



## Live Oak School District

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*Daisy Morales, Ed.D.  
Superintendent*

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### **Financial Recovery Plan Option B, Presented 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
<b>Rescind 5% of Certificated Management</b>	<b>\$ (95,000)</b>	<b>\$ (97,375)</b>	<b>\$ (99,809)</b>	<b>\$ (292,184)</b>
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)
<b>Total Reduction:</b>	<b>\$ (95,000)</b>	<b>\$ (257,375)</b>	<b>\$ (263,809)</b>	<b>\$ (616,184)</b>

Position Control Option B (only impacts to unrestricted general operations)					
Description	FTE Change	2023-24	2024-25	2025-26	Cumulative
<b>Hiring &amp; Extra Work Freezes</b>		<b>\$ (126,120)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (126,120)</b>
<b>Administrative</b>	<b>(3.22)</b>		<b>\$ (381,350)</b>	<b>\$ (390,884)</b>	<b>\$ (772,234)</b>
Administrative Secretary	(1.00)		(75,000)	(76,875)	(151,875)
Administrative Secretary	(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)
Principal - Ocean Alt.	(0.50)		(100,000)	(102,500)	(202,500)
<b>Site Support</b>	<b>(7.43)</b>		<b>\$ (325,687)</b>	<b>\$ (333,829)</b>	<b>\$ (659,516)</b>



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Custodian Night	(1.78)		(25,779)	(26,423)	(52,202)
Family Liaison	(2.49)		(173,950)	(178,299)	(352,249)
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)
<b>Special Education</b>	<b>(2.56)</b>		<b>\$ (184,150)</b>	<b>\$ (188,754)</b>	<b>\$ (372,904)</b>
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)
<b>Teacher</b>	<b>(11.73)</b>		<b>\$ (1,213,000)</b>	<b>\$ (1,243,325)</b>	<b>\$ (2,456,325)</b>
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)		(20,000)	(20,500)	(40,500)
Teacher - PE	(0.20)		(20,000)	(20,500)	(40,500)
Teacher - PE Elem DW	(1.00)		(120,000)	(123,000)	(243,000)
Teacher - SS & ELA	(0.60)		(60,000)	(61,500)	(121,500)
Teacher Independent Study	(1.49)		(149,000)	(152,725)	(301,725)
<b>Classroom Support</b>	<b>(5.43)</b>		<b>\$ (215,950)</b>	<b>\$ (221,349)</b>	<b>\$ (437,299)</b>
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)
	<b>Total</b>				
	<b>Reduction:</b>	<b>\$ (126,120)</b>	<b>\$ (2,320,137)</b>	<b>\$ (2,378,141)</b>	<b>\$ (4,824,398)</b>

## **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



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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
<b>Special Education</b>		\$ (195,000)	\$ (95,000)	\$ (290,000)
Decrease of non-public school (NPS) placements due to 8th graders.				
<b>Administrative Materials &amp; Supplies</b>		\$ (30,000)	\$ (30,000)	\$ (60,000)
Administrative purchases will be limited to necessity or grant/restricted funded programs				
<b>Reference Books &amp; Online Services</b>		\$ (244,150)	\$ (250,254)	\$ (494,404)
Services, subscriptions, consulting and online platforms used by administrative/office staff are planned to be consolidated				
<b>Total Reductions:</b>	\$ -	\$ (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
<b>Attendance Campaign &amp; Saturday Recovery</b>		\$ -	\$ 350,000	\$ 350,000
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.				
<b>Increased Rent from HUB Tenants</b>	\$ 2,500	\$ 3,500	\$ 6,000	\$ 12,000
Actively negotiating agreement with current				



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residents				
<b>Additional DLI Classroom</b>		<b>\$ 178,173</b>	<b>\$ 178,174</b>	<b>\$ 356,347</b>
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.				
<b>Total Potential Revenues:</b>	<b>\$ 2,500</b>	<b>\$ 181,673</b>	<b>\$ 534,174</b>	<b>\$ 718,347</b>

Totals				
Description	2023-24	2024-25	2025-26	Cumulative
Reorganization of Management	\$ (95,000)	\$ (257,375)	\$ (263,809)	\$ (616,184)
Position Control Option B	\$ (126,120)	\$ (2,320,137)	\$ (2,378,141)	\$ (4,824,398)
Supplies, Services & Other Outgo	\$ -	\$ (469,150)	\$ (375,254)	\$ (844,404)
<b>Reductions:</b>	<b>\$ (221,120)</b>	<b>\$ (3,046,662)</b>	<b>\$ (3,017,204)</b>	<b>\$ (6,284,986)</b>
<b>Potential Revenues:</b>	<b>\$ 2,500</b>	<b>\$ 181,673</b>	<b>\$ 534,174</b>	<b>\$ 718,347</b>
<b>Net Savings:</b>	<b>\$ (223,620)</b>	<b>\$ (3,228,335)</b>	<b>\$ (3,551,378)</b>	<b>\$ (7,003,333)</b>



