Return on Investment Study

Children's Services Council of Broward County

An 11-Year Analysis of the Children's Services Tax | Fiscal Years 2014-2025

Prepared by Partner for Better | 2026

Executive Summary

Partner for Better conducted an 11-year return on investment (ROI) analysis, covering fiscal years 2014 through 2025, to measure the economic value generated by Children's Services Council of Broward County's 17 funding categories relative to program cost.

Key findings indicate a substantial economic impact: for every dollar invested, the community received $6.18 in total benefits, representing over $5.5 billion in economic value. These benefits are realized through improved educational outcomes, better health, and reduced societal costs related to crime and public assistance. While the ROI varies across specific program categories, the overall portfolio demonstrates a consistent and rigorous evidence base for the effectiveness of the Children's Services Tax.

No funding category produced a return below $1.48 for every dollar spent. Two categories, Children's Health Insurance and Public & Community Awareness & Advocacy, produced notably higher ratios than the rest of the portfolio; this is driven by the specific methodology and proxy measures used for those categories rather than by outsized real-world performance, and is discussed further below.

Purpose and Background

The Children's Services Council of Broward County (CSC) is a special district of local government established to plan, coordinate, and fund a comprehensive continuum of services for children and families in Broward County, Florida. Funded through a dedicated children's services tax, CSC has invested in the well-being of Broward's youth for decades, supporting programs that prevent child abuse, promote healthy development, strengthen families, improve educational outcomes, and prepare youth for successful adulthood.

This report presents an 11-year ROI analysis of CSC Broward's funded programs, covering fiscal years 2014 through 2025. The purpose of this report is threefold: to demonstrate the economic value of the Children's Services Tax to Broward County residents, taxpayers, and policymakers; to provide CSC leadership and the broader community with a rigorous, evidence-based assessment of their investment; and to establish a replicable framework that CSC staff can use to conduct ROI analyses independently in future years.

All ROI calculations in this report are scientific estimates based on peer-reviewed research and organizational data. They are not intended to be used as exact figures, and results are most accurate at the program category level. It is not statistically appropriate to sum or average ROI figures across categories to arrive at a single overall figure; a weight-adjusted total is calculated and presented separately for this purpose.

Methodology

This analysis uses the Washington State Institute for Public Policy (WSIPP) cost-benefit model as its foundation, a nationally recognized, nonpartisan framework that estimates a program's effect on outcomes such as crime, education, child maltreatment, and health, then assigns dollar values to those outcome changes. For each CSC funding category, Partner for Better matched program data to comparable WSIPP programs, averaging estimates

where more than one match existed. Where no WSIPP match existed, peer-reviewed literature was used instead, with a lower confidence level noted for those categories.

WSIPP figures, originally calculated for Washington State, were adjusted using 2024 Bureau of Economic Analysis Regional Price Parities for the Miami-Fort Lauderdale-West Palm Beach metropolitan area, and all spending and benefit figures were converted to 2025 dollars using the Consumer Price Index for All Urban Consumers (CPI-U) Annual Average.

Benefits, cost, and the benefit-cost ratio for each category were calculated as follows:

- Benefits = ($ benefit per participant × inflation adjustment × cost-of-living adjustment) × number of participants
- Cost = total spending × inflation adjustment
- Benefit-Cost Ratio = Benefits ÷ Cost

Return on investment (ROI) analysis estimates the economic value generated by a program relative to its cost, answering the central question: for every dollar invested, how much value is returned to participants, taxpayers, and society over time? In this framework, a benefit-cost ratio of 1.0 serves as the "break-even" point; a ratio greater than 1.0 indicates that the program generates more economic value than it costs to deliver, representing a net-positive return on investment. Conversely, a ratio less than 1.0 indicates that the measured economic benefits, specifically those defined by our research models, do not fully offset the program's costs.

It is important to note that a lower ratio does not necessarily equate to a lack of program value. Many children's services programs generate qualitative outcomes, such as emotional well-being, strengthened family bonds, or community stability, that fall outside the scope of traditional economic monetization. These estimates also assume programs are delivered with high fidelity to the evidence-based models used in the research matching; where local implementation differs from those models, actual results may vary from these projections.

Results by Funding Category

Results vary across the portfolio, reflecting differences in program design, the breadth of the research base, and the methodological assumptions applied to each category. Programs such as Public & Community Awareness & Advocacy and Children's Health Insurance yielded very high benefit-cost ratios; these results are driven largely by specific methodology assumptions, such as applying a narrow set of benefit proxies to very large populations, rather than by outsized real-world operational performance. Most other categories produced more moderate returns, and no category produced a return below $1, which would indicate a negative economic return.

