THRU 6/30/27  
Fiscal Year 2026-27  
Self-Help Counties  
REIMBURSED WORK\*

| PROGRAM                                                             | PROGRAM FUNCTIONAL | ADMINISTRATION | BILLING RATE |
|---------------------------------------------------------------------|--------------------|----------------|--------------|
| 10: AERONAUTICS                                                     | 23.48%             | 10.00%         | 33.48%       |
| 20: HIGHWAYS<br>20.10 Capital Outlay Support                        | 35.44%             | 10.00%         | 45.44%       |
| 20.30 Local Assistance                                              | 25.18%             | 10.00%         | 35.18%       |
| 20.40 Program Development                                           | 25.18%             | 10.00%         | 35.18%       |
| 20.65 Legal                                                         | n/a                | 10.00%         | 10.00%       |
| 20.70 Operations                                                    | 25.99%             | 10.00%         | 35.99%       |
| 20.80 Toll Collection                                               | n/a                | 10.00%         | 10.00%       |
| 20.80 Maintenance                                                   | 25.36%             | 10.00%         | 35.36%       |
| 30: MASS<br>TRANSPORTATION<br>30.10 State & Federal<br>Mass Transit | 40.58%             | 10.00%         | 50.58%       |
| 40: TRANSPORTATION<br>PLANNING                                      | 17.22%             | 10.00%         | 27.22%       |
| 40.50 PID Exempt<br>Projects (Local<br>Government Agencies<br>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<br>SUPPORT | 35.44%             | n/a            | 35.44%       |

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 7/01/26 THRU 6/30/27  
Fiscal Year 2026-27  
Non-Self-Help Counties  
REIMBURSED WORK

| PROGRAM                                                             | PROGRAM<br>FUNCTIONAL | ADMINISTRATION | BILLING RATE |
|---------------------------------------------------------------------|-----------------------|----------------|--------------|
| 10: AERONAUTICS                                                     | 23.48%                | 30.60%         | 54.08%       |
| 20: HIGHWAYS<br>20.10 Capital Outlay<br>Support                     | 35.44%                | 28.52%         | 63.96%       |
| 20.30 Local Assistance                                              | 25.18%                | 28.52%         | 53.70%       |
| 20.40 Program<br>Development                                        | 25.18%                | 28.52%         | 53.70%       |
| 20.65 Legal                                                         | n/a                   | 28.52%         | 28.52%       |
| 20.70 Operations                                                    | 25.99%                | 28.52%         | 54.51%       |
| 20.80 Toll Collection                                               | n/a                   | 28.52%         | 28.52%       |
| 20.80 Maintenance                                                   | 25.36%                | 28.52%         | 53.88%       |
| 30: MASS<br>TRANSPORTATION<br>30.10 State & Federal<br>Mass Transit | 40.58%                | 38.28%         | 78.86%       |
| 40: TRANSPORTATION<br>PLANNING                                      | 17.22%                | 23.79%         | 41.01%       |
| 40.50 PID Exempt<br>Projects (Local<br>Government Agencies<br>Only) | n/a                   | n/a            | n/a          |
| 50: ADMINISTRATION                                                  | n/a                   | 28.52%         | 28.52%       |

*Capital Outlay Support Projects – SB 45*

| PROGRAM                         | PROGRAM<br>FUNCTIONAL | ADMINISTRATION | BILLING RATE |
|---------------------------------|-----------------------|----------------|--------------|
| 20.10 CAPITAL OUTLAY<br>SUPPORT | 35.44%                | n/a            | 35.44%       |

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