



BOARD OF SUPERVISORS FINANCE AND AUDIT COMMITTEE

View and participate in this meeting live online by following this link:
<https://va-goochlandcounty.civicplus.com/1154>

**AUGUST 3, 2021 @ 12:30 PM
ROOM 270
GOOCHLAND COUNTY ADMINISTRATION BUILDING
1800 SANDY HOOK RD., GOOCHLAND, VA 23063**

- I. CALL TO ORDER
- II. APPROVAL OF MINUTES FROM MAY 4, 2021 (PAGE 2-3)
- III. FY2021 AUDIT KICK OFF
- IV. FY2021 4TH QUARTER PROJECTED RESULTS, FUND BALANCE AND APPROPRIATIONS (PAGES 4-7)
- V. FY2022 BUDGET AMENDMENTS (PAGE 8-22)
- VI. OVERVIEW OF REFERENDUM PROCESS
- VII. UPDATE ON FITCH PRESENTATION
- VIII. OTHER BUSINESS
- IX. PUBLIC COMMENT
- X. ADJOURNMENT TO 12:30 PM NOVEMBER 23, 2020

**Goochland County
Finance and Audit Committee
Regular Meeting Action Minutes**

Full transcript can be found at: <https://va-goochlandcounty.civicplus.com/1154/County-Meetings>

**May 04, 2021 @ 1:00 PM
Administration Building
1800 Sandy Hook Road, Goochland VA 23063
Room 270**

View meeting archive at: <https://va-goochlandcounty.civicplus.com/1154/County-Meetings>

The Goochland County Finance and Audit Committee (FAAC) meeting was held on May 4, 2021, at 1:00 PM in the Room 270. Present were:

District 5 Supervisor, Ken Peterson, Chairman
District 4 Supervisor, Don Sharpe, Vice Chairman
District 2 Supervisor, Neil Spoonhower
District 3, John Lumpkins, Jr.
County Administrator, Kenneth A. Young
Deputy County Administrator, Barbara Horlacher
Assistant Director of Financial Services, Kathleen Smith
Information Technology Director, Randy Buzzard
Treasurer Goochland County, Pam Duncan
Chief Financial Officer Goochland County Schools, Debbie White
Department of Social Services Director, Kimberly Jefferson (via Zoom)
Department of Social Services Finance Manager, Donna Vayo
2 Citizens

Voting members were Mr. Peterson, Mr. Sharpe, Mr. Spoonhower, Mr. Young, and Mrs. Horlacher.

- I. Mr. Peterson called the meeting to order at 1:00 PM.
- II. Mr. Peterson called for approval of the minutes from February 2, 2021. A motion was made to approve the minutes, the motion was seconded, and the motion passed on a unanimous vote.
- III. Mrs. Horlacher presented the FY2021 3rd quarter results.
- IV. Ms. Horlacher presented the Generator grant. Audit committee discussion. A motion was made to recommend to the Board of Supervisors to amend the CIP budget to accept the grant, fund the local match, and approve the appropriation of the grant and local funding. The motion was seconded, and the motion passed on a unanimous vote.

V. Ms. Horlacher presented the to petition the Circuit Court requesting a referendum on questions of the issuance of General Obligation bonds to fund certain public improvements. The request is for the November ballot. The questions:

- New Goochland Elementary School, improvements to middle and high school facilities not to exceed \$60 million in total
- Public safety improvements a new courthouse and a new fire station not to exceed \$36 million in total

Audit committee discussion. A motion was made to recommend to the Board of Supervisors to approve a resolution that petitions the court for a referendum. The motion was seconded, and the motion passed on a unanimous vote.

VI. Ms. Horlacher presented the review of fund balance categories.

VII. Other Business: Ms. Horlacher informed future meetings will start at 12:30pm. Discussion regarding potential grant funding.

VIII. Public Comment: None

IX. Mr. Peterson adjourned the meeting to August 3, 2021.



Board of Supervisors

1800 Sandy Hook Road
Goochland, VA 23063

Meeting: 08/03/21 02:00 PM

Department: Finance

Category: Other

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED
ACTION ITEM**

(ID # 4076)

**FY2021 YEAR END FUND BALANCE PROJECTION AND FUND
BALANCE ASSIGNMENTS**

✓ Vote Record - Action Item 4076							
<input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Tabled <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Recommended for Approval as Amended <input type="checkbox"/> Deferred <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Approved <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Recusal <input type="checkbox"/> Strike <input type="checkbox"/> No quorum <input type="checkbox"/> Public Hearing Held <input type="checkbox"/> Reviewed			Yes/Aye	No/Nay	Abstain	Absent	
	Susan Lascolette			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Neil Spoonhower			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Don Sharpe			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	X
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	X
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

Board Action Requested

The Board is to receive information on preliminary FY2021 general fund results. Based on that information, the Board is requested to approve assigned uses of general fund balance as of June 30, 2021. Budget amendments to appropriate available FY2021 fund balance and other available funds to the FY2022 budget will be presented for a public hearing and voted on in the evening meeting.

Summary of Information

Attached are general fund preliminary results for FY2021. Preliminary results for FY2021 indicate an ending fund balance of \$39,000,119, an increase of approximately \$1,000,000 over the FY2020 fund balance.

