

West Virginia
Gaining Early Awareness and Readiness for Undergraduate Program
(WV GEAR UP)
Administered by the WV Higher Education Policy Commission
Grantee Policy and Procedure

Title of Policy: County and School Budget Instructions

Policy Implementation Level: County/School Grantee

Effective Date: FY 2023

Responsibility: Site Coordinators
School Principals
County Coordinators
County Treasurers

Policy Statement:

Each fiscal year, WV GEAR UP Federal grant funding will be allocated by the WV GEAR UP Administrative Office to each of the 11 eligible counties. Program priorities will be established by the WV GEAR UP Administrative Office and funding will be allocated in order for each county to accomplish the set priorities. WV GEAR UP program budget and expenditures must be for new program activities that are in compliance with WV GEAR UP goals per the Federal grant agreement. Funding cannot be used to supplant normal routine school expenditures.

Procedure:

1. Each year of the Federal grant, funding will be allocated to each county and further allocated to each eligible school for the following fiscal year. Allocations are contingent until funding for the next fiscal year is approved and the Grant Agreement is executed with the counties.
2. Funding categories will be allocated based upon priorities set by the WV GEAR UP Administrative Office to ensure academic enrichment activities occur as well as social and outreach programs are accomplished.
3. Schools and counties will have flexibility in budgeting for the grant activities as long as they accomplish the expected activities that will be outlined in their statement of work in the annual grant agreement.
 - Classroom enhancements must be itemized on the budget form along with an estimated price and quantity.

- Allowable expenses may only occur within the service period of the Grant Agreement. The current year grant cannot pay for services (or items) that will be used in the following grant year.
4. Each Site Coordinator must collaborate with the county coordinator and school principal in developing the fiscal year budget and anticipated activities. The school budget must be submitted to the County Coordinator to review and approve. The budget should also be submitted to the County Treasurer for review. The County Coordinator will ensure that all school budgets agree to the grant allocation prior to submitting to the WV GEAR UP Administrative Office.
 5. The budget must be submitted for the grant period (September 25 through September 24) and reflect projected accrual basis expenditures and per the requested format.
 6. Projected expenditures must meet the WV GEAR UP goals and be in line with the funding allocation and activity matrix provided to each school. Each school must approximately spend a certain percentage of their allocation on academic enrichment activities and funding cannot be transferred from this line. (Allocations may vary each year but are set forth by the WV GEAR UP Administrative Office). Projected expenditures must be reasonable, allocable and allowable per applicable federal guidelines.
 7. Indirect cost is allowable.
 8. The approved budget at both the school(s) and county level will be in effect for the duration of the grant unless a budget revision is required. The approved original budget will be included as Appendix B in the grant agreement. If a revised budget is approved, WV GEAR UP's Administrative Office will process a change order to the grant to add the revision to Appendix B.
 9. Budget revisions require prior approval and are in effect for each school. The impact of the revisions will roll up to the county level budget and grant. Budget revision prior approvals are necessary for each of the following items:
 - Cumulative school transfers to budget category line item totals that exceed 10% of the total grant for the school. Funds cannot be transferred from the academic enrichment line. Budget category

line items include: salary, fringe benefits, travel, materials and supplies, and consultants/contracts.

- Proposed classroom enhancements exceeding \$1,000 but less than \$4,999 (see *Classroom Enhancement Fiscal Policy*) that was not included in the original budget.
 - An increase or decrease in a grant award. A revised budget must be submitted for the new grant total. Funding is contingent on availability and individual grants may be reduced, if this occurs.
 - Transfer funds allocated to one school to another school within the county. All schools are expected to work within their budget but isolated instances may occur in which a transfer may be requested. These will be approved on a case by case basis.
10. The revised budget must be submitted to the WV GEAR UP Administrative Office for approval prior to incurring the expenditures noted in item # 9.
 11. The approved original budget and budget revisions submissions will be maintained at the WV GEAR UP Administrative Office. The approved budget and budget revisions will be included in the grant agreement as an Appendix B. The processing of a change order reflects an official approval.
 12. If an issue exists with a budget submission or revised budget, the County Treasurer and Site Coordinator will be contacted by the WV GEAR UP Administrative Offices to work out the issue.
 13. The budget and budget revision are completed on the same form. When completing the original, the budget revision column will remain blank. If a revision or multiple revisions are needed during the fiscal year, then the budget revision column is also completed and the form is resubmitted to the WV GEAR UP Administrative Office. The form should be marked to reflect the appropriate revision such as #1, #2 and so on.
 14. County Coordinators should project their anticipated match annually and submit to the WV GEAR UP Administrative Office in accordance with the *Documentation of Match Policy (Cash Match) –County Grantee*.