**Staff Allocation Funding Matrix for 2024-2025**  
**Draft OPTION B for March 6, 2024**

**Certificated Management Rescind of 5% Raise for 2023-24 and District Restructuring**  
**SCHOOL ALLOCATIONS**

Basic Supports	Elementary	Middle School	Alternative Program
Per School Site in FTE <i>1.0 FTE = 8 hours * 5 Days</i>	1.0 - Principal 1.0 - Administrative Secretary 1.0 - Custodian Day 1.0 - Custodian Night	1.0 - Principal 1.0 - Administrative Secretary 1.0 - Custodian Day 1.0 - Custodian Night	<b>0.5 - Principal</b> <b>0.75 - Administrative Secretary</b> 0.5 - Custodian Day  <i>(admin secretary on resolution was going to be .625 - this reflect additional hours)</i>
Classroom Teachers in FTE <i>1.0 FTE = 7 hours * 5 Days</i>	1.0 - TK per 20 students (with aide) 1.0 - K-3 per 25 students 1.0 - 4-5 per 28 students  1.0 - Art (100% PTOC) 1.0 - Music (100% PTOC)	1.0 - per 30 students (plus prep period factor of 1.20 FTE)  <b>0.56 - Art (100% PTOC)</b> 1.0 - Music (100% PTOC)	1.0 per District K-8 Class Size Averages (factor of 1.20 FTE for RTI/IS Plans)
Yard duty/campus supervisor in FTE <i>1.0 FTE = 8 hours * 5 Days</i>	<b>2 Yard Duty - 0.34 each</b>	1.0 - Campus Supervisor	None
TK Aides in FTE <i>1.0 FTE = 8 hours * 5 Days</i>	0.625 - Inst. Aide I (dependent on TK enrollment)	None	None

Additional Supports	Elementary	Middle School	Alternative Program
School Office Support - Admin Specialist II in FTE <i>1.0 FTE = 8 hours * 5 Days</i>	1.0 - Admin Specialist II	1.0 - Admin Specialist II	None
School Office Support - Admin Specialist I in FTE	None	<b>0.25 - Admin Specialist I</b>	None



**Staff Allocation Funding Matrix for 2024-2025**  
**Draft OPTION B for March 6, 2024**

1.0 FTE = 8 hours * 5 Days			
School Support - Assistant Principal in FTE 1.0 FTE = 8 hours * 5 Days	None	<b>1.0 - Assistant Principal</b>	None
School Support - Recess coaches in FTE 1.0 FTE = 8 hours * 5 Days	<b>0.0 - Recess Coach</b>	Intramural Coordinator Stipend - \$10,000	None
School Supports - Family & Community Engagement in FTE 1.0 FTE = 8 hours * 5 Days	<b>0.53 - Family Liaison</b>	<b>0.0 - Family Liaison</b>	<b>0.25 - Family Liaison</b>
School Support - Academic and mental health support in FTE 1.0 FTE = 8 hours * 5 Days	1.0 - Mental Health Clinician	0.80 - Mental Health Clinician 1.0 - Counselor Middle School	None
School Support - Media specialist/librarians in FTE 1.0 FTE = 8 hours * 5 Days	<b>0.72 - Library Media Specialist</b>	0.75 - Library Media Specialist	None
School Support - RTI Teacher in FTE 1.0 FTE = 7 hours * 5 Days	1.0 - Teacher Intervention	<b>1.0 - Teacher Intervention</b>	None
School Support - RTI Aides in FTE 1.0 FTE = 8 hours * 5 Days	<b>0.625 - RTI Aide</b>	None	<b>0.38 - RTI Aide</b>
School Support - Custodial in FTE 1.0 FTE = 8 hours * 5 Days	<b>0.0 - Custodial Night</b>	<b>0.0 - Custodial Night</b>	None
School Support - Crossing Guard in FTE 1.0 FTE = 8 hours * 5 Days	0.19 - Crossing Guard	None	None
School Support - Life Lab Aide III	DM: 0.91 - Life Lab Aide III	0.38 - Life Lab Aide III	None





