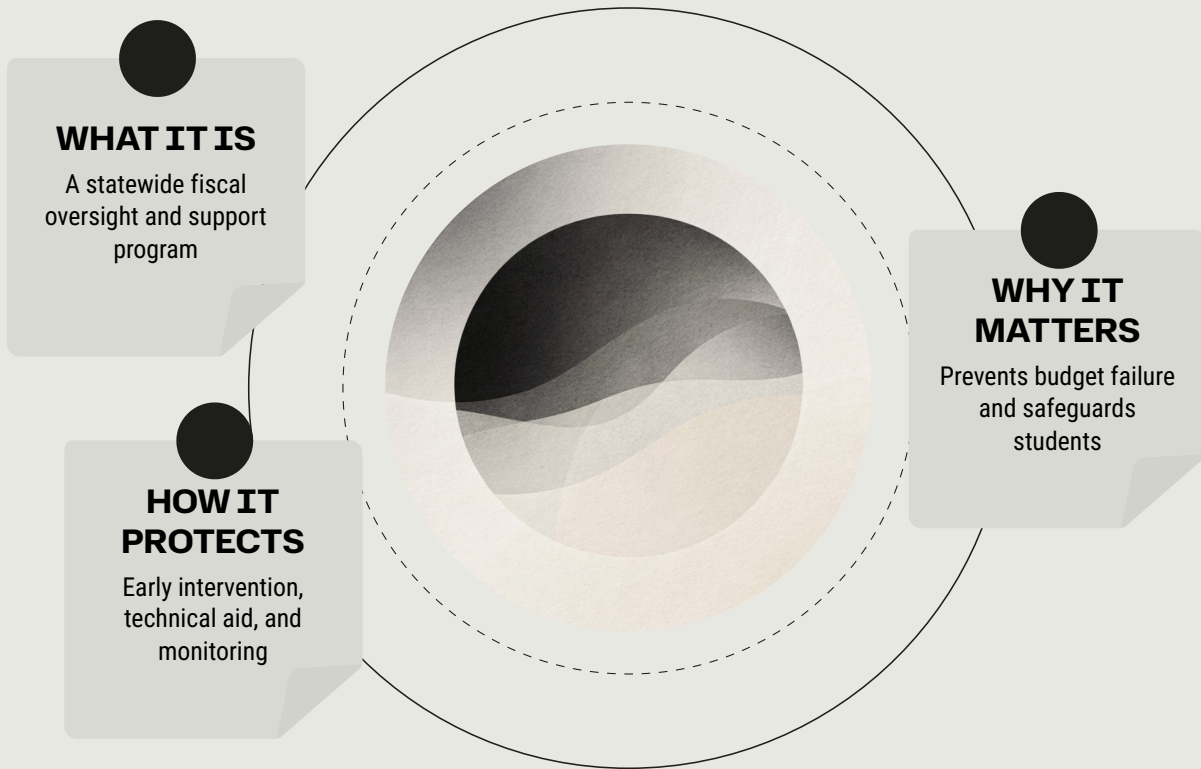


# POSITION CONTROL

What it is, why it matters, and how it protects California school districts from fiscal crisis.



# WHAT IS POSITION CONTROL?

## THE GATEKEEPER OF THE BUDGET

In a California school district, Position Control is the primary system used to manage personnel and prevent "budget creep." Because **80–85% of a school district's budget** is typically spent on salaries and benefits, Position Control ensures the district doesn't hire more people than it can afford.

## WHY IT'S CHALLENGING

Position control is a complicated concept. The focus may be on operations, technology, and procedures as the source of difficulties. The most common cause for poor position control practices is an **absence of role clarity and responsibility**.

Responding to fiscal challenges requires planning, communication, and collaboration with the CBO and HR leadership.

