

National Association for State Community Services Programs



2023

WINTER TRAINING CONFERENCE

April 3 – 7 | Arlington, VA

MISSION POSSIBLE

Restoring Hope

Developing Your Annual WAP Budget

www.nascsp.org

First Steps in Developing your WAP Budget

1. Review the annual DOE guidance: WPN XX-1, WPN XX-2, ALRD, and Application Instructions
2. Determine how much funding the Grantee needs
3. Determine how much funding goes to entities besides the Grantee
4. Finalize your WAP budget
 - a) Create a “systematic flow”
 - b) Create “checks and balances”
5. Enter budget and budget explanation into PAGE

Massachusetts' WAP Budget Process

- Massachusetts DHCD uses a four (4) tab Excel spreadsheet with multiple formulated cells to develop our WAP budget:
 - Tab 1 / 2023 Grantee Budget Worksheet
 - Tab 2 / 2023 Allocation Worksheet
 - Tab 3 / 2023 Subgrantee Allocation
 - Tab 4 / Agency Formula Percentages

Massachusetts' WAP Budget Allocation Spreadsheet

2023 WAP Allocation Worksheet

Subgrantee	Unit Goal	Subgrantee Administration	Subgrantee T&TA	Program Support	Program Operations	Program Operations (Combined)	Health & Safety	Liability Insurance	Leveraging	Financial Audits	Weatherization Readiness	FY 2023 Total Allocations	Figures Minus Column M		WAP Allocation Formula Percentages	
Per Unit Cost Basis		\$1,025	\$15,000	\$1,250	\$7,000	\$8,250	\$800			\$10						
Agency A	50	\$51,250	\$15,000	\$62,500	\$350,000	\$412,500	\$40,000	\$8,000	\$0	\$500	\$32,544	\$559,794	\$527,250	Agency B without Leveraging \$516,601	Agency A 10.85%	
Agency B	46	\$47,150	\$15,000	\$57,500	\$322,000	\$379,500	\$36,800	\$8,000	\$50,000	\$460	\$29,691	\$566,601	\$536,910		Agency B 9.90%	
Agency C	19	\$19,475	\$15,000	\$23,750	\$133,000	\$156,750	\$15,200	\$8,000	\$0	\$190	\$12,083	\$226,698	\$214,615		Agency C 4.03%	
Agency D	48	\$49,200	\$15,000	\$60,000	\$336,000	\$396,000	\$38,400	\$8,000	\$0	\$480	\$31,000	\$538,080	\$507,080		Agency D 10.33%	
Agency E	47	\$48,175	\$15,000	\$58,750	\$329,000	\$387,750	\$37,600	\$8,000	\$0	\$470	\$30,726	\$527,721	\$496,995		Agency E 10.24%	
Agency F	26	\$26,650	\$15,000	\$32,500	\$182,000	\$214,500	\$20,800	\$8,000	\$0	\$260	\$16,917	\$302,127	\$285,210		Agency F 5.64%	
Agency G	42	\$43,050	\$15,000	\$52,500	\$294,000	\$346,500	\$33,600	\$8,000	\$0	\$420	\$26,929	\$473,499	\$446,570		Agency G 8.98%	
Agency H	18	\$18,450	\$15,000	\$22,500	\$126,000	\$148,500	\$14,400	\$8,000	\$0	\$180	\$11,393	\$215,923	\$204,530	Training Center Set-Aside \$250,000.00	Agency H 3.80%	
Agency I	29	\$29,725	\$15,000	\$36,250	\$203,000	\$239,250	\$23,200	\$8,000	\$0	\$290	\$18,643	\$334,108	\$315,465	Agency K without Training Center \$532,972	Agency I 6.21%	
Agency J	46	\$47,150	\$15,000	\$57,500	\$322,000	\$379,500	\$36,800	\$8,000	\$0	\$460	\$29,691	\$516,601	\$486,910		Agency J 9.90%	
Agency K	47	\$48,175	\$270,284	\$58,750	\$329,000	\$387,750	\$37,600	\$8,000	\$0	\$470	\$30,693	\$782,972	\$752,279		Agency K 10.23%	
Agency L	46	\$47,150	\$15,000	\$57,500	\$322,000	\$379,500	\$36,800	\$8,000	\$0	\$460	\$29,691	\$516,601	\$486,910		Agency L 9.90%	
Subgrantee Budget Unit Entry Data Totals	464	\$475,600	\$435,284	\$580,000	\$3,248,000	\$3,828,000	\$371,200	\$96,000	\$50,000	\$4,640	\$300,000	\$5,560,724	\$5,260,724			
Total WAP Budget	Total Funds Available		Administrative Calculations				T&TA Calculations				Combined Admin., Program Operations, and H&S					
Total Units to Weatherize 463	\$6,000,000		Total Maximum Allowable Admin. (15%) \$945,000				Total Available T&TA \$1,000,000				\$10,075					
Readiness Funds \$300,000	Weatherization Readiness \$300,000		Minimum Subgrantee Admin. (7.5%) \$472,500				Subgrantee T&TA \$435,284				Combined Program Operations and H&S \$9,050					
	Total WAP Budget \$6,300,000		Total Grantee & Subgrantee Admin. Budgeted \$800,305				Total Grantee & Subgrantee T&TA Budgeted \$849,855									
			Available Grantee Admin. \$469,400				Available Grantee T&TA \$564,716				Total Available Grantee Funds \$1,034,116					
Confirmation Test Formulas	Combined Program Operation Test \$3,828,000		Budgeted Grantee Admin. \$324,705				Budgeted Grantee T&TA \$414,571				Total Budgeted Grantee Funds \$739,276					
	Total Allocation Test \$5,560,724		Excess Admin. Moved to Units (Program Operations) \$144,695				Excess T&TA Moved to Units (Program Operations) \$150,145				Total Grantee Excess Moved to Weatherize Units \$294,840					
	Total Grantee & Subgrantee Allocation \$6,300,000		Total Budgeted Grantee Admin. % 5.15%				Total Available T&TA % 15.87%				DOE WAP Grant \$6,300,000					
	Total Grant Test \$6,300,000		Total Budgeted Subgrantee Admin. % 7.55%				Total Budgeted Grantee T&TA % 6.58%				Total WAP Grant + or - 0.00000000					
			Total Budgeted Grantee & Subgrantee Admin. % 12.70%				Total Budgeted Subgrantee T&TA % 6.91%				Units + or - 0					
							Total Budgeted Grantee & Subgrantee T&TA % 13.49%									
Energy Savings Calculation																
Units	Mbtu	Total														
464	29.3	13,595.20														

