

RETHINKING FINANCIAL SUPPORT IN SCHOOLS

*A Data-Driven Approach to
Budget/Bookkeeping Shared Services*

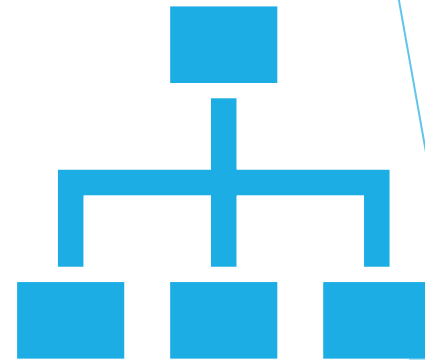
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Session Focus

How to design a centralized model that:

- ❖ Aligns key roles
- ❖ Balances workload
- ❖ Improves service
- ❖ Strengthens financial controls



Framing the Conversation

School Financial Support Typically Includes:

- Student Activities/ Internal Funds mgt.
- Budget & purchasing support
- Financial compliance & audit readiness
- Issue resolution and school-based support
- Centralized Governance vs. Service Delivery Level

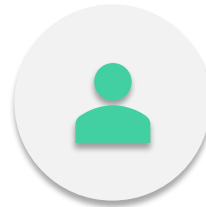
Two Critical Roles:

- Bookkeepers → Student Activities / Internal Funds (IF) support (on-site)
- Budgetkeepers → Budget, purchasing, and financial support

CFO/Finance Leader Reality



Inconsistent support across schools



Uneven service expectations



Growing audit and compliance pressure



Increasing demands with constrained staff



Limited visibility into workload

What Decentralization Really Costs

Inefficient use of labor capacity

Inconsistent processes and controls

Increased audit risk and variability

Inequitable service across schools

Loss of academic focus for school leadership

The Wrong Question

Wrong: How many staff does each school need?

Right: What workload are we actually supporting and where?

