



## First TRIM Public Hearing

Monday, September 8, 2025

3250 S.W. 3<sup>rd</sup> Avenue (Coral Way)

United Way – Ryder Room

**5:01 p.m.**

## AGENDA

### Board of Directors

Kenneth C. Hoffman  
Chair  
Pamela Hollingsworth  
Vice-Chair  
Matthew Arsenault  
Treasurer  
TBD  
Secretary

Edward Abraham, M.D.  
Laura Adams  
Islamiyat Nancy Adebisi  
Alex Auguste  
Daniel Bagner, Ph.D.  
Hon. Dorothy Bendross-Mindingall, Ph.D.  
Cathy Burgos  
Silvia Castellanos  
Norie del Valle  
Lourdes Diaz  
Gilda Ferradaz  
Gioia Ploy Gentile  
Hon. Norman S. Gerstein (Ret.)  
Lourdes P. Gimenez  
Valrose Graham  
Mindy Grimes-Festge  
Osmani Gonzalez  
Hon. Keon Hardemon  
Malou C. Harrison, Ph.D.  
Thamara Labrousse  
Benjamin Nussbaum  
Clara Lora Ospina, Psy.D.  
Hon. Orlando Prescott  
Hon. Alex Rizo  
Hon. Isaac Salver  
Alfred Sanchez  
Miriam Soler Ramos, J.D.  
Luis E. Suarez, J.D.  
Laurie Weiss Nuell

David Lawrence Jr.  
Founding Chair

James R. Haj  
President & CEO

County Attorney's Office  
Legal Counsel

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

Kenneth C. Hoffman  
*Chair*

Reading of Resolution 2025-56 adopting the tentative millage rate for fiscal year 2025-2026.

Kenneth C. Hoffman  
*Chair*

**Resolution 2025-56:** Resolution of The Children's Trust of Miami-Dade County, Florida, adopting the tentative millage rate for levying of ad valorem taxes for The Children's Trust of Miami-Dade County, Florida, for fiscal year 2025-2026; 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 tentative millage rate for fiscal year 2025-2026.

Kenneth C. Hoffman  
*Chair*

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

Kenneth C. Hoffman  
*Chair*

Close public hearing on tentative millage rate for fiscal year 2025-2026.

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 tentative millage rate

James R. Haj  
*President/CEO*

- a. Name of taxing authority: The Children's Trust
- b. Rolled-back rate 0.4638
- c. The tentative millage rate is a 0.00% increase over the rolled back rate of 0.4638
- d. Tentative millage rate:
  - Operating millage rate 0.4638
  - Total millage rate 0.4638

Request motion to approve tentative millage rate; motion needs to be seconded; recusals.

Kenneth C. Hoffman  
*Chair*

Comments, if any, from the board (*limited to 3 minutes each*).

Board vote on the tentative millage rate.

Marissa Leichter  
*Secretary*

Reading of Resolution 2025-57 adopting the tentative budget for fiscal year 2025-2026.

Kenneth C. Hoffman  
*Chair*

**Resolution 2025-57:** Resolution of The Children's Trust of Miami-Dade County, Florida, adopting the tentative budget for fiscal year 2025-2026; providing for an effective date.  
**(Pgs. 6-11)**

Open public hearing on tentative budget for fiscal year 2025-2026.

Kenneth C. Hoffman  
*Chair*

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

Kenneth C. Hoffman  
*Chair*

Close public hearing on tentative budget for fiscal year 2025-2026.

Kenneth C. Hoffman  
*Chair*

Request motion to approve tentative budget; motion needs to be seconded; recusals.

Comments, if any, from the board (*limited to 3 minutes each*).

Board vote on the tentative budget.