Determining Your Grantee Administration Allocation

- Note that not more than 7.5% of the grant can be used for Grantee Administration
- Determine your Grantee Administration costs
- Follow the budget categories that are listed in PAGE under the “Object Class” column:
 - Personnel (*annual salary x percentage of time spent on WAP*)
 - Fringe Benefits (*total of personnel x fringe rate*)
 - Travel (*estimated WAP-related “administrative travel” for all staff*)
 - Equipment (*estimated WAP expenses over \$5,000*)
 - Supplies (*estimated WAP expenses under \$5,000*)
 - Contract (*any special contracts*)
 - Other Direct Costs (*e.g., NASCSP annual dues, Public Hearing transcriptions, etc.*)
 - Indirect Costs (*indirect cost rate*)

Determining Your Grantee Administration Allocation

Grantee Administration			
1. Personnel	(Not Actual Salaries)	Percentage	DOE Total
Unit Manager: Employee A	80,000.00	5%	\$4,000.00
Fiscal Director: Employee B	120,000.00	20%	\$24,000.00
WAP State Program Manager: Employee C	90,000.00	50%	\$45,000.00
Energy Programs Coordinator: Employee D	70,000.00	20%	\$14,000.00
Energy Programs Specialist: Employee E	60,000.00	80%	\$48,000.00
Fiscal Monitor: Employee F	70,000.00	60%	\$42,000.00
Legal Counsel: Employee G	120,000.00	5%	\$6,000.00
Contracts Manager: Employee H	80,000.00	25%	\$20,000.00
Receptionist: Employee I	40,000.00	5%	\$2,000.00
Personnel Total			\$205,000
2. Fringe Benefits	Approved Rate	39.43%	
(Fringe Benefit Rate & Payroll Tax Rate)	Fringe Total		\$80,832

