



Children's Services Council

of Broward County
Our Focus is Our Children.



POPULAR ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30,

2025

Connecting Community. Empowering Families.

6600 WEST COMMERCIAL BOULEVARD, LAUDERHILL, FL 33319 - 954 377-1000 - INFO@CSCBROWARD.ORG



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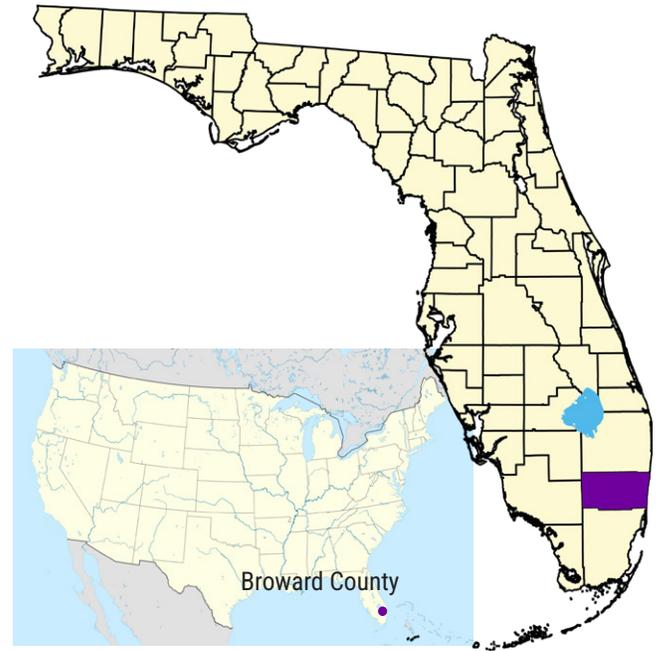
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Introduction

About The CSC

The Children's Services Council of Broward County (CSC) is an Independent Special Taxing District established by the voters of Broward County, Florida, on September 5, 2000. The CSC's mission is to provide the leadership, advocacy, and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning and funding of a continuum of quality care. The statute allows the Council to levy taxes of up to \$0.50 per \$1,000 of the assessed property tax value to accomplish this task. The CSC is not a component unit of any other governmental unit, nor does it meet the criteria to include any governmental organization as a component unit.



The Council's jurisdiction covers the entire Broward County, the second most populated county in Florida, the 17th most populous county in the US (World Population Review, 2024). It offers 24 miles of beaches coupled with a tropical climate, as well as a flourishing melting pot of cultural and multi-ethnic diversity. Broward County touts a higher Diversity Index (84.3) than both Florida (76.8) and the United States (72.1) (Esri Diversity Index, 2023). There are an estimated 2 million people living in Broward County, of which 415,564 or 20.4% are children under 18 years old (American Community Survey, 2024).

MISSION

To provide the leadership, advocacy, and resources necessary to enhance children's lives and empower them to become responsible, productive adults through collaborative planning and funding of a continuum of quality care.

VISION

The children of Broward County shall have the opportunity to realize their full potential, their hopes and their dreams supported by a nurturing family and community.



Governing Board - The Council

The eleven-member Council is comprised of five (5) individuals appointed by the governor based on recommendations by the Broward County Board of County Commissioners and six (6) members who are statutorily designated to serve by virtue of the office or position they hold within the community. Council Members are responsible for setting policies and prioritizing and approving program and administrative funding. Each member brings a firm commitment to improving the welfare of children and their families. All members who served throughout the year are acknowledged below. Currently, there is one vacant gubernatorial appointment, bringing the total number of Council Members to ten at the end of fiscal year ending September 30, 2025.



Jeffrey S. Wood
Governor Appointee
Chair



Dr. Christine Thompson
Governor Appointee
Vice Chair



Senator Nan Rich
Broward County Commissioner
Secretary



Alyssa Foganholi
Governor Appointee



Dr. Howard Hepburn
Superintendent
Broward County
Public Schools



Debra Hixon
Board Member
Broward County
Public Schools



Julia Musella
Governor Appointee



Robert Shea
Child Protection Director, Southeast
& Southern Regions
Department of Children & Families



Dr. Paula Thaqi
Broward County Health Dept.
Director



**Honorable
Francis Viamontes**
Judicial Member



Vacant
Governor Appointee



About The Popular Annual Financial Report (PAFR)

This report offers a simplified overview of the financial position of the Children’s Services Council of Broward County to further enhance transparency and public awareness. It is presented in a logical format, which is intended to be easily understood by the public and other interested parties who do not have a background in public finance. Information for this report was extracted from the Children’s Services Council’s Annual Comprehensive Financial Report for the fiscal year ended on September 30, 2025. The Annual Comprehensive Financial Report outlines the CSC’s financial position and operating activities for the year and conforms to generally accepted accounting principles (GAAP).

Click on the link for more information about the [Annual Comprehensive Financial Report](#).

Financial Reporting Awards

Award for Outstanding Achievement in Popular Annual Financial Reporting

Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Children’s Services Council of Broward for its Popular Annual Financial Report for the fiscal year ended September 30, 2024. This was the sixth consecutive year that the CSC received this award. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government popular reports. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Children's Services Council of Broward County Florida

For its Annual Financial Report For the Fiscal Year Ended September 30, 2024

Christoph P. Merrill
Executive Director/CEO

Certificate of Achievement for Excellence in Financial Reporting

The Children’s Services Council of Broward County’s Annual Comprehensive Financial Report for the year ended September 30, 2024, was awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA). This was the 23rd consecutive year that the CSC has received this highest form of recognition for excellence in state and local government financial reporting. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program’s requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Message From The President/CEO

Dear Citizens of Broward County:

I am pleased to present the Popular Annual Financial Report (PAFR) for the Children's Services Council of Broward County, covering the fiscal year ended September 30, 2025. This report provides a clear overview of our financial activities and highlights the positive impact we have on our community. The information included comes from the Annual Comprehensive Financial Report (ACFR), providing a thorough overview of our work and dedication to the community. The ACFR is prepared in accordance with Generally Accepted Accounting Principles (GAAP) and was audited by the firm Citrin Cooperman, receiving an unmodified opinion or "clean opinion." An unmodified opinion means the Council's basic financial statements for the fiscal year ended September 30, 2025, are fairly presented in conformity with GAAP.



