

## **MOVING CALIFORNIA ORAL HEALTH FORWARD 2022-2027**

### **Detailed Budget and Budget Justification Instructions**

General instructions are provided to assist local health jurisdictions receiving grant funding for a Local Oral Health Program (LOHP) from the California Department of Public Health (CDPH) Office of Oral Health (OOH).

The primary steps to complete a budget are:

1. Using the budget workbook template (Document F), updated as of August 2024, develop a budget for five (5) fiscal years (FY) of funding that identifies and justifies the costs associated with implementation of the Work Plan. All budget items must be for LOHP staff to support objectives and activities in the Work Plan. All budget detail and justification must be approved by OOH in writing.
  - Adhere to the instructions and requirements provided in Appendix 1 - LOHP Guidelines and in this document.
  - If challenges arise as you modify the budget, please request technical assistance by emailing your grant manager and copy your program consultant.
  - When completing the budget template, only light blue cells will be editable. All other cells are protected and cannot be modified.
  - When initially preparing the budget, ensure the total dollar amount for each FY is equal to the maximum amount provided annually in the Local Health Jurisdiction Funding Table (Appendix 3). This may change if carryover is allowed in future years.
  - When allowed, carryover will include remaining prior year funds added to the current year budget. The budget for all years may never exceed the total grant allocation.
  - Verify the budget matches the total allocation when submitting a revision by ensuring the total in row 24 of the General Information tab is green filled. If it is red filled, somewhere in the budget the amounts are incorrect and need to be balanced.
  - For budget revisions, refer to the Budget Revision Instructions tab in the updated budget template.
  - Utilize eight budget categories:
    - A. Personnel Costs
    - B. Fringe Benefits
    - C. Operating Expenses
    - D. Equipment Expenses

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- E. Travel and Training
- F. Subcontracts and Consultants
- G. Other Costs
- H. Indirect Expenses

- Verify that each activity in the Work Plan that results in an expenditure of funds is adequately reflected in the budget.
- To add additional line(s) to a budget category, first determine where the new line should be inserted. For the Personnel and Travel categories, this will be done in the Personnel and Travel tabs of the budget workbook. Then do the following:
  - Click on the row number below where the line will be inserted to highlight that row,
  - Right Click and select Insert Row,
  - Enter the new data into the row(s).

Note: The total formula(s) will not transfer to the newly added row(s). For this reason, your grant manager will make sure there are at least 4-5 extra rows in each budget category. If you need to add more rows and the totals are not calculating, notify your grant manager and they will assist you.

2. In the budget justification column, provide calculations and clearly describe how the costs identified for each FY were determined:
  - Provide easy-to-follow formulas to substantiate how costs are calculated.
  - Provide an explanation if no funds or limited funds are budgeted for a standard cost (e.g., In-kind personnel, Internet, Space Rent/Lease, Educational Materials, etc.).
  - Provide an explanation when costs vary significantly from one FY to the next.
  - For subcontracts, Behavioral Modification Materials, and additional expenses under the Other Costs category, indicate which Work Plan objective the budget item supports.

Detailed instructions for each of the eight required budget categories are provided below:

#### **A. PERSONNELCOSTS**

- Go to the Personnel tab. Totals from this page are pulled into the Detailed Budget tab automatically.

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- List each position by title and include credentials (e.g., ROH, RDHAP, RDA, DDS), if applicable, required to complete the Work Plan activities through the term of the agreement.
- Position Titles must be consistent with titles listed in the Work Plan Responsible Parties section.
- Positions budgeted under Personnel Costs must have a direct role connected to activities in the Work Plan.
- Positions providing indirect support to the Work Plan and budgeted at less than 10% full time equivalent (FTE) should typically be budgeted under Indirect Expenses. If budgeted as a Personnel Cost, provide an explanation for the percentage FTE and the description of the direct connection to the Work Plan; these positions are subject to OOH review and approval. If the position is being funded in-kind or partially by a related program, please indicate what program in the justification section.
- Designate a Project Director to provide a minimum required 50% FTE for oversight and evaluation activities. Exceptions must be approved by OOH.
- For each budgeted position, provide a brief description of the duties, responsibilities, and activities to be performed related to the Work Plan.
- Identify and document any Personnel that will not receive Fringe Benefits. (Contact your grant manager for assistance with including this calculation in the template.)
- A formula is provided to substantiate how costs are calculated for Personnel. (Monthly Salary X percentage (%) of FTE X number of months = Amount Requested per FY.)

