



Children's Services Council of Broward County Joint PPC/Finance Committee Meeting

June 11, 2025 @ 9:00 A.M.

@ Florida Department of Health in Broward County – Administrative Building (w/ Zoom access)
780 SW 24th St., Fort Lauderdale, FL 33315

Agenda

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| I. | Call to Order | | Dr. Paula Thaqi, <i>Finance Committee Chair</i>
Dr. Christine Thompson, <i>PPC Chair</i> |
| II. | Roll Call | | Amy Jacques, <i>Special Assistant to the President/CEO</i> |
| III. | Approve Finance Committee Minutes (3/12/25), PPC Minutes (4/9/25), and Joint PPC/ Finance Committee Minutes (5/7/25) | (Tab 28) | Dr. Paula Thaqi, <i>Finance Chair</i>
Dr. Christine Thompson, <i>PPC Chair</i> |
| IV. | Recommend to the Full Council Approval of the Broward Behavioral Health Coalition Care Coordination Team Leverage Request | (Tab 29) | Maria Juarez, <i>CPO</i> |
| V. | FY 25/26 Budget Follow-Up | (Tab 30) | Cindy Arenberg Seltzer, <i>President/CEO</i> |
| VI. | FY 25/26 Proposed Budget & Millage Rate | (Tab 31) | |
| | i. Recommend to the Full Council Approval of the Draft Budget | | |
| | ii. Recommend to the Full Council Approval of the Tentative Millage Rate | | |
| VII. | Public & Members' General Comments | | Dr. Paula Thaqi, <i>Committee Chair</i>
Dr. Christine Thompson, <i>Committee Chair</i> |
| VIII. | Adjourn | | |

TAB 28

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Finance Committee Meeting**

**LOC: Broward Health Department (with Access via Zoom)
March 12, 2025 @ 9:00 A.M.**

Minutes

Committee Members in Attendance:

Health Department Director Paula Thaqi (*Committee Chair*), Governor Appointee Christine Thompson

Committee Members Attending Virtually:

Governor Appointee Alyssa Foganholi, School Board Member Debra Hixon

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), David Kenton, Kathleen Campbell, Alicia Williams, Amy Jacques, Felina Rosales-Furer

Guests in Attendance:

Sardou Mertilus (*Citrin Cooperman*), Leslie Weaber (*PFM Asset Management*)

Agenda:

I. Call to Order

Dr. Thaqi (*Finance Committee Chair*) called the meeting to order at 9:09 A.M.

II. Roll Call

A roll call was conducted and a quorum was established.

III. Finance Committee Minutes

ACTION: Dr. Thompson made a motion to approve the Finance Committee minutes from August 26, 2024, as presented. The motion was seconded by Ms. Hixon and passed with no opposing votes.

IV. Auditor's Required Communications

Mr. Sardou Mertilus, a CPA and Partner with Citrin Cooperman, presented the Committee with the required auditor's communication. He stated there were no significant difficulties with management in completing the audit, no corrected misstatements, and no disagreements with management.

Ms. Arenberg Seltzer commended Ms. Kathleen Campbell, CSC's Director of Finance, for successfully taking up the mantle of the audit and the Annual Comprehensive Financial Report (ACFR) from retired COO Monti Larsen. Dr. David Kenton, CSC's COO, and Finance Committee Chair Paula Thaqi echoed those sentiments and thanked Ms. Campbell for her work.

Dr. Kenton also thanked the auditors for their service and noted that it was a pleasure working with them. Ms. Arenberg Seltzer pointed out that Ms. Larsen had previously instituted a mandatory five-year cycle for auditing firms and that the most recent winner of the procurement bid, Keefe McCullough & Co., LP, had been acquired by Citron and Cooperman last year.

V. Auditor's Report and Draft Annual Comprehensive Financial Report

Mr. Mertilus also highlighted the draft ACFR for the year ended September 30, 2024. CSC Broward received a clean report and an unmodified opinion, which he noted was the highest level. He added that there were no findings.

Dr. Kenton pointed out that general administration had been kept under 4%. Ms. Arenberg Seltzer shared that Founding Council Member Jack Moss had insisted from the start that general administration be kept below 5%, which it has to this day.

Dr. Thaqi commended staff for a clean opinion and low administration rate.

ACTION: Ms. Hixon made a motion to recommend to the full Council acceptance of the Auditor's Report for FY ending September 30, 2024, and approval of the draft ACFR for FY ending September 30, 2024. The motion was seconded by Dr. Thompson and passed with no opposing votes.

VI. Investment Quarterly Reports

Ms. Leslie Weaber, with PFM Asset Management, delivered an investment performance review for the Quarters Ending September 30 and December 31, 2024. She gave a brief market update, noting that the 4th Quarter exhibited the anticipated soft landing and expectations of keeping inflation in check and labor markets in line. She stated that strong economic growth prospects remained intact during the 4th Quarter and that the Federal Reserve started cutting interest rates, with two additional rate cuts expected in 2025. She shared that Treasury yields rose during the 4th quarter, but have slightly decreased recently due to economic uncertainty.

She pointed out that currently there is a lot of market volatility that is expected to impact the portfolio, with all the uncertainty driving spending habits. She explained that while there has been a slight decrease in Treasury yields, it is still toward the top end of the range. She anticipated that going forward, yields will bounce around with heightened volatility.