3. Travel	Number of Trips	Average cost per trip	
Program Staff Travel to Meetings	15	\$50.00	\$750.00
Travel Total			\$750.00
4. Equipment			
Equipment Total			\$0.00
5. Materials and Supplies	Estimated Office Supplies		\$500.00
Supplies Total			\$500.00
6. Contractual			
Contractual Total			\$0.00
7. Other Costs	NASCSP Annual Dues		\$4,000.00
	Public Hearing Transcription Services		\$800.00
Other Costs Total			\$4,800.00
Total Direct Costs			\$291,882.00
8. Indirect Costs	Costs found on Indirect Costs Justification Document Provided by Fiscal		
Indirect Costs Total			\$32,823
Total Grantee Administration Costs			\$324,705.00



- How does your State determine the Grantee administration Allocation?
- What data is used in this determination?
- Who is involved in making this decision?

Determining Your Grantee T&TA Allocation

- Note the total T&TA amount available as stated in WPN XX-2
- Follow the budget categories that are listed in PAGE under the “Object Class” column:
 - Personnel (*annual salary x percentage of time spent on WAP T&TA activities*)
 - Fringe Benefits (*total of personnel x fringe rate*)
 - Travel (*estimated WAP-related “monitoring/T&TA travel” for all staff*)
 - Equipment (*estimated WAP expenses over \$5,000*)
 - Supplies (*estimated WAP expenses under \$5,000*)
 - Contract (*any special contracts*)
 - Other Direct Costs (*e.g., Reporting software expenses for WAP, state monitoring vehicle maintenance, etc.*)

Determining Your Grantee T&TA Allocation

Grantee T&TA			
1. Personnel	(Not Actual Salaries)	Percentage	DOE Total
WAP State Program Manager: Employee C	90,000.00	20%	\$18,000.00
Energy Programs Coordinator: Employee D	70,000.00	30%	\$21,000.00
Technical Field Reps: Employee J (Energy Programs Technical Coordinator)	80,000.00	65%	\$52,000.00
Employee K (Field Monitor)	60,000.00	65%	\$39,000.00
Employee L (Field Monitor)	60,000.00	80%	\$48,000.00
Personnel Total			\$178,000
2. Fringe Benefits	Approved Rate	39.43%	
(Fringe Benefit Rate & Payroll Tax Rate)	Fringe Total		\$70,185
3. Travel			
Annual OVM Fee:	Leasing Cost Per Vehicle	# of Months	Yearly Leasing Cost
Technical Field Rep. 1 Vehicle	\$550.00	12	\$6,600.00
Technical Field Rep. 2 Vehicle	\$550.00	12	\$6,600.00
Technical Field Rep. 3 Vehicle	\$550.00	12	\$6,600.00
State Vehicle Gasoline Purchases:	Monthly Gas Cost Per Vehicle	# of Months	Yearly Gas Cost
Technical Field Rep. 1 Vehicle	\$260.00	12	\$3,120.00
Technical Field Rep. 2 Vehicle	\$260.00	12	\$3,120.00
Technical Field Rep. 3 Vehicle	\$260.00	12	\$3,120.00
State Vehicle Telemetrics Charge:	Monthly Cost Per Vehicle	# of Months	Yearly Cost
Technical Field Rep. 1 Vehicle	\$16.00	12	\$192.00
Technical Field Rep. 2 Vehicle	\$16.00	12	\$192.00
Technical Field Rep. 3 Vehicle	\$16.00	12	\$192.00