#### Percentage of FTE:

- 100% FTE equals 2,080 hours annually, including paid leave.
- Personnel working 80 hours in a two-week period are 100% FTE.
- Personnel working 20 hours in a 40-hour work week are 50% FTE.
- When the percentage of FTE varies from month to month, enter the average percentage.

#### Sample formulas for Personnel Costs:

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\$8,000/month x 50% FTE x 12 months = \$48,000

\$6,000/month x 100% FTE x 12 months= \$72,000

**B. FRINGE BENEFITS**

- List each fringe benefit that will be provided to eligible Personnel in the Detailed Budget tab under justification (Column I).
- In the Justification section, identify any Personnel that will not receive benefits. (Contact your grant manager for assistance with calculating it in the template.)
- Enter the fringe benefit percentage for each year in the Personnel tab.
- Anticipate any increases in the fringe benefit rate for future years.
- Fringe Benefits may not include the following:
  - Employee leave (including annual leave, vacation, sick leave, holidays, jury duty, military leave, training leave, and administrative leave).
  - Employee vacation or sick leave accruals earned outside the allocation term.
  - Workers' compensation claims (Budget for Workers' Compensation premiums only).
- Budget at actual costs for each eligible employee.

Sample formula for Fringe Benefits:

\$75,000/annual salary cost x 35%/fringe benefit rate= \$26,250/fringe benefit FY Total

**C. OPERATING EXPENSES**

Operating expenses include costs associated with completing the activities in the Work Plan:

- LOHP may budget for the oral health program share of monthly Internet access fees during the term of the grant to access the OOH webpage and SharePoint Site.

Sample formula for Internet:

# FTE x \$\_ per month x # months = \$\_.

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- Budget project Space Rent/Lease costs at a maximum of 150 square feet per FTE plus reasonable square footage for common space as determined by the jurisdiction, such as: conference rooms, break room(s), restrooms, storage, library, etc.
- Separate formulas for office space and common space are acceptable.
- Provide a detailed justification if project space exceeds 150 square feet per FTE and/or the amount of shared space is included.
- Include any space cost increases for future years.

Sample formulas for space rent/lease:

$$1.4 \text{ FTE} \times 150 \text{ sq. ft.} \times \$1.20 \text{ per sq. ft.} \times 12 \text{ months} = \$3,024$$

Common Space Request: 125 sq. ft. of space is requested for project storage and common space (meeting, training, break and restroom areas). This is the portion charged to the oral health program.

$$125 \text{ sq. ft.} \times \$1.20 \text{ per sq. ft.} \times 12 \text{ months} = \$1,800$$

LOHPs may propose additional items under Operating Expenses. Some examples include:

#### **Office Expenses/Supplies:**

- Budget for consumable supplies such as: paper, copier toner, pens, pencils, folders, binders, staplers, etc. needed for LOHP staff only.
- Provide a list of supplies needed for the project and an itemized breakdown of estimated costs per unit, # of units, and estimated totals. Keep an itemized list of supply purchases for auditing purposes.

#### **Communications:**

- Budget for the installation cost of telephones and any recurring monthly charges related to the telephone system including fax line, and costs related to teleconferencing that may be necessary to complete activities in the Work Plan.
- Budget amounts for monthly mobile phone charges (device purchase costs should be budgeted under Operating Expenses unless they exceed \$5,000 per item). Cell phones and service fees are limited to staff at 50% FTE.
- All mobile computing devices must be encrypted. Unencrypted devices (e.g., Smartphones, Laptops, etc.) are not allowed.