Funding Category	Benefit-Cost Ratio	Participants	Total Benefit
Categories used by CSC for their funding	The economic value generated for every dollar spent. The benefit divided by cost.	Total number of CSC participants in the funding category over the time period.	Total benefit generated in the funding category over the time period, based on the literature.

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Child Welfare Supports	$1.48	6,987	$28,101,204
Children's Health Insurance	$104.18	57,215	$529,272,769
Delinquency Diversion	$1.68	13,381	$67,134,931
Economic Self-Sufficiency	$21.11	48,131	$95,824,323
Elementary School Initiatives (OST)	$3.47	85,832	$523,066,134
Family Supports	$2.16	34,748	$308,552,293
High School Initiatives	$11.34	17,750	$394,555,475
Independent Living	$11.45	21,573	$504,719,888
Literacy & Early Education	$3.04	15,633	$292,764,156
Maternal & Child Health	$4.87	16,414	$166,132,670
Middle School Initiatives	$2.71	42,817	$230,098,742
OST: Special Needs & Respite	$3.39	16,812	$420,950,553
Public & Community Awareness & Advocacy	$162.67	51,177	$758,426,771
School Health	$55.29	599,949	$1,044,788,906
Simplified Point of Entry	$1.69	1,300,884	$31,212,194
Special Needs (STEP)	$1.79	11,556	$106,709,445
Water Safety	$1.54	221,096	$14,576,824
Total (Weight-Adjusted)	**$6.18**	**2,561,954**	**$5,516,887,278**

The literature used in the methodology identifies benefits are in savings associated with the following categories:

- Child abuse and neglect
- Costs of higher education
- Criminal justice system
- Food assistance
- Health care
- K-12 grade repetition
- K-12 special education
- Labor market earnings
- Mortality
- Property loss
- Public assistance

Considerations

Results in this report are most reliable at the funding-category level, since each category's estimate is built from averaged WSIPP or literature-based figures, so individual program results within a category may vary from the reported ratio. Several categories, including Public & Community Awareness & Advocacy and Simplified Point of Entry, rely on proxy measures, such as books distributed, volunteer counts, or a proportional share of a shared hotline's participants, rather than direct participant counts, which can produce fractional participant figures and

lower confidence than categories with direct counts. Where no WSIPP match existed, peer-reviewed literature was substituted, and these categories carry a lower confidence level than those built entirely on WSIPP's standardized framework. This analysis also estimates potential returns based on research literature but does not evaluate the fidelity of local program implementation to the evidence-based models on which the estimates are based. Finally, four programs across three fiscal years were excluded from the analysis due to missing data.

Conclusion

This 11-year return on investment analysis demonstrates that CSC Broward's Children's Services Tax has generated substantial, measurable economic value for Broward County. Across fiscal years 2014 through 2025, every dollar invested returned $6.18 in community benefits, representing more than $5.5 billion in total economic value, realized across improved educational outcomes, reduced involvement in the criminal justice and child welfare systems, better health outcomes, and increased lifetime earnings for the children and families served.

No funding category produced a negative return, and every category returned at least $1.48 for every dollar spent. At the same time, results varied meaningfully by category, and readers should interpret results at the category level rather than treating the weight-adjusted total as a substitute for category-specific findings. It is also important to reiterate that this analysis measures only the economic value that current research allows us to monetize; many CSC programs generate real benefits, such as emotional well-being, family stability, and community connectedness, that fall outside what cost-benefit models can capture in dollar terms.

This report also establishes a methodology and framework that CSC staff can apply independently going forward. Because the Children's Services Tax and the programs it funds are intended to operate over a much longer horizon than the 11 years captured here, future analysis should extend this same methodology to the full 25-year scope of the tax, allowing CSC to evaluate return on investment across the tax's complete lifespan rather than a partial window. Applying this framework to the additional years of programmatic and spending data, as they become available, will provide a more complete picture of the tax's cumulative impact and allow CSC to track how returns evolve as programs mature, participation grows, and the evidence base supporting each funding category continues to develop.

Taken together, the findings in this report make clear that the Children's Services Tax is a sound and productive use of public investment in Broward County's children and families, while also identifying the categories and data gaps that merit continued attention as this analysis is refined and extended in future years.