Marissa Leichter  
*Secretary*

**Adjourn**

Kenneth C. Hoffman  
*Chair*

**Reminder:**

**Board members' attendance is crucial to pass the Millage and the Budget**  
**FINAL (2<sup>nd</sup>) TRIM Hearing on Monday, September 15, 2025 at 5:01 p.m.**

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 8, 2025**

**Resolution: 2025-56**

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**Action Requested: RESOLUTION OF THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE TENTATIVE MILLAGE RATE FOR LEVYING OF AD VALOREM TAXES FOR THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA FOR FISCAL YEAR 2025-2026; 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 proposed tentative millage rate will result in ad valorem tax revenue of \$226,581,417.00.**

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WHEREAS, The Children's Trust of Miami-Dade County, Florida held a public hearing as required by section 200.065, Florida Statutes, on September 8, 2025, to consider the tentative millage rate for levying ad valorem taxes to raise sufficient revenues for the fiscal year beginning October 1, 2025, and ending September 30, 2026; 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 \$514,244,836,528.00;

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

1. The tentative millage rate to be levied to produce sufficient ad valorem taxation revenue, which will be adequate to pay the appropriations in the budget for the fiscal year 2025-2026 beginning October 1, 2025, and ending September 30, 2026, shall be:

|                        |              |
|------------------------|--------------|
| Operating millage rate | 0.4638 mills |
| Total millage rate     | 0.4638 mills |
2. The tentative operating millage rate of 0.4638, which is the same as the rolled-back rate of 0.4638 mills by 0.00 percent, will result in a property tax increase of 0.00 percent over the rolled-back rate of 0.4638 as computed according to the procedures set forth under section 200.065, Florida Statutes.

3. A second public hearing to adopt the final millage rate for fiscal year 2025-2026 is scheduled for September 15, 2025, at 5:01 p.m.
4. This resolution will 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 8<sup>th</sup> day of September, 2025;**

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

THE CHILDREN'S TRUST  
MIAMI-DADE COUNTY

\_\_\_\_\_  
Kenneth C. Hoffman

ATTEST:

\_\_\_\_\_  
Marissa Leichter, Secretary

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

\*Pursuant to section 125.901, Florida Statutes, 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.

Resolution 2025-56 – Tentative Millage Rate  
September 8, 2025

**Background:**

The operating millage rate approved by The Children's Trust for fiscal year 2024-2025 was 0.5000 mills. The proposed millage rate for fiscal year 2025-2026 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 16, 2025 board meeting, The Children's Trust Board approved a proposed tentative budget.

Based on the 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 16, 2025 board meeting, The Children's Trust Board approved a proposed millage rate of 0.4638 mills, i.e. the rolled back rate. This proposed millage rate was sent to property owners as part of the consolidated Miami-Dade County Notice of Proposed Property Taxes.

On September 8, 2025, The Children's Trust will hold its first TRIM hearing and will adopt a tentative millage rate and a tentative budget for fiscal year 2025-2026. If the tentative millage rate exceeds the proposed millage rate, each taxpayer must be mailed a revised Notice of Proposed Property Tax prior to the second TRIM meeting.

Following this first TRIM hearing of September 8, 2025, The Children's Trust will advertise the proposed final millage rate and final budget, along with the date, time and location of the second TRIM hearing which is to be set for September 15, 2025. At the second TRIM hearing The Children's Trust Board must first vote to approve the final millage rate. After the final millage rate is approved, The Children's Trust Board will vote to adopt the final budget for fiscal year 2025-2026 in separate resolutions.

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

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

The tentative operating millage rate of 0.4638 will result in a property tax increase of 0.00. percent, which is the same as the rolled-back rate of 0.4638 as computed according to the procedures set forth under section 200.065, Florida Statutes, and will produce sufficient ad valorem taxation revenue adequate to pay the appropriations in the tentative budget for the fiscal year 2025-2026 beginning October 1, 2025, and ending September 30, 2026.

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

**Date: September 8, 2025**

**Resolution: 2025-57**

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**Action Requested:** RESOLUTION OF THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

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**Budget Impact:** The tentative budget for fiscal year 2025-2026 is \$260,163,994.00. The documents attached hereto and incorporated herein explain the tentative budget.

