

**WEST VOLUSIA HOSPITAL AUTHORITY  
BOARD OF COMMISSIONERS  
Tentative Budget Hearing  
September 5, 2024 5:05 p.m.  
Wayne G. Sanborn Activity Center  
815 S. Alabama Ave.  
DeLand, FL 32720**

1. Call to Order & Pledge of Allegiance
2. Establish Quorum
3. Comment by Chair Regarding Meeting Procedure
4. Discussion of the Percentage Increase or Decrease in Millage, if any, Over the Rolled- Back Rate Necessary to Fund the Budget
  - A. Discussion of the specific purposes for which ad valorem tax revenues are being/not being increased
  - B. Public comment regarding proposed increase, if any, in ad valorem tax revenues and proposed increase in millage over the rolled-back rate
  - C. Commission discussion
  - D. Recompute the proposed millage rate, if necessary, to reflect a consensus proposed change based on Commission discussion
  - E. Publicly announce the name of the taxing authority, the rolled-back rate and the percent, if any, by which the recomputed proposed millage rate exceeds the rolled-back rate (The percentage shall be characterized as the percentage increase in property taxes tentatively adopted by the Authority)
  - F. Amend the tentative millage rate, if necessary
  - G. Publicly read in full the Tentative Millage Rate Resolution 2024-002
  - H. Adopt the tentative millage rate
5. Discussion of the Tentative Budget
  - A. Discussion of the tentative budget
  - B. Public comment regarding the tentative budget
  - C. Commission discussion
  - D. Amend the tentative budget, if necessary, to reflect a consensus proposed change based on Commission discussion
  - E. Publicly read in full the tentative Budget Resolution 2024-003
  - F. Adopt the tentative budget
6. Set Date of Public Hearing to Adopt Final Millage Rate and Budget (must be within 2-5 days of public notice). The date proposed for this final hearing is Thursday, September 19, 2024, at 5:05 p.m.
7. Set Date for Publication of Notice. The date proposed for this publication is September 15, 2024. Publicly read Resolution for Publication 2024-004.
8. Adjournment

If any person decides to appeal any decision made by the WVHA with respect to any matter considered at this meeting or hearing he/she will need a record of the proceedings, and for such purpose he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (FS 286.0105). Individuals with disabilities needing assistance to participate in any of these proceedings should contact the WVHA Administrator at least three (3) working days in advance of the meeting date and time at (386) 626-4870.