	Cost Per Trip To Attend	# of Trips	Total Cost
NASCSP Mid-Winter Training Attendance	\$2,500.00	2	\$5,000.00
NASCSP Annual Training Conference Attendance	\$2,500.00	2	\$5,000.00
Program Staff Subgrantee Monitoring Visits, Technical Field Visits, Training, etc.	\$50.00	40	\$2,000.00
Program / Field Staff Overnight Trips	\$200.00	5	\$1,000.00
Other Non-Anticipated In-State Travel	\$50.00	5	\$250.00
Other Non-Anticipated Out-Of-State Travel	\$2,500.00	2	\$5,000.00
Travel Total			\$47,986.00
4. Equipment			
Blower Door Apparatus	\$2,500.00	3	\$7,500.00
Equipment Total			\$7,500.00
5. Materials and Supplies			
	Cost Per Unit	# of Units	Total Cost
Gas Leak Detector	\$300.00	3	\$900.00
Materials and Supplies Total			\$900.00
6. Contracts and Subgrants			
	Contract Vendor	# of Contracts	Total Cost
Contracts and Subgrants Total			\$0.00
7. Other			
			Total Cost
Maintenance & Rental Costs for Vehicles	Vehicle Maintenance Related Costs		\$10,000.00
Annual Support for WAP Reporting Software	ACME Software Group		\$100,000.00
Other Total			\$110,000.00
Total Grantee T&TA Costs			\$414,571.00
Total Grantee Administration and T&TA Costs			\$739,276.00



- How does your State determine the Grantee T&TA Allocation?
- What data is used in this determination?
- Who is involved in making this decision?
- Do you have an in-state Training Center
- Does the Grantee procure trainings for the Subgrantees?

Determining Your Subgrantee Allocations

- Create a spreadsheet with agencies on the Y axis and the budget categories on the upper X axis.
- Determine which budget categories you will be using:
 - Required budget categories:
 - *Subgrantee Admin., Subgrantee T&TA, Program Operations, and Weatherization Readiness.*
 - Optional budget categories:
 - Vehicles and Equipment, Health & Safety, Liability Insurance, Leveraging, Financial Audits, Energy Crisis, Disaster Crisis, and Special Projects I-V

Determining Your Subgrantee Allocations

	Subgrantee	Unit Goal	Subgrantee Administration	Subgrantee T&TA	Program Support	Program Operations	Program Operations (Combined)	Health & Safety	Liability Insurance	Leveraging	Financial Audits	Weatherization Readiness	FY 2023 Total Allocations
Per Unit Cost Basis			\$1,025	\$15,000	\$1,250	\$7,000	\$8,250	\$800			\$10		
	Agency A	50	\$51,250	\$15,000	\$62,500	\$350,000	\$412,500	\$40,000	\$8,000	\$0	\$500	\$32,544	\$559,794
	Agency B	46	\$47,150	\$15,000	\$57,500	\$322,000	\$379,500	\$36,800	\$8,000	\$50,000	\$460	\$29,691	\$566,601
	Agency C	19	\$19,475	\$15,000	\$23,750	\$133,000	\$156,750	\$15,200	\$8,000	\$0	\$190	\$12,083	\$226,698
	Agency D	48	\$49,200	\$15,000	\$60,000	\$336,000	\$396,000	\$38,400	\$8,000	\$0	\$480	\$31,000	\$538,080
	Agency E	47	\$48,175	\$15,000	\$58,750	\$329,000	\$387,750	\$37,600	\$8,000	\$0	\$470	\$30,726	\$527,721
	Agency F	26	\$26,650	\$15,000	\$32,500	\$182,000	\$214,500	\$20,800	\$8,000	\$0	\$260	\$16,917	\$302,127
	Agency G	42	\$43,050	\$15,000	\$52,500	\$294,000	\$346,500	\$33,600	\$8,000	\$0	\$420	\$26,929	\$473,499
	Agency H	18	\$18,450	\$15,000	\$22,500	\$126,000	\$148,500	\$14,400	\$8,000	\$0	\$180	\$11,393	\$215,923
	Agency I	29	\$29,725	\$15,000	\$36,250	\$203,000	\$239,250	\$23,200	\$8,000	\$0	\$290	\$18,643	\$334,108
	Agency J	46	\$47,150	\$15,000	\$57,500	\$322,000	\$379,500	\$36,800	\$8,000	\$0	\$460	\$29,691	\$516,601
	Agency K	47	\$48,175	\$265,000	\$58,750	\$329,000	\$387,750	\$37,600	\$8,000	\$0	\$470	\$30,693	\$777,688
	Agency L	46	\$47,150	\$15,000	\$57,500	\$322,000	\$379,500	\$36,800	\$8,000	\$0	\$460	\$29,691	\$516,601
Subgrantee Budget Unit Entry Data Totals		464	\$475,600	\$430,000	\$580,000	\$3,248,000	\$3,828,000	\$371,200	\$96,000	\$50,000	\$4,640	\$300,000	\$5,555,441

