

*Addendum – City of Houston Indirect Cost Rates*

City of Houston, Texas FY 2006 and 2007 Indirect Cost Rates				
Source of Indirect Costs	FY 2007 Indirect Cost Rates as a % of:		FY 2006 Indirect Cost Rates as a % of Total Salaries	
	Personnel Cost	Total Salaries		
Aviation	OMB	3.57%	5.03%	4.37%
Building Svcs	FC	11.59%	16.67%	29.85%
Building Svcs	OMB	9.64%	13.87%	23.35%
Citywide	OMB	10.09%	14.03%	16.20%
Citywide	FC	13.74%	19.10%	18.01%
F&A	FC	72.64%	99.12%	57.60%
Health & Human Svcs	OMB	29.61%	41.20%	9.51%
Housing & Comm. Dev	OMB	4.86%	6.62%	6.37%
Legal Dept.	FC	27.92%	37.47%	49.54%
Library	OMB	9.21%	12.79%	1.94%
Parks & Recreation	OMB	-0.10%	-0.15%	-1.36%
Planning & Development	OMB	133.73%	182.12%	61.24%
Police	FC	34.19%	44.51%	33.08%
Police	OMB	32.06%	41.73%	31.81%
PW & E - Fund 100	FC	-4.84%	-6.85%	-1.45%
PW & E - Fund 118	FC	36.79%	52.24%	51.24%
PW & E - Fund 701	FC	3.38%	4.98%	5.50%

The Parks & Recreation Department and PW&E – Fund 100 rate calculations resulted in negative rates for FY 2007 and 2006 due to a revision in depreciation calculations. The proposed indirect costs for FY 2006 and 2007 exceeded the actual indirect costs that were incurred by Parks and Recreation Department and PW&E – Fund 100 during both years.