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James R. Haj  
President & CEO

County Attorney's Office  
Legal Counsel

**Second TRIM Public Hearing**

Tuesday, September 22, 2026  
3250 S.W. 3rd Avenue (Coral Way)  
United Way – Ryder Room  
**5:01 p.m.**

**AGENDA**

**5:01 pm. Call to order**

Kenneth C. Hoffman  
*Chair*

Reading of Resolution 2026-56 adopting the final millage rate for fiscal year 2026-2027.

Kenneth C. Hoffman  
*Chair*

**Resolution 2026-56:** Resolution of The Children's Trust of Miami-Dade County, Florida, adopting the final millage rate for levying of ad valorem taxes for The Children's Trust of Miami-Dade County, Florida for fiscal year 2026-2027; and declaring the percentage change in the property tax levy as defined under section 200.065, Florida Statutes; providing for an effective date. **(Pgs. 3-5)**

**Budget Message**

James R. Haj  
*President/CEO*

Open public hearing on final millage rate for fiscal year 2026-2027.

Kenneth C. Hoffman  
*Chair*

Public comments *(limited to 3 minutes each)*.

Kenneth C. Hoffman  
*Chair*

Close public hearing on final millage rate for fiscal year 2026-2027.

Kenneth C. Hoffman  
*Chair*

The Public is allowed to comment on a specific agenda item but must register with the Clerk of the Board prior to being allowed to comment.

Announcement of final millage rate

James R. Haj  
*President/CEO*

- a. Name of taxing authority: The Children's Trust
- b. Rolled-back rate 0.4385
- c. The final millage rate is a 5.77% increase over the rolled back rate of 0.4385
- d. Final millage rate:
  - Operating millage rate 0.4638
  - Total millage rate 0.4638

Request motion to approve final millage rate; motion needs to be seconded [Recusal by Juvenile Court Judge per FS 125.901].

Kenneth C. Hoffman  
*Chair*

Discussion by the board.

Board vote on the final millage rate.

Luis E. Suarez, J.D.  
*Secretary*

Reading of the Resolution 2026-57 adopting the final budget for fiscal year 2026-2027.

Kenneth C. Hoffman  
*Chair*

**Resolution 2026-57:** Resolution of The Children's Trust of Miami-Dade County, Florida, adopting the final budget for fiscal year 2026-2027; providing for an effective date. **(Pgs. 6-11)**

Open public hearing on final budget for fiscal year 2026-2027.

Kenneth C. Hoffman  
*Chair*

Public comments (limited to 3 minutes each).

Kenneth C. Hoffman  
*Chair*

Close public hearing on final budget for fiscal year 2026-2027.

Kenneth C. Hoffman  
*Chair*

Request motion to approve final budget; motion needs to be seconded.

Discussion by the board.

Board vote on the final budget.

Luis E. Suarez, J.D.  
*Secretary*

**Adjourn**

Kenneth C. Hoffman  
*Chair*

**Reminder:**  
**Next Board Meeting: Monday, October 19, 2026**

The Public is allowed to comment on a specific agenda item but must register with the Clerk of the Board prior to being allowed to comment.

## The Children's Trust Board Meeting

**Date: September 22, 2026**

**Resolution: 2026-56**

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**Action Requested: RESOLUTION OF THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR LEVYING OF AD VALOREM TAXES FOR THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, FOR FISCAL YEAR 2026-2027; AND DECLARING THE PERCENTAGE CHANGE IN THE PROPERTY TAX LEVY AS DEFINED UNDER SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR AN EFFECTIVE DATE.**

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**Budget Impact: The final operating millage rate will result in ad valorem tax revenue of \$238,848,756.00.**

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WHEREAS, The Children's Trust of Miami-Dade County, Florida must adopt a final millage rate in order to raise sufficient revenues for the fiscal year beginning October 1, 2026 and ending September 30, 2027; and

WHEREAS, The Children's Trust of Miami-Dade County, Florida held its first public hearing as required by section 200.065, Florida Statutes, on September 14, 2026, and adopted a tentative millage rate of 0.4638 mills for fiscal year 2026-2027; and

WHEREAS, The Children's Trust of Miami-Dade County, Florida held its second duly noticed public hearing on September 22, 2026, as required by section 200.065, Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Miami-Dade County has been certified by the Property Appraiser of Miami-Dade County to The Children's Trust of Miami-Dade County, Florida as \$542,086,552,707.00;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, that:

1. The final millage rate to be levied in order to produce sufficient ad valorem taxation revenue which will be adequate to pay the appropriations in the budget for the fiscal year 2026-2027 beginning October 1, 2026 and ending September 30, 2027, shall be:

Operating millage rate            0.4638 mills

Total millage rate                0.4638 mills

2. The final operating millage rate is 0.4638, which is more than the rolled-back rate of 0.4385 mills by 5.77 percent. The final operating millage rate of 0.4638 will result in a property tax increase of 5.77 percent, which is more than the rolled-back rate of 0.4385 as computed according to the procedures set forth under section 200.065, Florida Statutes, and will produce sufficient ad valorem taxation revenue to pay the appropriations in the budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

3. This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

**The motion passed: \_\_\_\_\_ in favor, \_\_\_\_\_ opposed, \_\_\_\_\_ recused\*.**

**\_\_\_\_\_ Board members were present.**

**DULY ADOPTED** at a public hearing **this 22<sup>nd</sup> day of September 2026.**

Time Adopted \_\_\_\_\_ P.M.

THE CHILDREN'S TRUST  
MIAMI-DADE COUNTY

\_\_\_\_\_  
Kenneth C. Hoffman, Chair

ATTEST:

\_\_\_\_\_  
Luis E. Suarez, J.D., Secretary

Approved by County Attorney for form and legal sufficiency. \_\_\_\_\_

\*Pursuant to F.S. 125.901, the judge assigned to juvenile cases who shall sit as a voting member of the board shall not vote or participate in setting ad valorem taxes.

**Background:**

The operating millage rate approved by The Children's Trust for fiscal year 2025-2026 was 0.4638 mills. The proposed final millage rate for fiscal year 2026-2027 is 0.4638 mills.

Pursuant to section 2-1526 of the Code of Miami-Dade County, Florida, The Children's Trust shall prepare a proposed tentative annual written budget on or before July 1 of each year. At its June 15, 2026 board meeting, The Children's Trust Board approved a proposed tentative budget

Based on this proposed tentative budget, a proposed millage rate must be approved by The Children's Trust and submitted to the Property Appraiser of Miami-Dade County within thirty-five days of July 1, along with the date, time and location of the first TRIM hearing. At its June 15, 2026 board meeting, The Children's Trust Board approved a proposed millage rate of 0.4638 mills.

At the first TRIM hearing, held on September 14, 2026, management recommended, and the Board adopted, the tentative millage rate of 0.4638 mills. Following the first TRIM hearing, The Children's Trust advertised the proposed final millage rate and the proposed final budget in the Miami Herald newspaper, along with the date, time and location of the second TRIM hearing.

At the second TRIM hearing, on September 22, 2026, The Children's Trust will seek approval of the final millage rate and the final budget for fiscal year 2026-2027, by separate resolutions, each resolution to provide for an effective date.

It is recommended that the final millage rate be levied at:

|                            |              |
|----------------------------|--------------|
| Operating millage rate of: | 0.4638 mills |
| Total millage rate of:     | 0.4638 mills |

# **The Children's Trust Board Meeting**

**Date: September 22, 2026**

**Resolution: 2026-57**

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**Action Requested: RESOLUTION OF THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-2027; PROVIDING FOR AN EFFECTIVE DATE.**

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**Budget Impact: The final budget for fiscal year 2026-2027 is \$262,842,994.00. The documents attached hereto and incorporated herein explain the final budget.**

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WHEREAS, on September 14, 2026, The Children's Trust of Miami-Dade County, Florida held a duly noticed public hearing as required by section 200.065, Florida Statutes, and adopted a tentative budget for fiscal year 2026-2027; and

WHEREAS, on September 22, 2026, The Children's Trust of Miami-Dade County, Florida held a duly noticed public hearing as required by section 200.065, Florida Statutes, to adopt a final budget for fiscal year 2026-2027, which is attached hereto and incorporated herein by reference; and

WHEREAS, the budget has been prepared in accordance with sections 200.065 and 125.901, Florida Statutes, and is necessary to establish The Children's Trust's activities for fiscal year 2026-2027; and

WHEREAS, The Children's Trust of Miami-Dade County, Florida set forth the appropriations and revenue estimate for the final budget for fiscal year 2026-2027 in the amount of \$262,842,994.00;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, that:

1. The final budget for fiscal year 2026-2027, attached hereto and incorporated herein, in the amount of \$262,842,994.00, is hereby approved and adopted.
2. This resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

**The motion passed: \_\_\_\_\_ in favor, \_\_\_\_\_ opposed.**

**\_\_\_\_\_ Board members were present.**

**DULY ADOPTED** at a public hearing **this 22<sup>nd</sup> day of September, 2026**

Time Adopted \_\_\_\_\_ P.M.