WV GEAR UP
Budget – Category and Line Item Definitions
For Budget Guidelines
Addendum #1

Budget categories are the main areas of budgeting for the WV GEAR UP grant per Federal reporting requirements. The main budget categories include: salaries, employee benefits, travel, materials and supplies and consultants and contracts. The budget category amount reflects the grand total of the line items for that section.

Budget line items, also known as “object codes”, are more detailed budget items that fall under each of the budget categories. Each line item is defined by an “object code” and number. These object codes have been adapted from the Local Educational Agencies (LEA)’s chart of accounts. Expenditures are budgeted on line items.

Function Codes located on the budget document have been predetermined based upon GEAR UP activities. The function codes aligned with the object codes should be utilized.

Salaries – Compensation paid to full-time, part-time, temporary or intermittent employees with payroll deductions.

Object Code 131 – Professional Personnel – Substitutes - Compensation paid to professional personnel who are working as substitutes in the place of regular employees of the LEA for the performance of their normal duties. This is for the hiring of substitute teachers in order for the site coordinator to attend the monthly WV GEAR UP site coordinator meetings. Any unspent substitute teacher funds, up to the line item allocation, may be used to pay for substitutes to cover teachers that may be attending other GEAR UP events.

Object Code 112 – Supplemental Professional Personnel – Additional compensation paid to professional personnel of the LEA who have regular positions throughout the employment term for the performance duties other than those which they are being compensated above. Examples include: tutors, course recovery staff, ACT Preparation staff, etc. Basic tutoring is only allowable for the Class of 2014.

Object Code 122 – Supplemental Service Personnel – Additional compensation paid to service personnel of the LEA who have regular positions throughout the employment term for the performance of duties

other than those for which they are being compensated above. Examples include: school bus drivers hired for educational field trips.

Fringe Benefits – Employee benefits is defined as social security matching, workers' compensation, pension and retirement contributions, insurance or any other benefit *normally paid by the employer* as a direct cost of employment.

Object Code 221 – Social Security Contributions – The employer's share of social security paid by the LEA.

Object Code 231 – Defined Benefit Plan (Retirement) – Employer contributions to the Teachers' Retirement System.

Object Code 261 – Workers Compensation – Amounts paid by the LEA to provide workers' compensation insurance for its employees.

Travel – Expenditures for transportation, meals, hotel, and other expenses associated with travel for the LEA. Professional development travel costs are also included under this category.

Object Code 581 – Staff Travel – In County - Expenditures for transportation, meals, hotel and other expenses associated with staff travel for the LEA within the county boundaries of the paying LEA.

Object Code 582 – Staff Travel – Out of County - Expenditures for transportation, meals, hotel and other expenses associated with staff travel for the LEA outside the county boundaries of the paying LEA. Examples include: attending WV GEAR UP site coordinator meetings, and the Student Success Summit.

Object Code 583 – Staff Travel – Out of State – Expenditures for transportation, meals, hotel and other expenses associated with staff travel for the LEA outside the state boundaries of the paying LEA. All out of state travel which would include professional development must have prior approval by the WV GEAR UP Administrative Office and approval may be requested through the Professional Development Request Form.

Materials and Supplies – This budget category includes routine operating costs that may consist of multiple object codes that cover a wide variety of expenditures. Materials and supplies may include the following:

Object Code 611 – Supplies – Expenditures for general supplies. Most materials and supplies will be charged to this object code.