# CORE CONCEPT: PEOPLE VS. POSITIONS

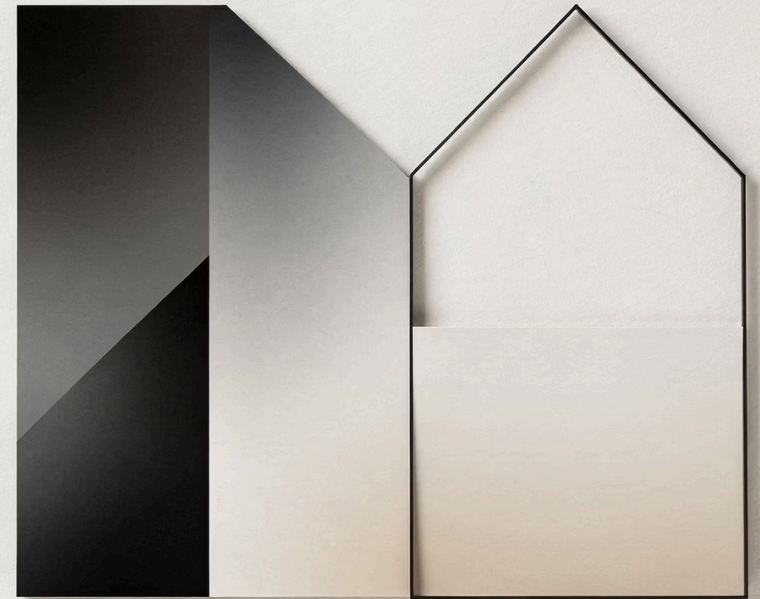
The most important distinction is that the system **tracks positions, not individuals.**

## THE POSITION

A permanent "slot" in the budget – e.g., "*3rd Grade Teacher at Lincoln Elementary*" or "*Night Custodian.*" It has a specific funding source (General Fund, Title I, etc.) and a set cost (Salary + Benefits). If an employee leaves, the position remains as "**vacant.**"

## THE PERSON

The employee who happens to be sitting in that slot today. People come and go – but the position is the permanent budget unit. Tracking the position, not the person, is what keeps the budget accurate and prevents unauthorized hiring.



# THE BUSINESS & HR CONNECTION

The business and HR relationship is **reciprocal** – success in one department is contingent on what is happening in the other.



## COLLABORATION IS NON-NEGOTIABLE

For successful position control, both departments must be involved and able to work together. Do not allow interpersonal dynamics or personnel difficulties to get in the way of supporting LEA operations and serving students.



## SHARED ACCOUNTABILITY

All staff members throughout the district are held accountable for following appropriate procedures. The absence of effective position control poses great risk to an LEA – and accountability resides with **HR and Business Services**.



## JOINT PLANNING REQUIRED

For enrollment projections and staffing needs, both departments must engage and communicate. Defining roles and regularly meeting on joint issues is key to efficiency and accuracy in budget and staffing.

# WHY IT MATTERS IN CALIFORNIA

California districts are under heavy scrutiny from **FCMAT** (the Fiscal Crisis and Management Assistance Team) to maintain fiscal solvency. Poor position control is almost always cited as a leading cause of a district going into **state receivership (bankruptcy)**.

## PREVENTS "GHOST HIRES"

Stops departments from hiring people for jobs that weren't in the approved budget.

## ACCURATE MULTI-YEAR PROJECTIONS

Because the system knows exactly what every "slot" costs, the district can accurately project costs **3 years into the future** – required for the Multi-Year Projection (MYP).

## FUNDING SOURCE ACCURACY

Ensures staff paid by restricted grants (Special Education, COVID-relief funds) are actually doing that work – vital for state audits.

# COMMON BREAKDOWN PROBLEMS

When you hear about a "breakdown in position control," it usually means one of three recurring failures:

## **PARALLEL SYSTEMS**

HR has one list of employees and Finance has another – and the two lists **don't match**. This misalignment is the root of most fiscal errors.

## **OVER-HIRING**

A principal hires a "temporary" aide, but because the position wasn't tracked, the person stays on payroll for **years without a budget**.

## **THE GENERAL FUND SINK**

A grant ends, but the district forgets to cut the position – so the cost **"sinks" into the General Fund**, draining the district's reserves.