While the PAFR was not audited, it offers a simplified view of financial trends over five years and is presented on a non-GAAP basis. It's important to note that the PAFR complements, rather than replaces, the Annual Comprehensive Financial Report. If you'd like to explore these documents further, feel free to contact the Finance Department at (954) 377-1000. Additionally, you can easily access both the PAFR and ACFR online at the CSC's [website: www.cscbroward.org](http://www.cscbroward.org). We encourage you to dive in and discover the financial insights available. If you would like to learn more about our funded programs and their outcomes, please refer to CSC's Annual Report and Annual Performance Report which can also be found on our website.

Throughout the past year, we focused on strengthening community connections and empowering families. We invested \$135 million exclusively in children's services and programs which is an increase of 12% over last year's budget. These resources benefited about 100,000 children in Broward County, supported over 3,100 social services jobs, and enabled impactful initiatives with our community partners.

Despite these successes, rising housing and food costs continue to strain families. Many workers in Broward County still earn wages that do not keep pace with rising housing costs, resulting in increased demand for program services including food and housing assistance. We are currently monitoring proposed changes in the Florida Legislature that could affect the collection of Property Taxes, which is our main revenue source. We remain committed to transparency and the wise use of tax dollars to support children and families in Broward County. Together, we are connecting communities and empowering families to build a brighter future for all.

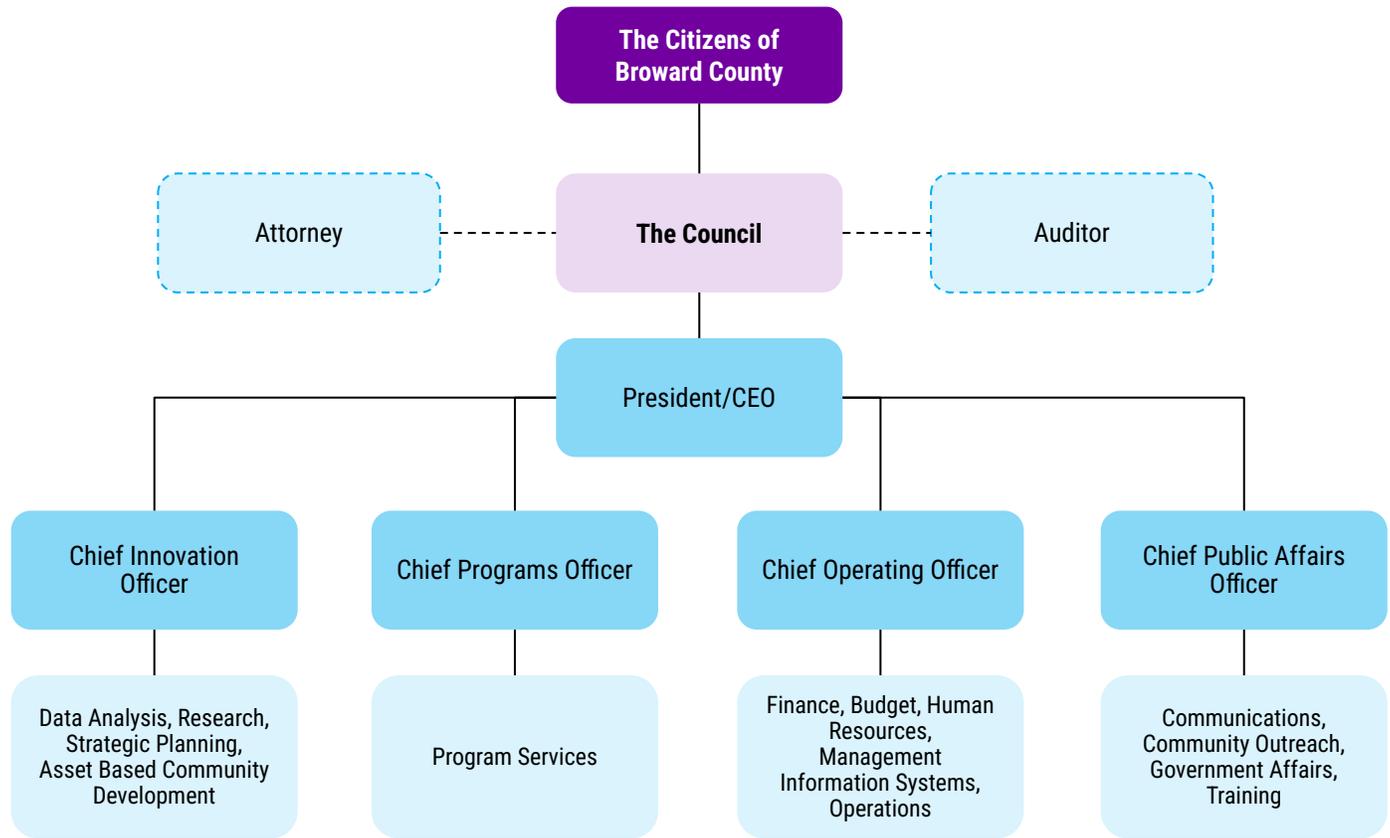
Thank you for your trust and partnership.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Arenberg Seltzer".

