



Highway Maintenance Manual

Bureau of Highway Maintenance

Chapter 02 Administration

January 2026

Section 20 Eligible Costs

Subject 25 Administrative Support

1.0 General Policy

The department shall provide an amount for administrative support provided by the county. For calendar year CY2026, this amount shall be four and sixty-three hundredths percent (4.63%) of the total amounts invoiced under the annual agreement for labor (including fringe benefits and patrol supervision), machinery, and materials. This amount shall be added to each invoice and is to be included on all work performed on the state trunk highway system.

2.0 Highway Administration Costs

Administration is considered the cost required to support an organization, regardless of work performed by the organization. The nature of the individual's work, and not the location of an employee's office, should govern the allocation of costs.

Highway administration costs include activities supporting the other major operational areas by providing an organizational structure and related support services. These support services are generally considered to include (but not limited to the following): budgeting, accounting, auditing, personnel, information technology, general administration, purchasing, printing and duplicating services, legal advisory services, and management analysis.