**Staff Allocation Funding Matrix for 2024-2025**  
**Draft OPTION B for March 6, 2024**

1.0 FTE = 8 hours * 5 Days	LO: 0.91 - Life Lab Aide III GA: 0.38 - Life Lab Aide III		
Physical Education 1.0 FTE = 7 hours * 5 Days	<b>0.0 - Physical Education Teacher for all Elementary Sites</b>	None	None

**Certificated Management Rescind of 5% Raise for 2023-24 and District Restructuring**

**DISTRICT ALLOCATIONS**

(1.0 FTE = 8 hours \* 5 Days)

Basic Supports				
Superintendent's Office	1.0 - Superintendent (5 furlough days) 1.0 - Exec. Asst. Superintendent			
Business Department	1.0 - Chief Business Officer (220 Days) 0.5 - Custodian Day			
	Financial Services	Maintenance, Operations, Transportation, & Security (MOTS)	Technology & IT	Child Nutrition
	1.0 - Fiscal Services Coordinator 2.0 - Financial Analysts 1.0 - Payroll Specialist	1.0 - Director of MOTS - covered by routine restricted maintenance 1.0 - Bus Driver/Lead Transportation Specialist 0.625 - Bus Driver/Transportation Specialist 1.0 - Grounds Maint/Bus Driver/Mechanic <b>2.0 - Grounds Maint Specialist II &amp; III</b>  <i>Transportation portions come from LCFF Funding, remainder comes from</i>	1.0 - Technology Coordinator 1.0 - IT Specialist	1.0 - Director of Child Nutrition  <i>Positions required and specific for Child Nutrition are funded through state &amp; federal funding sources for that purpose.</i>





**Staff Allocation Funding Matrix for 2024-2025**  
**Draft OPTION B for March 6, 2024**

		<i>RDA taxes allocated specifically for capital facilities.</i>		
<b>Human Resources</b>	<b>1.0 - Director of Human Resources</b> <b>1.0 - HR Assistant</b>			
<b>Educational Services</b>	<b>.5 Student Services / .5 Special Education - Senior Director of Educational Services (220 Days)</b> 1.0 - Administrative Secretary			
	<b>Student Services</b>	<b>Special Education</b>	<b>Extended Learning &amp; Child Development</b>	<b>Curriculum &amp; Instruction</b>
	1.0 - Student Info Systems Analyst	<b>1.0 - Special Education Coordinator</b>	1.0 - Director of Extended Learning & Child Development  <i>Positions required and specific for Extended Learning &amp; Child Development are funded through state &amp; federal funding sources for that purpose.</i>	<b>0.0 - Director of Curriculum &amp; Instruction</b>  <i>Funded through LCAP Supplemental and Title Funding</i>

<b>Additional Supports</b>	
<b>District Support - Ed Service, Sped</b>	0.6 - Administrative Specialist II
<b>District Support - FACE</b>	1.0 - FACE Manager
<b>District Support - Nurse</b> <i>1.0 FTE = 7 hours * 5 days</i>	1.0 - Nurse



**Staff Allocation Funding Matrix for 2024-2025**  
**Draft OPTION B for March 6, 2024**

<b>Grant Supported</b>	1.0 - HR Compliance Coordinator
<b>Arts &amp; Music Education Prop. 28</b>	1.0 Teacher on Special Assignment - VAPA Strategic Plan - Art

Special Education	
<b>Adaptive Physical Education</b> <i>1.0 FTE = 7 hours * 5 days</i>	0.6 - Adaptive Physical Education
<b>Instructional Aide II</b> <i>1.0 FTE = 8 hours * 5 days</i>	<b>13 Instructional Aide II - 0.625 each (reduction of 1)</b>
<b>Speech and Language Therapist</b> <i>1.0 FTE = 7 hours * 5 days</i>	4.0 - Speech and Language Therapist
<b>Licensed Professionals</b> <i>1.0 FTE = 8 hours * 5 days</i>	1.0 - Occupational Therapist (OT) .20 - OT Contracted
<b>Psychologist</b> <i>1.0 FTE = 7 hours * 5 days</i>	<b>2.0 - Psychologist</b> <b>1.0 - Program Specialist</b>
<b>Spec. Circumstance Instructional Aides</b> <i>1.0 FTE = 7 hours * 5 days</i>	4 SCIA - 0.71 each
<b>Resource Specialist</b> <i>1.0 FTE = 7 hours * 5 days</i>	<b>7.0 - Resource Specialists (reduction of 1)</b>
<b>Special Day Class</b> <i>1.0 FTE = 7 hours * 5 days</i>	3.6 - Special Day Class Elementary 2.0 - Special Day Class Middle