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She gave a brief snapshot of the CSC portfolio, showing high credit quality and a good portion (59%) invested in the U.S. Treasury. During the 4th Quarter, she stated that the portfolio's performance during the 4th Quarter had a positive return and that the interest earned increased. She explained that the portfolio will stay diversified and ride the wave through all the uncertainty, adding that sticking to that strategy will serve the portfolio well.

Ms. Arenberg Seltzer clarified for the new Council Members that the original plan, when interest earnings were so low, was to invest \$50 million in the markets. As interest rates rose, the decision was made to stop with the first \$25 million which is approximately the same amount of money as the Minimum Fund Balance that has been established by the Council. Thus, it is not anticipated that this money should be needed for operations any time soon. So, CSC should be able to ride out the market volatility without it impacting grants or operations.

VII. Public & Members' Comments

There were no additional comments.

VIII. Adjourn

The meeting adjourned at 9:43 A.M. with a motion from Dr. Thaqi and a second from Ms. Hixon.

**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Program Planning Committee (PPC) Meeting**

Location: Children's Services Council of Broward County (with Zoom access)
6600 W. Commercial Blvd., Lauderhill, FL 33319

April 9, 2025 @ 10:00 a.m.
Minutes

Committee Members in Attendance:

Governor Appointee Julia Musella, Broward County Commissioner Nan Rich, Governor Appointee Christine Thompson (*Committee Chair*), Governor Appointee Jeffrey Wood

Committee Members Attending Virtually:

Governor Appointee Alyssa Foganholi

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), David Kenton, Maria Juarez, Sharetta Remikie, Dion Smith, Amy Jacques, Radoika Pilarte, Jill Denis-Lay, Fern Phillip, Marissa Greif-Hackett, Priscilla Cole, Radoika Pilarte

Guests in Attendance:

Harrison Grandwilliams (*Broward County Commission*), Adrinia L. Woods (*Junior Achievement of South Florida*), Meredith Feder (*Museum of Discovery & Science*), Felix Collazo (*Junior Achievement of South Florida*), Myra Brown (*Junior Achievement of South Florida*), Danielle Koppelman (*Junior Achievement of South Florida*)

Agenda:

I. Call to Order

PPC Committee Chair Christine Thompson called the meeting to order at 10:00 A.M.

II. Roll Call

A roll call was conducted and a quorum was established.

III. Program Planning Committee (PPC) Minutes from March 6, 2025

Ms. Thompson noted that the typo has been corrected in the action line for the JCC leverage request to reflect that the motion was made by Mr. Wood.

ACTION: Mr. Wood made a motion to approve the CSC PPC meeting minutes from March 6, 2025, as presented and with the aforementioned

corrected typo. The motion was seconded by Ms. Musella and passed with no opposing votes.

IV. Junior Achievement Leverage Request for the Pre-Apprenticeship Program

Ms. Juarez briefly highlighted the leverage funding request, as presented in the meeting information packet. She pointed out that due to economic uncertainty, CSC funding would be a one-term commitment from May 1 – September 30, 2025, with an option to be extended if economic conditions change.

Dr. Thompson sought assurance of no duplication of funds with the State and County. Junior Achievement representatives assured her there was no duplication, as each partner was funding different aspects of the pre-apprenticeship program.

Ms. Musella requested that they explore childcare as an apprenticeship pathway. Junior Achievement staff responded positively but noted that the challenge was in securing willing businesses. Ms. Musella offered her assistance with that outreach.

Ms. Adrinia Woods, Junior Achievement, thanked the Council for its support and partnership.

ACTION: Ms. Musella made a motion to recommend to the full Council approval of the Junior Achievement leverage request for the Pre-Apprenticeship Program to provide paid pre-apprenticeship or industry-specific work experience opportunities to economically disadvantaged youth, as presented. The motion was seconded by Mr. Wood and passed with no opposing votes.

V. Museum of Discovery & Science (MODS) Leverage Request for the Everglades EcoExplorers Program

Ms. Juarez briefly highlighted the leverage request, as presented in the meeting information packet. She noted a scrivener's error, pointing out that the correct objective is 034. Committee Members expressed support for this program and praised MODS as a great asset to the community.

ACTION: Senator Rich made a motion to recommend to the full Council approval of the MODS Everglades EcoExplorers Program, as presented. The motion was seconded by Ms. Musella and passed with no opposing votes.

Ms. Meredith Feder, MODS, thanked the Council for its partnership and shared the program's impactful change.

VI. Public & Members' Comments

There were no additional comments.

VII. Adjourn

The meeting adjourned at 10:35 A.M.

