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James R. Haj  
President & CEO

County Attorney's Office  
Legal Counsel

**First TRIM Public Hearing**  
Monday, September 12, 2022  
3250 S.W. 3<sup>rd</sup> Avenue (Coral Way)  
United Way – Ryder Room

**"In person quorum with some virtual attendants"**  
**5:01 p.m.**

**AGENDA**

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

Kenneth C. Hoffman  
*Chair*

Reading of Resolution 2022-75 adopting the tentative millage rate for fiscal year 2022-2023.

Kenneth C. Hoffman  
*Chair*

**Resolution 2022-75:** 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 2022-2023; 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 2022-2023.

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 2022-2023.

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 0.4489
- c. The tentative millage rate is an 11.38% increase over the rolled back rate of 0.4489
- d. Tentative millage rate:
  - Operating millage rate 0.5000
  - Total millage rate 0.5000

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

Kenneth C. Hoffman  
*Chair*

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

Board vote on the tentative millage rate.

Karen Weller  
*Secretary*

Reading of Resolution 2022-76 adopting the tentative budget for fiscal year 2022-2023.

Kenneth C. Hoffman  
*Chair*

**Resolution 2022-76:** Resolution of The Children's Trust of Miami-Dade County, Florida, adopting the tentative budget for fiscal year 2022-2023; providing for an effective date. (**Pgs. 6-11**)

Open public hearing on tentative budget for fiscal year 2022-2023.

Kenneth C. Hoffman  
*Chair*

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

Kenneth C. Hoffman  
*Chair*

Close public hearing on tentative budget for fiscal year 2022-2023.

Kenneth C. Hoffman  
*Chair*

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

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

Board vote on the tentative budget.

Karen Weller  
*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 19, 2022 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 12, 2022**

**Resolution: 2022-75**

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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 2022-2023; 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 \$180,468,238.00.**

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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 12, 2022, to consider the tentative millage rate for levying ad valorem taxes in order to raise sufficient revenues for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Miami-Dade County has been certified by the Miami-Dade County Property Appraiser to The Children's Trust of Miami-Dade County, Florida as \$379,933,131,965.00;

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 in order to produce sufficient ad valorem taxation revenue, which will be adequate to pay the appropriations in the budget for the fiscal year 2022-2023 beginning October 1, 2022, and ending September 30, 2023, shall be:

Operating millage rate	0.5000 mills
Total millage rate	0.5000 mills
2. The tentative operating millage rate of 0.5000, which is more than the rolled-back rate of 0.4489 mills by 11.38 percent, will result in a property tax increase of 11.38 percent over the rolled-back rate of 0.4489 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 2022-2023 is presently scheduled for September 19, 2022, 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, \_\_, abstained.**

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

**DULY ADOPTED this 12<sup>th</sup> day of September, 2022;**

Time Adopted \_\_\_\_P.M.

THE CHILDREN'S TRUST  
MIAMI-DADE COUNTY

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

ATTEST:

\_\_\_\_\_  
Karen Weller, Secretary

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

**Background:**

The operating millage rate approved by The Children's Trust for fiscal year 2021-2022 was 0.5000 mills. The proposed millage rate for fiscal year 2022-2023 is 0.5000 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 July 2022 board meeting, The Children's Trust Board approved a proposed tentative budget of \$189,919,930.00.

Based on this proposed tentative budget, a proposed millage rate must be approved by The Children's Trust and submitted to the Miami-Dade County Property Appraiser within thirty-five days of July 1, along with the date, time and location of the first TRIM hearing. At its July 2022 board meeting, The Children's Trust Board approved a proposed millage rate of 0.5000 mills. This proposed millage rate was sent to property owners as part of the consolidated Miami-Dade County Notice of Proposed Property Taxes.

On September 12, 2022, The Children's Trust will hold its first TRIM hearing and will adopt a tentative millage rate and a tentative budget for fiscal year 2022-2023. 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 12, 2022, 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 19, 2022. 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 2022-2023 in separate resolutions.

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

Operating millage rate of:	0.5000 mills
Total millage rate of:	0.5000 mills

The tentative operating millage rate of 0.5000 will result in a property tax increase of 11.38 percent, which is more than the rolled-back rate of 0.4489 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 2022-2023 beginning October 1, 2022, and ending September 30, 2023.

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

**Date: September 12, 2022**

**Resolution: 2022-76**

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**Action Requested: RESOLUTION OF THE CHILDREN'S TRUST OF MIAMI-DADE COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023; PROVIDING FOR AN EFFECTIVE DATE.**

**Budget Impact: The tentative budget for fiscal year 2022-2023 is \$189,919,930.00. 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 12, 2022, to receive and examine the tentative budget for fiscal year 2022-2023, 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 2022-2023; 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 2022-2023 in the amount of \$189,919,930.00;

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 2022-2023, attached hereto and incorporated herein, in the amount of \$189,919,930.00 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 2022-2023 is presently scheduled for September 19, 2022, 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, \_\_\_\_ abstained.**  
**\_\_\_\_\_ Board members were present.**

**DULY ADOPTED** at a public hearing **this 12<sup>th</sup> day of September, 2022**  
Time Adopted \_\_\_\_\_ P.M.

THE CHILDREN'S TRUST  
MIAMI-DADE COUNTY

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

ATTEST:

\_\_\_\_\_  
Karen Weller, 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 July 2022 board meeting, The Children's Trust Board approved a proposed tentative budget of \$189,919,930.00, representing an increase of 6.2 percent over last year's budget.