Measure the Right Work

Internal funds activity

Purchase orders

Financial/ program complexity

Budget maintenance volume

Time spent on listed job functions

Centralization Done Right



Standardized
processes



Role
Specialization



Central
oversight



Balanced
workloads

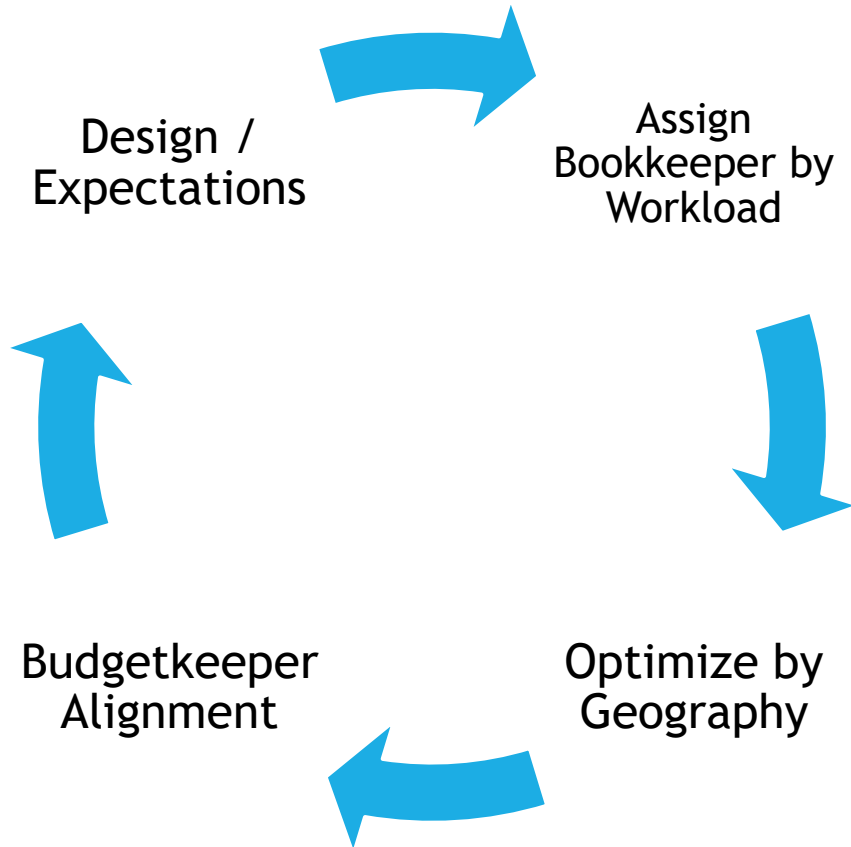


NOT: Reduced
service



NOT: Loss of
school voice

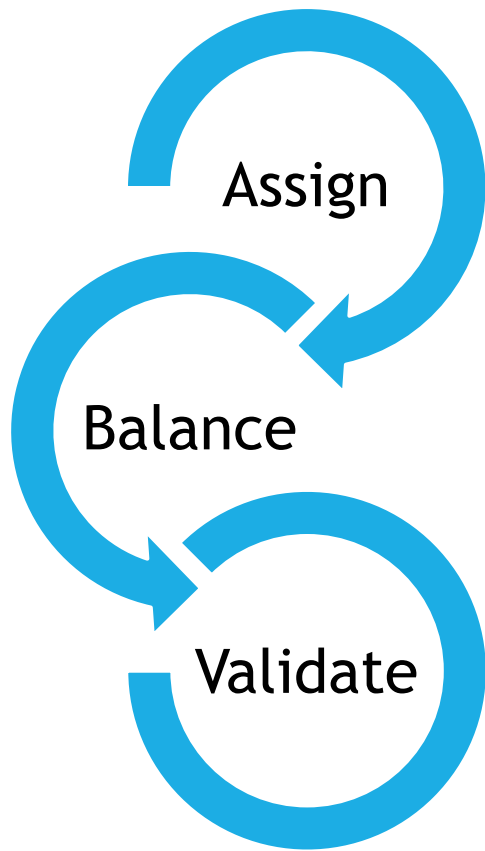
4 Key Steps to Building Model



Role Design/ Expectations Matter

- ▶ Generalist versus Specialist
- ▶ Ancillary Work Reassigned
- ▶ Service Expectations
 - ▶ From People to Support
 - ▶ From Last Minute to Planned
 - ▶ Difference in Physical Presence to Availability

Bookkeeper Assignment Workload-Based



- Assign bookkeepers based on measured workload
- Balance total workload across bookkeepers and locations
- Account for both volume and complexity
- Use data to identify over- and under-supported schools

