

Welcome



The Miller Creek School District and Board welcome the community to public meetings. While we have specific representatives from our school community who are members of this Advisory Committee, it is a meeting open to the public. Each meeting, the agenda will include a 15 minutes comment period for members of the public to address the committee.

Community members who wish to make a public comment may complete a comment request form upon arrival at the meeting. Comments will be offered in-person in the order of sign-up with a 2 minute limit per person. Written comments may be submitted to budget-lcap-advisory@millercreeksd.org. If received before noon on the day of the meeting, copies will be provided to committee members at the meeting. Written comments will not be read aloud at the meeting. Due to time constraints, it is possible not all comments will be heard and written comments will be invited and provided to committee members at the next meeting.



Budget and LCAP Advisory Committee

December 5, 2023





INTRODUCTION

Choose a partner, and share your name and your connection to the District and answer these two questions:

1. What do you know about the MCSD budget?
2. What would you like to know?

When we reconvene with the whole group, please briefly introduce your partner.

AGENDA

01

Welcome and
Introductions

02

Purpose of
Committee, Roles
and Norms

03

Understanding
School Budgets

04

Program Example
● *Transportation*



Norms and Meeting Agreements

1. Start and end on time
2. Address issues, not individuals
3. Active listening, speak one at a time and avoid sidebars
4. Stay on task, keep to items on the “floor” at time of discussion
5. Be mindful of the needs of the entire district, not a specific site or program
6. Recommendations are advisory

Purpose & Role of Committee and Members

Advisory Committee's Purpose:

To make recommendations to the board which work to align program priorities and spending by:

- Understanding the board's goals and the programs and services in place that support the goals
- Understanding the District's budget and expectations for solvency
- Discuss, deliberate, and use consensus protocols to make recommendations

Individual Members Role:

To bring a broad representation of community voice to the committee's discussion by:



- Studying- encouraged to explore resources and ask questions between meetings
- Engaging with community- clarify committee's work & listen to our partners
- Representing a group of individuals.



Meeting Format

This meeting is open to the public, but participation in the meeting is limited to the members of the committee to ensure representation of our educational patterns.

Members of the public will be given the opportunity to address the committee during a public comment portion as noted on the agenda.



End Goal

At the regular meeting of the School Board on June 11, the Board will hold a public hearing on the proposed 2024-25 District Budget and the 2024-25 Local Control Accountability Plan (LCAP).



TIMELINE



Dec. 5, 2023

District Budget and LCAP overview.
local funding elements and role of
the committee



Feb. 27, 2024

Analysis of possible budget adjustments for
related LCAP actions/services and personnel



Jan. 25, 2024

Review of programs, actions and services in
the District and associated costs



Mar. 5, 2024

Overview of the 2nd Interim Budget
Report and confirm budget adjustment
recommendations



Feb. 15, 2024

Review new budget information, and
key budget development timeline
considerations



Mar. 26, 2024

Review budget recommendations and
proposed 2024-25 LCAP Actions and
Services for alignment

Pause for Processing

Turn to a partner and share questions, clarifications, thoughts.





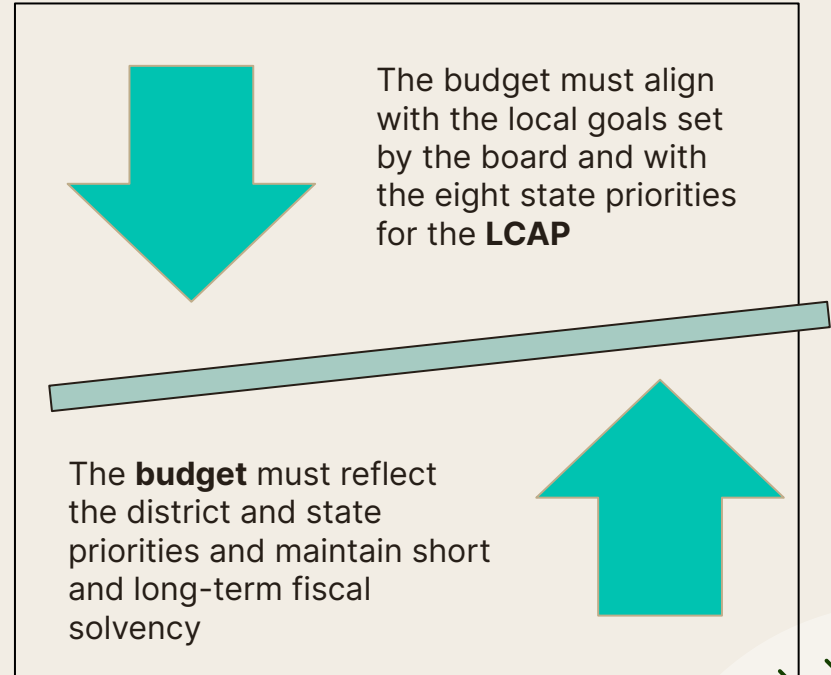
Miller Creek School District's Mission

Found Words Protocol



What is a Budget?