The second attachment lists recommended assigned uses of the estimated general fund balance as of June 30, 2021. Some of the assigned uses are carryovers from previous years, others are consistent with FY2022 budgets, and others are new recommendations. Staff requests approval of the fund balance assignments. As these assignments are based on estimates, they will be refined by the Board at the October meeting for inclusion in the County's FY2021 financial statements.

Approval of these assignments does not result in the appropriation of funds. A public

Action Item

Meeting of August 3, 2021

hearing will be held on August 3, 2021, to appropriate a portion of the FY2021 fund balance to the FY2022 budget.

Draft Motion

I move that the Goochland County Board of Supervisors approve/ approve as amended/ deny the June 30, 2021 preliminary fund balance assignments.

ATTACHMENTS:

- FY21 4TH QTR (PDF)
- FY21 Fund Balance (PDF)

County of Goochland, Virginia
General Fund
FY21 Fourth Quarter Projections

Year Ended June 30, 2021

	Adopted Budget	Final Budget	Year-End Projected	Variance with Final Budget - Positive (Negative)
REVENUES				
Total revenues	\$ 57,158,477	\$ 59,193,789	\$ 64,700,000	\$ 5,506,211
EXPENDITURES				
Current:				
General government administration	5,847,218	5,912,979	5,687,979	225,000
Judicial administration	1,841,717	1,967,584	1,842,584	125,000
Public safety	13,236,430	13,801,180	13,001,180	800,000
General services	2,788,047	2,961,063	2,861,063	100,000
Health and welfare	4,114,316	4,367,566	3,917,566	450,000
Education	23,330,000	24,607,796	24,307,796	300,000
Parks and recreation	1,081,687	1,143,335	1,093,335	50,000
Community development	1,918,152	2,159,443	1,929,443	230,000
Debt service:				
Principal retirement	2,413,000	2,413,000	1,524,000	889,000
Interest and other fiscal charges	288,000	288,000	286,702	1,298
Total expenditures	56,858,567	59,621,946	56,451,648	3,170,298
Excess (deficiency) of revenues over (under) expenditures	299,910	(428,157)	8,248,352	8,676,509
OTHER FINANCING SOURCES (USES)				
Transfer to Capital Projects Fund	(2,319,818)	(6,588,156)	(6,588,156)	-
Transfer to Office of Children's Services Fund	(900,000)	(900,000)	(600,000)	(300,000)
Total transfers net	(3,219,818)	(7,488,156)	(7,188,156)	(300,000)
Net change in fund balance	(2,919,908)	(7,916,313)	1,060,196	8,376,509
Fund balance - beginning	-	\$ 37,939,923	\$ 37,939,923	-
Fund balance - ending	\$ (2,919,908)	\$ 30,023,610	\$ 39,000,119	\$ 8,376,509
Nonspendable			308,929	
Restricted			23,460	
Revenue Stabilization			2,118,000	
Assigned			17,379,000	
Unassigned			19,170,730	
Projected Fund balance - ending			<u>\$ 39,000,119</u>	
FINANCIAL POLICY COMPLIANCE				
Policy			10%	
Actual debt service expenditures to total GF expenditures			3.0%	
Unused capacity (favorable variance)			7.0%	
Target unassigned fund balance			25%	
Actual unassigned fund balance			27.5%	
Exceed target (favorable variance)			2.5%	
Revenue stabilization policy			3%	
Actual revenue stabilization			3%	

Attachment: FY21 4TH QTR (4076 : Year End Projection and FY21 Fund Balance Assignments)

FY2021 General Fund Year End Balances ESTIMATED

Total Fund Balance 6/30/20, per CAFR: \$ 37,939,923
 Unassigned FB plus revenue stab. as of 6/30/20, per CAFR: \$ 20,961,211

Description	Estimated Amount	Fund Balance Classification
Prepaid items	188,000	Nonspendable
Due From TCSD in future years (Three Chopt Loan)	117,634	Nonspendable
Inventories	3,295	Nonspendable
Conservation Easement Stewardship	15,360	Restricted
Courthouse Maintenance funds In GF Balance (Fund 142)	8,100	Restricted
Revenue Stabilization Reserve - at least 3% of Annual Budget	2,118,000	Committed
Reserve for future school debt	3,717,000	Assigned
Reserve for Louisa Border Engineering & Surveying Costs	140,000	Assigned
TCSD Debt - reserve to help address future debt costs	1,000,000	Assigned
Reservation for Parks Development and Land Acquisition	43,000	Assigned
Reservation for Schools Retiree Healthcare Liability	120,000	Assigned
Reservation for County Retiree Healthcare Liability	210,000	Assigned
Citizen Survey costs	35,000	Assigned
Courthouse Security funds In GF Balance	150,000	Assigned
Social Services unspent funds in GF Balance (Fund 140)	120,000	Assigned
Reservation for Encumbrances rolled forward	105,000	Assigned
Broadband programs	200,000	Assigned
Courthouse Village studies	100,000	Assigned
Courthouse land acquisition	200,000	Assigned
FY22 capital projects	4,271,000	Assigned
Future transportation projects	500,000	Assigned
Schools turnback	300,000	Assigned
Pay-go investment in School projects	2,125,000	Assigned
Pay-go investment in courthouse budget	1,000,000	Assigned
PR vehicle/security/convenience center	343,000	Assigned/appropriate
Future transportation projects	500,000	Assigned
Future CIP projects	2,200,000	Assigned
General Fund Balance 6/30/21 ESTIMATE	\$ 39,000,119	
Nonspendable	308,929	
Restricted	23,460	
Committed	2,118,000	
Assigned	17,379,000	
Unassigned	\$ 19,170,730	
Unassigned FB plus revenue stab. as of 6/30/20	\$ 21,288,730	
Increase in unassigned FB plus revenue stab.	\$ 327,519	