Geography As A Tool



**GROUP NEARBY
SCHOOLS**



**INCREASE TIME
IN SCHOOLS**



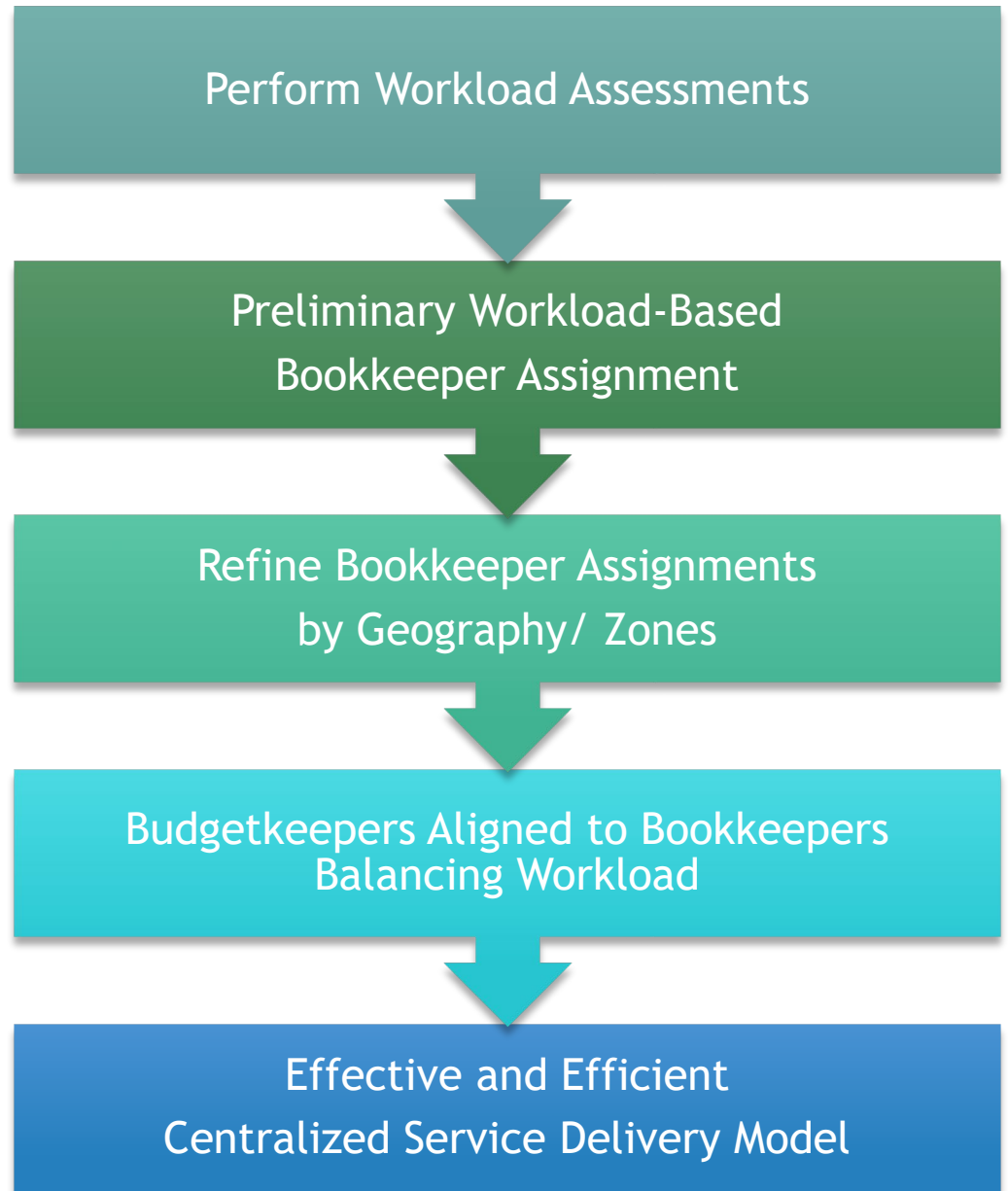
**REDUCE TRAVEL
EXPENSE**

But: workload drives assignments

Budgetkeeper Assignment & Alignment

- ▶ Easier to assign due to office placement
- ▶ Pair specialists to the same schools
- ▶ Fewer handoffs and faster issue resolution
- ▶ Consistent communication and support
- ▶ Increased responsiveness and capacity