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**CHILDREN'S SERVICES COUNCIL OF BROWARD COUNTY
Joint Program Planning/Finance Committee Meeting**

**LOC: Zoom
May 7, 2025 @ 9:00 A.M.**

Minutes

Committee Members in Attendance:

Health Department Director Paula Thaqi (*Program Planning Committee Chair*), Governor Appointee Alyssa Foganholi, School Board Member Debra Hixon, Governor Appointee Julia Musella, Governor Appointee Jeffrey S. Wood, Broward County Commissioner Nan Rich

Committee Members Absent:

Christine Thompson

Staff in Attendance:

Cindy Arenberg Seltzer (*President/CEO*), David Kenton, Maria Juarez, Sharetta Remikie, Kathleen Campbell, Alicia Williams, Dion Smith, Lisa Bayne, Travis Johnson, Amy Jacques, Felina Rosales-Furer, Marissa Greif-Hackett, Ileana Blanco, Cristine Castellanos, Kyle Jones, Lynn Kalmes, Nic Hessing

Guests in Attendance:

Matt DiNallo (*PFM Asset Management*), Harrison Grandwilliams (*Broward County Commission*)

Agenda:

I. Call to Order

Dr. Thaqi (*Finance Committee Chair*) called the meeting to order at 9:03 A.M.

II. Roll Call

A roll call was conducted. Six Members were in attendance virtually, allowing for presentations and discussions. Since no members were physically present, a quorum was not established, and no votes were taken.

III. Finance Committee Minutes

ACTION: Dr. Thaqi tabled approval of the March 2025 Finance Committee meeting minutes until the June 2025 Committee meeting.

IV. Program Planning Committee (PPC) Minutes

ACTION: Dr. Thaqi tabled approval of the April 2025 PPC Committee meeting minutes until the June 2025 Committee meeting.

V. Quarterly Investment Report

Mr. Matthew DiNallo, PFM Asset Management, presented the Investment Performance Review for the Quarter ended March 31, 2025. He gave a brief market update, noting that while the Quarter opened with a lot of optimism, it ended with a lot of uncertainty in the markets due to changing tariff policies, which tend to be inflationary and are causing the Federal Reserve to pause anticipated interest rate cuts. He noted that this uncertainty is negatively impacting consumer confidence and spending habits, resulting in a downward trend of the Gross Domestic Product (GDP).

Treasury yields also experienced a downturn in the First Quarter of 2025 due to tariff concerns, which benefited the CSC portfolio. Mr. DiNallo stated that CSC's portfolio is based on safety, liquidity, and yield and is well-diversified, AA-rated, and aligned with its benchmarks.

VI. Preliminary Millage Rate/Budget Discussion

Ms. Arenberg Seltzer started the preliminary discussion of the CSC FY 25/26 Budget and Millage Rate by noting that there is a lot of uncertainty due to the various proposed State legislation related to limiting property and sales taxes. She shared that her approach during the last few months while preparing the proposed program budget has been very conservative, allowing for a larger pool of funds in Unallocated to give the Council resources and flexibility to respond to needs as they arise, especially considering the uncertainty surrounding the economy and federal funding/policies.

She then turned the conversation toward how to fund the proposed estimated budget of \$160,339,427, looking at tax revenue, Fund Balance (Rainy Day Fund) and minimal funds from grants and partnerships, such as IV-E reimbursement and the Federal Promise Neighborhood Grant (which is in a separate Special Revenue Fund). She pointed out that CSC's tax revenue is generated through property tax values and the Council-set Millage Rate on those values, which is currently 0.4500 (or 45 cents of every \$1000 of the taxable value of a home). Using an estimated 5% increase in property values, she presented several revenue projection scenarios featuring various adjustments to the Millage Rate and Fund Balance. Any reduction in the Millage Rate would require a greater reliance on the use of Fund Balance in order to reach the revenue required for the Budget. She explained that the Roll Back Rate would require a larger use of Fund Balance to balance the proposed Budget without

any cuts to programs or services. In this scenario, an estimated \$31,610,000 in Fund Balance would be required to reach balance. She reviewed the historical trends of the Fund Balance.

Council Members weighed varying risks, discussed the benefits of a healthy Rainy Day Fund, and lamented the growing uncertainty of the economy, federal and state policies, and the possible resulting increase in community needs. Ms. Arenberg Seltzer pointed out that the difference between leaving the millage rate flat at 0.4500 and going to the estimated Roll Back Rate of 0.4286 was \$8 for a taxpayer with a \$435,000 valued home and a \$50,000 Homestead Exemption, but that the difference in revenue generated was \$6,361,948. She noted that while the Council will be voting on their Programmatic Budget at the May Budget Retreat, they won't need to vote on their tentative Millage Rate until the June Council Meeting.

VII. Units of Service Presentation

Ms. Arenberg Seltzer explained that the purpose of this presentation was to provide context for the budget recommendations they will get at the May Budget Retreat and to enable them to address questions about why and how CSC uses Units of Services as a reimbursement method. She kicked off the Units of Service (UOS) presentation by summarizing how CSC funds programs and services and outlining the budget process. She noted that each year, staff look at community needs during the staff visioning process and draft a proposed program budget for the Council's consideration at its May Budget Retreat. Requests for Proposals/procurement bids are released, contracts are negotiated and executed with providers, and providers are paid by CSC for the services they provide. Program outcomes and community indicators are continuously analyzed as part of the ongoing quality improvement process.

Mr. Dion Smith (CSC Director of Program Services) detailed the process that takes place after the Council approves funding for programs, beginning with budget negotiations where staff look at program staff patterns (does the budget support the number of families and the program model being purchased?), the appropriateness of an expense (does it align with CSC policy), the Scope of Work responsibilities and requirements (does the budget ensure there is enough capacity to fulfill the expectations of the contract?), and direct versus indirect costs (are the budgeted positions or other expenses allocated appropriately in the budget?), and whether the budget aligns with the not-to-exceed amount approved by the Council.