Cindy Arenberg Seltzer President, CEO

Organizational Structure



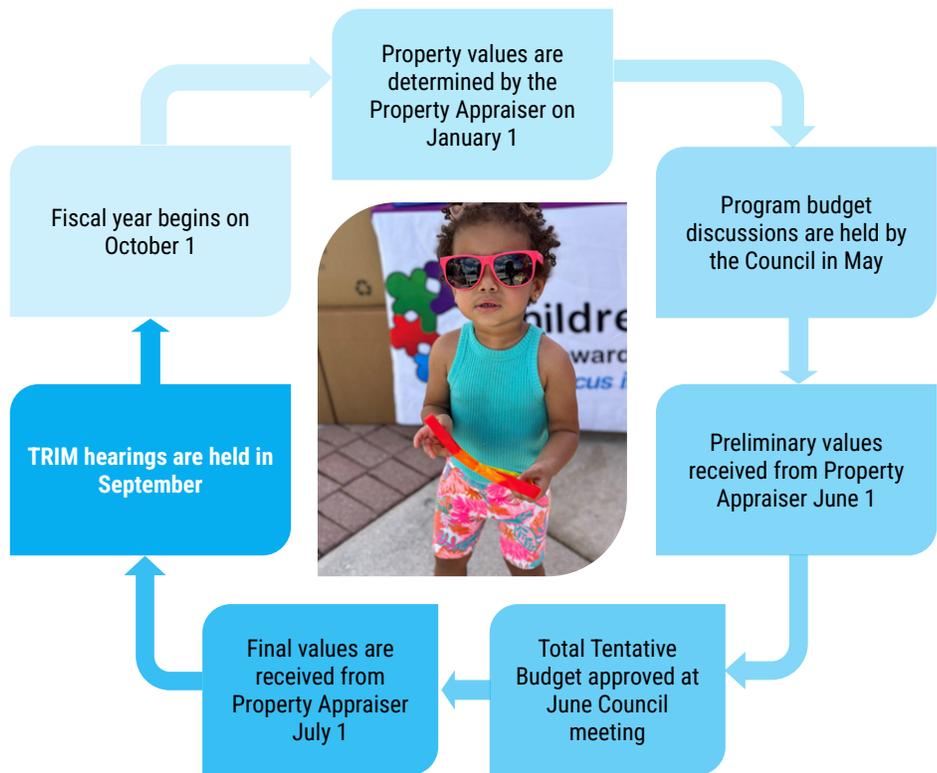
Our Staff

CSC's motto, "Our Focus is Our Children," guides its work and is evidenced every day through the staff's single focus on providing leadership, advocacy, and resources for children and families in need. The CSC has established a strong leadership role within the child-serving community and continues to build partnerships and programs that emphasize prevention.

Budget and Fiscal Policy

The Budget Process

By statute, the Council must submit a tentative budget and millage rate to the Broward County Commission by July 1. Once the Property Appraiser's Office determines the final property tax values, the Council must hold two public hearings in September as required under the Truth in Millage (TRIM) Act. Each year, following the required disclosures and the conduct of hearings for taxpayer comment, the Council Members set the final tax rates and adopt a budget.



How Much Did The Average Homeowner Pay For The Children’s Services Council?

The Council’s millage rate for the fiscal year 2024-2025 was .4500 mills, equivalent to 45 cents of every \$1,000 of assessed taxable value. On July 1, 2024, the average assessed value of a single-family home in Broward County stood at approximately \$382,741. Based on the taxable value on July 1, 2024, the average homeowner would have paid \$172 for the year, approximately \$3.31 per week—less than half the cost of a kid’s Happy Meal!

Table 1 illustrates the estimated taxes that the average single-family homeowner would have paid to the CSC in each of the last five fiscal years.

Table 1

FISCAL YEAR	Avg Assessed Home Value [AAV]*	Change in AAV	Tax Rate	Paid to CSC	Change in Dollars Paid based on AAV
2025	\$382,741	8%	0.4500	\$172	\$13
2024	\$353,914	10%	0.4500	\$159	\$14
2023	\$322,054	10%	0.4500	\$145	\$7
2022	\$292,740	5%	0.4699	\$138	\$2
2021	\$278,639	5%	0.4882	\$136	\$6

* Source: Broward County Property Appraiser

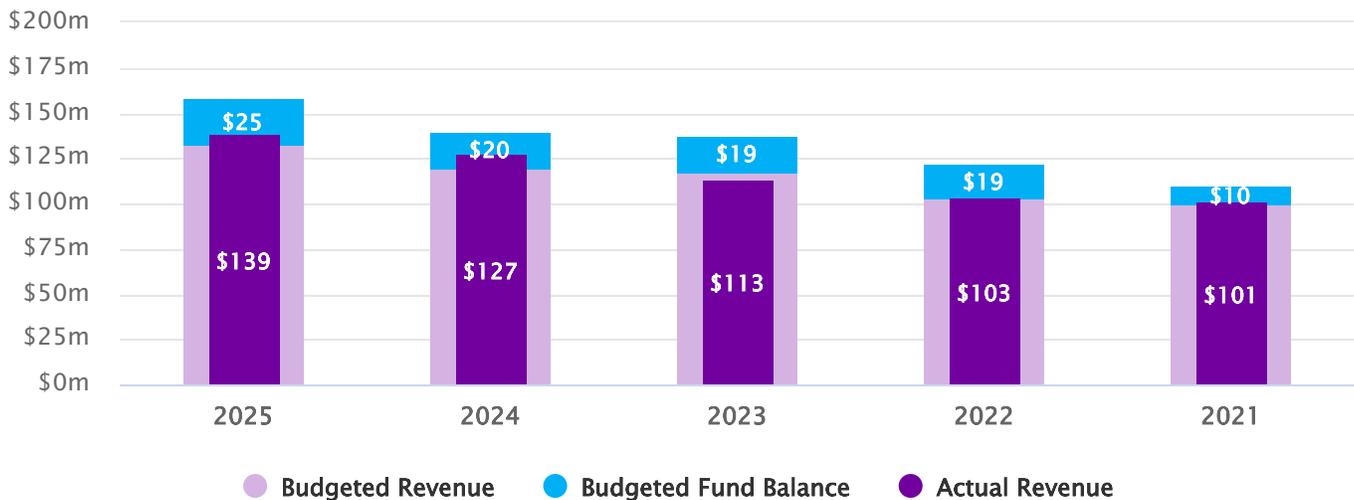
NOTE: The average assessed home value is the average value of a single-family home in Broward County. All values are assessed as of July 1, each tax year. Homestead exemptions, when applied, would decrease the AAV resulting in lower taxes paid

Budgetary Comparisons-General Fund

The CSC's budget for 2024-2025 was \$158 million which included a \$25 million in fund balance and carryover from the prior fiscal year. Actual revenues received were \$5 million more than budgeted, mainly due to unbudgeted interest earned on investments.

Figure 1.