Attachment: FY21 Fund Balance (4076 : Year End Projection and FY21 Fund Balance Assignments)



Board of Supervisors

1800 Sandy Hook Road
Goochland, VA 23063

Meeting: 08/03/21 02:00 PM

Department: Finance

Category: Budget Amendments

Prepared By: Barbara Horlacher

Department Head: Barbara Horlacher

**SCHEDULED
RESOLUTION**

(ID # 4087)

**RESOLUTION AMENDING THE FISCAL YEAR 2022 GOOCHLAND
COUNTY BUDGET BY BUDGETING AND APPROPRIATING \$2,716,485
IN THE COUNTY GENERAL FUND, THE COUNTY CAPITAL
IMPROVEMENT FUND, AND THE SCHOOL GRANT FUND**

Strat Goal 1	Efficient, effective, and transparent government; emphasis on customer service excellence	
Strat Goal 2	Balanced development that contributes to the welfare of the community and preserves its rural character	
Strat Goal 3	Excellence in Financial Management	X
Strat Goal 4	High Quality Core Services including Education, Public Safety, and Community Health	X
Strat Goal 5	Positive Work Environment with a Highly Qualified, Diverse Workforce	

Board Action Requested

The Board is requested to hold a public hearing to consider amendments and appropriations totaling \$2,716,485 to the Fiscal Year 2022 budget. After the public hearing, the Board is requested to amend the Fiscal Year 2022 as described below.

Summary of Information

Virginia Code Section 15.2-2507 requires that if a locality intends to amend its budget by an amount that exceeds one percent of the total expenditures shown in the currently adopted budget, then a public hearing on the budget amendment must first be held. The current amended Fiscal Year 2022 Goochland County budget is \$141,570,681. The combined budget amendments described below total \$2,716,485, which is greater than 1% of the current Fiscal Year 2022 budget.

Staff requests the consideration of the following budget amendments:

- Parks and Recreation - \$40,000 for a vehicle to transport tables, folding chairs, etc.
- Capital Improvement Fund - \$125,000 for security improvements
- Capital Improvement Fund - \$153,000 for Central Convenience Center improvements

Goochland County Public Schools requests the appropriation of grant funds totaling \$2,398,485. No additional funding from the County is requested. These items were approved by the School Board at its July 13, 2021, meeting. See attached for further details.

Draft Motion

I move that the Goochland County Board of Supervisors (approve/ approve as amended / deny) the following Resolution amending the Fiscal Year 2022 Goochland County Budget by budgeting and appropriating \$2,716,485 in the County General Fund, the County Capital Improvement Fund, and the School Grant Fund.

ATTACHMENTS:

- BHtransmittalJul14 (PDF)
- ARPA ESSER III Use of Funds (PDF)
- American Rescue Plan Use of Funds Multi-Year Plan Details (PDF)

✓ Vote Record - Resolution 4087							
<input type="checkbox"/> Approved <input type="checkbox"/> Recommended for Approval <input type="checkbox"/> Recommended for Denial <input type="checkbox"/> Deferred <input type="checkbox"/> Denied <input type="checkbox"/> Withdrawn <input type="checkbox"/> Recommended for Approval as Am <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as Amended <input type="checkbox"/> Defeated <input type="checkbox"/> Consensus of the Board <input type="checkbox"/> Tabled by Consensus <input type="checkbox"/> Approved as Amended <input type="checkbox"/> Send to BOS with Report of Tie Vote			Yes/Aye	No/Nay	Abstain	Absent	
	Susan Lascolette			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Ken Peterson			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	John Lumpkins			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Neil Spoonhower			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Don Sharpe			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AT A MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF GOOCHLAND, VIRGINIA, HELD ON AUGUST 3, 2021, IN THE GOOCHLAND COUNTY ADMINISTRATION BUILDING, 1800 SANDY HOOK RD., SUITE 250, GOOCHLAND, VIRGINIA, THE FOLLOWING ACTION WAS TAKEN:

Resolution amending the Fiscal Year 2022 Goochland County Budget by budgeting and appropriating a total of \$2,716,485 to the County General Fund, the County Capital Improvement Fund, and the School Grant Fund

WHEREAS, on April 20, 2021, the Goochland County Board of Supervisors adopted and appropriated the Fiscal Year 2022 Goochland County Budget in the amount of \$141,274,251; and

WHEREAS, Virginia Code § 15.2-2507 states that any locality may amend its budget to adjust the aggregate amount to be appropriated during the current fiscal year and must first hold a public hearing that is advertised once in the newspaper if any such amendment exceeds one percent of the total expenditures of the currently adopted budget; and

WHEREAS, the proposed budget amendment in the amount of \$2,716,485 exceeds one percent of the currently adopted budget; and

WHEREAS, the Goochland County Board of Supervisors advertised as required by law and held a public hearing on the proposed budget amendment on August 3, 2021.