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WHEREAS, The Children's Trust of Miami-Dade County, Florida held a public hearing as required by section 200.065, Florida Statutes, on September 8, 2025, to receive and examine the tentative budget for fiscal year 2025-2026, which is attached hereto and incorporated herein by reference; and

WHEREAS, the tentative 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 2025-2026; and

WHEREAS, The Children's Trust of Miami-Dade County, Florida set forth the appropriations and revenue estimate for the tentative budget for fiscal year 2025-2026 in the amount of \$260,163,994.00;

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

1. The tentative budget for fiscal year 2025-2026, attached hereto and incorporated herein, in the amount of \$260,163,994.00 is hereby approved and adopted.
2. This resolution will take effect immediately upon its adoption.
3. The second public hearing for adopting the final budget for fiscal year 2025-2026 is presently scheduled for September 15, 2025, at 5:01 p.m.

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 8<sup>th</sup> day of September, 2025**

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

THE CHILDREN’S TRUST  
MIAMI-DADE COUNTY

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

ATTEST:

\_\_\_\_\_  
Marissa Leichter, Secretary

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

**Background:**

The tentative 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 16, 2025 board meeting, The Children's Trust Board approved a proposed tentative budget, representing an increase of 1.52 percent over last year's budget.

At the first TRIM hearing, on September 8, 2025, management will recommend a tentative budget for fiscal year 2025-2026 of \$260,163,994.00 for the Board's approval. Of that total, 90.7 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 2025-2026**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHILDREN'S TRUST ARE 1.5% 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   | \$ 226,581,417        |         |
| Interest/miscellaneous   | 11,765,000            |         |
| <b>Total Revenues</b>  | <b>238,346,417</b>    |         |
| Fund balance/net assets, October 1, 2025                                 | 55,868,446            |         |
| <b>Total Estimated Revenues/ Fund Balance/ Net Assets</b>                | <b>\$ 294,214,863</b> |         |
| <b>EXPENDITURES:</b>   |                       |         |
| <b>Contracted Programs</b>   | <b>\$ 236,141,460</b> | 90.77%  |
| <b>Operating Expenditures:</b>   |                       |         |
| <b>General Administration:</b>   |                       |         |
| Personnel expenditures: salaries & fringe benefits                       | \$ 13,122,534         |         |
| Non-personnel & capital expenditures                                     | 1,400,000             |         |
| <b>Total General Administration Expenditures</b>                         | <b>\$ 14,522,534</b>  |         |
| <b>Total Operating Expenditures</b>                                      | <b>\$ 14,522,534</b>  | 5.58%   |
| <b>Non-Operating Expenditures:</b>                                       |                       |         |
| CRA refund of taxes, property appraiser, tax collector fees              | 9,500,000             |         |
| <b>Total Non-Operating Expenditures</b>                                  | <b>\$ 9,500,000</b>   | 3.65%   |
| <b>Total Expenditures</b>  | <b>\$ 260,163,994</b> | 100.00% |
| <b>Fund Balance, Reserves/ Net Assets</b>                                | <b>\$ 34,050,869</b>  |         |
| <b>Total Expenditures, Reserves, and Fund Balance</b>                    | <b>\$ 294,214,863</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 2024-2026