# POSITION CONTROL DEFINITIONS

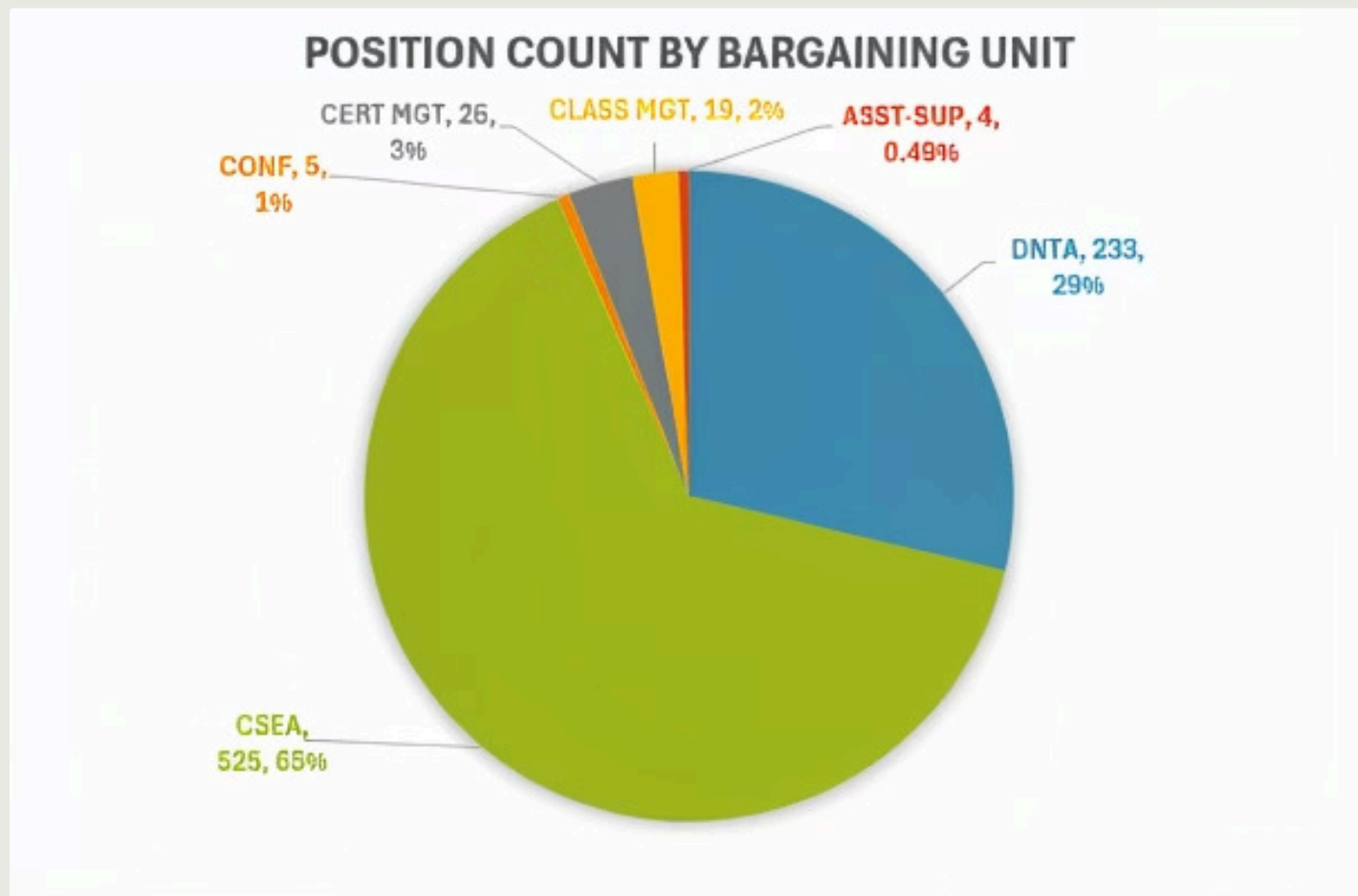
Understanding the language of position control is essential for both HR and Business Services staff.

<b>Board-authorized positions</b>	Positions approved by the governing board—funding source is identified and verified
<b>New positions</b>	Positions that are newly created—additional staff resulting in an increase in personnel expenditures
<b>Replacement positions</b>	Position is established in position control and the vacancy is available due to employee separation
<b>Temporary positions</b>	Certificated positions funded with temporary or finite funding sources
<b>Short-term positions</b>	Classified positions funded with temporary or finite funding sources
<b>FTE</b>	Refers to the number of hours considered full time

# DEL NORTE COUNTY SCHOOLS – STAFFING STATISTICS

Position counts by bargaining unit, broken down by unrestricted and restricted funding sources. As of 3/17/26.