THE CHILDREN'S TRUST  
MIAMI-DADE COUNTY

\_\_\_\_\_  
Kenneth C. Hoffman, Chair

ATTEST:

\_\_\_\_\_  
Luis E. Suarez, J.D., Secretary

Approved by County Attorney for form and legal sufficiency. \_\_\_\_\_

**Background:**

The final budget has been prepared in accordance with sections 200.065 and 125.901, Florida Statutes, and is necessary to establish the activities of The Children's Trust.

Pursuant to section 2-1526 of the Code of Miami-Dade County, Florida, The Children's Trust shall prepare a proposed tentative annual written budget on or before July 1 of each year. At its June 15, 2026 board meeting, The Children's Trust Board approved a proposed tentative budget, representing an increase of 0.42 percent over last year's budget.

At the first TRIM hearing held on September 14, 2026, management recommended a tentative budget for fiscal year 2026-2027 of \$262,842,994.00. The Board adopted the tentative budget, as recommended.

Management proposes a final budget for fiscal year 2026-2027 of \$262,842,994.00. Of that total, 90.4 percent is committed to direct program services, advocacy and program development services for children and families in our community through initiatives previously approved for funding by the Board.

THE CHILDREN'S TRUST  
BUDGET SUMMARY  
FISCAL YEAR 2026-2027

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHILDREN'S TRUST ARE 0.4% MORE THAN LAST YEAR'S  
TOTAL OPERATING EXPENDITURES.

| General Fund Budget                                                      |                       |        |
|--------------------------------------------------------------------------|-----------------------|--------|
| <b>REVENUES: Estimated at 95% of ad valorem tax levy of .4638 mills.</b> |                       |        |
| Ad valorem tax revenue                                                   | \$ 238,848,756        |        |
| Interest/miscellaneous                                                   | 12,313,325            |        |
| <b>Total Revenues</b>                                                    | <b>251,162,081</b>    |        |
| Fund balance/net assets, October 1, 2026                                 | 68,970,339            |        |
| <b>Total Estimated Revenues/ Fund Balance/ Net Assets</b>                | <b>\$ 320,132,420</b> |        |
| <b>EXPENDITURES:</b>                                                     |                       |        |
| <b>Contracted Programs</b>                                               | <b>\$ 237,720,460</b> | 90.4%  |
| <b>Operating Expenditures:</b>                                           |                       |        |
| <b>General Administration:</b>                                           |                       |        |
| Personnel expenditures: salaries & fringe benefits                       | \$ 13,222,534         |        |
| Non-personnel & capital expenditures                                     | 1,400,000             |        |
| <b>Total General Administration Expenditures</b>                         | <b>\$ 14,622,534</b>  |        |
| <b>Total Operating Expenditures</b>                                      | <b>\$ 14,622,534</b>  | 5.6%   |
| <b>Non-Operating Expenditures:</b>                                       |                       |        |
| CRA refund of taxes, property appraiser, tax collector fees              | 10,500,000            |        |
| <b>Total Non-Operating Expenditures</b>                                  | <b>\$ 10,500,000</b>  | 4.0%   |
| <b>Total Expenditures</b>                                                | <b>\$ 262,842,994</b> | 100.0% |
| <b>Fund Balance, Reserves/ Net Assets</b>                                | <b>\$ 57,289,426</b>  |        |
| <b>Total Expenditures, Reserves, and Fund Balance</b>                    | <b>\$ 320,132,420</b> |        |

The tentative, adopted and/or final budgets are on file in the office of the above-mentioned taxing authority as a public record.

The Children's Trust  
Fund Balance  
Fiscal Years 2025-2027

| Description                                        | 2025-26<br>Amended<br>Budget | 2025-26<br>Projected  | 2026-27<br>Budget     |
|----------------------------------------------------|------------------------------|-----------------------|-----------------------|
| Millage rate                                       | 0.4638                       | 0.4638                | 0.4638                |
| Beginning fund balance                             | \$ 70,827,030                | \$ 70,827,030         | \$ 68,970,339         |
| Revenue: Ad valorem tax                            | 226,581,417                  | 226,581,417           | 238,848,756           |
| Revenue: Interest/ miscellaneous                   | 11,765,000                   | 11,765,000            | 12,313,325            |
| <b>Total funds available</b>                       | <b>\$ 309,173,447</b>        | <b>\$ 309,173,447</b> | <b>\$ 320,132,420</b> |
| Sustain and expand direct services                 | \$ 223,481,160               | \$ 207,837,479        | \$ 223,394,160        |
| Community awareness and advocacy                   | 6,350,300                    | 5,207,246             | 6,350,300             |
| Program and professional development               | 7,889,000                    | 3,716,750             | 7,976,000             |
| The Children's Trust management and administration | 14,522,534                   | 13,941,633            | 14,622,534            |
| Non-operating expenditures                         | 9,500,000                    | 9,500,000             | 10,500,000            |
| <b>Total expenditures</b>                          | <b>\$ 261,742,994</b>        | <b>\$ 240,203,108</b> | <b>\$ 262,842,994</b> |
|                                                    |                              |                       |                       |
| <b>Ending fund balance, reserves/ net assets</b>   | <b>\$ 47,430,453</b>         | <b>\$ 68,970,339</b>  | <b>\$ 57,289,426</b>  |