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- Describe the expenses associated with this line item and provide the estimated budget amount needed for each FY (e.g., subscription for webinar platforms)

Sample formula for Communications:

$\$250/\text{combined monthly charges} \times 12/\text{months} = \$3,000/\text{FY Total}$

**Postage:**

- Budget for postage to mail project correspondence, other materials and for overnight express mail costs.
- Provide a brief description of the postage expenses and the estimated budget amount for each FY.

Sample formula for Postage:

$\$25/\text{combined monthly postage} \times 12/\text{months} = \$300/\text{FY Total}$

**Printing:**

- Identify expenses for printing and reproduction completed by outside vendors for items such as brochures, leaflets, posters, forms, flyers, announcements, banners, etc.
- List and explain the types of items that require printing by outside vendors and the estimated budget amount for each FY.

Sample formula for Printing:

$\$85/\text{combined monthly printing} \times 12/\text{months} = \$1,020/\text{FY Total or}$

$\$100-\$300/\text{per printing job} \times 5 \text{ projects} = \$1,000/\text{FY Total}$

**Duplicating:**

- Identify expenses for in-house duplicating and reproduction. Duplicating is typically internal and routine, usually for small office jobs.
- Allowable costs in this line item may include:
  - Agency's share of copy machine total usage related to Work Plan activities for this grant.
  - Shared copier maintenance agreements, copier supplies such as paper, toner etc. (Duplicating supplies such as paper and toner may be included either in

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the Office Expenses/Supplies or in Duplicating but should not be included in both.)

- o Provide a description of the costs associated with in-house duplicating and the estimated budget amount.
- Indicate whether the budget includes supplies and maintenance agreements. (Costs associated with renting copiers should be budgeted under Equipment Rental/Lease.)
- Provide the estimated budget needed for each FY.

Sample formula for Duplicating:

$\$75/\text{combined monthly duplicating} \times 12/\text{months} = \$900/\text{FY Total}$

**Equipment Lease/Rental:**

- Rental equipment will be authorized by OOH on a case-by-case basis.
- Leasing/renting to own, purchase/leaseback, and lease/purchase of equipment is not permitted.
- Lease/rental agreements entered into prior to receiving funding from OOH must adhere to this OOH policy.
- List all lease/rental equipment that will be charged to this grant and justify in detail.
- Provide the monthly lease/rental rate for each item and the number of the lease/rental months.
- Provide budget totals for each piece of equipment leased/rented (e.g., if leased/rental items are desktop workstations that include computers, printers, fax machines, scanners, and copiers).
- Provide the estimated budget amount needed for each FY.

Sample formula for Equipment Lease/Rental:

$\$50/\text{monthly lease/rental for copier} \times 12/\text{months} = \$600/\text{FY Total}$

**D. EQUIPMENT EXPENSES**

- Each LOHP is required to have at least one computer system:

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- o Designated for use by this project for e-mail communication, accessing the OOH website, and accessing online resources needed.
- o Must comply with your local County or City computer security requirements.
- Allowable equipment expenses include:
  - o Ergonomic equipment purchases.
  - o Computer software/hardware purchases.
  - o Non-computer equipment items such as desks and chairs.
- School-based/school-linked equipment must be identified as such and are subject to OOH approval.
- Provide detailed description including:
  - o Itemized list of all equipment (Include which staff will be utilizing and the vendor used to purchase).
  - o Include any software to be purchased.
  - o Identify the anti-virus software to be purchased.
  - o Quantify each item of equipment and/or software.
  - o Provide the estimated purchase price and the estimated budget amount needed for each FY.
  - o Justify the need for the proposed equipment purchases and which staff will utilize it.
- Equipment \$5,000 or more should be listed under Equipment expenses and is considered major equipment.
- Equipment purchases under \$5,000 is considered minor equipment and should be listed under Operating expenses.
- For major equipment, complete form OOH 1001 and submit to your grant manager; for minor equipment, complete form OOH 1002 and submit to your grant manager.

