



Live Oak School District

Our mission is to empower, inspire and ensure equitable opportunities for every student to thrive. We teach and nurture the whole child in an academically rigorous, collaborative and innovative environment.

***Daisy Morales, Ed.D.**
Superintendent*

Financial Recovery Plan Option A with Board Changes, Approved on March 6, 2024

The Santa Cruz County Superintendent of Schools invoked his authority under EC Section 42131(a)(2) and changed the district's certification from qualified to **negative** for the First Interim Fiscal report of 2023-2024. The negative certification indicates that the district as currently budgeted will not be able to meet its financial obligations in the subsequent fiscal year 2024-25. As a result, the COE has required the district to submit a board approved fiscal stabilization plan no later than March 15, 2024 along with the 2nd interim budget report. The plan must include measures to balance the current structural deficit and maintain the necessary reserves in the current and subsequent fiscal years.

The plan presented below has been crafted through insights from the board, district office, school sites, labor groups, parents, students and community members. It takes into account current state fiscal projections (January 2024), increases to CalSTRS and CalPERS contribution rates, and on-going employee costs. The actions associated are projected to maintain fiscal solvency through 2025-26 while maintaining services to address student needs. The fiscal stabilization plan presented below includes:

Decrease of Expenditures:

- Restructuring of administrative and district office positions
- Reductions or elimination of certificated and classified position FTEs
- Reductions of accounts payable items (materials, supplies, services, etc.)

Increasing Revenues:

- Increase of ADA through an attendance campaign and Saturday recovery.
- Increased rent from LOSD Community HUB tenants
- Increase in enrollment through 1 additional Dual Language Immersion (DLI) program classroom at Live Oak Elementary

Please note, the budget is continually evolving based on state funding levels, student enrollment and attendance, special education needs, costs of business, and other factors. As a result, the district will work to monitor and address any necessary changes in a timely manner and adjust the plan accordingly.



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Decrease of Expenditures

(Amounts shown below are estimated impact to unrestricted general operations)

Reorganization of Management				
Description	2023-24	2024-25	2025-26	Cumulative
Rescind 5% of Certificated Management	\$ (95,000)	\$ (97,375)	\$ (99,809)	\$ (292,184)
Asst. Supt. Human Resources to Director		\$ (80,000)	\$ (82,000)	\$ (162,000)
Asst. Supt. Business (225 days) to Chief Business Officer (220 days)		\$ (5,000)	\$ (5,125)	\$ (10,125)
Asst. Supt. Ed Services (225 days) to Sr. Director (220 days)		\$ (5,000)	\$ (5,125)	\$ (10,125)
Director of Special Education to Coordinator		\$ (40,000)	\$ (41,000)	\$ (81,000)
Director of Fiscal Services to Coordinator		\$ (15,000)	\$ (15,375)	\$ (30,375)
Director of Information Tech to Coordinator		\$ (15,000)	\$ (15,375)	\$ (30,375)
Total Reduction:	\$ (95,000)	\$ (257,375)	\$ (263,809)	\$ (616,184)

Position Control Option A w. Board Changes (only impacts to unrestricted general operations)					
Description	FTE Change	2023-24	2024-25	2025-26	Cumulative
Hiring & Extra Work Freezes		\$ (126,120)	\$ -	\$ -	\$ (126,120)
Administrative	(4.22)		\$ (461,350)	\$ (472,885)	\$ (934,235)
Administrative Secretary - DO	(1.50)		(112,500)	(115,313)	(227,813)
Administrative Secretary - OA	(0.25)		(18,750)	(19,219)	(37,969)
Administrative Specialist I	(0.47)		(37,600)	(38,540)	(76,140)
Director of Curriculum & Instruction	(1.00)		(120,000)	(123,000)	(243,000)
HR Assistant	1.00		80,000	82,000	162,000
HR Specialist	(1.00)		(110,000)	(112,750)	(222,750)