The Children's Trust  
Core Strategies  
Fiscal Years 2025-2027

| Description                                                                      | 2025-26<br>Amended<br>Budgeted<br>Expenditures | 2026-27<br>Budgeted<br>Expenditures | Dollar<br>Difference | Percentage<br>Difference |
|----------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------|----------------------|--------------------------|
| <b>SUSTAIN AND EXPAND DIRECT SERVICES</b>                                        |                                                |                                     |                      |                          |
| Parenting                                                                        | \$ 31,009,460                                  | \$ 31,009,460                       | \$ -                 | 0.00%                    |
| Early childhood development                                                      | 58,585,357                                     | 58,148,357                          | (437,000)            | -0.75%                   |
| Youth development                                                                | 84,882,115                                     | 84,882,115                          | -                    | 0.00%                    |
| Health and wellness                                                              | 32,341,778                                     | 32,691,778                          | 350,000              | 1.08%                    |
| Family and neighborhood supports                                                 | 16,662,450                                     | 16,662,450                          | -                    | 0.00%                    |
| <b>Total sustain and expand direct services</b>                                  | <b>\$ 223,481,160</b>                          | <b>\$ 223,394,160</b>               | <b>\$ (87,000)</b>   | <b>-0.04%</b>            |
| <b>COMMUNITY AWARENESS AND ADVOCACY</b>                                          |                                                |                                     |                      |                          |
| Promote public policy and legislative agendas                                    | \$ 215,300                                     | \$ 215,300                          | \$ -                 | 0.00%                    |
| Public awareness and program promotion                                           | 2,965,000                                      | 2,965,000                           | -                    | 0.00%                    |
| Promote citizen engagement and leadership to improve child and family conditions | 1,435,000                                      | 1,435,000                           | -                    | 0.00%                    |
| Cross-funder collaboration of goals, strategies and resources                    | 1,735,000                                      | 1,735,000                           | -                    | 0.00%                    |
| <b>Total community awareness and advocacy</b>                                    | <b>\$ 6,350,300</b>                            | <b>\$ 6,350,300</b>                 | <b>\$ -</b>          | <b>0.00%</b>             |
| <b>PROGRAM AND PROFESSIONAL DEVELOPMENT</b>                                      |                                                |                                     |                      |                          |
| Supports for quality program implementation                                      | \$ 3,650,000                                   | \$ 3,650,000                        | \$ -                 | 0.00%                    |
| Information technology                                                           | 2,050,000                                      | 2,050,000                           | -                    | 0.00%                    |
| Program evaluation and community research                                        | 570,000                                        | 570,000                             | -                    | 0.00%                    |
| Innovation fund                                                                  | 1,619,000                                      | 1,706,000                           | 87,000               | 5.37%                    |
| <b>Total program and professional development</b>                                | <b>\$ 7,889,000</b>                            | <b>\$ 7,976,000</b>                 | <b>\$ 87,000</b>     | <b>1.10%</b>             |
| <b>ADMINISTRATION AND NON-OPERATING EXPENDITURES</b>                             |                                                |                                     |                      |                          |
| Management of The Children's Trust                                               | \$ 14,522,534                                  | 14,622,534                          | \$ 100,000           | 0.69%                    |
| Non-operating expenditures                                                       | 9,500,000                                      | 10,500,000                          | 1,000,000            | 10.53%                   |
| <b>Total administration and non-operating expenditures</b>                       | <b>\$ 24,022,534</b>                           | <b>\$ 25,122,534</b>                | <b>\$ 1,100,000</b>  | <b>4.58%</b>             |
|                                                                                  |                                                |                                     |                      |                          |
| <b>Total</b>                                                                     | <b>\$ 261,742,994</b>                          | <b>\$ 262,842,994</b>               | <b>\$ 1,100,000</b>  | <b>0.42%</b>             |