Ms. Kathleen Campbell (CSC Director of Finance) shared how a provider's budget shows up in the CSC system and how it is then converted to UOS. She pointed out that not all budget line items are converted to UOS. Those that are, include salaries/wages and fringe benefits, local or out-of-town staff travel, expenses/supplies, administrative costs, and consultants and professionals. Other

budget line items are cost reimbursement, such as space and utilities, flex fund, value added, Out-of-School Time fees, Fiscal Sponsor fees, transportation, provider capital equipment, and start-up expenses.

Ms. Lisa Bayne (CSC Director of Program Services) highlighted a list of Units of Services used by some providers, including case management, individual youth development, in-home intervention, respite care/service, legal advocacy, supervised visitation, screening/assessment, individual/family counseling, Community Mental Health Worker advocacy, referral and connection, afterschool day, non-school day, work experience, group counseling, support/training/coaching, Restorative Justice, caregiver support/training, family events, community service, and community engagement. Based upon provider feedback, that list was then expanded to include optional units, such as outreach, resource development, and staff professional development. Providers can choose those optional units, but they are not required. While it allows providers to see specific billings that they generally wouldn't, it does create some additional administrative burden for the providers. She demonstrated what the calculations look like for a therapeutic program.

Mr. Smith explained the unit calculations for afterschool programs and outlined the UOS programmatic review, which includes site visits, file reviews, client satisfaction surveys, provider staff conversations, and dosage review/analysis.

Ms. Campbell outlined the financial and administrative review, noting that it assists in identifying areas of improvement and allows for adjustments if necessary.

Mr. Travis Johnson (Assistant Director of Research & Planning) detailed UOS data usage, noting that it is used for dosage data in the Annual Performance Report (APR) and the Budget Book, for monthly real-time data for programs and sites from a customized dashboard, and for deeper programmatic analysis. He detailed how the data reports are created, allowing a deeper programmatic analysis of various dosage levels, multiple UOS, and of any demographic field or period.

Committee Chair Thaqi stated that while it is a lot of work, it is a great system and she is glad that it is being used.

VIII. Public & Members' Comments

Ms. Arenberg Seltzer shared that today's PowerPoints would be attached to the Committee meeting minutes that would be included in the May Council Meeting Information Packet that Members would receive on May 9.

IX. Adjourn

The meeting adjourned at 10:57 A.M.

For Program Planning Committee Meeting June 11, 2025

Service Goal	3.2 Reduce the recidivism rate of low risk juvenile offenders who are at low risk to re-offend and prevent the escalation of crime.
Objective:	039 Increase youth participation in effective diversion programs to reduce juvenile recidivism.
Issue:	Funding for Broward Behavioral Health Coalition (BBHC) Care Coordination Teams (CCT) for Juvenile Justice Involved Youth
Action:	Recommended to the Full Council Approval of funding for Broward Behavioral Health Coalition (BBHC) Care Coordination Teams (CCT) for Juvenile Justice Involved Youth
Budget Impact:	\$350,000 of \$758,922 Available in Unallocated for FY 25/26.

Background: In 2022, Broward Behavioral Health Coalition (BBHC) identified a critical gap in services through its HB 945 Children's System of Care Stakeholders' Meetings, leading to the development of the Juvenile Justice (DJJ) Care Coordination Team. This service gap emerged when Covenant House closed one of its two shelter spaces due to the physical condition of the space. As required by Florida licensing regulations, Covenant House had a separate space for youth 18 years old and older and youth under 18 years old. The regulations stipulate that adults and children cannot be housed in the same space. Previously, DJJ-involved youth who were unable to return home, whether due to a no-contact order with a household member or safety concerns from caregivers, were temporarily housed at Covenant House during their legal proceedings. With this option no longer available, judges had no choice but to keep these youth in juvenile detention for longer periods of time.

Recognizing the urgent need for an alternative solution, BBHC engaged with Court Administration, the Public Defender's Office, the State Attorney's Office, and a juvenile delinquency Judge to explore solutions. Through these discussions, it became evident that with sufficient support, families could feel more confident in accepting their child back home. This would allow judges to lift no-contact orders, enabling safe reunification rather than unnecessary detention.

BBHC developed a coordinated care approach to ensure the youth received proper services and placement. In July 2023, BBHC partnered with Smith Community Mental Health Center to implement the DJJ-involved youth Care Coordination Team (CCT), incorporating an integrated family safety plan. The CCT, comprised of a Clinical Case Manager and a Family Peer Specialist, engages youth and their families by assessing needs, providing guidance, and connecting families to essential services. The team helps stabilize the youth and family, facilitates the youth's safe return home, and avoids unnecessary time in juvenile detention.

In FY 23-24, the DJJ CCT served 73 families, with an average service duration of 57 days. The program's success has been primarily measured by the success of the engagement with the services recommended in their court-sanctioned Integrated Family Safety Plan, achieving an 88% success rate last year.

Current Status: The CCT's success in supporting youth and families has caused demand to exceed capacity. Since the program began, approximately 100 youth have been unable to access these critical services.