NOW, THEREFORE, BE IT RESOLVED, that the Fiscal Year 2022 Goochland County Operating Budget is hereby amended, and the funds appropriated as shown:

Resolution

Meeting of August 3, 2021

Project	Amount	Totals	Source of Funds
County General Fund			
Parks and Rec truck for moving large items	\$ 40,000		Assigned General Fund balance
		\$ 40,000	
County Capital Improvement Fund			
Security improvements	125,000		Assigned General Fund balance
Central Convenience Center improvements	153,000		Assigned General Fund balance
		278,000	
School Grant Fund			
Special education	147,220		ARPA IDEA special education award
Preschool special education	10,709		ARPA IDEA preschool special education
Academic recovery	278,411		CRSSA ESSER II allocation grant
Balanced calendar	604,000		CRSSA ESSER II allocation grant
See attachments	1,358,145		ARPA ESSER II allocation grant
		2,398,485	
GRAND TOTAL		\$2,716,485	GRAND TOTAL

Adopted this 3rd day of August, 2021.

A COPY ATTEST:

 County Administrator or Designee
 Goochland County Board of Supervisors



Jeremy J. Raley, Ed.D.,
Superintendent

P.O. Box 169
2938-I River Road West
Goochland, VA 23063-0169

(804) 556-5630 phone
(804) 556-3847 fax
goochlandschools.org

July 14, 2021

Barbara Horlacher, Deputy County Administrator for Administration
County of Goochland
1800 Sandy Hook Road
Goochland, VA 23063

Dear Ms. Horlacher,

The School Board approved at their July 13, 2021 meeting the following budget supplements. We ask that the Board of Supervisors approve these items in their August 2021 meeting; These items require no additional funding from the County.

Budget Supplement – School’s Federal Grant Fund	Amount	Totals	Source of Funds (anticipated expenses)
ARPA IDEA Special education award	\$147,220		US DOE/American Rescue Plan Act (ARPA) IDEA allocation for additional needs for SPED students due to the pandemic
ARPA IDEA Preschool Special education award	10,709		US DOE/ARPA IDEA allocation for additional needs for SPED preschool students due to the pandemic
CRRSA ESSER II Allocation – Unfinished Learning Grant	278,411		Coronavirus Relief and Recovery Supplemental Appropriations (12/2020) – VA DOE competitive grant award for a number of academic recovery and mental health initiatives
CRRSA ESSER II Allocation – Balanced Calendar Grant	604,000		Coronavirus Relief and Recovery Supplemental Appropriations (12/2020) – VA DOE competitive grant award for a proposed Balanced Calendar initiative that is still under consideration by the School Board
ARPA ESSER III Allocation	1,358,145		American Rescue Plan allocation less \$1M already appropriated in FY2022 budget
Total Budget Supplement		\$ 2,398,485	

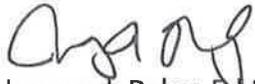
These federal awards, recorded in our Federal Grant Fund, can be used over multiple years and the use of the Elementary and Secondary School Emergency Relief (ESSER) grants administered by the U.S. Department of Education (DOE) have been vetted with many Goochland County Public School stakeholders and are shown in both narrative and detail

Attachment: BHtransmittalJul14 (4087 : Public hearing for FY22 budget amendments)

form on the GCPS website (published documents attached) along with a previously appropriated \$1,049,998 ESSER II allocation. GCPS plans include matching these one-time revenues with non-recurring expenses or with plans to partially operationalize some of the successful programs before September 2024 when the funding is no longer available.

We thank the Board of Supervisors for their careful consideration of approving these supplemental appropriations. Please let us know if there is any other information you would like us to provide.

Sincerely,



Jeremy J. Raley, Ed.D.
Superintendent

Attachments from GCPS website on "[Use of American Rescue Plan Funds](#)"



Jeremy J. Raley, Ed.D,
Superintendent

P.O. Box 169
2938-I River Road West
Goochland, VA 23063-0169

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(804)556-3847 fax
goochlandschools.org

July 1, 2021

Section 1: Introduction

The purpose of the American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER) III Fund is to help safely reopen and sustain the safe operation of schools and address the impacts of COVID-19 on the nation’s students by addressing students’ **academic, social, emotional, and mental health needs**. Goochland County Public Schools has been awarded \$2,358,145 in ESSER III funds. This plan describes how the awarded funds will be used. Questions about this plan should be directed to Dr. Jeremy Raley, Superintendent, at jraley@glnd.k12.va.us or 804-556-5601.

Our COVID-19 response up to this point is explained in our [Updated Return to Instruction and Continuity of Services Plan](#), posted on our website June 1, 2021. A [detailed summary of three years of ARP \(ESSER III\) and ESSER II funds](#) is available on the website and is explained in sections 2, 3 and 4 below.