West Volusia Hospital Authority  
2025 Budget Working

| Account                             | Description                        | ACTUAL<br>9/30/2023 | FINAL BUDGET<br>9/30/2023 | ADOPTED<br>BUDGET<br>9/30/2024 | Option A                                      | Option B                                       | Option C  | Proposed Budget Notes                             |
|-------------------------------------|------------------------------------|---------------------|---------------------------|--------------------------------|---|--|---|---|
|                                     |                                    |                     |                           |                                | (rollback)<br>PROPOSED<br>BUDGET<br>9/30/2025 | (flat rate)<br>PROPOSED<br>BUDGET<br>9/30/2025 | (increased mill)<br>(no use of reserves)<br>PROPOSED<br>BUDGET<br>9/30/2025 |   |
| Millage Rate                        |                                    | 1.0816              | 1.0816                    | 0.9806                         | 0.9091  | 0.9806   | 1.0750  |   |
| FUND BALANCE FROM PRIOR FISCAL YEAR |                                    | \$ 23,457,783       | \$ 23,457,783             | \$ 19,090,227                  | \$ 16,000,000                                 | \$ 16,000,000                                  | \$ 16,000,000   | Est. used since CY underway                       |
| REVENUES AND OTHER SOURCES          |                                    |                     |                           |                                |   | 7.86%  | 18.25%  | Millage % relative to TRIM rolled-back rate       |
|                                     | Revenues                           |                     |                           |                                |   |  |   |   |
| 001.000.3110                        | Ad Valorem Taxes (96%)             | \$ (15,549,906)     | \$ (15,900,000)           | \$ (15,700,000)                | \$ (16,200,000)                               | \$ (17,500,000)                                | \$ (19,200,000)   | Rollback rate 0.9091                              |
| 001.000.3611                        | Investment Income                  | (459,929)           | (45,000)                  | (400,000)                      | (400,000)                                     | (400,000)                                      | (400,000)   | interest rates are leveling out                   |
| 001.000.3690                        | Other Income                       | (2,842)             | -                         | -                              | (34,333)                                      | (34,333)                                       | (34,333)  | Healthy Start reimbursement (\$103k over 3 years) |
|                                     | Total Revenues                     | (16,012,677)        | (15,945,000)              | (16,100,000)                   | (16,634,333)                                  | (17,934,333)                                   | (19,634,333)  |   |
|                                     | Other Sources                      |                     |                           |                                |   |  |   |   |
| 001.000.2840                        | Addition to (Use of) Reserves      | (4,367,556)         | (5,743,390)               | (2,800,000)                    | (3,000,000)                                   | (1,700,000)                                    | -   |   |
|                                     | Total Revenues and Other Sources   | \$ (20,380,233)     | \$ (21,688,390)           | \$ (18,900,000)                | \$ (19,634,333)                               | \$ (19,634,333)                                | \$ (19,634,333)   |   |
| EXPENDITURES AND OTHER USES         |                                    |                     |                           |                                |   |  |   |   |
|                                     | Healthcare Expenditures            |                     |                           |                                |   |  |   |   |
| 001.562.3401                        | Specialty Care Services            | \$ 3,690,927        | \$ 3,000,000              | \$ 3,500,000                   | \$ 3,500,000                                  | \$ 3,500,000                                   | \$ 3,500,000  | Est. per EBMS 6/26                                |
| 001.562.3403                        | Emergency Room Care                | 836,773             | 1,000,000                 | 1,000,000                      | 1,000,000                                     | 1,000,000                                      | 1,000,000   | Est. per EBMS 6/26                                |
| 001.562.3404                        | Florida Dept of Health Dental Svcs | 146,908             | 150,000                   | 150,000                        | 160,000                                       | 160,000  | 160,000   | Per 6/20 funding request                          |
| 001.562.3406                        | Hispanic Health Initiatives        | 79,700              | 79,700                    | 75,000                         | 100,000                                       | 100,000  | 100,000   | Per 6/20 funding request                          |
| 001.562.3407                        | Community Legal Services           | 78,910              | 105,794                   | 105,833                        | 88,500  | 88,500   | 88,500  | Per 6/20 funding request                          |
| 001.562.3408                        | Rising Against All Odds            | 215,758             | 215,758                   | 167,683                        | 223,017                                       | 223,017  | 223,017   | Per 6/20 funding request                          |
| 001.562.3410                        | Halifax Hospital                   | 1,460,763           |                           |                                |   |  |   |   |
| 001.562.3411                        | AdventHealth                       | 1,791,061           | 3,000,000                 | 3,000,000                      | 3,200,000                                     | 3,200,000                                      | 3,200,000   | Est. per EBMS 6/26                                |
| 001.562.3430                        | Primary Care                       | 2,408,965           | 2,500,000                 | 2,500,000                      | 2,500,000                                     | 2,500,000                                      | 2,500,000   | Est. per EBMS 6/26                                |
| 001.562.3432                        | Pharmacy                           | 541,468             | 900,000                   | 900,000                        | 900,000                                       | 900,000  | 900,000   | Est. per EBMS 6/26                                |
| 001.562.3440                        | HSCFV - Outreach                   | 81,557              | 81,560                    | 81,560                         | -   | -  | -   | No funding request                                |
| 001.562.3441                        | HSCFV - Fam Services               | 76,331              | 76,331                    | 76,331                         | -   | -  | -   | No funding request                                |
| 001.562.3450                        | The House Next Door                | 19,054              | 60,000                    | 45,000                         | 45,000  | 45,000   | 45,000  | Per 6/20 funding request                          |
| 001.562.3460                        | SMA - Homeless Program             | 78,336              | 78,336                    | 90,000                         | 90,000  | 90,000   | 90,000  | Per 6/20 funding request                          |
| 001.562.3461                        | SMA - Residential Treatment        | 528,134             | 550,000                   | 550,000                        | 550,000                                       | 550,000  | 550,000   | Per 6/20 funding request                          |
| 001.562.3462                        | SMA - Baker Act - Match            | 300,000             | 300,000                   | 300,000                        | 150,000                                       | 150,000  | 150,000   | Per 6/20 funding request                          |
| 001.562.3470                        | County Medicaid Reimbursement      | 5,743,390           | 5,743,390                 | 2,810,405                      | 3,444,857                                     | 3,444,857                                      | 3,444,857   | Per 6/21 letter from County                       |
| 001.562.3480                        | H C R A - In County                | 54,412              | 400,000                   | 400,000                        | 400,000                                       | 400,000  | 400,000   | Budget req'd based on population                  |
| 001.562.3481                        | H C R A - Outside County           | 21,657              | 400,000                   | 400,000                        | 400,000                                       | 400,000  | 400,000   | Budget req'd based on population                  |
| 001.562.3490                        | The Neighborhood Center            | 100,000             | 100,000                   | 125,000                        | 125,000                                       | 125,000  | 125,000   | Per 5/21 funding request                          |
| 001.562.3499                        | Other Healthcare Expenditures      | -                   | 276,431                   | 126,183                        | 174,767                                       | 174,767  | 174,767   |   |
|                                     | Total Healthcare Expenditures      | 18,254,104          | 19,017,300                | 16,402,995                     | 17,051,141                                    | 17,051,141                                     | 17,051,141  |   |