Sample formula for Equipment:

\$1,200 for one (1) (insert type of computer or equipment) for Project Director

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#### E. TRAVEL

- Travel and training expenses are to be consistent with the needs of the project and connect directly to Work Plan activities.
- Travel expenses are entered into the separate Travel tab and totals are automatically pulled into the Detailed Budget tab.
- Travel expenses, including mileage, lodging, and meals and incidental expenses (M&IE), should not exceed current travel reimbursement rates set by the California Department of Human Resources (CalHR) unless approved by OOH. To review current CalHR travel reimbursement rates, please visit: <https://www.calhr.ca.gov/employees/pages/travel-reimbursements.aspx>.

Note: As of October 1, 2024, CalHR adopted the federal General Services Administration (GSA) rates for lodging and M&IE.

- For M&IE, the maximum reimbursement rates for both in-state and out-of-state travel are aligned with the standard GSA rates (see first row in first table [here](#)).
- For lodging, federal standard and non-standard reimbursement lodging rates at time of in-state travel (see first table [here](#)) or out-of-state travel (select state [here](#) and see first table on following page) will be used.
- Other travel expenses not listed on the CalHR website include airfare, taxi/shuttle/Lyft/Uber, parking, and event registration that is essential for Work Plan activities.
- If you want to claim travel expenses that exceed CalHR rates, you must receive approval from your grant manager at least 60-90 days before the event date. Acceptable reasons for a higher lodging rate may include one or more of the following:
  - Transportation cost to alternate lodging brings overall cost to an amount equal to or greater than requested lodging;
  - Person traveling requires a "reasonable accommodation";
  - No alternative lodging available;
  - Other well-justified reasons may also be accepted.
- Provide a brief explanation for each type of cost connected with the Work Plan travel activity.

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- Provide a travel estimate for each event. Estimate the number of project staff attending and the estimated budget amount for each traveler.
- Sample formula for Project Travel:

Lodging formula: 2 travelers x \$80/per traveler x 2 nights= \$320/lodging Total.

Per Diem formula: 2 project travelers x \$40/per person per day x 3/days = \$240/per diem total; Mileage formula: 400/miles x \$.575/per mile= \$226/mileage Total.

Airfare formula: 2 travelers x \$640/round trip airfare = \$1,280/airfare Total.

**OOH-Sponsored Events/Training:**

- OOH-sponsored events/trainings include Project Director's Meetings (PDMs), COHTAC convenings, and other activities conducted by OOH contractors.
- PDMs are mandatory.
- Trainings/conferences organized by OOH generally will not have registration fees.
- LOHPs should budget for up to one-two (1-2) staff, though exceptions may be considered, to attend at least one OOH-sponsored, in-person event/training each year.
- Identify which staff will attend the OOH-funded events/trainings and provide the estimated budget needed for each FY.

**Events/Training Not Sponsored by OOH:**

- Non-OOH-sponsored events/trainings require pre-approval from your LOHP's grant manager and program consultant at least 60-90 days before the event/training date.
- Event/training schedule and materials should be shared with your LOHP's grant manager and program consultant when obtaining pre-approval.
- If your LOHP is presenting at a non-OOH-sponsored event, you must submit the presentation materials for approval by your LOHP's grant manager and program consultant prior to presenting.
- Up to one (1) LOHP staff will be permitted to attend in-state, non-OOH-funded events/trainings. Submit requests for exceptions to your grant manager and program consultant.

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- The only out-of-state event for which travel may be approved is the National Oral Health Conference. OOH will allow one (1) traveler. An exception may be made for two (2) travelers if the second traveler is presenting at the event.

**F. SUBCONTRACTS AND CONSULTANTS**

A Subcontractor is an individual or agency qualified to:

- Complete a specialized task that is directly related to the project's Work Plan activities.
- Execute/implement/complete a component of the project, carry out/implement solutions, and/or perform a limited-term service/activity.
- Requires a multi-category budget, including indirect expenses.
- Once an agreement is executed, a copy should be submitted to your grant manager, program consultant, and the Dental Director mailbox ([DentalDirector@cdph.ca.gov](mailto:DentalDirector@cdph.ca.gov)).
- Prohibited Contractors. The following cannot be considered for contracting: companies or organizations that promote or produce sugar sweetened beverages, produce alcohol, sell weapons/ammunition, tobacco/cigarettes or adult-oriented products/services.