Section 2: Prevention and Mitigation Strategies

ARP Act ESSER III funds may be used to implement prevention and mitigation strategies that are, to the greatest extent practicable, consistent with the most recent [Centers for Disease Control and Prevention \(CDC\) guidance](#) on reopening schools, in order to continuously and safely open and operate schools for in-person learning. Goochland County Public Schools will use approximately \$1,123,000 of its ARP Act ESSER III funds to implement prevention and mitigation strategies as described below. This is in addition to the use of \$680,000 of ESSER II for similar strategies.

Goochland County Public Schools will continue its short-term prevention and mitigation strategies by providing personal protective equipment (PPE) and cleaning supplies for SY 2021-22 as well as maintain physical distancing as needed by purchasing more individual student desks and chairs (in place of group tables), improving outdoor spaces for eating and classrooms, hiring two permanent subs for SY2021-22 at the secondary complex, paying for another year of warehouse storage for excess school furniture, and the cost of moving the furniture back into schools.

Goochland County Public Schools will continue its long-term prevention and mitigation strategies by improving air quality in several critical ways: replacing the cooling tower at the Goochland High School which was built over 20 years ago, complete HVAC upgrades at Randolph and Byrd Elementary schools which were built over 60 years ago (upgrades started with Coronavirus Relief Funds and ESSER II funds), and improve the building automation system at these schools. Investments are being made for improvements at both Byrd and Randolph as they are not slated for replacement in the near future. Our division’s current plan has these facilities being replaced ten or more years in the future.

Section 3: Addressing Unfinished Learning

Section 2001(e)(1) of the ARP Act requires each LEA to use twenty percent of its formula funds to address the academic impact of lost instructional time (learning loss) through the

Attachment: ARPA ESSER III Use of Funds (4087 : Public hearing for FY22 budget amendments)

implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after school programs, or extended school year programs. Goochland County Public Schools will use approximately \$1,017,000 of its ARP Act ESSER III funds to address unfinished learning as described below. (This is in addition to the use of \$801,100 of ESSER II for expanded summer and tutoring programs in 2021 and the first year of balanced calendar intersessions, if approved by the School Board, in the Fall of 2021.)

Goochland County Public Schools will address the academic impact of lost instructional time by hiring nine part-time interventionists at the three elementary schools for the next two school years (SY 2021-22 and SY 2022-23). These professional educators will provide Tier 2 and Tier 3 support for students in a formalized plan for enhanced multi-tiered systems of support (MTSS). These funds will also provide expanded summer school support during the summer of 2022 before starting school earlier in August 2022 as the division proposes to implement a balanced instructional calendar to potentially begin in the 2022-2023 academic year. This structural adjustment to our instructional calendar will provide 29 alternative and optional days of instruction as enrichment, remedial, and academic support programming. ESSER III funds will also pay for the second year of implementation of our proposed balanced calendar. These programs are intended to be included in the division's operational budget beyond the ESSER III grant period.

Section 4: Other Uses of Funds

Section 2001(e) of the ARP Act permits school divisions to use the ARP Act ESSER III funding not reserved to address unfinished learning to address the impacts of COVID-19 in a variety of ways. Goochland County Public Schools will use approximately \$220,000 of its ARP Act ESSER III funds in accordance with Section 2001(e) of the ARP Act as described below. This is in addition to the use of \$450,000 of ESSER II for similar strategies in SY 2021-22 and SY 2022-23.

Goochland County Public Schools will fund about \$150,000 for COVID-19 related software and technology services and student mobile Wifi device data plans for SY 2022-23 and SY 2023-2024. It will also pay for the second year of a new social worker position in SY 2022-23. These programs are intended to be included in the division's operational budget beyond the ESSER III grant period if sufficient state and local funds are appropriated.

Section 5: Addressing Students' Academic, Social, Emotional, and Mental Health Needs

Academic Needs of Students

As Goochland County Public Schools prepare to conclude the 2020-21 academic year, we have the most robust summer academic program we have ever designed ready for students. Our summer instructional program will include an in-person pre-kindergarten experience for rising kindergarten students in need of an early start to a successful transition to kindergarten. We will provide our rising first through fifth grade students with a rich, in-person summer program with a concentration in literacy, numeracy, and enrichment for five weeks this summer. We will provide middle and high school students with in-person summer academic support programming, credit recovery, and credit advancement. We will also provide summer academic support virtually for students who remain unable to participate in in-person learning. Finally, we will provide two unique enrichment opportunities for students, after missing these in-person programs last summer: a one-week fine arts camp and a one-week STEM camp.

We plan to open the 2021-22 academic year with all of our students in person. Preliminary results indicate that all but ten of our families plan to participate in school in person next year. We have invested heavily this year in health mitigation efforts. These investments have allowed us to safely bring students back into our schools throughout the current school year and have provided the foundation for us to prepare for an in-person school year for 2021-22.

Students who are granted permission to participate in a remote instructional experience next year will receive their instruction virtually through Virtual Virginia at the elementary level and a combination of Virtual Virginia and a third party distance provider at the secondary level.