To address this growing need, BBHC is requesting an additional \$350,000 to expand the program. These funds will support two additional teams and provide emergency assistance for approximately 120 families in crisis per year. This expansion will allow BBHC to serve more youth, reduce unnecessary detention stays, and improve long-term outcomes for families in crisis. Investing in these services is crucial to strengthening the juvenile justice system and ensuring vulnerable youth receive the stability and support they need.

Recommended Action: Recommended to the Full Council Approval of funding for Broward Behavioral Health Coalition (BBHC) Care Coordination Teams (CCT) for Juvenile Justice Involved Youth

TAB 30

For Joint PPC/Finance Committee Meeting June 11, 2025

Issue: Budget Retreat Follow-Up

Action: Discuss Findings in Preparation for June Council Meeting

Budget Impact: See Details Below

Background: During discussion of the tentative FY 25/26 programmatic budget at the May 15th Budget Retreat, Council Members added items to the Budget Wish List and requested additional data and information.

While the issue of provider staff recruitment and retention initially emerged during the discussions on Maternal/Child Health and Family Supports, it was evident that this challenge extended across multiple programmatic areas. At the Retreat, Council Members approved a 3% Cost of Living Adjustment (COLA) to support staff salaries and help strengthen recruitment and retention efforts in CSC programs for FY 25/26. Thus, that has been incorporated into the program budget already and is not addressed below.

Current Status: Staff further explored the items below. None require additional funding at this time, as most can be easily absorbed through various means within the current proposed budget.

Maternal & Child Health (Service Goal 9): **No funding recommended at this time**

Dr. Thompson requested an increase in this area, if possible, highlighting prenatal and breastfeeding support as key areas of focus. Ms. Musella requested that staff keep an eye on the rising cost of baby items and consider any help/relief if necessary.

A variety of community programs across Broward County offer prenatal and breastfeeding support. These include, but are not limited to, Broward Health, Memorial Healthcare System, HCA Florida Healthcare, the Broward Healthy Start Coalition, the Breastfeeding Coalition, Doula programs, La Leche League, and WIC Breastfeeding Support. These various programs are offered weekly and/or at monthly intervals, in-person and/or virtually, and most programs have no cap on the number of participants allowed. No gap in availability has been identified at this time.

CSC staff are currently evaluating the impact of rising baby item costs and assessing potential needs. Any required funding may be addressed through unallocated dollars or, for families already served by CSC, through emergency flex funding included in most of the program budgets.

Family Supports (Service Goal 2):**No funding recommended at this time**

Senator Rich requested staff explore additional funding for Broward Healthy Start's Healthy Families Contract to increase capacity.

Healthy Families Broward Program (HFB), operated by the Healthy Start Coalition, is jointly funded by the Children's Services Council (CSC) and the Ounce of Prevention Fund. The program offers in-home parent education, case management, and support services to expectant parents and families with children from birth to age five, focusing on 13 high-need zip codes in Broward County. HFB maintains an open enrollment process and does not operate a waitlist.

In July 2023, the Broward Healthy Start Coalition was awarded the HFB contract through a competitive procurement process led by the Ounce of Prevention and Healthy Families Florida. The Ounce of Prevention contributes approximately \$600,000 annually, while CSC provides about \$1.5 million. Program services are overseen by the Healthy Start Coalition and delivered through three community partners: Kids In Distress, Healthy Mothers, Healthy Babies, and Memorial Healthcare System. CSC funding supports 18 home visitor positions, two of which were recently filled. These new hires are currently undergoing training and are not yet managing caseloads.

The Healthy Start Connect program serves as a referral hub, linking pregnant women, individuals experiencing pregnancy loss, and families with children under age three to appropriate services and resources. Referrals are made to a wide network of providers across the county, including HFB, Healthy Mothers Healthy Babies, Broward Health's Nurse Family Partnership, Family Central's Nurturing Parenting and Parents As Teachers programs, Project Hope, Memorial Teen Reach, Memorial MOMS, Children's Harbor, M-Empower, and Community Based Connections. According to Healthy Start Connect, there are currently openings available for new families among these providers.

Fiscal Year 2024–2025 marks the second year of the Coalition's HFB contract. In FY 2023–2024, the program utilized 85% of its allocated funding and is currently operating at a 10% underutilization rate. Based on a seven-month utilization trend analysis, it is projected that the contract will not be fully expended by its September end date. CSC staff recommends rolling over any unspent funds into FY 2025–2026 to support staff expansion and increase service capacity. An issue paper detailing the final underutilized amount will be presented to the Council after the fiscal year concludes.

Given the current utilization and available capacity, CSC staff is not recommending a funding increase at this time.

Economic Self-Sufficiency (Service Goal 2): **No funding recommended at this time**

Senator Rich and Ms. Musella expressed concern about the impact to Broward's families if HUF's VITA services were unable to continue due to federal cuts to the IRS budget and staff, as the IRS is the sole source to provide the required training of the volunteers for the necessary certification to provide the services.

CSC Staff will meet with HUF staff within the next month to review how many individuals utilized the services this year and gather general feedback from HUF's VITA staff. Based on this assessment, additional recommendations will be made. The program's credibility relies heavily on IRS certification, which all Tax Preparers must renew annually. Certification has to happen annually, and the IRS is the sole source. While the IRS has not indicated plans to discontinue the VITA program, uncertainty about its long-term continuity remains. Therefore, staff will also explore alternative options for program delivery to evaluate the viability of continuing services in Broward County, should the need arise.