A Consultant is an individual who:

- Possesses a level or area of expertise that extends beyond those held by agency staff.
- Supports the skills and effort of the agency staff but does not duplicate those skills or effort.
- Provides technical advice on programmatic activities and troubleshoots issues.
- Charges an hourly rate that is inclusive of all expenses.
- Provides services to assist grantees and agency staff but does not deliver services directly to the public or subcontractors.

In the description for this line item:

- Separately list the name of each subcontractor and/or consultant who will provide the specialized effort directly related to activities in the Work Plan.

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- Verify each subcontractor and/or consultant listed in this section of the Budget justification is also referenced with the same title in the Work Plan's "Responsible Parties."
- Provide the following details:
  - Name of each subcontractor and/or consultant. Identify subcontractors and/or consultants, who have not been selected at the time of submission, as "To Be Determined."
  - Description of the activities/services to be performed.
  - The Work Plan objectives that the subcontract supports.
  - Amount of service time in increments of hours, days, weeks, months.
  - Salary or hourly rate.
  - Formula that substantiates how the costs were determined and the total cost.
- The salary/hourly rate must be commensurate with education and experience.
- Provide a detailed justification when the salary/hourly rate is budgeted at a salary/rate that exceeds the amount paid to state personnel for similar position/classifications. OOH must approve the salary/hourly rate requests prior to reimbursement.

Sample formula for Subcontracts and Consultants:

Consultant:  $\$65/\text{hourly rate} \times 10/\text{hours monthly} \times 12/\text{months} = \$7,800/\text{FY Total}$ ;

Subcontractor:  $\$1,500/\text{combined salary cost monthly} + \$750/\text{fringe benefits cost monthly} + \$120/\text{travel cost monthly} + \$338/\text{indirect cost monthly} = \$2,708/\text{monthly total} \times 12/\text{months} = \$32,496/\text{FY Total}$ .

**G. OTHER COSTS**

Other Costs include costs associated with completing the activities in the Work Plan not listed in Operating Expenses. Standard cost line items that may appear in the budget justification are Educational Materials, Behavior Modification Materials, Paid Media, and Booth Rental/Facility Fees.

Additional other cost subcategories may be proposed in the budget justification.

Note: Fluoride and other supplies are not a reimbursable expense under the grant unless an exemption is approved by OOH in writing.

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#### **Educational Materials:**

Items such as brochures, pamphlets, posters, curriculum, training guides, videos, slides, flip charts, and signage necessary for Work Plan activities. Agencies may develop their own educational materials but must first demonstrate the need for the material. Coordination of educational materials through OOH funded partnerships is strongly encouraged.

Note that educational materials must be approved by OOH prior to development and before distribution. Send requests for approval to [DentalDirector@cdph.ca.gov](mailto:DentalDirector@cdph.ca.gov).

#### **Behavior Modification Materials (BMM):**

- BMM can motivate and/or reinforce positive: behavior, participation, and/.or involvement and should include healthy or educational items, such as gift cards for books or iTunes, healthy food outlets, etc.
- The use of BMM is limited by CDPH. BMM activities are approved on a case-by-case basis.

The budget justification must describe the activity required to receive the BMM and contain the following specific language:

- "BMMs are provided to program participants to motivate and/or reinforce positive behavior, participation, and/or involvement in oral health activities and require action on the part of the recipient to receive the BMM. The cost of the BMM may not exceed \$50 in value, per person, per year and shall not include gift cards that can be used to purchase tobacco or alcohol products. The project is responsible for the possession, security (i.e., will keep under lock and key), and accountability of the gift cards. The grantee will prepare a log sheet that will track and identify each of the gift cards, value, gift card transfer date, and recipient."
- Toothbrush/toothpaste expenses can be included under this category but are exempt from BMM requirements and do not require participation by the recipient to receive a toothbrush/toothpaste.
- Prohibited items include:
  - o Cash
  - o Gift cards that can be used to purchase tobacco, alcohol, or cannabis products.
  - o Food/Refreshments

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- Provide easy to follow statements regarding how the BMM will be earned, distributed, and the amount budgeted for each FY.
- Include the Work Plan objectives that the BMMs support.