Determining Your Subgrantee Allocations

WAP Allocation Formula Percentages	
Agency A	10.85%
Agency B	9.90%
Agency C	4.03%
Agency D	10.33%
Agency E	10.24%
Agency F	5.64%
Agency G	8.98%
Agency H	3.80%
Agency I	6.21%
Agency J	9.90%
Agency K	10.23%
Agency L	9.90%
	100.00%

	Subgrantee	Unit Goal
Per Unit Cost Basis		
	Agency A	50
	Agency B	46
	Agency C	19
	Agency D	48
	Agency E	47
	Agency F	26
	Agency G	42
	Agency H	18
	Agency I	29
	Agency J	46
	Agency K	47
	Agency L	46
Subgrantee Budget		
Unit Entry Data Totals		464
	Total WAP Budget	
Total Units to Weatherize	Total Funds Available	
463	\$6,000,000	

Set Up Administrative Calculations

- Create a column that calculates and verifies Administrative total allocations
- Program cells to calculate:
 - Total Maximum Allowable Admin. (15%)
 - Minimum Subgrantee Admin. (7.5%+)
 - Available Grantee Admin.
 - Budgeted Grantee Admin.
 - Total Grantee & Subgrantee Admin. Budgeted
 - Excess Unused Admin. (*Determine where will you move it!*)

 - Percentage of Budgeted Grantee Admin. (*Must be less than 7.5%*)
 - Percentage of Budgeted Subgrantee Admin. (*Must be at least 7.5%*)
 - Total Percentage of Grantee & Subgrantee Admin. (*Must be 15% or less*)



- How does your State determine the Subgrantee Administration Allocation?
- What data is used in this determination?
- Who is involved in making this decision?

- How does your State determine the Subgrantee T&TA Allocation?
- What data is used in this determination?
- Who is involved in making this decision?

Subgrantee Administration Exception!

- Grantees may allow Subgrantees who receive less than \$350,000 of new DOE appropriated funds, to use up to an additional five percent (5%) of their subawards for administration
- Grantees shall develop criteria to be used to determine when eligible Subgrantees may use up to an additional five percent (5%) of their subawards for administrative purposes
- *The total effect of the additional five percent (5%) of administration costs may result in the State exceeding the fifteen percent (15%) Administrative cost category for the award*

Administration Calculations and Systematic Flow

Administrative Calculations	
Total Maximum Allowable Admin. (15%)	\$945,000
<hr/>	
Minimum Subgrantee Admin. (7.5%)	\$472,500
<hr/>	
Total Grantee & Subgrantee Admin. Budgeted	\$800,305
<hr/>	
Available Grantee Admin.	\$469,400
<hr/>	
Budgeted Grantee Admin.	\$324,705
<hr/>	
=	
Excess Admin. Moved to Units (Program Operations)	\$144,695

Total Budgeted Grantee Admin. %	5.15%
+	
Total Budgeted Subgrantee Admin. %	7.55%
=	
Total Budgeted Grantee & Subgrantee Admin. %	12.70%

Set Up T&TA Calculations

- Create a column that calculates and verifies T&TA total allocations
- Total available T&TA taken from WPN XX-2
- Program cells to calculate:
 - Subgrantee T&TA
 - Available Grantee T&TA
 - Budgeted Grantee T&TA
 - Total Grantee & Subgrantee T&TA Budgeted
 - Excess Unused T&TA (*Determine where will you move it!*)

 - Percentage of Total Available T&TA for grant award
 - Percentage of Total Budgeted Grantee T&TA
 - Percentage of Total Budgeted Subgrantee T&TA
 - Percentage of Total Budgeted Grantee & Subgrantee T&TA

T&TA Calculations and Systematic Flow

T&TA Calculations	
Total Available T&TA	\$1,000,000
Subgrantee T&TA	\$430,000
Total Grantee & Subgrantee T&TA Budgeted	\$844,571
Available Grantee T&TA	\$570,000
-	
Budgeted Grantee T&TA	\$414,571
=	
Excess T&TA Moved to Units (Program Operations)	\$155,429