Object Code 571 – Contracted Food Service – Expenditures for the operations of a local food service facility by employees other than the LEA. Included are contracted services, such as food preparation, association with food service operation. Examples include: hiring a caterer for a GEAR UP family night, etc. Hiring a caterer which usually charges food “per person” is different than purchasing pizza or sandwiches from a local restaurant. [Ordering food from a local restaurant is not considered contracted food service \(object 571\) – see object code 619 for description.](#) If contracting with a caterer type service, the total cost for food and beverage per an event cannot exceed \$8.00 per person.

Object Code 619 – Food for Events (Restaurant and Groceries) - Food for a WV GEAR UP event or field trip if ordered from a local restaurant or store. Examples include items like pizza, Kentucky Fried Chicken, Subway, Walmart groceries, etc. Food and beverage for an event should not exceed a total of \$10 per person. This type of food purchase is different than contracting with a caterer.

Object Code 586 – Student Travel (\$10 Cash for Student Lunches) - Lunches or meals for students when travelling for educational field trips or college tours. This object code is only used if you choose to provide the student \$10 cash or purchase their meal.

Object Code 651 or 694 – Classroom Enhancements are defined as individual items costing from \$1,000 to \$4,999 and will have a useful life greater than one year. The estimated projected cost of each individual item must be itemized on the budget for prior approval and maintained on a cumulative schedule per the WV GEAR UP Classroom Enhancement Policy.

Object Code 642 – Books – Expenditures for books in the instructional programs. Books purchased for dual enrollment would be coded to this line item. Books must remain the property of the school and WV GEAR UP and be returned by the student after use.

Object Code 441 – Rental – Expenditures for leasing or renting buildings for both temporary and long-range use by the school district. This includes bus and other vehicle rentals when operated by a local school district, lease purchase arrangements, and similar rental agreements.

Object Code 661 – Bus Fuel (Diesel) – Expenditures for diesel gasoline for school bus to transport school children on a college tour or field trip.

Consultants and Contracts – Services performed by an individual, firm, professional.

Bus – Transportation

Object Code 513 – Contract Buses – Payments to companies with privately owned school buses for transporting students to and from school and school related activities. Example: a charter bus that would take school children on a field trip.

Professional Development

Object Code 331 – Other Professional Services - (Professional Development for a Group) - Payment for professional development is limited to the annual Student Success Summit, WV GEAR UP Site Coordinator meetings, and other opportunities organized by the WV GEAR UP Administrative Office. Example: Texas Instruments Technology Training.

Object Code 114 – Stipends for GU Teachers – Additional compensation paid to GEAR UP professional personnel of the LEA who have regular positions throughout the employment term for attending GU professional development sponsored activities. Only GU teachers or affiliates qualify for these stipends from the Federal GU payment source. Stipends must comply with county rules.

Academic Enrichment Activities

Object Code 321 – Dual Enrollment - Payment to a WV institution on behalf of a WV GEAR UP student(s) to be enrolled in a college course

with an emphasis placed on enrollment in English composition or math courses (preferably College Algebra). If dual enrollment is offered at the school, opportunity must be given to those WV GEAR UP students with the highest financial need. The student must successfully complete the course with a “C” or better for WV GEAR UP funds to pay for the enrollment. GEAR UP high schools may choose to offer dual enrollment from any WV public two- or four-year institution of higher education; however, that institution must follow the dual enrollment eligibility criteria and the tuition and fees payment scale as defined by *Series 19: Guidelines for the Offering of College Courses for High School Students*. Additionally, dual enrollment courses offered must appear in the *Core Coursework Transfer Agreement* document. These documents may be found online at <http://www.wvhepc.wvnet.edu>. Books may also be purchased and may be paid from object code 642 and must remain the property of the school system.

Object Code 653 – Software – Expenditures for computer software supplies. Academic enrichment activity software would include: purchasing a tutoring software package for the class of 2027 or 2028 in lieu of hiring a tutor, purchasing ACT preparation software for the 12th grade students, etc.