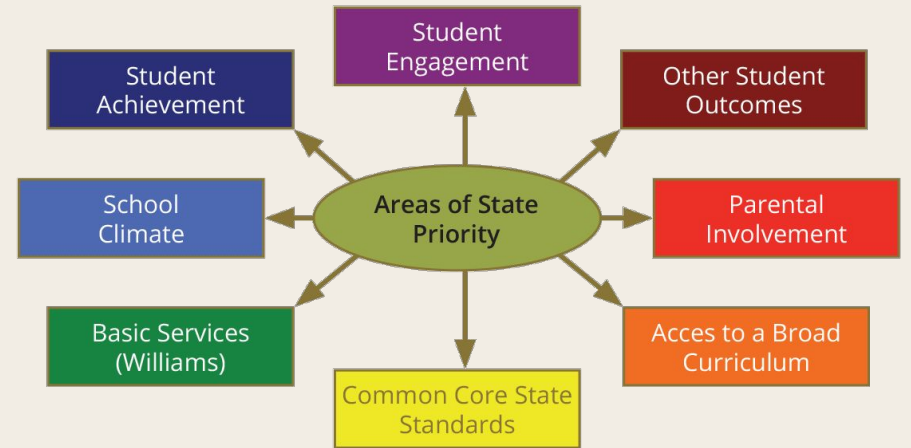
- The budget is a guiding financial plan for meeting Board's goals and objectives for the year.
- The budget is a living, changing document.
- The budget represents the total estimated revenues and the maximum expenditures authorized by Board.
- The budget reflects the LCAP goals and plans



What is an LCAP?

- The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for the Miller Creek School District to share their stories of how, what, and why programs and services are selected to meet their local needs.
- This process will produce the first year (2024-25) of a three year plan.

Required Eight State Priorities



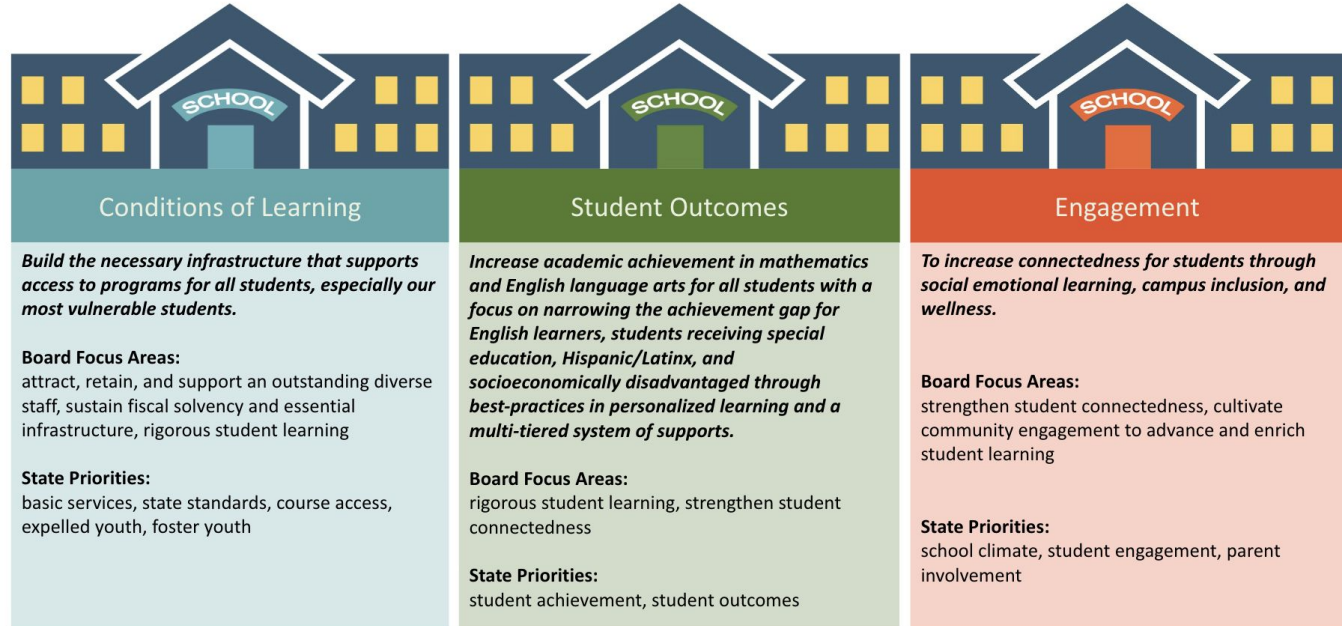
State
Priorities

Local
Priorities:
Board
Goals

LCAP

State and District Alignment

Miller Creek School District LCAP Goal Areas



Priority Resources

**Miller Creek School District
2024-25 GOALS**

Focus Area: Ensure Fiscally Prudent Allocation of Resources
Purpose Statement: The Miller Creek School District's primary mission of education shall be the driving force behind all decisions allocating resources and optimizing infrastructure to support students and staff.
Goals:

- Prioritize and align district resources with student improvement and identify focus areas
- Provide clear and safe facilities and support internal operations conducive to varied and effective learning opportunities and efficient operations effectiveness

Focus Area: Maximize Student Learning
Purpose Statement: The Miller Creek School District students will receive a broad, challenging and relevant academic foundation, we develop an appreciation of the arts, will practice respect for self, tolerance and understanding of the importance of individual and cultural differences to create a path the skills, knowledge and attitudes to be prepared for the challenges of high school.
Goals:

- Increase student academic achievement and success by providing appropriate levels of challenge and differentiation
- Accelerate growth of students not yet meeting standards
- Ensure student access to broad, culturally responsive, engaging curricula and programs

Focus Area: Attract, Retain, and Recruit an Outstanding District Staff
Purpose Statement: The Miller Creek School District staff will be dedicated to the education of all district children. We will maximize the individual talents of the staff and encourage opportunities for on-going professional growth, teamwork and collaboration to both make and foster a love of learning.
Goals:

- Support continuous professional growth by providing timely and relevant feedback and professional learning opportunities
- Support a culture that fosters a shared vision, a system-wide culture of learning, respect, and effective communication of the individual school ideas and across the district
- Provide the resources necessary to support thoughtful, intentional and effective learning experiences for students

Focus Area: Strengthen Student Connectedness
Purpose Statement: The Miller Creek School District will be a community where all members encourage, respect, and acknowledge each other as valued individuals and ongoing learners and will foster healthy, inclusive, respectful and safe learning environments.
Goals:

- Increase student engagement in and connectedness to school and isolated adults
- Support and strengthen student leadership
- Support a safe, secure, healthy and inclusive environment for students and families

Focus Area: Cultivate Community Engagement to Advance and Enrich Student Learning
Purpose Statement: The Miller Creek School District will work in partnership with caregivers and the community at large to enrich their lives from relationships to advance student progressions. Tap into personal and professional knowledge, experience and expertise that be sought and respected in order to foster a greater sense of inclusion and ownership.
Goals:

- Amplify and strengthen communication and articulation between schools and staff and families to ensure shared goals, address shared responsibilities and drive best practices
- Facilitate opportunities for meaningful collaboration with community partners, including: CareOut, Home and School Care, the Sun Valley City Library, City of Sun Valley, and County of Wash.
- Cultivate successions and a shared sense of community

2024-25
Board Approved
Goals and Priorities

Local Control and Accountability Plan Miller Creek School District 2023-24

LCFF: Local Control Funding Formula
 The state funding structure for school districts.
LCAP: Local Control Accountability Plan
 The plan submitted to the state on how LCFF funds are spent.

Enrollment Summary

African American: 0.2%
 American Indian: 0.1%
 Asian: 6.5%
 Filipino: 1.0%
 Hispanic: 23.3%
 Pacific Islander: 0.3%
 White: 56.8%
 Two or More Races: 10.0%

1,825 Students
LVE: 354
VAL: 420
MCMS: 608

Source: 889-09 Enrollment

Unemployed Percentage of Students:
 Single fathers, homeless, foster children, and socioeconomically disadvantaged students
22.52%
Source: 68 Two EDs (Homeless/Foster)

LCAP BUDGET: \$26,436,026 Spent for Actions and Services in 3 GOAL Areas

GOAL 1
 Build the necessary infrastructure that supports access to programs for all students, especially our most vulnerable students.
Budget for Goal 1: \$ 23,647,328

GOAL 2
 Increase academic achievement in mathematics and English language arts for all students with a focus on narrowing the achievement gap for English learners, students receiving special education, Hispanic/Latino, and socioeconomically disadvantaged through best practices in personalized learning and a multi-tiered system of support.
Budget for Goal 2: \$ 3,305,497

GOAL 3
 To increase connectedness for students through social emotional learning, campus inclusion, and wellness.
Budget for Goal 3: \$ 1,487,250.00