We have a strong structure in place for monitoring student academic performance and have continued to rigorously monitor student performance throughout the past fifteen months. Data analysis of individual student growth, traditional academic achievement, and qualitative data by way of student surveys has allowed our instructional team to continuously adjust pacing and curriculum in real time to ensure as much academic success as possible. Furthermore, that same data analysis has contributed to our programming decisions throughout the 2020-21 school year, for the upcoming summer, for the 2021-22 school year, and beyond.

Elementary students in need of additional academic support at the elementary level will receive it in multiple ways through our multi-tiered system of support (MTSS). Goochland County Public Schools' Multi-Tiered System of Support (MTSS) is a framework designed to provide students with responsive support when academic struggles arise. MTSS includes a structure to help educators with three important, specific tasks:

1. identifying students in need of academic support;
2. developing a personalized, actionable plan to support students as they work to achieve success; and,
3. monitoring individual student progress.

Instead of the “waiting for failure” model of many assessment systems, MTSS takes a proactive approach to identifying students with academic needs. Early assessment and intervention for these students can help them catch up to grade level proficiency sooner. Key components to our MTSS include:

- Universal screening of all students early each school year
- Tiers of interventions that can be amplified in response to levels of need
- Ongoing data collection and formative assessment
- Schoolwide approach to expectations and supports
- Open, consistent communication and partnership with families

MTSS uses three distinct tiers of support to assist all students at various levels of need:

Tier 1 (Universal) - 100% of students receive this level of support.

This tier is the foundation of the MTSS framework. Tier 1 encompasses the entire student population of a school and includes core instruction and differentiated support. This structure includes day to day instruction, the overall development of positive relationships among students and staff, and differentiated support that reflect best practice and can be delivered in the classroom. Students who do not achieve success within Tier 1 may move into Tier 2.

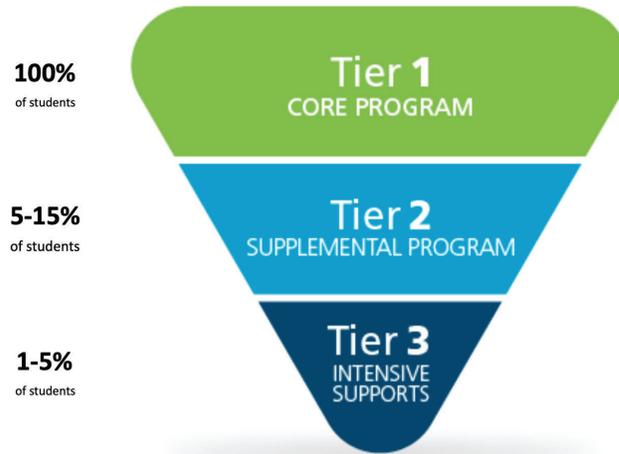
Tier 2 (Secondary) - 5-15% of students receive this level of support.

Some students need formalized intervention in order to achieve academic success. Tier 2 provides students with this support. Often interventions within Tier 2 are delivered in small group settings. This targeted support allows many students to achieve academic proficiency. Students who do not achieve

success within Tier 2 may move into Tier 3.

Tier 3 (Tertiary) - 1-5% of students receive this level of support.

A much smaller subset of students may have significant, lasting academic deficits that require additional specialized support beyond Tier 2. Tier 3 provides these students with individualized support aimed at ensuring long term academic success.



	<i>Which team members?</i>	<i>How and when?</i>
Tier 1 (100%)	Regular Education Teachers Special Education Teachers	<ul style="list-style-type: none"> • Daily • Whole group and small group instruction • Opportunities to practice content and skills (often individualized based on student need)
Tier 2 (5-15%)	Regular Education Teachers Special Education Teachers Academic Interventionists Reading Specialists Math Specialists Speech Language Pathologists	<ul style="list-style-type: none"> • At least 2-3 times per week • During intervention and enrichment block or other specified small group time (received outside of core/Tier 1 instruction) • No more than 6 students in an intervention group • Focused foundational skill intervention
Tier 3 (1-5%)	Special Education Teachers Academic Interventionists Reading Specialists Math Specialists Speech Language Pathologists	<ul style="list-style-type: none"> • At least 2-3 times per week • Should be provided in addition to Tier 1 & Tier 2 support small group time (received outside of core/Tier 1 instruction) • During other specific times • No more than 3 students in an intervention group • Focused foundational skill intervention

Attachment: ARPA ESSER III Use of Funds (4087 : Public hearing for FY22 budget amendments)

MTSS Teams will meet at regular intervals (at least quarterly) throughout the school year to analyze and discuss screening, diagnostic and intervention progress monitoring data. MTSS Teams will make decisions about which students will receive Tier 2 and Tier 3 intervention, who will be conducting the intervention, and the specific foundational skill focus for intervention groups.

- MTSS Team members - Principal (*lead*), Grade Level Teams, and Relevant Support Staff/Specialists
- Checkpoints - (1) Beginning of MP1, (2) End of MP1, (3) End of MP2, (4) End of MP3, (5) End of MP4 (others will occur in between as needed)

A Specialized Team will meet as needed per request by the MTSS Team or the classroom teacher to discuss next steps for students who are not making adequate progress within the tiered intervention support. Appropriate progress monitoring data will be completed and used to analyze what the next steps are for the student.