Object Code 341 – Other Professional Services - Hiring a speaker or consultant to talk to students about college, academics, etc.

Object Code 569 - Advance Placement Test (Cost to Student) – Payment on behalf of an 12th grade WV GEAR UP student to take an Advance Placement (AP) examination who are not eligible for college board waiver. This test will gives high school students the opportunity to receive college credit or advanced standing in a specific subject area based on their score on the examination.

Object Code 569 – Credit Recovery – The cost on behalf of the student to “recover” credit for a course that a student was previously unsuccessful in earning academic credit towards graduation. These courses have a primary focus of helping students stay in school and graduate on time. Costs may include software and professional services.

Object Code 891 – Other Academic Activities not Classified Above – This object codes is used to classify academic enrichment activities for WV GEAR UP students that are not properly classified in one of the objects included above.

WV GEAR UP
West Virginia Higher Education Policy Commission
County and School Detail Budget
County : _____
FY _____

Function Code	Object Code	Description	Original Budget FY _____ School: _____	Revision # ____ FY _____ School: _____
11111	131	Substitute Teachers	\$0.00	\$0.00
11111	112	Academic Enrichment Staff		\$0.00
		<i>Tutors - 8th Grade</i>	\$0.00	\$0.00
		<i>Course Recovery - 11th and 12th</i>	\$0.00	\$0.00
		<i>ACT Preparation - 11th and 12th</i>	\$0.00	\$0.00
12711	122	Supplemental Pay - School Bus Drivers	\$0.00	\$0.00
		Other	\$0.00	\$0.00
Total Salaries			\$0.00	\$0.00
11111	221	Social Security	\$0.00	\$0.00
11111	231	Retirement	\$0.00	\$0.00
11111	261	Workers' Compensation	\$0.00	\$0.00
12711	221	Bus Driver - Social Security	\$0.00	\$0.00
12711	231	Bus Driver - Retirement	\$0.00	\$0.00
12711	261	Bus Driver - Workers Compensation	\$0.00	\$0.00
		Other	\$0.00	\$0.00
Total Fringe Benefits			\$0.00	\$0.00
12213	581	Travel - Professional Development - In County	\$0.00	\$0.00
12213	582	Travel - Professional Development - Out of County	\$0.00	\$0.00
12213	583	Travel - Professional Development - Out of State	\$0.00	\$0.00
		Other	\$0.00	\$0.00
Total Travel			\$0.00	\$0.00
11111	611	Materials and Supplies	\$0.00	\$0.00
11111	571	Food for Events - Caterer	\$0.00	\$0.00
11111	619	Food for Events - Restaurant or Groceries	\$0.00	\$0.00
11111	586	Food for Student Travel - \$5 Cash	\$0.00	\$0.00
11111	651 or 694	Classroom Enhancements(Individual Items \$1,000 >\$4,999)**	\$0.00	\$0.00
		1)		
		2)		
		3)		
11111	642	Books	\$0.00	\$0.00
11111	441	Rental of Building	\$0.00	\$0.00
12711	661	Fuel - School Bus	\$0.00	\$0.00
		Other	\$0.00	\$0.00
Total Materials and Supplies			\$0.00	\$0.00
Bus - Transportation				
12711	513	Buses - Charter	\$0.00	\$0.00
Professional Development				
12213	341	Professional Development (On-site for Group)	\$0.00	\$0.00
Academic Enrichment Activities - Non Salaried Activities				
11111	321	Dual Enrollment	\$0.00	\$0.00
11111	653	Software (ACT Preparation, Tutoring, Etc.)	\$0.00	\$0.00
11111	331	Speaker - Other Professional Services	\$0.00	\$0.00
11111	569	Advanced Placement Test (Cost for Student)	\$0.00	\$0.00
11111	569	Course Recovery	\$0.00	\$0.00
11111	891	Other Academic Enrichment Activities	\$0.00	\$0.00
		Other	\$0.00	\$0.00
Total Consultants and Contracts			\$0.00	\$0.00
Grand Total			\$0.00	\$0.00

** Classroom Enhancements must be itemized to include quantity and price.