Total Available T&TA %	15.87%
Total Budgeted Grantee T&TA %	6.58%
+	
Total Budgeted Subgrantee T&TA %	6.83%
=	
Total Budgeted Grantee & Subgrantee T&TA %	13.41%

Allowable T&TA Expenditures

- Allowable expenditures include:
 - Costs incurred for T&TA for any Grantee or Subgrantee (including monitoring and Quality Control Inspector (QCI) training)
 - Providing information concerning energy efficiency practices to occupants of eligible dwelling units (client education)
 - Evaluation of program outcomes
 - Participation, travel, logistics of training, and technical assistance activities and events

Vehicles and Equipment T&TA Expenditures

- Allowable expenditures:
 - Grantee purchases of vehicles or equipment, which are directly related to specific T&TA activities, such as monitoring, etc.
- Not allowable expenditures:
 - T&TA funds shall not be used to purchase vehicles or equipment for Subgrantees to perform weatherization services
 - The cost of these Subgrantee vehicles or equipment to support the Program must be charged to the Vehicle/Equipment or Program Operations categories



- **How does your State handle the Optional Budget Categories, i.e.,?**
 - Vehicles and Equipment
 - Liability Insurance
 - Leveraging
 - Health & Safety
 - Financial Audit
 - Energy Crisis
 - Disaster Crisis
 - Special Projects I-V
- **How does your State ensure full spend-out?**

Program Operations Expenditures

- Allowable expenditures:
 - Materials listed in Appendix A or DOE-approved energy audit protocol
 - Materials purchased for incidental repairs as defined in [10 CFR 440](#)
 - Materials purchased for health and safety improvements (*recommended to include a separate H&S budget category*)
 - Transportation of weatherization materials, tools, equipment, and work crews to a storage site and to the site of weatherization work
 - Maintenance, operation, and insurance of vehicles used to transport weatherization materials
 - Maintenance of tools and equipment
 - Purchase or annual lease of tools, equipment, and vehicles

Total Grantee Funds Systematic Flow

Available Grantee Admin.		Available Grantee T&TA		Total Available Grantee Funds
\$469,400	+	\$570,000	=	\$1,039,400
-		-		-
Budgeted Grantee Admin.		Budgeted Grantee T&TA		Total Budgeted Grantee Funds
\$324,705	+	\$414,571	=	\$739,276
=		=		=
Excess Admin. Moved to Units (Program Operations)		Excess T&TA Moved to Units (Program Operations)		Total Grantee Excess Moved to Weatherize Units
\$144,695	+	\$155,429	=	\$300,124

Keys to the Massachusetts Budget Spreadsheet

- Create cells to program Total WAP grant +/- for:
 - Unbalanced dollars
 - Unbalanced units
 - (If zero appears in both cells, your budget is likely balanced!!)
- If a + (plus) or – (minus) amount appears in these cells, you must make adjustments:
 - Adjust “Total Units to Weatherize” cell for an amount greater than 1 in the “Units + or –” cell.
 - or
 - Move dollar amount in “Total WAP Grant + or -” cell to a designated “adjustable cell”.

Create Checks and Balances to Verify Budget

Confirmation Test Formulas
Combined Program Operation Test
\$3,828,000
Total Allocation Test
\$5,555,440
Total Grantee & Subgrantee Allocation
\$6,294,716
Total Grant Test
\$6,300,000

DOE WAP Grant
\$6,300,000
Total WAP Grant + or -
5284.00000000
Units + or -
0.524466501

- Program set of four (4) Confirmation Test Formulas:
 - Combined Program Operation Test
 - Total Allocation Test
 - Total Grantee & Subgrantee Allocation Test
 - Total Grant Test

Carryover of Funds (Optional)

- Refer to the Applications Instructions, Pages 12-13
- Add Carryover below the rows for Weatherization Readiness allocation (+ Carryover Funds)

Insert Carryover
Funds Row Here

Total WAP Budget
Total Funds Available \$6,000,000
+
Weatherization Readiness \$300,000
=
Total WAP Budget \$6,300,000

Contact Information

- If you have any questions, please contact:

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