| Description  | 2024-25<br>Amended<br>Budget | 2024-25<br>Projected  | 2025-26<br>Budget     |
|--|------------------------------|-----------------------|-----------------------|
| Millage rate                                       | 0.5000                       | 0.5000                | 0.4638                |
| Beginning fund balance                             | \$ 52,282,284                | \$ 59,036,801         | \$ 55,868,446         |
| Revenue: Ad valorem tax                            | 224,917,858                  | 224,917,858           | 226,581,417           |
| Revenue: Interest/ miscellaneous                   | 6,261,913                    | 6,261,913             | 11,765,000            |
| <b>Total funds available</b>                       | <b>\$ 283,462,055</b>        | <b>\$ 290,216,572</b> | <b>\$ 294,214,863</b> |
| Sustain and expand direct services                 | \$ 220,296,886               | \$ 201,267,197        | \$ 221,902,160        |
| Community awareness and advocacy                   | 6,350,300                    | 5,207,246             | 6,350,300             |
| Program and professional development               | 7,889,000                    | 6,705,650             | 7,889,000             |
| The Children's Trust management and administration | 14,237,534                   | 13,668,033            | 14,522,534            |
| Non-operating expenditures                         | 7,500,000                    | 7,500,000             | 9,500,000             |
| <b>Total expenditures</b>                          | <b>\$ 256,273,720</b>        | <b>\$ 234,348,126</b> | <b>\$ 260,163,994</b> |
|  |                              |                       |                       |
| <b>Ending fund balance, reserves/ net assets</b>   | <b>\$ 27,188,335</b>         | <b>\$ 55,868,446</b>  | <b>\$ 34,050,869</b>  |

The Children's Trust  
Core Strategies  
Fiscal Years 2024-2026

| Description  | 2024-25<br>Budgeted<br>Expenditures | 2025-26<br>Budgeted<br>Expenditures | Dollar<br>Difference | Percentage<br>Difference |
|--|-------------------------------------|-------------------------------------|----------------------|--------------------------|
| <b>SUSTAIN AND EXPAND DIRECT SERVICES</b>  |                                     |                                     |                      |                          |
| Parenting  | \$ 30,809,460                       | \$ 31,009,460                       | \$ 200,000           | 0.65%                    |
| Early childhood development  | 59,128,357                          | 58,585,357                          | (543,000)            | -0.92%                   |
| Youth development  | 83,303,115                          | 83,303,115                          | -                    | 0.00%                    |
| Health and wellness  | 30,891,778                          | 32,341,778                          | 1,450,000            | 4.69%                    |
| Family and neighborhood supports   | 16,164,176                          | 16,662,450                          | 498,274              | 3.08%                    |
| <b>Total sustain and expand direct services</b>                                  | <b>\$ 220,296,886</b>               | <b>\$ 221,902,160</b>               | <b>\$ 1,605,274</b>  | <b>0.73%</b>             |
| <b>COMMUNITY AWARENESS AND ADVOCACY</b>  |                                     |                                     |                      |                          |
| Promote public policy and legislative agendas                                    | \$ 215,300                          | \$ 215,300                          | \$ -                 | 0.00%                    |
| Public awareness and program promotion   | 3,085,000                           | 2,965,000                           | (120,000)            | -3.89%                   |
| Promote citizen engagement and leadership to improve child and family conditions | 1,315,000                           | 1,435,000                           | 120,000              | 9.13%                    |
| 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                           | 1,619,000                           | -                    | 0.00%                    |
| <b>Total program and professional development</b>                                | <b>\$ 7,889,000</b>                 | <b>\$ 7,889,000</b>                 | <b>\$ -</b>          | <b>0.00%</b>             |
| <b>ADMINISTRATION AND NON-OPERATING EXPENDITURES</b>                             |                                     |                                     |                      |                          |
| Management of The Children's Trust   | \$ 14,237,534                       | 14,522,534                          | \$ 285,000           | 2.00%                    |
| Non-operating expenditures   | 7,500,000                           | 9,500,000                           | 2,000,000            | 26.67%                   |
| <b>Total administration and non-operating expenditures</b>                       | <b>\$ 21,737,534</b>                | <b>\$ 24,022,534</b>                | <b>\$ 2,285,000</b>  | <b>10.51%</b>            |
|  |                                     |                                     |                      |                          |
| <b>Total</b>   | <b>\$ 256,273,720</b>               | <b>\$ 260,163,994</b>               | <b>\$ 3,890,274</b>  | <b>1.52%</b>             |