Source: 8/2/24 LCAP Priorities

Supportive Materials and Testing Coordinator
 -Recruit and Retain Staff
 -Broad Courses of Study, including PE, Electives, Music Education, Modern Languages and Library Studies
 -Technology for use and Software and WIFI Connectivity
 -Teacher Support
 -Transportation
 -Facilities Support

Professional Development
 -Instructional Coach
 -Standards Aligned Curriculum and Assessment
 -Innovation Tutors
 -Services for Multilingual Students
 -ESL Academic Support
 -Math Intervention
 -ESL Academic Support
 -Academic School Year, After-school & Summer Tutorial
 -Transition and Postsecondary Exploration

LCAP Personnel Note: \$26,376,413 (99.35%)

LCAP Non-personnel Note: \$1,059,613 (4.00%)

Countering and Mental Health/Wellness Support
 -Health Staff
 -Social Health Education
 -Suicide Prevention
 -Drug/Alcohol/Responsible Prevention Education
 -Restorative Practices
 -Comprehensive Systems, Local Partnerships, Transition and Interpretation
 -Anti-racist Training
 -MSEL, PBIS and Tiered Academic and Behavioral Support
 -Parent Education and Community Engagement

LCAP State Priorities Reflected Above:

1. Conditions of Learning: Basic Conditions, Standards Implementation, Course Access
2. Pupil Outcomes: Pupil Achievement, Other Pupil Outcomes
3. Engagement: Parent Involvement, Pupil Engagement, School Climate

2023-24
LCAP

**Miller Creek School District
Equity Framework Tool**

The Miller Creek School District believes diversity is an asset, values every student, and is committed to building communities where students thrive. In order to do so, we must recognize systemic disparities in opportunities and outcomes and dedicate resources to address those disparities.

Essential Questions

- How can we raise the equity consciousness of staff, students, parents, and community members so that we examine biases and eliminate inequitable practices?
- What equity-minded pedagogy and assessments will we use to ensure individual student growth and to accelerate the growth of students who have been historically underserved through commitment of resources?
- What are the equity-minded practices we will use when making decisions, approving policy, hiring personnel, and developing and evaluating programs?

Power	Did the process appropriately respond to community priorities and concerns?
Process	What will engagement with identified groups to make decisions and guide successful implementation look like? How does this issue, policy, or program improve current equity conditions and how will the outcomes be measured?
People	Who are the groups of people that will be affected by the issue, policy, or program and how will it serve each group? (Consider in particular underserved populations.)

Tools for Discourse

The Agreements

- Stay engaged. Don't check out.
- Experience discomfort. Connect with your feelings.
- Speak your truth. Share your perspective.
- Expect and accept non-closure. Agree to disagree.

MCSO Equity
Framework Tool

Pause for Processing

Turn to a partner and share questions, clarifications, thoughts.



Driving Factors



One time COVID funds have been expended



State funding formula is not the same for all districts



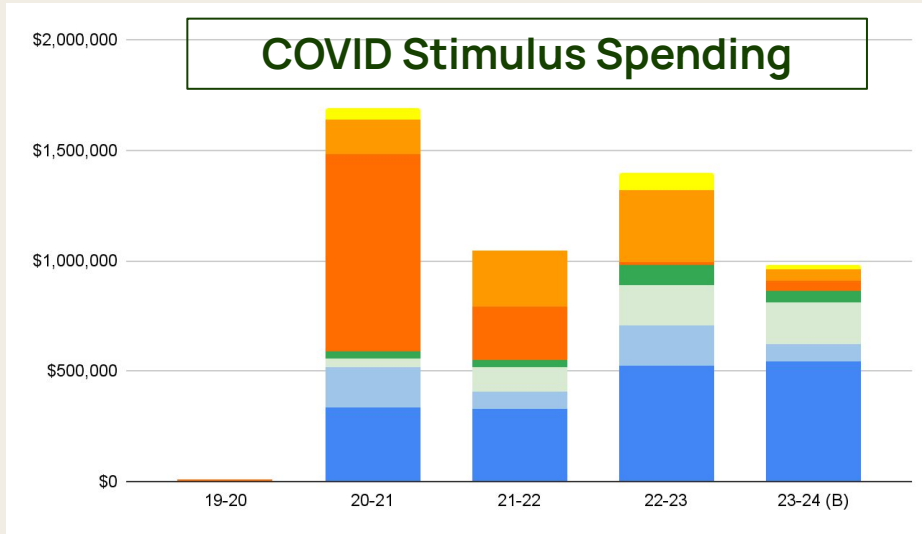
Variable funding model has revenue implications

*The District is **NOT** currently “in the red.” We are deficit spending and will need to make adjustments for the 24-25 school year to continue to meet the reserve levels required for in the multiyear projection.*