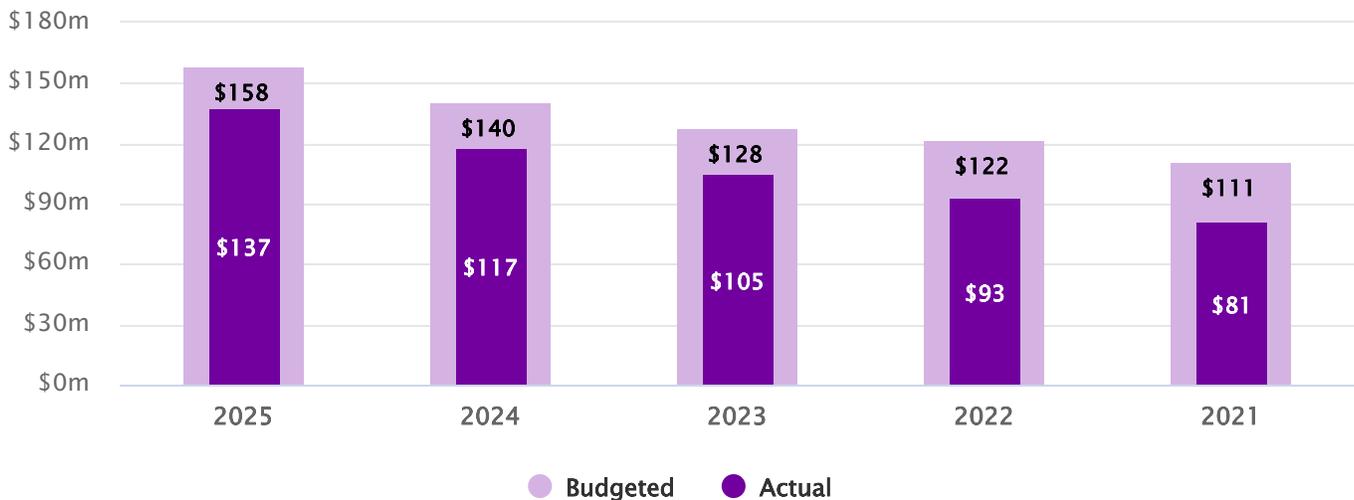
Budget to Actual Revenues and Budgeted Fund Balance for the Last Five Years. (IN MILLIONS)



Actual expenditures were \$19.0 million below the final budget amounts, mainly due to the underutilization of the service provider contracts.

Figure 2.

Budget to Actual Expenditures for the Last Five Years. (IN MILLIONS)



Governmental Fund Financial Information

CSC, like other special districts, state, and local governments, uses fund accounting to comply with finance-related legal requirements. This accounting method helps to determine the financial resources available to finance the CSC's programs in the short term. In the fiscal year 2024-2025, the Fund Balance increased by \$1.3 million to \$90.3 million. The primary reason for this increase was the inability of the service providers to fully utilize their contracts, and significant unbudgeted interest earned on investment. Interest is typically not budgeted due to the volatility of interest earnings. Tables 2 and 3 below show the General Fund financial information over the last five years.

Condensed Balance Sheet – Governmental Funds

As of September 30, 2025, CSC's total assets exceeded liabilities by \$90,257,085 (Fund Balance).

TABLE 2.	2025	2024	2023	2022	2021
ASSETS					
Current Assets	\$ 104,444,162	\$ 103,264,521	\$ 88,623,212	\$ 82,271,553	\$ 70,150,858
Total Assets	\$ 104,444,162	\$ 103,264,521	\$ 88,623,212	\$ 82,271,553	\$ 70,150,858
Liabilities and Fund Balance: Total					
Liabilities	14,187,077	14,299,818	9,343,171	11,055,680	8,569,020
Fund Balance: Nonspendable	259,472	200,128	179,981	217,601	247,417
Committed	10,000,000	10,000,000	6,000,000	3,000,000	3,000,000
Assigned	27,450,754	25,149,753	20,235,194	19,366,931	19,414,037
Unassigned	52,546,859	53,614,822	52,864,866	48,631,341	38,920,384
Total Fund Balance	90,257,085	88,964,703	79,280,041	71,215,873	61,581,838
Total Liabilities & Fund Balance	\$ 104,444,162	\$ 103,264,521	\$ 88,623,212	\$ 82,271,551	\$ 70,150,858
% Increase/(Decrease) in Fund Balance	1%	12%	11%	16%	48%

Condensed Operating Statement – Governmental Funds

CSC's total revenues exceeded expenditures by \$1,292,382 in fiscal year 2025 (Net Change in Fund Balance).

TABLE 3.	2025	2024	2023	2022	2021
Total Revenues	138,614,358	126,969,923	113,139,116	102,576,309	101,347,335
Total Expenditures	137,321,976	117,285,261	105,074,948	92,942,274	81,235,807
Net Change in Fund Balance	1,292,382	9,684,662	8,064,168	9,634,035	20,111,528

Government-Wide Financial Activity

The Government-wide financial statements are designed to provide readers with a broad overview of the CSC's finances like a private sector business. These statements offer both long-term and short-term information about the CSC's overall financial condition. Tables 4 and 5 below show that the CSC's financial health or position has improved steadily over the last five years. In the fiscal year 2025, the total net position increased by \$0.8 million dollars. As of September 30, 2025, CSC's total assets and deferred outflows exceeded liabilities and deferred inflows by \$86,006,310 (Net Position).

Condensed Statement of Net Position

TABLE 4.	2025	2024	2023	2022	2021
Assets					
Current and Other Assets	104,444,162	103,264,521	88,623,212	82,271,553	70,150,858
Capital Assets	5,924,248	6,192,572	6,618,320	6,853,529	6,665,223
Total Assets	110,368,410	109,457,093	95,241,532	89,125,082	76,816,081
Deferred Outflows of Resources	1,982,057	2,431,172	2,561,506	3,010,331	2,587,456
Liabilities					
Current	14,526,062	14,557,600	9,585,968	11,215,895	8,688,567
Noncurrent Liabilities	9,988,154	10,964,296	11,703,253	10,112,397	4,638,569
Total Liabilities	24,514,216	25,521,896	21,289,221	21,328,292	13,327,136
Deferred Inflows of Resources	1,829,941	1,155,843	431,026	423,658	4,713,146
Net Position:					
Invested in Capital Assets	5,818,583	5,987,232	6,337,441	6,853,529	6,665,223
Unrestricted	80,187,727	79,223,294	69,745,350	63,529,934	54,698,032
Total Net Position	86,006,310	85,210,526	76,082,791	70,383,463	61,363,255
% Increase/Decrease in Net Position	1%	12%	8%	15%	49%

Condensed Statement of Activities

CSC's total revenues exceeded expenses by \$795,784 in fiscal year 2025 due to a significant rise in interest on investments and the service providers' inability to fully utilize their contracts.