Water Safety (Service Goal 8): **No funding recommended at this time**

Mr. Wood inquired as to the availability of specialized water safety for children with special needs. He asked staff to explore appropriate service delivery methods.

Broward County, through its Parks and Recreation Division, SWIM Central section, offers a variety of water safety and swim instruction programs tailored to children with disabilities through collaborative efforts and partnerships with public agencies, nonprofit organizations, and municipal recreation departments.

Current Services and Resources:

Water SMART Broward (CSC-funded) provides swim lesson vouchers for children ages 6 months to 8 years. Beginning October 1, 2025, eligibility will expand to include individuals with special needs up to age 22.

Participating municipalities, such as Davie, Sunrise, Pompano Beach, Hollywood, and Coral Springs, offer adaptive swim curricula and accept these vouchers. Municipal pools are ADA-compliant, and many offer inclusive programming with added support (e.g., aides, visual tools, parent involvement).

YMCA of South Florida Hosts "Swim for Jenny Week" annually, offering five days of free swim lessons teaching water safety skills to children, teens and adults. They also operate "Swim Buddies," a six-week adaptive swim program for individuals with special needs ages 4 and older. The swimmer is matched with a qualified "Swim Buddy" volunteer. The swim buddy practices basic water safety skills while the certified swim instructor guides the class and

teaches new skills. Certified Therapeutic Recreation Specialists are available poolside to offer a variety of techniques to modify and adapt the lesson. Scholarships are available for eligible families.

The Dan Marino Foundation's Adapted Aquatics Program offers year-round swim instruction in a heated, sensory-friendly pool in partnership with Nicklaus Children's Hospital. They provide low-cost, state-sanctioned adaptive swim instructor certifications in accordance with Florida Statute 514.072.

Autism Society of Florida provides grants for swim lessons, distributes life vests, and offers CPR training for families. They engage in advocacy, education, and serve on drowning prevention committees.

Despite Florida's leadership in adaptive aquatics, a nationwide shortage of lifeguards and certified instructors continues to limit program capacity. Recruitment and training remain critical to sustaining and expanding services. To support lifeguard recruitment, CSC funds scholarships to aspiring lifeguards who may need financial support to obtain their certifications. As of February 2025, 87 lifeguards and 19 swimming lesson instructor scholarships were issued.

Staff will assess whether current offerings (e.g., swim voucher sites, Dan Marino services) sufficiently meet the needs of children with special needs. The Special Needs Advisory Coalition (SNAC) will include this topic as an agenda item to gather community input and explore additional opportunities, particularly for children with Autism. Staff will also engage with the Children's Services Council of Palm Beach County to learn from their approaches to water safety for children with Autism.

Elementary Out-of-School Time: (Service Goal 7 & 10)

**No funding recommended
at this time**

Dr. Thompson inquired as to the possibility of providing mentoring programs for younger children. Ms. Foganholi raised the issue of increased bullying at a younger age in elementary school.

An initial meeting with Broward County Public Schools (BCPS) took place on Wednesday, June 4, 2025, to discuss current initiatives addressing bullying at the elementary school level. The conversation also explored the potential expansion of Choose Peace services or the implementation or expansion of another District-approved anti-bullying curriculum or program for elementary schools. Staff will continue collaborating with District personnel to gain further insight into existing anti-bullying efforts and to identify opportunities for the Children's Services Council (CSC) to support and enhance these initiatives.

Out-of-School Time – Special Needs:(Service Goals 3 & 10)**No funding recommended
at this time**

Ms. Hixon spoke to the benefits of a mixed population/gen ed approach to serving those students with special needs. She requested that CSC-funded providers be encouraged to utilize a gen ed approach where appropriate. She also touted the positive impact of Yoga for children with special needs, requesting that Yoga be encouraged and provided in CSC-funded special needs programs.

The MOST Inclusion and Positive Youth Development out-of-school-time Programs expand access to children of all abilities who can be accommodated in an environment with a higher staff-to-child ratio than offered by the MOST out-of-school-time programs for children with special needs.

CSC also funds an Inclusion Supports program, delivered in partnership with The Advocacy Network on Disabilities, for out-of-school programs serving children in elementary, middle and high school. The program offers one-on-one provider support, staff training, and formal observations to strengthen inclusive practices. Participating providers complete an Inclusion Readiness Assessment, which evaluates inclusive policies, procedures, and program design, resulting in an individualized plan with goals to enhance inclusion. The program also supplies Inclusion providers with materials to create “Quiet Corners,” along with calming sensory items and visual supports to accommodate diverse learner needs.

In response to the request to expand yoga offerings, CSC affirms the benefits of yoga for children with disabilities, including improvements in self-regulation, body awareness, strength, and focus. Yoga is approved as a value-added enrichment under the MOST program. Providers must offer at least four enrichments during the school year and eight during the summer. Many also include year-round activities such as martial arts and dance. The upcoming MOST 2026 RFP will include yoga and art therapy as enrichment options to further support prosocial skill development and well-being.



