

**City of Houston, Texas**  
**FY 2013 and 2012 Indirect Cost Rates**

	Source of Indirect Costs	Indirect Cost Rates as % of Personnel Costs	
		FY 2013	FY 2012
Aviation	OMB	3.09%	3.70%
General Services Division	FC	60.18%	62.67%
General Services Division	OMB	39.73%	39.23%
Citywide	OMB	7.96%	8.45%
Citywide	FC	8.74%	11.59%
Finance	FC	51.50%	72.84%
ARA	FC	27.87%	36.94%
Health & Human Svcs.	OMB	23.20%	35.32%
Housing & Comm. Devpmt	OMB	12.66%	16.76%
Legal Dept.	FC	28.26%	30.65%
Library	OMB	10.30%	14.12%
Parks & Recreation	OMB	22.10%	15.59%
Planning & Development	OMB	30.86%	28.38%
Police	FC	32.44%	34.59%
Police	OMB	31.26%	33.75%
PW&E-General Fund	FC	16.95%	34.05%
PW&E-Fleet Management	FC	16.58%	8.11%
PW&E-Water & Sewer	FC	2.40%	2.47%