Sample formula for BMM (non-Food/Refreshments):

Gift Cards: 60/gift cards x \$20/per card = \$1,200/FY Total.

Non-Gift Card Items: 100 toothbrushes x \$2/each = \$200/FY Total.

### Paid Media:

- Media advertisements (ads) and social media posts require approval by OOH prior to development and before distribution. Send requests for approval to [DentalDirector@cdph.ca.gov](mailto:DentalDirector@cdph.ca.gov).
- Expenses may include the cost for the purchase or placement of paid ads on radio, television, newspaper, movie theaters, magazines, billboards, bus shelters, etc. (External development of radio, television, movie theaters and print ads must be budgeted in the Subcontracts and Consultants category.)
- List the types of paid media, public relations, advertising and total budget amount that support activities in the Work Plan.

Sample formula for Paid Media:

Movie Ad Placement: 2 Ads x 6 locations x \$10/per ad x 6 months = \$720/Movie Ad placement total;

Print Ad Placement: 1 Quarter Page Ad x 20 ad placements/per FY x \$75/per ad placement= \$1,500/FY total; Radio Ad Placement: 25 Ad placements July-December, 2017 x \$120/per ad= \$3,000/July-December 2017

### Booth Rental/Facility Fees:

- Identify the costs for booth rental/facility fees that are incurred for local events, such as: health fairs, farmer's markets, community outreach activities, or trainings and identify which activities it corresponds to in the Work Plan.
- The description should include examples of local events, estimated number of events, and the estimated cost per event to substantiate how the total costs were calculated.

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- Use ranges if necessary for the anticipated number of events and cost per event.

Sample formula for Booth Rental/Facility Fees:

\$150/booth rental x 1 local health fair (activity 3.2.1) = \$150/event booth rental

\$250/booth rental x 2 weeks county fair (activity 1.6.2) = \$250/booth rental event

### **Other LOHP-defined subcategories:**

LOHPs may propose additional Other Cost items. Provide sufficient details about the item, justification for why it is needed and what activity it helps promote, and formulas to substantiate the costs when budgeting for additional LOHP-defined Other Costs. LOHPs must clearly explain how the additional cost applies to activities in the Work Plan.

## **H. INDIRECT EXPENSES**

Indirect cost rates (ICR) cannot exceed the specified maximum percentage rate stated in the approved annual CDPH ICR (Appendix 13), but in no case will the indirect cost rate exceed 25%.

ICR is simply a device for determining fairly and conveniently within the boundaries of sound administrative principles, what proportion of indirect cost each program should bear. An ICR is the ratio between the total indirect expenses and direct cost base. Indirect costs are an agency-wide, general management cost that cannot be attributed to a specific Work Plan activity and consists of administrative services necessary for the general operation of the agency, such as: accounting, budgeting, payroll preparation, human resources services, purchasing, maintenance, centralized network and data processing. Conversely, direct costs are costs that provide measurable, direct benefits to specific Work Plan activities and can include costs that relate directly to instructional programs and also support costs that apply to the minor services necessary to maintain the program, such as salaries and benefits, educational materials, office supplies and travel.

An ICR is the percentage of an agency's total personnel costs (personnel + fringe benefits) or total direct costs and is a standardized formula charging shared costs for an agency's indirect operation.

Identify and verify:

- The cost basis for calculating indirect expenses, i.e., total personnel cost or total direct cost is based on an agreement with CDPH.
- Average percentage. An average is acceptable when the ICR will vary at different times during the FY.

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- Include personnel budgeted at less than 10% FTE and not directly connected to the Work Plan.
- Administrative costs may not exceed 5% of total budget per [Revenue and Taxation Code Section 30130.57\(f\)](#): Not more than 5 percent of the funds received pursuant to this article shall be used by any local agency or department receiving such funds for administrative costs.

Sample formula for Indirect Expenses:

$\$50,000/\text{staff salaries total} + \$20,000/\text{staff fringe benefits total} = \$70,000/\text{total personnel costs} \times 25\% = \$17,500/\text{indirect cost FY Total.}$