Use of one time
COVID funds has
reduced the
reserve

ONE TIME FUNDS ARE SPENT



- Our budget for the last four years has supported programs and services paid for using one-time COVID funds
- The budget adjustment for 2024-25 is somewhere between 1.1 and 1.5 million



State funding formula is not the same for all districts

Marin County Funding Comparisons

2022-23

	P2 ADA			Revenue	Revenue per ADA			Expenditures	Expenditures per ADA	
Novato	6,798.87	1	Bolinas-Stinson	6,330,361	68,326	1	Bolinas-Stinson	6,373,285	68,789	1
Tamalpais	4,537.27	2	Sausalito	13,966,190	46,636	2	Laguna	641,120	42,318	2
SRCS Elem	4,055.66	3	Shoreline	18,723,469	43,166	3	Shoreline	17,967,749	41,424	3
SRCS High	2,501.80	4	Nicasio	1,321,872	40,723	4	Sausalito	11,600,944	38,738	4
Mill Valley	2,241.94	5	Laguna	535,683	35,359	5	Nicasio	1,242,960	38,292	5
Miller Creek	1,724.42	6	Lagunitas	4,936,908	33,183	6	Ross	10,173,876	30,199	6
Ross Valley	1,617.30	7	Ross	10,493,547	31,147	7	Lagunitas	4,117,478	27,675	7
Larkspur	1,196.00	8	Reed	28,465,233	29,825	8	Reed	26,036,969	27,280	8
Kentfield	1,004.14	9	Tamalpais	115,951,201	25,555	9	Tamalpais	112,107,020	24,708	9
Reed	954.42	10	Mill Valley	53,457,311	23,844	10	Mill Valley	50,452,295	22,504	10
Shoreline	433.75	11	SRCS Elem	95,389,837	23,520	11	Kentfield	21,330,213	21,242	11
Ross	336.9	12	Kentfield	22,532,393	22,439	12	SRCS Elem	85,887,847	21,177	12
Sausalito	299.47	13	SRCS High	52,295,425	20,903	13	SRCS High	50,822,707	20,314	13
Lagunitas	148.78	14	Larkspur	24,144,752	20,188	14	Miller Creek	31,932,074	18,518	14
Bolinas-Stinson	92.65	15	Ross Valley	30,545,476	18,887	15	Larkspur	21,852,659	18,271	15
Nicasio	32.46	16	Novato	123,725,807	18,198	16	Ross Valley	28,528,759	17,640	16
Laguna	15.15	17	Miller Creek	30,878,342	17,907	17	Novato	114,542,646	16,847	17

Basic Aid or not Basic Aid?



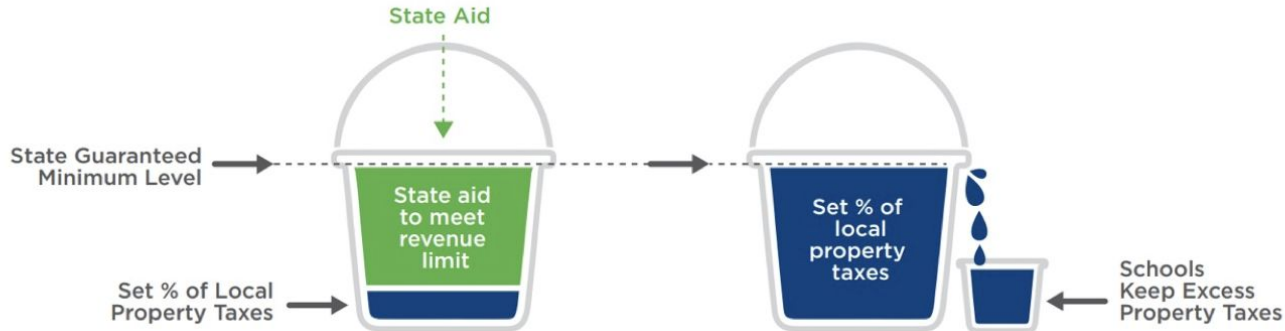
Variable funding model has revenue implications

State Funded, Non Basic Aid

- ▶ District is entitled to a calculated Entitlement
 - ▶ Comprised of property taxes and State Aid
 - ▶ When property taxes don't fill the bucket, the State makes up the shortfall with State Aid

Community Funded, Basic Aid

- ▶ District is entitled to a calculated Entitlement
 - ▶ Comprised of property taxes and State Aid
 - ▶ If Property taxes fill the bucket, and overflow, the district keeps the overflow \$\$ and doesn't need State Aid



Pause for Processing

Turn to a partner and share questions, clarifications, thoughts.