- Specialized Team members - School Counselor (lead), Classroom Teacher, Principal, School Psychologist, and Relevant Support Staff

Various data points will be analyzed in order to determine which students are below benchmark expectations, need additional support, who qualifies for Tier 2 or Tier 3 intervention support, and in identifying specific foundational skill focus for intervention. Data will also be utilized to monitor student progress within intervention and determine next steps for students within the MTSS process.

Formal screeners are given to all students. Data from the formal screeners will be utilized to determine students who need a diagnostic screener to determine specific skill needs and if tiered intervention supports are necessary.

Based on the level and type of intervention, progress monitoring tools will be conducted on a regular basis, specific to the intervention skill. Progress monitoring tools will be given at least every 4-6 weeks (timing also depends on the tools specific to an intervention). If a student makes adequate progress, the teacher, specialist, or interventionist will call a meeting with the necessary members to decide the next steps of support for the student.

Reading Skill	Formal Screener (Classroom Teacher)	Diagnostic Screener (Classroom Teacher or Specialist)	Progress Monitoring (Teacher, Specialist, Interventionist administering Intervention)
Phonemic Awareness	PALS	P.A.S.T (1-5), Heggerty Assessment (K)	Heggerty or Bridge the Gap Assessments

Word Reading/Phonics	PALS, MAP (gr 2-5)	LETRS Phonics and Word Reading Survey	GCPS Word Reading Quick Checks
Fluency/Decoding	PALS	Running Record (F&P)	Running Record (100's box form)
Comprehension	PALS, MAP (gr 2-5)	Running Record (F&P)	Running Record (100's box form)
Math Skill	Formal Screener (Classroom Teacher)	Diagnostic Screener (Classroom Teacher or Specialist)	Progress Monitoring (Teacher, Specialist, Interventionist administering Intervention)
Number Sense - Numbers & Operations	MAP (gr 1-5), VKRP, SOL (gr 4-5)	Hiding Assessment, MAP Screeners Intervention Kit Screener	Hiding Assessment, Intervention Kit PM Tool
Computation - Addition/Subtraction	MAP (gr 1-5), VKRP, SOL (gr 4-5)	Hiding Assessment, MAP Screeners Intervention Kit Screener	Hiding Assessment, Intervention Kit PM Tool
Computation - Multiplication/Division	MAP (gr 1-5), SOL (gr 4-5)	MAP Screeners Intervention Kit Screener	Intervention Kit PM Tool
Computation - Fractions & Decimals	MAP (gr 1-5), SOL (gr 4-5)	MAP Screeners Intervention Kit Screener	Intervention Kit PM Tool

Social, Emotional and Mental Health Needs of Students

Social Emotional: Goochland County Public Schools will continue to support the social-emotional needs of our students as we begin our recovery from the COVID-19 pandemic. Our mental health team members (school counselors, school psychologists, a mental health counselor, and a school social worker) will provide social-emotional support to students in varying capacities. In addition to all students having access to counselors at all schools, students also participate in class counseling lessons, small group counseling, and career and academic counseling. Additionally, GCPS coordinates several school activities to promote kindness, a welcoming school climate, and healthy decision making. Examples of these school-wide activities include Kindness Week activities, activities during Bully Prevention month, and special events targeted to teenagers to educate them on substance use and abuse.

Over the next few years, we expect to see more teachers incorporate morning meetings into daily instruction in order to foster a positive classroom climate, encourage connections between students,

and build a strong sense of community in classrooms. Additionally, our high school will continue to increase its restorative practices as an alternative to traditional high school discipline. Restorative practices have helped with building relationships and coping skills with students while also assisting them with problem-solving challenging situations.

Mental Health: As mentioned above, our mental health team is prepared to support our students and families as we begin recovering from the COVID-19 pandemic. Goochland County Public Schools' mental health team consists of school counselors, school psychologists, and a mental health counselor. Our 2021-2022 school year budget also includes a school social worker and an additional part-time school counselor (to provide additional counseling support to students at our largest elementary school). Our mental health team provides a variety of services and supports to students including individual counseling, small group counseling, and classwide counseling lessons. We will have at least one school counselor at each of our elementary schools, two school counselors at our middle school, and three school counselors at our high school. Additionally, we have 2.25 FTE school psychologists who support students across our five schools. We also have a mental health counselor who provides intensive counseling support to secondary students through a blend of the clinical counseling and school counseling models. We also have a school social worker who will be providing intensive counseling support to elementary students through a blend of clinical counseling and school counseling models. The school social worker will also help to strengthen our partnerships with community agencies and connect families with community resources.

We will also partner with a local non-profit organization to provide therapeutic day treatment services and outpatient counseling services to our students on school grounds. Since we are a rural school district, many of our students seek outpatient mental health services in nearby communities. Transportation can be a barrier to accessing these mental health services. Through this partnership with the local non-profit organization, we are able to alleviate this transportation barrier for some families.