Bargaining Unit	Total Positions	Unrestricted	Restricted
DNTA	233	153	89
CSEA	525	167	357
CONF	5	5	1
CERT MGT	26	20	8
CLASS MGT	19	8	11
ASST-SUP	4	3	1



# RESTRICTED POSITIONS DEFINED

Restricted funds come with "**strings attached!**" Unlike the Unrestricted General Fund, restricted funds can only be spent on specific programs, student populations, or purposes as defined by state or federal law. The employee's salary and benefits are paid out of a specific "bucket" of money.

## TITLE I

Federal funds for "economically disadvantaged" students – often pays for intervention teachers or literacy coaches.

## SPECIAL EDUCATION

State and federal funds for students with IEPs – pays for RSPs, Paraeducators, and Speech Pathologists.

## ASES / ELOP

Funds specifically for after-school programs and expanded learning opportunities.

## GRANTS

Short-term "one-time" money (e.g., ESSER COVID-relief funds) used for temporary positions like mental health counselors or tutors.

# THE "SUPPLEMENT, NOT SUPPLANT" RULE

This is the **most critical legal concept** in restricted funding.

## THE RULE

You must use restricted funds to **add value (supplement)**, not to pay for things the district is already required to provide by law (**supplant**).

## THE EXAMPLE

A district **cannot** use Title I money to pay for a regular 3rd-grade teacher – they are legally required to provide that teacher anyway.

However, they **can** use Title I money to hire an *extra* reading specialist to help those 3rd graders.

# TIME & EFFORT REPORTING

Because state and federal governments want to ensure their money is used correctly, employees in restricted positions must **document their work**.

## SPLIT-FUNDED POSITIONS

If a teacher is 50% Special Ed (Restricted) and 50% General Ed (Unrestricted), they must keep **Time and Effort logs** to prove they actually spent half their time with SPED students.

## AUDIT RISK

If a district pays a custodian out of Title I funds but that custodian spends all day cleaning the district office, the district will be **flagged in an audit** and forced to repay that money to the federal government.

# THE FUNDING CLIFF

The biggest headache for HR and Business departments regarding restricted positions. If a position is funded by a 3-year grant, the district must decide what happens in **Year 4**.

1

## GRANT ENDS

Restricted funding expires with no replacement identified.

2

## DECISION POINT

District must act – no plan means a fiscal crisis.

3

## OPTION A: ELIMINATE

Issue layoff notices ("RIFs") per California Education Code.

4

## OPTION B: SHIFT COST

Move to Unrestricted General Fund – risks a budget deficit if unmanaged.



# POSITIONS FUNDED WITH RESTRICTED RESOURCES

The table below details DNUSD's restricted positions by program, including position counts, vacancies, cost by resource, and expiration dates. Grand Total:

446 positions | 95 vacancies | \$24,438,877.46

Row Labels	Count of Pos #	# of Vacancies	Cost by Resource	Expiration
<b>01</b>	<b>339</b>	<b>86</b>	<b>18,560,647.85</b>	
2600 Expanded Learning Opportunities Program (ELOP)	39	21	1,245,831.20	
3010 Title I - Part A	21	1	1,182,611.18	
3310 SpEd - IDEA Basic	24	8	1,138,759.36	
3315 SpEd - IDEA Preschool	2		98,133.85	
4035 Title II, Part A, Supporting Effective Instruction	1		130,238.93	
4127 Title IV, Part A, Stud Supp & Academic Enrichment	2		117,593.49	
4203 Title III, English Learner Student Program	1		38,742.53	
4520 Title VI, Indian Ed	4	1	115,092.62	
4545 DN Mental Health Demo Grant	5		469,000.72	12/31/2026
6010 After School Education and Safety Program (ASES)	14	3	357,782.50	
6054 Early Education Teacher Development Grant	1		19,239.61	6/30/2028
6266 Educator Effectiveness Block Grant	1		53,770.77	6/30/2026
6332 CA Comm Schools Partnership Program—Implementation Grant	20	1	1,660,035.73	6/30/2028
6500 Special Education AB 602	150	47	8,090,327.09	
6510 SpEd Early Education (Infant Prog)	2		227,954.98	
6520 WorkAbility	1		40,086.59	
6547 SpEd Early Intervention (Preschool)	3		252,518.01	
6762 Arts, Music, & Instru Materials Discretionary Block Grant	12	2	1,164,859.85	6/30/2026
6770 Prop 28, Arts & Music in Schools	2		84,472.15	
7085 Learning Comm for Schools	2		117,093.01	12/31/2026
7435 Learning Recovery Emergency Block Grant	10		275,548.98	6/30/2028
9123 Ed Related Mental Health Services (ERMHS)	2		267,310.45	
9640 MediCal Administrative Activities	2	1	61,227.91	
9650 Klamath Promise Neighborhood Grant (KPN)	18	1	1,352,416.34	12/31/2026
<b>02</b>	<b>44</b>	<b>6</b>	<b>2,973,665.83</b>	
3010 Title I - Part A	1		150,217.39	
3410 Transitional Partnership Program (TPP)	3		327,276.37	
4127 Title IV, Part A, Stud Supp & Academic Enrichment	1		17,542.85	
4535 DN Indian Career Pathways Program	3	1	261,586.54	6/30/2027
4555 Mental Health Training Grant	2		102,878.12	9/30/2026
4560 DN School Based Mental Health Program	5	4	58,530.12	12/31/2029
5630 Homeless Education	1		20,221.98	
6018 Student Support & Enrichment Blk Grant	1		60,225.56	
6332 CA Comm Schools Partnership Program—Implementation Grant	2		176,010.28	6/30/2028
6383 Golden State Pathways Program (GSPP)	1		104,623.40	6/30/2026
6387 Career Technical Education	5		335,312.03	
6680 Tobacco Use Prevention Ed - Admin	1		37,496.40	
6685 Tobacco Use Prevention Ed - Technical Asst	1		38,935.82	
7366 Foster Youth Services	1		80,195.54	
7825 Department of Health Care Access & Info (HCAI)	6	1	404,805.78	6/30/2027
7850 Regional Technical Assistance Center (RTAC)	1		130,628.25	6/30/2028
7900 Children & Youth Behavioral Health Initiative (CYBHI)	2		120,173.78	6/30/2028
9625 CA Mathematics, Science, & Computer Science (MSCS)	1		76,778.02	3/5/2027
9660 Mental Health Services Oversight & Acct Comm (MHSOAC)	4		312,595.50	6/30/2027
9670 Greater Outdoor Access & Learning (GOAL)	1		85,627.32	6/30/2027
9680 Prop 64	1		72,004.78	10/31/2028
<b>12</b>	<b>28</b>	<b>3</b>	<b>1,276,582.20</b>	
5025 General Child Care & Dev Prog (CCTR)	4	1	142,148.85	
5055 Local Child Care Planning Grant	1		57,646.22	
5245 Early Head Start	1		82,508.08	
6105 State Preschool	22	2	994,279.05	
<b>13</b>	<b>35</b>	<b>0</b>	<b>1,627,981.58</b>	
5310 Child Nutrition Program	33		1,527,487.19	
5350 CACFP Supper Program	2		100,494.39	
<b>Grand Total</b>	<b>446</b>	<b>95</b>	<b>24,438,877.46</b>	

# KEY TAKEAWAYS

## **1 TRACK POSITIONS, NOT JUST PEOPLE**

The position is the permanent budget unit. Vacancies must remain in the system – not disappear when an employee leaves.

## **3 PLAN FOR THE FUNDING CLIFF**

Every restricted position needs an exit strategy before the grant ends – or the General Fund absorbs the cost.

## **2 HR & BUSINESS MUST WORK AS ONE**

The relationship is reciprocal. Role clarity, joint meetings, and shared accountability are non-negotiable for fiscal health.

## **4 POOR POSITION CONTROL = STATE RECEIVERSHIP RISK**

FCMAT consistently cites position control failures as a leading cause of districts losing fiscal solvency. The stakes are high.