For Joint Finance and Program Planning Committee Meeting June 11, 2025

Issue:	Establish Draft Budget and Tentative Millage Rate for FY 25/26.
Action:	<ol style="list-style-type: none">1. Recommend to the full Council approval of the Draft FY 25/26 Budget.2. Recommend to the full Council approval of the Tentative Millage Rate.
Budget Impact:	Establishes FY 2025/26 Draft Budget.

Background: During the Budget Retreat on May 15th, staff presented the Council with the FY 25/26 Proposed Programmatic Budget. This budget was created based on various factors, including alignment with the Council's core mission, prior discussions of the Council, program performance, community input, economic conditions, federal funding, integration with other funders, and other emerging issues. The Council requested a 3% cost-of-living adjustment (COLA) for salaries and fringe benefits in provider budgets to support program recruitment and retention efforts. This adjustment was offset by Unallocated funds, which reduced these funds. Additionally, the Council also approved program renewals with budget adjustments and RFP awards as presented.

Current Status: The administrative budget is always driven by the Council's programmatic goals and the level of support it will take to achieve these goals, while considering the effect on taxpayers. Management met and discussed the departmental staffing needs to accomplish the goals and objectives successfully, and six position reclassifications are being requested. These reclassifications span several departments and are incorporated in the draft budget. This administrative budget also proposes a 3% COLA for staff, which is consistent with the CPI as of Spring 2025, and a 10% increase for health insurance based on our broker's estimate.

Within the Non-Operating Expenditures section, CRA fees are projected to decrease by 47% due to the ending of two CRAs. The Property Appraiser's Office provided its estimate for the annual fees, which reflects an 8.58% increase from the previous year. Excluding Non-Operating costs, this proposed budget allocates 95.95% directly to program and program support services and 4.05% to general administration and capital outlay.

Tax revenue in prior years was budgeted at 95% due to a reserve for uncollectible taxes and the Tax Collector's fee. This year, Tax revenue is allocated at 94% because of an increase in the tax collector's fee, which permits withholding up to 2% of collected taxes.

Millage Rate

The Property Appraiser's Office issued preliminary property value data on May 28, 2025, indicating a county-wide net increase of 6.43%. Due to property values being slightly higher than expected, staff have allocated the additional revenue of \$2.6 million, generated by maintaining the millage rate at a steady 0.4500, to the Unallocated fund. This allocation will enable the restoration of the amount used to provide a COLA for Provider staff salaries. This fund will be appropriated as necessary throughout the fiscal year to meet community needs as they arise. This tax revenue, combined with a fund balance of \$22.75 million, will support the previously approved Program Budget and the related administrative expenses described above and on the attached spreadsheet.

Please note that these are **preliminary** numbers, as the final property values will not be available until July 1st. Since the Millage Rate must be filed with the Property Appraiser's Office before the Council meets again in August, any variances from the June estimate will result in money being added to or subtracted from Fund Balance and/or Unallocated as designated by the Council.

The millage rate filed in July is the amount printed on the TRIM notices. The final millage rate will be set at your two TRIM meetings in September. Remember that you may always lower the millage rate at these TRIM meetings, but raising the rate is very difficult and quite expensive.

Recommended Action:

1. Recommend to the full Council approval of the Draft FY 25/26 Budget.
2. Recommend to the full Council approval of the Tentative Millage Rate.



Children's Services Council of Broward County
Proposed Budget Detail-General Fund
Presented to the Finance Committee
Fiscal Year 2025-2026

Description	Annual FY 24/25 Does not Include Carry Forward (CF)	Carry Forward 10.2024 11.2024	% Of Operating Budget	FY 24/25 Projected Actual Expenditures	FY 25/26 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
REVENUES:								
Tax Revenue	\$ 127,236,430			\$ 127,236,430	\$ 134,861,431			Est. based on preliminary property values and keeping the millage rate flat at .4500 Budgeted at 94% to include 2% Tax Collector Fee For Discussion Purposes
Interest Earnings	500,000			6,000,000	750,000			
Title IV E - Federal through State	530,000			530,000	530,000			Estimates for Title IVE Reimbursements
Promise Revenue		152,673		103,987	-			This portion of the grant ended. Now accounted for in Special Revenue Funds.
Local Foundation Grants	845,750	112,406		958,156	790,000			FY25/26 commitment from Jim Moran Foundation (TIL & Kinship).
Training Revenue	10,000			9,500	10,000			Estimate for Training revenue.
Fund Balance	23,600,000	1,284,674		4,983,045	22,750,000			Fund Balance will be used to balance budget for Program and Support Services
Total Revenues	\$ 152,722,180	\$ 1,549,753		\$ 139,821,118	\$ 159,691,431			
EXPENDITURES:								
Program Services & Support:								
Program Services	131,650,981	855,125		\$ 119,255,495	\$ 139,348,320		5.85%	As approved at the May Budget Retreat plus an increase in unallocated due to higher than anticipated property values
Monitoring	64,000			60,000	62,000			
Outcome Tools	60,870			58,000	61,120			
Salaries/Fringe. Also includes compensated absences and overtime.	10,116,068			9,812,586	10,486,554			The FY26 budget includes a 3% COLA and a small incr for health insur. Budget also incl contingency for Compensated Absences and OT if necessary.
Staff Travel	127,500			125,000	137,500			Increased travel is anticipated for training and necessary conferences. Additionally, mileage costs have increased and staff have resumed travel to Provider sites for monitoring.
Staff Development & Training	46,623			42,000	112,500			Increase in staff, includes tuition reimbursement, training, conference fees, and professional development.
Telecommunications	27,180			25,000	27,180			
Software Maintenance	207,760			185,000	221,200			For hosting and fees for various Software as a Service (SaaS) applications related directly to Program Services. Includes licensing renewals for various software agreements, artificial intelligence, as well as taking advantage of multi-year savings when applicable. However, this causes uneven "annual" renewals with periodic spikes or decreases in budget.
Printing and Advertising	16,200			16,000	18,200			Est incr for printing materials

