

**City of Houston, Texas  
FY 2008 and 2007 Indirect Cost Rates**

	Source of Indirect Costs	Indirect Cost Rates as a % of Personnel Costs <sup>1</sup> :	
		FY 2008	FY 2007
Aviation	OMB	2.35%	3.57%
Building Services	FC	18.07%	11.59%
Building Services	OMB	13.44%	9.64%
Citywide	OMB	14.02%	10.09%
Citywide	FC	4.26%	13.74%
F&A	FC	45.82%	72.64%
Health & Human Svcs.	OMB	45.02%	29.61%
Housing & Comm. Devpmt	OMB	3.03%	4.86%
Legal Dept.	FC	34.72%	27.92%
Library	OMB	12.07%	9.21%
Parks & Recreation	OMB	15.86%	-0.10%
Planning & Development	OMB	2.42%	133.73%
Police	FC	38.59%	34.19%
Police	OMB	36.87%	32.06%
PW & E - Fund 100	FC	51.47%	-4.84%
PW & E - Fund 118	FC	-4.55%	36.79%
PW & E - Fund 701	FC	-0.56%	3.38%

<sup>1</sup> Personnel costs represent the total of all salary and fringe benefit accounts for each department.