Miller Creek Budget

Budgeting Process Governed by Rules, Regulations, Laws and Policies

- Education Code 33129 requires the district to develop its budget and manage expenditures.
- Budget standards and criteria are adopted by the State Board of Education.
- The Governing Board is responsible for adopting a sound budget that is compatible with the district's vision and goals and maintains a reserve that meets or exceeds the requirements of law.
- The Board is required hold a public hearing prior to budget adoption.
- Board Policies provide guidance on the budgeting and district operations.



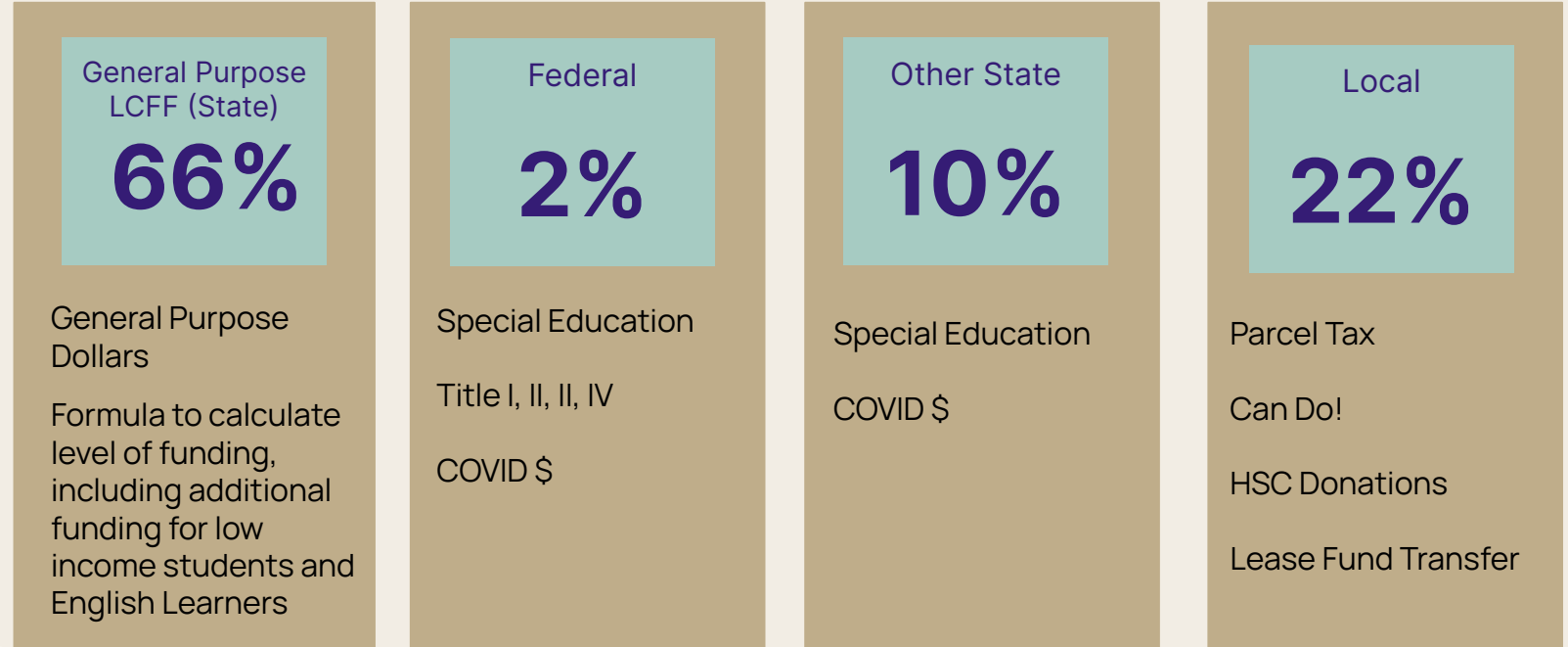
Variable funding
model has
revenue
implications

10 Year Data

Fiscal Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
Grade Level	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual 1/7/22	Actual 1/15/23	Budgeted	Actual 10/20/23
T/K		*25 of K total	16	37	34	54	63			44	55	67
K	252	262	204	174	216	211	205	193	178	183	189	155
1	221	221	235	205	178	211	212	202	198	189	185	188
2	195	219	230	241	213	180	212	202	190	198	192	188
3	189	207	218	233	254	204	179	199	201	195	200	200
4	208	196	197	223	230	247	214	164	181	210	197	198
5	242	212	200	192	226	228	245	203	165	194	212	213
6	235	248	211	216	203	225	245	234	203	181	200	202
7	199	232	250	207	216	207	235	235	231	205	182	185
8	197	202	228	254	214	215	214	228	222	225	206	200
Enrollment	1938	1999	1989	1982	1984	1982	2024	1860	1769	1824	1818	1805
Funding	Basic Aid	LCFF	LCFF	LCFF	Basic Aid	Basic Aid	LCFF	Basic Aid	Basic Aid	LCFF	Basic Aid	Basic Aid