Description	Annual FY 24/25 Does not Include Carry Forward (CF)	Carry Forward 10.2024 11.2024	% Of Operating Budget	FY 24/25 Projected Actual Expenditures	FY 25/26 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
Other Expenditures	39,600			38,600	45,000		5.74%	
Materials & Supplies	10,200			10,000	13,100			Est incr for materials & supplies
Consultants	5,877			5,800	10,000			To be used if needed
Total Program Services & Support	142,372,859	855,125	95.64%	129,633,481	150,542,674	95.95%		
General Administration:								
Salaries/Fringe. Also includes compensated absences and overtime.	4,323,642			4,193,933	4,255,337			The FY26 budget includes a 3% COLA and a small incr for health insur. Removes overlapping of COO position during transistion and various retirement payouts
Legal Fees	45,000			38,000	45,000			
Auditor	40,000			35,000	40,000			
Other Consultants	68,292			40,000	93,000			To be used if needed, The additional amount is for FY 26 initiative for AI integration and cybersecurity
Insurance	108,473	\$ 21,000		116,595	140,000			Estimated annual increase in Business Insurances Increased travel is anticipated for training and necessary conferences. Additionally, mileage costs have increased.
Staff Travel	58,000			52,000	78,830			Increase in staff, includes tuition reimbursement, training, conference fees, and professional development.
Staff Development & Training	20,208			15,000	48,500			
Software Maintenance	261,810	\$ 25,680		200,000	326,540			For hosting and fees for various Software as a Service (SaaS) applications. Includes licensing renewals for various software agreements, implementation of new financial reporting system to increase efficiency and accuracy of key reports, artificial intelligence, as well as taking advantage of multi-year savings when applicable. However, this causes uneven "annual" renewals with periodic spikes or decreases in budget.
Materials & Small Equip	139,701			125,000	169,700			Est incr for materials & equipments including replacement of laptops & monitors
Facility Management & Bldg Operations (incl. reserves)	249,893	\$ 268,630		320,360	386,275			Annual facility costs include: facility mgt, landscape, utilities, storms, etc. Proposed budget is higher for aniticipated additional cleaning, increase in management fees and other minor repairs. Unused Facility is always carried forward from one year to the next.
Telecommunications	45,430			40,000	46,030			
Printing and Advertising	18,600			17,000	19,600			
Other Expenditures	185,065			175,000	202,650			Additonal payroll costs and increase banking/pcard fees.
Total Administrative Operating Exp	5,564,114	315,310	3.93%	5,367,888	5,851,462	3.73%		

Description	Annual FY 24/25 Does not Include Carry Forward (CF)	Carry Forward 10.2024 11.2024	% Of Operating Budget	FY 24/25 Projected Actual Expenditures	FY 25/26 Proposed Budget	% Of Operating Budget	% Incr (Decr) from Prior Yr	Comments
Capital Expenditures:								Several air conditioning units require repair or replacement. This will enable us to initiate the necessary steps to address these issues Unused Capital Budget is always carried from one year to the next to allow for various upgrades. Buiding renovation including remodeling office spaces to accommodate the increased staff
Furniture & Equipment	-	68,000		68,000	100,000			
Computer Hardware & Software	80,000	311,318		82,248	35,000			
Remodeling & Renovations	71,725			70,000	255,000			
Total Capital Expenditures	151,725	379,318	0.35%	220,248	390,000	0.25%	157.04%	
Lease & Subscription Software Expenditures:								
Lease Principal	28,829			20,522	27,100			
Lease Interest	971			725	900			
Subscription Software Principal	86,259			86,259	84,886			
Subscription Software Interest	2,941			2,941	4,315			
Total Lease & Software Subscription Expenditures	119,000		0.08%	110,447	117,201	0.07%		
Total GA and Capital Expenditures	5,834,839	694,628	4.36%	5,698,583	6,358,663	4.05%	8.98%	
Total Operating Budget	148,207,698	1,549,753	100%	135,332,064	156,901,337	100%		
Non-Operating								
Property Appraiser Fees	727,837			720,235	790,256		8.58%	Based on Property Appraiser (PA) Letter received May 30,2025
Community Redevelopment Agency Fees	3,786,645			3,768,818	1,999,838		-47.19%	Based on prelim budget from property appraisers office - Decr due to expiration of 2 CRA
Total Non-Operating Expenditures	4,514,482	-		4,489,053	2,790,094		-38.20%	
Total Expenditures	\$ 152,722,180	\$ 1,549,753		\$ 139,821,118	\$ 159,691,431		4.56%	
Millage Rate	0.4500				** 0.4500		-	
				** Based on Preliminary Taxable Value For Budget Planning Purposes Only				