

INDIRECT COST RATES
 Effective 7/10/23 THRU 6/30/24
 Fiscal Year 2023-24
 Self-Help Counties
 REIMBURSED WORK*

PROGRAM	PROGRAM FUNCTIONAL	ADMINISTRATION	BILLING RATE
10: AERONAUTICS	60.41%	10.00%	70.41%
20: HIGHWAYS			
20.10 Capital Outlay Support	42.09%	10.00%	52.09%
20.30 Local Assistance	36.43%	10.00%	46.43%
20.40 Program Development	36.43%	10.00%	46.43%
20.65 Legal	n/a	10.00%	10.00%
20.70 Operations	24.36%	10.00%	34.36%
20.80 Toll Collection	n/a	10.00%	10.00%
20.80 Maintenance	51.70%	10.00%	61.70%
30: MASS TRANSPORTATION	87.62%	10.00%	97.62%
40: TRANSPORTATION PLANNING	18.38%	10.00%	28.38%
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	42.09%	n/a	42.09%

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

*The Streets and Highways Code (SHC) 114.5 was reinstated on July 10, 2023, with the passage of Senate Bill 125.

INDIRECT COST RATES
 Effective 7/10/23 THRU 6/30/24
 Fiscal Year 2023-24
 Non-Self-Help Counties
 REIMBURSED WORK

PROGRAM	PROGRAM FUNCTIONAL	ADMINISTRATION	BILLING RATE
10: AERONAUTICS	60.41%	36.64%	97.05%
20: HIGHWAYS			
20.10 Capital Outlay Support	42.09%	29.48%	71.57%
20.30 Local Assistance	36.43%	29.48%	65.91%
20.40 Program Development	36.43%	29.48%	65.91%
20.65 Legal	n/a	29.48%	29.48%
20.70 Operations	24.36%	29.48%	53.84%
20.80 Toll Collection	n/a	29.48%	29.48%
20.80 Maintenance	51.70%	29.48%	81.18%
30: MASS TRANSPORTATION	87.62%	30.58%	118.20%
40: TRANSPORTATION PLANNING	18.38%	25.53%	43.91%
40.50 PID Exempt Projects (Local Government Agencies Only)	n/a	n/a	n/a
50: ADMINISTRATION	n/a	29.48%	29.48%

Capital Outlay Support Projects – SB 45

PROGRAM	PROGRAM FUNCTIONAL	ADMINISTRATION	BILLING RATE
20.10 CAPITAL OUTLAY SUPPORT	42.09%	n/a	42.09%

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