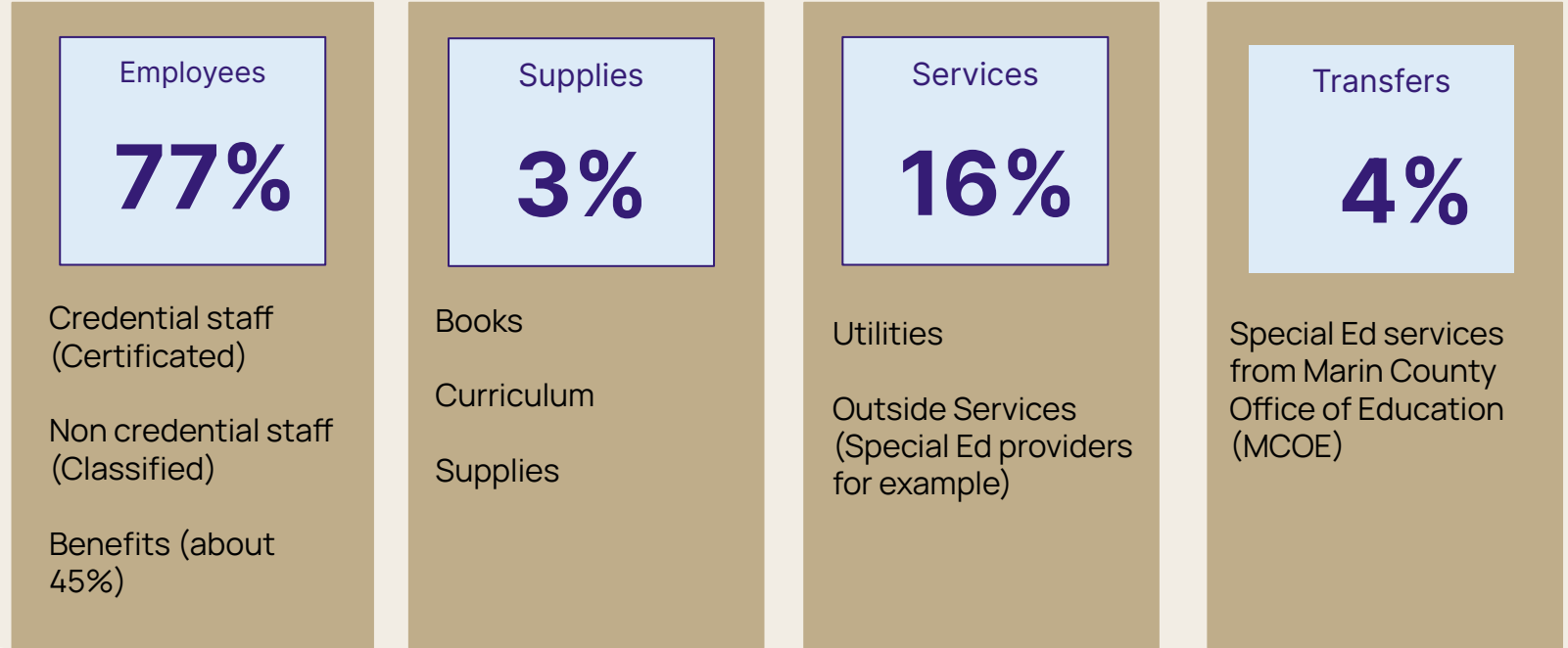
NOTE: 17 Out of range TK

Revenue Sources: General Fund (*) \$32.1M



() 2023-24 Preliminary 1st Interim*

Expenditures: General Fund (*) \$33.2M

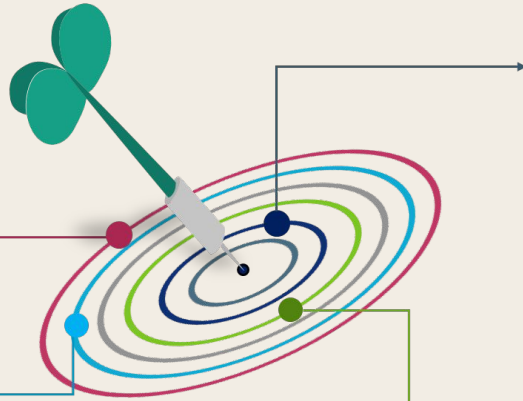


() 2023-24 Preliminary 1st Interim*

Multi Year Projections aka MYP

School Districts are required to prepare a budget and multi year projections for the current school year and two subsequent years, using multiple assumptions for the current and out years.