The Zone Based Model

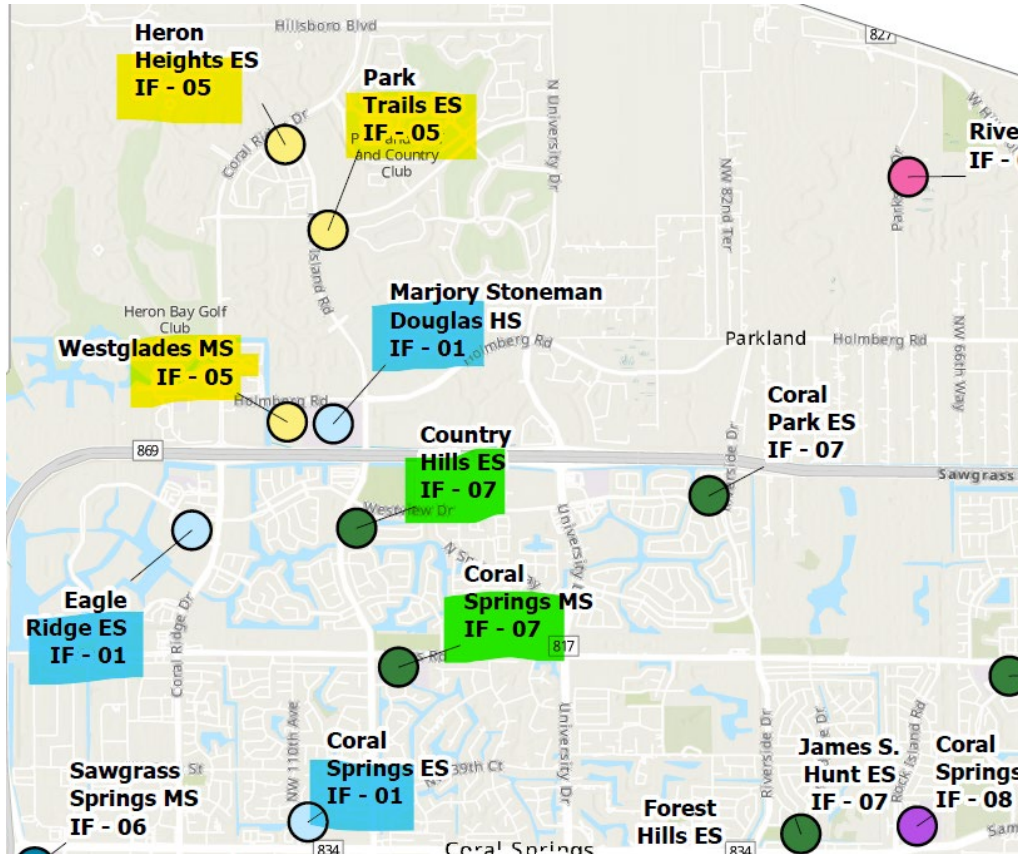


One Zone ≠ One Workload

School	School Level	FY26 UFTE	FY25 IF Transactions	FY25 Purchase Orders
Marjory Stoneman HS	High	3,058	9,956	486
Westglades MS	Middle	1,685	3,622	420
Coral Springs ES	Elementary	947	2,273	288
Coral Springs MS	Middle	1,028	2,168	183
Country Hills ES	Elementary	796	2,052	330
Heron Heights ES	Elementary	1,052	1,784	321
Eagle Ridge ES	Elementary	673	1,324	349
Park Trails ES	Elementary	1,004	1,237	348

8 Locations: 1 HS, 2 MS, 5 ES
 Old Model: 1 Bookkeeper, 1 Budgetkeeper, 6
 Combination Positions = 8 FTE

Bookkeeper Model



New Model:

2.5 Bookkeepers (3.75 FTE Total Service- less than 1/2)

Models to Guide

CORE MODEL DEFINITIONS

Core Model	Description	Pattern	Focus
Core A	HS + ES Mix	1-2 HS + 2-3 ES	HS drives schedule
Core B	ES Heavy	4-5 ES	Daily ES rotation
Core C	ES + MS Mix	3 ES + 1 MS	Balanced ES/MS
Core D	Full Mix	ES + MS + HS	All levels, HS priority
Core E	Specialized	Centers/Multi + Others	Adapt to special needs

KEY SCHEDULING PRINCIPLES

School Level	Weekly Hrs	Rationale
High (L3)	17.5 hrs	Highest IF transactions (5,000-10,000+)
Middle (L2)	6-14 hrs	Medium transactions, 2-3 days/week
Elementary (L1)	6-10.5	Lower transactions, can rotate
Centers (L4/5)	6-10.5 hrs	Minimal transactions (200-500)
Multi-Level (L7)	6-17.5 hrs	Flexible scheduling for K-8 or 6-12

Budgetkeeper Assignments

- Work is similar in capacity across grade levels
- Work performed centrally
- Assignments generally more simplistic

	Formula		Formula		Formula		Formula	
Internal Fund	Budget	Regi	Level	School	FY26 UFTE	IF Transactions		
IF - 01	B - 01	North	3	Marjory Stoneman HS	3,058.1	9,956		
IF - 01	B - 01	North	1	Eagle Ridge ES	673.9	1,324		
IF - 01	B - 01	North	1	Coral Springs ES	292.3	331		
IF - 01 Total					4,024.2	11,611		
IF - 02	B - 01	North	3	Monarch HS	2,163.6	5,046		
IF - 02	B - 01	North	1	Winston Park ES	855.8	1,569		
IF - 02	B - 01	North	1	Park Springs ES	729.3	2,077		
IF - 02 Total					3,748.7	8,692		
IF - 03	B - 02	North	1	Riverglades ES	947.7	2,273		
IF - 03	B - 02	North	1	Tradewinds ES	848.2	1,999		
IF - 03	B - 02	North	2	Lyons Creek MS	1,280.4	2,029		
IF - 03	B - 02	North	1	Quiet Waters ES	978.1	3,017		
IF - 03 Total					4,054.4	9,318		
IF - 04	B - 02	North	3	J.P. Taravella HS	2,234.0	6,151		
IF - 04	B - 02	North	1	Riverside ES	686.7	1,970		
IF - 04	B - 02	North	1	Westchester ES	923.1	1,873		
IF - 04 Total					3,843.7	9,994		

Commitment Drives Success

Commitment



Transformation
requires full
commitment

Risk Warning



Partial adoption
creates
fragmentation

Leadership



Leadership
alignment is
critical

Trust



Consistency
builds trust
across schools

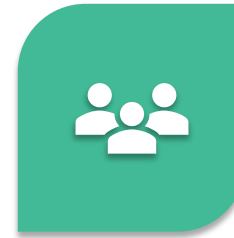
Replication Framework



MEASURE
WORKLOAD



DEFINE SERVICE
EXPECTATIONS



ALIGN ROLES



OPTIMIZE
GEOGRAPHICALLY



FULL
IMPLEMENTATION

Closing



Decentralization
solved yesterday's
problems.



Centralization—done
right—solves today's.