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President & CEO

County Attorney's Office
Legal Counsel

First TRIM Public Hearing
Monday, September 14, 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 2026-54 adopting the tentative millage rate for fiscal year 2026-2027.

Kenneth C. Hoffman
Chair

Resolution 2026-54: 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 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 tentative 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 tentative 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 tentative millage rate

James R. Haj
President/CEO

- a. Name of taxing authority: The Children's Trust
- b. Rolled-back rate 0.4385
- c. The tentative millage rate is a 5.77% increase over the rolled back rate of 0.4385
- 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 [Recusal by Juvenile Court Judge per FS 125.901].

Kenneth C. Hoffman
Chair

Discussion, by the board.

Board vote on the tentative millage rate.

Luis E. Suarez, J.D.
Secretary

Reading of Resolution 2026-55 adopting the tentative budget for fiscal year 2026-2027.

Kenneth C. Hoffman
Chair

Resolution 2026-55: Resolution of The Children's Trust of Miami-Dade County, Florida, adopting the tentative budget for fiscal year 2026-2027; providing for an effective date.
(Pgs. 6-11)

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

Kenneth C. Hoffman
Chair

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

Discussion by the board.

Board vote on the tentative budget.

Luis E. Suarez, J.D.
Secretary

Adjourn

Kenneth C. Hoffman
Chair

Reminder:

Board members' attendance is crucial to pass the Millage and the Budget
FINAL (2nd) TRIM Hearing on Tuesday, September 22, 2026 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 14, 2026

Resolution: 2026-54

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 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.

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

WHEREAS, The Children's Trust of Miami-Dade County, Florida held a public hearing as required by section 200.065, Florida Statutes, on September 14, 2026, to consider the tentative millage rate for levying ad valorem taxes to raise sufficient revenues for the fiscal year beginning October 1, 2026 and ending September 30, 2027; 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 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 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 tentative operating millage rate of 0.4638, which is more than the rolled-back rate of 0.4385 mills by 5.77 percent, will result in a property tax increase of 5.77 percent over the rolled-back rate of 0.4385 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 2026-2027 is scheduled for September 22, 2026, 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 14th day of September, 2026;**

Time Adopted ____ P.M.

THE CHILDREN'S TRUST
MIAMI-DADE COUNTY

Kenneth C. Hoffman

ATTEST:

Luis E. Suarez, J.D., 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 2026-54 – Tentative Millage Rate
September 14, 2026

Background:

The operating millage rate approved by The Children's Trust for fiscal year 2025-2026 was the rolled-back rate of 0.4638 mills. The proposed 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 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 15, 2026 board meeting, The Children's Trust Board approved a proposed millage rate of 0.4638 mills, i.e. the same rate as the prior year. This proposed millage rate was sent to property owners as part of the consolidated Miami-Dade County Notice of Proposed Property Taxes.

On September 14, 2026, The Children's Trust will hold its first TRIM hearing and will adopt a tentative millage rate and a tentative budget for fiscal year 2026-2027. 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 14, 2026, 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 22, 2026. 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 2026-2027 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 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 adequate to pay the appropriations in the tentative budget for the fiscal year 2026-2027 beginning October 1, 2026 and ending September 30, 2027.

The Children's Trust Board Meeting

Date: September 14, 2026

Resolution: 2026-55

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

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

WHEREAS, The Children's Trust of Miami-Dade County, Florida held a public hearing as required by section 200.065, Florida Statutes, on September 14, 2026, to receive and examine the tentative budget for fiscal year 2026-2027, 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 2026-2027; 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 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 tentative 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 will take effect immediately upon its adoption.
3. The second public hearing for adopting the final budget for fiscal year 2026-2027 is presently scheduled for September 22, 2026, 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 14th 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 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 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, on September 14, 2026, management will recommend a tentative budget for fiscal year 2026-2027 of \$262,842,994.00 for the Board's approval. 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		
REVENUES: Estimated at 95% of ad valorem tax levy of .4638 mills.		
Ad valorem tax revenue	\$ 238,848,756	
Interest/miscellaneous	12,313,325	
Total Revenues	251,162,081	
Fund balance/net assets, October 1, 2026	68,970,339	
Total Estimated Revenues/ Fund Balance/ Net Assets	\$ 320,132,420	
EXPENDITURES:		
Contracted Programs	\$ 237,720,460	90.4%
Operating Expenditures:		
General Administration:		
Personnel expenditures: salaries & fringe benefits	\$ 13,222,534	
Non-personnel & capital expenditures	1,400,000	
Total General Administration Expenditures	\$ 14,622,534	
Total Operating Expenditures	\$ 14,622,534	5.6%
Non-Operating Expenditures:		
CRA refund of taxes, property appraiser, tax collector fees	10,500,000	
Total Non-Operating Expenditures	\$ 10,500,000	4.0%
Total Expenditures	\$ 262,842,994	100.0%
Fund Balance, Reserves/ Net Assets	\$ 57,289,426	
Total Expenditures, Reserves, and Fund Balance	\$ 320,132,420	

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 Amended Budget	2025-26 Projected	2026-27 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
Total funds available	\$ 309,173,447	\$ 309,173,447	\$ 320,132,420
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
Total expenditures	\$ 261,742,994	\$ 240,203,108	\$ 262,842,994
Ending fund balance, reserves/ net assets	\$ 47,430,453	\$ 68,970,339	\$ 57,289,426

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

Description	2025-26 Amended Budgeted Expenditures	2026-27 Budgeted Expenditures	Dollar Difference	Percentage Difference
SUSTAIN AND EXPAND DIRECT SERVICES				
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%
Total sustain and expand direct services	\$ 223,481,160	\$ 223,394,160	\$ (87,000)	-0.04%
COMMUNITY AWARENESS AND ADVOCACY				
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%
Total community awareness and advocacy	\$ 6,350,300	\$ 6,350,300	\$ -	0.00%
PROGRAM AND PROFESSIONAL DEVELOPMENT				
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%
Total program and professional development	\$ 7,889,000	\$ 7,976,000	\$ 87,000	1.10%
ADMINISTRATION AND NON-OPERATING EXPENDITURES				
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%
Total administration and non-operating expenditures	\$ 24,022,534	\$ 25,122,534	\$ 1,100,000	4.58%
Total	\$ 261,742,994	\$ 262,842,994	\$ 1,100,000	0.42%