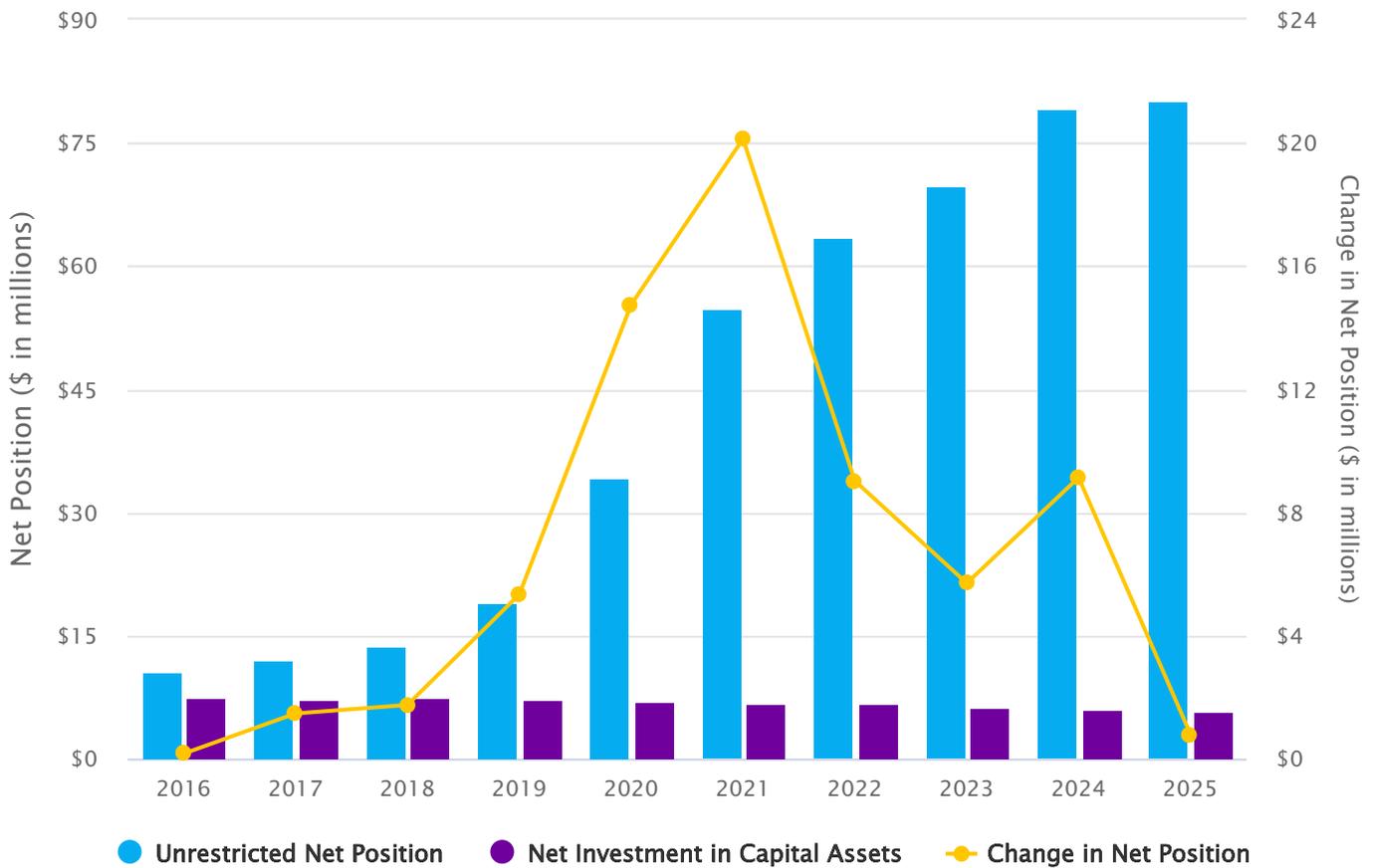
TABLE 5.	2025	2024	2023	2022	2021
Expenses:					
Program Services	127,595,291	108,939,011	98,602,685	85,661,053	74,325,805
General Administration	10,223,283	8,903,177	8,837,103	7,895,048	6,893,454
Total Expenses	137,818,574	117,842,188	107,439,788	93,556,101	81,219,259
Revenues:					
General Revenues	138,614,358	126,969,923	113,139,116	102,576,309	101,347,335
Total Revenues	138,614,358	126,969,923	113,139,116	102,576,309	101,347,335
Change in Net Position	795,784	9,127,735	5,699,328	9,020,208	20,128,076
Net Position-Beginning	85,210,526	76,082,791	70,383,463	61,363,255	41,235,179
Net Position-Ending	86,006,310	85,210,526	76,082,791	70,383,463	61,363,255

Net Position Over the Last Ten Years

Total net position is the difference between what the CSC owns (assets) and deferred outflows and what it owes (liabilities) and deferred inflows and consists of two major components; the net investment in capital assets and unrestricted net position. Net investment in capital assets reflects the value of capital assets, such as the building, land, and equipment, net of any related debt, while unrestricted net position represents resources that are not subject to external restrictions and may be used for general operations.

Net Position and Change in Net Position (10- Year Trend)

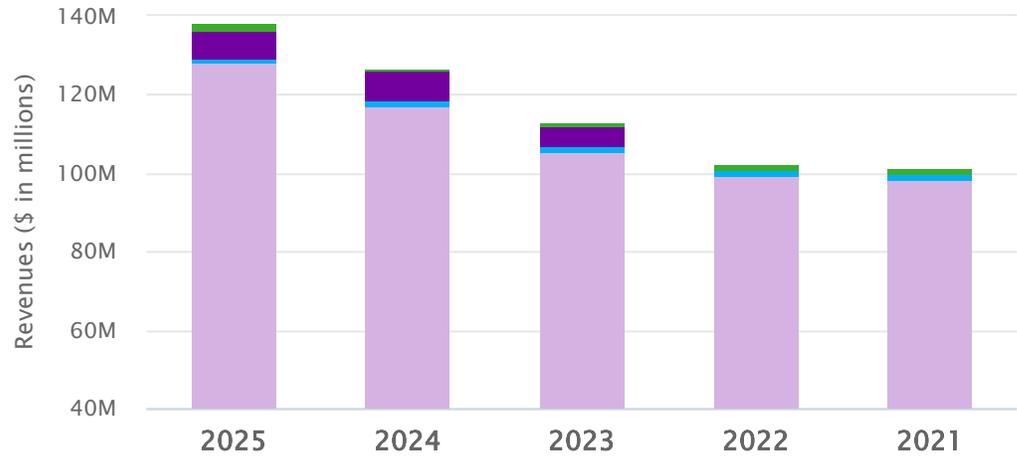
Figure 3.