Section 6: Consultation with Stakeholders and Opportunity for Public Comment

In developing the FY2022 operating budget, Goochland County Public Schools sought public input and took such input into account for a multi-year COVID-19 funding plan that included \$1,049,4998 of the ESSER II allocation and \$1,000,000 of anticipated funding from the American Rescue Plan. These preliminary plans for the use of \$2,049,998 funds were presented at Goochland County School Board meetings between January and March 2021. Additional information was also shared during public meetings with the Goochland County Board of Supervisors as a part of their budget deliberations.

With the pending allocation of \$1,348,145 of more funding and the need for a 20% Learning Loss set-aside, division senior level staff discussed additional needs for COVID-19 related learning loss recovery and continuing risk mitigation measures during the months of March through May 2021. The division's new proposed multi-year spending plan was shared publicly at the School Board's May 11, 2021 meeting. Solicitations for feedback were made during that meeting. Further conversations were conducted during May 2021 meetings with our school division's Gifted Advisory Committee, our Special Education Advisory Committee, Superintendent's Leadership Team, administrative and operational leadership teams, teacher leaders, and our Advisory Committee for Equity in Education. Each of these stakeholder groups have representation from our public and our internal school community.

Feedback received from these settings was used to make adjustments in our proposed financial and operational plan and to seek an additional \$882,411 of ESSER II funding from the state to Address

Unfinished Learning initiatives.

Section 7: Making the Plan Available to the Public

Goochland County Public Schools has taken the following steps to make this plan available to the public:

- The plan is posted at www.goochlandschools.org;
- The plan is available in Spanish;
- The plan may be orally translated for parents. Contact Dr. Jennifer Waggener, Executive Director of Exceptional Education at jwaggener@glnd.k12.va.us or 804-556-5601 to request translation; and
- Upon request, a parent who is an individual with a disability as defined by the ADA may be provided with the plan in an alternative format accessible by contacting Dr. Jennifer Waggener, Executive Director of Exceptional Education at jwaggener@glnd.k12.va.us or 804-556-5601.

 Goochland County Public Schools Multi-Year CARES Act Funding Plan	KEY: ESSER II ARPA/ESSER III (+ ARPA 20% learning loss set-aside of \$472K exceeded)						
	SY 2020-21	SY 2021-22	SY 2022-23	SY 2023-24	SY 2024-25	TOTAL	
Social Worker (0.82 FTE)		63,597	66,780	Operational			
RES Counselor (0.5 FTE)		33,660	Operational	Expanded Operational			
Unfinished learning initiatives (wellness clubs, counseling programs)		39,209	23,215	Partially discontinue			
Interventionists (ES - 9 p/t teachers)		190,000	190,000	Partially discontinue			
Interventionist curriculum/materials		20,000					
Permanent Subs (elementary-3)		112,665	Discontinue or make operational				
Permanent Subs (secondary-2)		77,335	Discontinue or make operational				
Expanded Summer School (July 2021/July 2022)		101,431	75,000	Expanded operational as balanced calendar			
Unfinished learning initiatives-tutoring, secondary activity bus		47,840	47,840	Partially discontinue			
Proposed Balanced Instructional Calendar/6 weeks of intersessions		50,000	554,000	541,910	Operational		
Unfinished learning initiatives (technology: student assessment upgrades, MTSS dashboard)	26,187	58,887	35,233	Partially discontinue			
Technology costs - software, mobile Wifi devices, new staff laptops	111,575	60,110	72,449	79,011	Partially discontinue		
PPE/Cleaning supplies		43,554					
Desks/chairs/outdoor PE supplies (social distancing)	9,575	70,895					
		158,395					
Extra PE/cafeteria spaces (patio expansions, tents)		118,711					
Moving/warehouse expenses (social distancing)		75,000					
GHS/GMS Dishwasher & tray return window (sanitation)	64,507	5,000					
Indoor air quality - Building automation system, facility assessments		99,929	50,000	50,000	Continue in CIP master plan		
HVAC upgrade projects	49,440	293,801	550,000				
Total \$4,290,554 (ESSER II & III)	235,097	1,720,019	1,664,517	670,921	0	4,290,554	
Phase-out to avoid "fiscal cliff" when funding is gone	5.48%	40.09%	38.79%	15.64%			
\$2,358,145 of new funding from American Rescue Plan (ARP) Act or ESSER III (Elementary and Secondary School Emergency Relief).							
\$1,049,998 of new funding from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act or ESSER II.							
\$882,411 of new funding from the state's portion of the CRRSA or ESSER II.							
*Please direct any questions to Debbie White at dwhite@glnd.k12.va.us (plan as of July 1, 2021)							
		ESSER III	ESSER III	ESSER III	ESSER III	ESSER II	ESSER II (VA)
Categories to match Use of Funds narrative		SY 2021-22	SY 2022-23	SY 2023-24	Total	Total	Total
Risk Mitigation Strategies		472,995	600,000	50,000	1,122,995	679,625	
Addressing Unfinished Learning		210,000	265,000	541,910	1,016,910	101,431	699,680
Other Needs (Social Emotional Health)			66,780		66,780	97,257	62,424
Other Needs (Technology)			72,449	79,011	151,460	171,685	120,307
Total		682,995	1,004,229	670,921	2,358,145	1,049,998	882,411

Attachment: American Rescue Plan Use of Funds Multi-Year Plan Details (4087 : Public hearing for FY22