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Financial Analyst - DO	(0.50)		(42,500)	(43,563)	(86,063)
Principal - Ocean Alt.	(0.50)		(100,000)	(102,500)	(202,500)
Site Support	(9.00)		\$ (435,937)	\$ (446,835)	\$ (882,772)
Custodian Night	(1.78)		(25,779)	(26,423)	(52,202)
Family Liaison	(4.06)		(284,200)	(291,305)	(575,505)
Library Media Specialist	(0.03)		(1,320)	(1,353)	(2,673)
Recess Coach	(1.50)		(67,500)	(69,188)	(136,688)
Yard Duty Supervisor	(1.63)		(57,138)	(58,566)	(115,704)
Special Education	(2.56)		\$ (184,150)	\$ (188,754)	\$ (372,904)
Instructional Aide II	(1.00)		(37,000)	(37,925)	(74,925)
Program Specialist	1.00		145,000	148,625	293,625
Psychologist	(1.00)		(145,000)	(148,625)	(293,625)
SCIA	(0.16)		(7,150)	(7,329)	(14,479)
Teacher - Resource Specialist	(1.00)		(100,000)	(102,500)	(202,500)
Teacher - SDC Preschool	(0.40)		(40,000)	(41,000)	(81,000)
Teacher	(10.73)		\$ (1,173,000)	\$ (1,202,325)	\$ (2,375,325)
Teacher - Art	(0.44)		(44,000)	(45,100)	(89,100)
Teacher - Elem K-5	(7.00)		(800,000)	(820,000)	(1,620,000)
Teacher - Intervention	(1.00)		(100,000)	(102,500)	(202,500)
Teacher - PE	(0.20)		(20,000)	(20,500)	(40,500)
Teacher - SS & ELA	(0.60)		(60,000)	(61,500)	(121,500)
Teacher Independent Study	(1.49)		(149,000)	(152,725)	(301,725)
Classroom Support	(5.43)		\$ (215,950)	\$ (221,349)	\$ (437,299)
Instructional Aide I	(1.25)		(48,750)	(49,969)	(98,719)
RTI Reading/Math Inst Aide II	(3.93)		(157,200)	(161,130)	(318,330)
RTI Reading/Math Inst Aide II - OA	(0.25)		(10,000)	(10,250)	(20,250)
Total		\$ (126,120)	\$ (2,470,387)	\$ (2,532,148)	\$ (5,128,655)



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Reduction:

Important Reminder

It is important to understand that increases to the salary schedules are in addition to automatic raises through step and column advances. State COLAs are intended to assist a district with operational increases due to inflation, systematic raises, statutory benefits, and other operational costs. Please note, State COLA versus the increase in LCFF funding received by districts are heavily dependent on enrollment and attendance factors.

Supplies, Services, Other Outgo Reductions				
Description	2023-24	2024-25	2025-26	Cumulative
Special Education		\$ (195,000)	\$ (95,000)	\$ (290,000)
Decrease of non-public school (NPS) placements due to 8th graders.				
Administrative Materials & Supplies		\$ (30,000)	\$ (30,000)	\$ (60,000)
Administrative purchases will be limited to necessity or grant/restricted funded programs				
Reference Books & Online Services		\$ (244,150)	\$ (250,254)	\$ (494,404)
Services, subscriptions, consulting and online platforms used by administrative/office staff are planned to be consolidated				
Total Reductions:	\$ -	\$ (469,150)	\$ (375,254)	\$ (844,404)

Increase of Revenues

(Amounts shown below are estimated impact to unrestricted general operations)

Potential Increases to Revenue				
Description	2023-24	2024-25	2025-26	Cumulative
Attendance Campaign & Saturday Recovery		\$ -	\$ 350,000	\$ 350,000



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District will be focusing with the Family & Community Engagement team to directly reach out to families. FACE will determine barriers to attendance and advise on support. Saturday School options are being reviewed for cost versus benefit. We are projecting an additional 25 ADA due to increased attendance.				
Increased Rent from HUB Tenants	\$ 2,500	\$ 3,500	\$ 6,000	\$ 12,000
Actively negotiating agreement with current residents				
Additional DLI Classroom		\$ 178,173	\$ 178,174	\$ 356,347
In the past years there has been great interest in the dual language immersion program but we have capped it at two classrooms. Current classrooms are full. For 2024-25, we are planning to offer a third kindergarten classroom. Please note, the teacher position will not be created until enrollment is confirmed.				
Total Potential Revenues:	\$ 2,500	\$ 181,673	\$ 534,174	\$ 718,347

Totals				
Description	2023-24	2024-25	2025-26	Cumulative
Reorganization of Management	\$ (95,000)	\$ (257,375)	\$ (263,809)	\$ (616,184)
Position Control Option A	\$ (126,120)	\$ (2,470,387)	\$ (2,532,148)	\$ (5,128,655)
Supplies, Services & Other Outgo	\$ -	\$ (469,150)	\$ (375,254)	\$ (844,404)
Reductions:	\$ (221,120)	\$ (3,196,912)	\$ (3,171,211)	\$ (6,589,243)
Potential Revenues:	\$ 2,500	\$ 181,673	\$ 534,174	\$ 718,347
Net Savings:	\$ (223,620)	\$ (3,378,585)	\$ (3,705,385)	\$ (7,307,590)