Over the last ten years, total net position increased steadily, driven primarily by growth in unrestricted net position. After modest increases from 2016 through 2019, net position rose sharply in 2020 and 2021, increasing by \$14 million and \$20 million, respectively, largely due to the effects of the pandemic and a decrease in services. The rate of increase tapered off in subsequent years as conditions normalized, with more moderate growth through 2024. Net position showed only a minimal increase of \$0.8 million, at September 30, 2025, while net investment in capital assets remained relatively stable throughout the period.

Where the Money Comes From?

Figure 4.



	2025	2024	2023	2022	2021
● Grant	\$2,406,216	\$861,933	\$888,149	\$1,495,351	\$1,323,315
● Investment Earnings/(Loss)	\$6,775,712	\$7,265,618	\$5,130,695	\$(10,338)	\$116,029
● Miscellaneous	\$988,290	\$1,635,164	\$1,716,690	\$1,789,065	\$1,597,406
● Property Taxes	\$128,444,140	\$117,207,208	\$105,403,582	\$99,302,231	\$98,310,585
Total Revenues	\$138,614,358	\$126,969,923	\$113,139,116	\$102,576,309	\$101,347,335

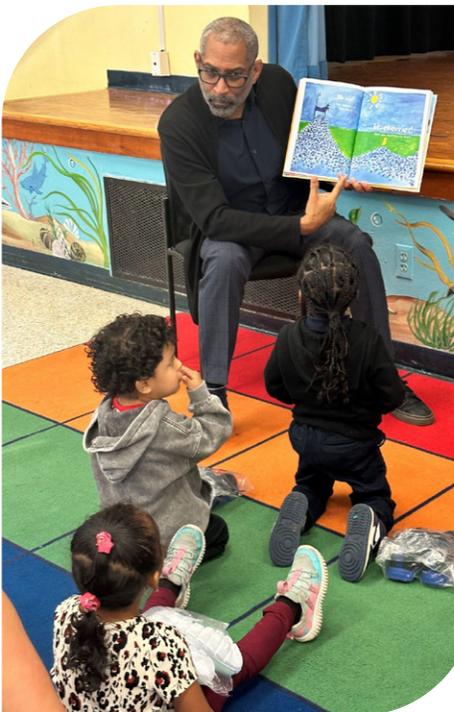
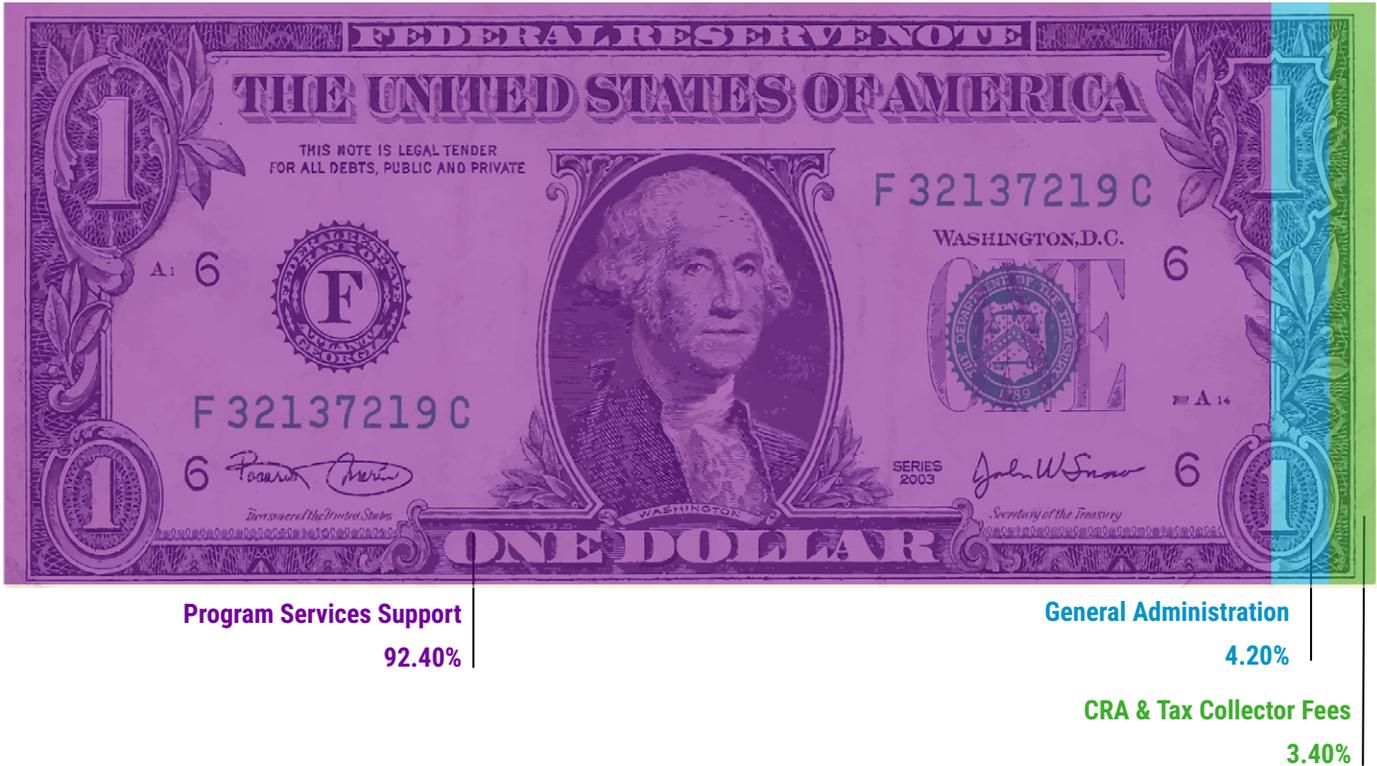
- Property Tax Revenues** CSC's main source of revenue amounted to \$128.4 million in fiscal year 2024-2025. This reflects an increase of \$11.2 million, or 9.6%, over the prior fiscal year. The millage rate remained at .4500, reflecting the council's thoughtful decision to maintain stability while taking advantage of the increased property values.
- Investment Earnings** decreased by \$0.5 million due to fluctuations in market conditions for investments held with Florida Prime and Florida PALM and Managed Investments held at US Bank. Overall, investments continue to perform well.
- Grant Revenues** totaled \$2,406,216 and included \$467,935 of State matching funds from the State of Florida Department of Children and Families and \$1,938,281 funding from the Promise Neighborhoods Project federal pass-through grant with Broward College and Florida Atlantic University.
- Miscellaneous Revenue** includes local foundation grants, support from local collaborative events, training registration, and other revenue. Miscellaneous revenue for the current year totaled \$988,290, which reflects a \$646,874 decrease from the prior year due primarily to the ending of the local collaboration funding from DeLucca Foundation.