At the first TRIM hearing, on September 12, 2022, management will recommend a tentative budget for fiscal year 2022-2023 of \$189,919,930.00 for the Board's approval. Of that total, 90 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 2022-2023**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHILDREN'S TRUST ARE 6.2% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund Budget		
<b>REVENUES: Estimated at 95% of ad valorem tax levy of .5000 mills.</b>		
Ad valorem tax revenue	\$ 180,468,238	
Interest/miscellaneous	4,000,000	
<b>Total Revenues</b>	<b>184,468,238</b>	
Fund balance/net assets, October 1, 2022	37,383,081	
<b>Total Estimated Revenues/ Fund Balance/ Net Assets</b>	<b>\$ 221,851,319</b>	
<b>EXPENDITURES:</b>		
<b>Contracted Programs</b>	<b>\$ 171,344,548</b>	90.22%
<b>Operating Expenditures:</b>		
<b>General Administration:</b>		
Personnel expenditures: salaries & fringe benefits	\$ 10,972,000	
Non-personnel & capital expenditures	1,603,382	
<b>Total General Administration Expenditures</b>	<b>\$ 12,575,382</b>	
<b>Total Operating Expenditures</b>	<b>\$ 12,575,382</b>	6.62%
<b>Non-Operating Expenditures:</b>		
CRA refund of taxes, property appraiser, tax collector fees	\$ 6,000,000	
<b>Total Non-Operating Expenditures</b>	<b>\$ 6,000,000</b>	3.16%
<b>Total Expenditures</b>	<b>\$ 189,919,930</b>	100.00%
<b>Fund Balance, Reserves/ Net Assets</b>	<b>\$ 31,931,389</b>	
<b>Total Expenditures, Reserves, and Fund Balance</b>	<b>\$ 221,851,319</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 2021-2023

Description	2021-22 Amended Budget	2021-22 Projected	2022-23 Budget
Millage rate	0.5000	0.5000	0.5000
Beginning fund balance	\$ 31,795,916	\$ 35,384,462	\$ 37,383,081
Revenue: Ad valorem tax	161,528,706	161,528,706	180,468,238
Revenue: Interest/ miscellaneous	2,800,000	2,800,000	4,000,000
<b>Total funds available</b>	<b>\$ 196,124,622</b>	<b>\$ 199,713,168</b>	<b>\$ 221,851,319</b>
Sustain and expand direct services	\$ 150,610,248	\$ 137,184,903	\$ 158,710,248
Community awareness and advocacy	6,034,300	5,189,498	6,034,300
Program and professional development	5,800,000	4,060,000	6,600,000
The Children's Trust management and administration	11,245,507	10,795,687	12,575,382
Non-operating expenditures	5,100,000	5,100,000	6,000,000
<b>Total expenditures</b>	<b>\$ 178,790,055</b>	<b>\$ 162,330,088</b>	<b>\$ 189,919,930</b>
<b>Ending fund balance, reserves/ net assets</b>	<b>\$ 17,334,567</b>	<b>\$ 37,383,081</b>	<b>\$ 31,931,389</b>

The Children's Trust  
Core Strategies  
Fiscal Years 2021-2023

Description	2021-22 Amended Budgeted Expenditures	2022-23 Budgeted Expenditures	Dollar Difference	Percentage Difference
<b>SUSTAIN AND EXPAND DIRECT SERVICES</b>				
Parenting	\$ 20,123,000	\$ 22,039,460	\$ 1,916,460	9.52%
Early childhood development	35,841,017	37,841,017	2,000,000	5.58%
Youth development	61,178,817	62,178,817	1,000,000	1.63%
Health and wellness	21,479,306	20,831,778	(647,528)	-3.01%
Family and neighborhood supports	11,988,108	15,819,176	3,831,068	31.96%
<b>Total sustain and expand direct services</b>	<b>\$ 150,610,248</b>	<b>\$ 158,710,248</b>	<b>\$ 8,100,000</b>	<b>5.38%</b>
<b>COMMUNITY AWARENESS AND ADVOCACY</b>				
Promote public policy and legislative agendas	\$ 215,300	\$ 215,300	\$ -	0.00%
Public awareness and program promotion	2,969,000	2,969,000	-	0.00%
Promote citizen engagement and leadership to improve child and family conditions	1,115,000	1,115,000	-	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>\$ 6,034,300</b>	<b>\$ 6,034,300</b>	<b>\$ -</b>	<b>0.00%</b>
<b>PROGRAM AND PROFESSIONAL DEVELOPMENT</b>				
Supports for quality program implementation	\$ 3,100,000	\$ 3,650,000	\$ 550,000	17.74%
Information technology	800,000	1,050,000	250,000	31.25%
Program evaluation and community research	500,000	500,000	-	0.00%
Innovation fund	1,400,000	1,400,000	-	0.00%
<b>Total program and professional development</b>	<b>\$ 5,800,000</b>	<b>\$ 6,600,000</b>	<b>\$ 800,000</b>	<b>13.79%</b>
<b>ADMINISTRATION AND NON-OPERATING EXPENDITURES</b>				
Management of The Children's Trust	\$ 11,245,507	\$ 12,575,382	\$ 1,329,875	11.83%
Non-operating expenditures	5,100,000	6,000,000	900,000	17.65%
<b>Total administration and non-operating expenditures</b>	<b>\$ 16,345,507</b>	<b>\$ 18,575,382</b>	<b>\$ 2,229,875</b>	<b>13.64%</b>
<b>Total</b>	<b>\$ 178,790,055</b>	<b>\$ 189,919,930</b>	<b>\$ 11,129,875</b>	<b>6.23%</b>