Multiyear projections are required by Assembly Bill (AB) 1200 and AB 2756



Projections are anchored in reliable information as of the date of the projection

Projections must be documented, because they will change

Projections will change any time the underlying factors change

2023-24 Multi Year Projection

(Draft for 1st Interim)

	2023-24	2024-25	2025-26
Revenue	\$32,129,000	\$31,172,000	\$32,044,000
Expenditures	\$33,213,000	\$32,967,000	\$33,227,000
Net	-\$1,084,000	-\$1,795,000	-\$1,183,000
Ending Balance	\$6,078,000	\$4,284,000	\$3,101,000

End Goal

At the regular meeting of the School Board on June 11, the Board will hold a public on the proposed 2024-25 District Budget and the 2024-25 Local Control Accountability Plan (LCAP).



Based on the use of one time funds, our current level of funding, and the requirement to have adequate reserves, the District will not have the funding to continue the current level of LCAP actions and services moving into the 2024-25 school year.

Pause for Processing

Turn to a partner and share questions, clarifications, thoughts.





Program Example

A Changing
Transportation
Model



The Miller Creek School District and Board welcome the community to public meetings. While we have specific representatives from our school community who are members of this Advisory Committee, it is a meeting open to the public. Each meeting, the agenda will include a 15 minutes comment period for members of the public to address the committee.

Community members who wish to make a public comment may complete a comment request form upon arrival at the meeting. Comments will be offered in-person in the order of sign-up with a 2 minute limit per person. Written comments may be submitted to budget-lcap-advisory@millercreeksd.org. If received before noon on the day of the meeting, copies will be provided to committee members at the meeting. Written comments will not be read aloud at the meeting. Due to time constraints, it is possible not all comments will be heard and written comments will be invited and provided to committee members at the next meeting.

Group Reflection and Feedback



In groups of 4, discuss the following questions.

One person please record the notes.

1. What did you learn today?
2. How would you describe your role? And the role of the committee?
3. Are there areas/topics about which you would like more information?

Committee Preparation January

1. For more budget information, attend the Board Meeting on Dec. 12.
2. Review the resources in your binder to deepen your understanding and knowledge
3. As you engage with your study, feel free to mail your questions to:
budget-lcap-advisory@miller.creeksd.org
4. Engage with our community's learning partners



Thank You

School Budget Terms

During the work of this committee, the terms below will be referenced frequently.

Budget vs. Actual	The difference between your static budget and the actual figures for your company's income and expenses
Unrestricted vs. Restricted	Unrestricted general purpose funds that may be spent for any purpose, and restricted funds earmarked for special programs and purposes
One time funding vs. ongoing funding	Ongoing dollars are those that continue over time; one-time money can only be received and spent once such as block grants. Fund balances are an example of one-time money.
Certificated vs. Classified	Classified staff consists of school employees that do not need certification or licensure to be qualified for the job. Meanwhile, certified staff must have certificate or credential.
Average Daily Attendance (ADA)	ADA is the total number of days of student attendance divided by the total number of days taught, and is used for a variety of funding purposes.
General Fund vs. Other Funds	The General Fund is the chief operating fund of the school district. It is used to account for all financial resources except those accounted for and reported in another fund. A district may have only one general fund.
LCFF Formula/Calculator	Local Control Funding Formula (LCFF) LCFF is a state-level funding allocation formula.
LCFF Funding vs Community Funding	Community funded or "basic aid" districts, fund their revenue limit entirely through property taxes and receive no general purpose state aid. They also retain any excess property taxes within their district.

District Vision

Mission Statement

The mission of the Miller Creek School District is to provide a kindergarten through eighth grade system of education which will graduate students with the necessary skills, knowledge and attitudes to live rewarding and productive lives in a rapidly changing world. This entails a solid and broad based academic foundation, an appreciation of the arts, respect and tolerance of individual and cultural differences and an understanding of the importance of personal and civic responsibility. The Miller Creek School District shall challenge students to achieve the highest standards possible. Individual excellence, not adequacy, shall be the standard for student achievement. In fulfilling this mission, the goal of the Miller Creek School District is to produce students who become productive and contributing citizens of their community, their country and the world.

Equity Statement

The Miller Creek School District believes diversity is an asset, values every student, and is committed to building communities where students thrive. In order to do so, we must recognize systemic disparities in opportunities and outcomes and dedicate resources to address those disparities.

The Miller Creek School District:

- Raises equity consciousness of staff, students, parents, and community members so that we examine biases and eliminate inequitable practices.
- Uses equity-minded pedagogy and assessments to ensure individual student growth and accelerate the growth of students who have been historically underserved through commitment of resources.
- Uses equity-minded practices when making decisions, approving policy, hiring personnel, and developing and evaluating programs.