Where Did The Money Go?

The expenses for 2024-25 totaled \$137.8 million. The following chart illustrates how each dollar was allocated.

Figure 5.

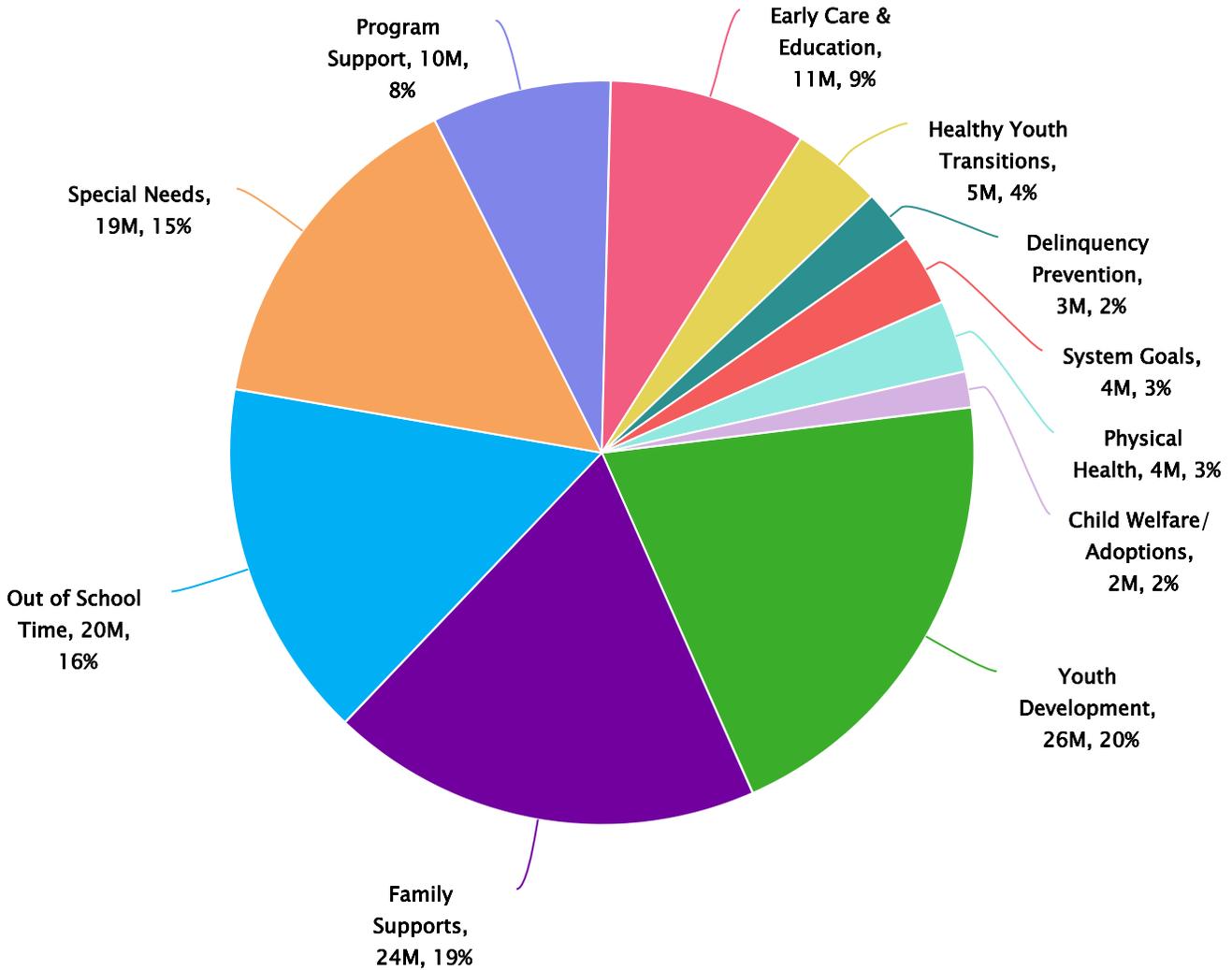
2024-2025 EXPENSES



- **Expenses For Program Services And Support** which includes related program administration, totaled \$127.6 million in fiscal year 2025. This reflects an increase of \$18.7 million over the prior year. This increase reflects a higher utilization by the service providers on their contracts. Figure 6 below shows the allocation of these expenses amongst the various service goal areas.
- **Expenses For General Administration** totaled \$5.7 million, an increase of \$875,390 or 18% more than fiscal year 2024. This increase stems from higher staff costs associated with new hires, and increase in compensated absences liability, which raised personnel services expenses.
- **Community Redevelopment Area (CRA) and Tax Collector Fees** for fiscal year 2025 the total for these two functions increased by \$444,716 for a total of \$4.5 million, and was mainly due to higher property values in CRA districts.

Program Services and Support Expenses In Fiscal Year 2024–2025

Figure 6.

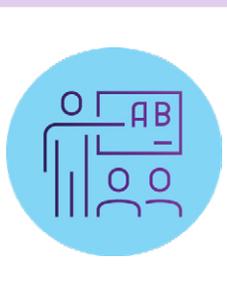


Discover how your tax dollars have made a difference in our community by exploring the CSC's [Annual Performance Report for the FY 2024-2025](#). This report highlights our key services and achievements for the year in each service goal area. We invite you to scan the QR code below and see the positive impact you have helped create.



Highlights of Investment in Services

In Fiscal Year 2024-2025

<p>Early Care & Education</p>		<p>\$11 MILLION INVESTED</p>	<p>100% of parents and caregivers reported benefits from receiving childcare services (e.g., respite, pursuing/maintaining employment opportunities, therapeutic treatment, etc.)</p>
<p>Family Supports</p>		<p>\$24 MILLION INVESTED</p>	<p>93% of participants improved score(s) on the Healthy Families Parenting Inventory.</p> <p>98% of families receiving family strengthening services had no verified abuse, 12 months post program.</p> <p>95% of families did not require foster or institutional care while receiving kinship services.</p>
<p>Youth Development & Delinquency Prevention</p>		<p>\$29 MILLION INVESTED</p>	<p>100% of female youth did not become pregnant and male youth did not cause a pregnancy.</p> <p>95% of youth did not experience bullying.</p> <p>90% of youth had no reoffences 12 months after program completion.</p>
<p>Out-of-School Time</p>		<p>\$20 MILLION INVESTED</p>	<p>99% of parents believe that out-of-school time programs help them maintain parental employment.</p> <p>94% of parents said that out-of-school-time programs help their children complete homework.</p>
<p>Special Needs</p>		<p>\$19 MILLION INVESTED</p>	<p>93% of youth participating in Supported Training and Employment Programs (STEP) demonstrated improvement in employability skills.</p> <p>100% of children remained safe in afterschool programs.</p>

Other Initiatives

In addition to services provided under the core goal areas, the CSC engages in various community partnerships and system-building initiatives. Initiatives in 2024-2025 included:

Back To School Extravaganza.

The Back-to-School Extravaganza (BTSE) continues to support Broward County students by distributing school supplies and resources. In 2025, BTSE events served over 8,000 children in CSC-funded camps and nearly 2,000 students at CSC-sponsored boutique events. The Social Worker (SSW) boutique provided essentials like backpacks, uniforms, shoes, and undergarments, fulfilling over 500 uniform requests. Park Lakes and Dillard Elementary each received 240 uniform sets and 100 backpacks, while Deerfield Beach Community Cares got over 200 uniforms. At Bair Middle School, more than 700 kids received new sneakers through the CSC Shoe Boutique. With the help of partner organizations, BTSE and boutique events significantly improved access to resources and prepared students for the school year. The CSC cost of the event was \$432,500 and \$10,000 in-kind donations from the community.



Promise Neighborhoods Grant.

CSC played a key role in the transfer of the US Department of Education Promise Neighborhoods (PN) grant from Broward College to Florida Atlantic University, organizing thirteen subcontracts with service provider agencies to meet program goals. CSC launched Community Governing work using Asset Based Community Development (ABCD) civic design teams in five neighborhoods. This initiative created jobs for seven full-time and three part-time positions at CSC. The direct service PN subcontracts totaled nearly \$1.9 million. CSC staff assisted PN Providers with data collection and analysis for required reports in collaboration with FAU. Additionally, the Community Foundation of Broward funded one ABCD civic design team in the Pompano Beach Ely/Saunders Park neighborhood, building on CSC's partnership with Project RYZE/Exit 36 and contributing to a Florida Children's Initiative.

Hunger/Food Insecurity.

In response to the ongoing and changing challenges related to hunger in Broward County, CSC maintains strong collaboration with community-based organizations to address childhood food insecurity. CSC provides a variety of carefully selected hunger mitigation services that support comprehensive, year-round programs, ensuring children and families have reliable access to nutritious food. For the fiscal year 2024-25, expenditures totaled over \$1.4 million for various food insecurity programs.



OVER
575,000

Meals*, boxes, or bags of food distributed



Across funded hunger mitigation programs (excludes Mobile School Pantry)

*Meals calculated from pounds of food using Feeding America standards (total pounds/1.2). (Feeding America, Impact Report, Fall 2024)

OVER
17,000

Families received monthly food distributions



Across funded hunger mitigation programs (includes Mobile School Pantry)

FOOD CHOICE
25-30

Varieties of fresh produce offered by Mobile School Pantry



10-18 pantry staples were also available, ensuring families could feed their households with dignity and choice.

Tax Refunds valued at
\$2.8 million

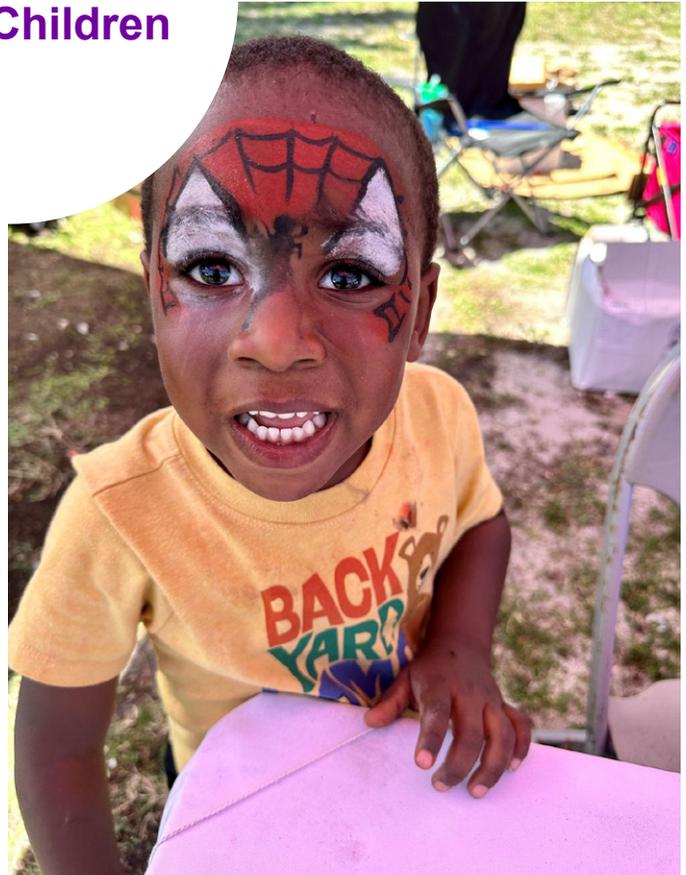
As a result of Hispanic Unity of Florida's VITA tax service



VITA submitted 3,815 returns -- a 12% increase over the previous year.



**Our Focus
is Our Children**





CONNECT WITH US





**Children's
Services
Council**
of Broward County
Our Focus is Our Children.

PREPARED BY CSC FINANCIAL MANAGEMENT

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please call (954)-377-1000 or email us at info@cscbroward.org