**West Volusia Hospital Authority**  
**2025 Budget Working**

| 2025 Budget Working      |                                       |               |               | Option A      | Option B      | Option C             |               |   |
|--------------------------|---------------------------------------|---------------|---------------|---------------|---------------|----------------------|---------------|---|
|                          |                                       |               |               | (rollback)    | (flat rate)   | (increased mill)     |               |   |
|                          |                                       |               |               |               |               | (no use of reserves) |               |   |
|                          |                                       | ACTUAL        | FINAL BUDGET  | ADOPTED       | PROPOSED      | PROPOSED             | PROPOSED      |   |
| Account                  | Description                           | 9/30/2023     | 9/30/2023     | BUDGET        | BUDGET        | BUDGET               | BUDGET        | Proposed Budget Notes                               |
|                          |                                       | 9/30/2023     | 9/30/2023     | 9/30/2024     | 9/30/2025     | 9/30/2025            | 9/30/2025     |   |
| Personnel Services       |                                       |               |               |               |               |                      |               |   |
| 001.562.2001             | Regular salaries and wages            | 65,588        | 65,588        | 67,556        | 69,064        | 69,064               | 69,064        | Per employment agreement                            |
| 001.562.2101             | FICA                                  | 5,249         | 5,017         | 5,168         | 5,283         | 5,283                | 5,283         |   |
| 001.562.2201             | Retirement                            | 7,033         | 8,467         | 9,843         | 10,104        | 10,104               | 10,104        | FY25 regular class FRS is 13.63                     |
| 001.562.2301             | Life and Health Insurance             | 11,538        | 12,000        | 12,000        | 12,000        | 12,000               | 12,000        | \$1K/month per contract                             |
| 001.562.2401             | Workers Compensation Claims           | 9,764         | 25,000        | 25,000        | 25,000        | 25,000               | 25,000        | Old claim payments                                  |
| Total Personnel Services |                                       | 99,172        | 116,072       | 119,567       | 121,451       | 121,451              | 121,451       |   |
| Other Expenditures       |                                       |               |               |               |               |                      |               |   |
| 001.562.3101             | Legal Counsel                         | 70,297        | 85,000        | 70,000        | 78,000        | 78,000               | 78,000        | Per Attorney Small agreement                        |
| 001.562.3103             | Outside Legal Counsel                 | 71,077        | 72,000        | 10,000        | 30,000        | 30,000               | 30,000        | Est per John Mullen 6/28                            |
| 001.562.3104             | Outside Legislative Advisory          | 72,000        | 72,000        | 72,000        | -             | -                    | -             | Not renewed   |
| 001.562.3201             | Audit                                 | 19,170        | 20,000        | 20,500        | 21,575        | 21,575               | 21,575        | Per 9/13/2022 agreement                             |
| 001.562.3202             | General Accounting - Recurring        | 108,000       | 108,000       | 114,000       | 118,560       | 118,560              | 118,560       | Per JMCo agreement                                  |
| 001.562.3203             | General Accounting - Nonrecurring     | 21,684        | 25,000        | 10,000        | 15,000        | 15,000               | 15,000        | Any potential one-time consulting                   |
| 001.562.3409             | Healthy Communities Kid Care Outreach | 64,169        | 72,202        | 72,203        | 72,203        | 72,203               | 72,203        | Per 6/20 funding request                            |
| 001.562.3412             | Application Screening - THND          | 441,034       | 447,364       | 521,989       | 563,761       | 563,761              | 563,761       | Per 6/20 funding request                            |
| 001.562.3413             | Application Screening - RAAO          | 47,808        | 81,452        | 86,746        | 97,742        | 97,742               | 97,742        | Per 6/20 funding request                            |
| 001.562.3421             | TPA Services                          | 345,177       | 682,000       | 500,000       | 500,000       | 500,000              | 500,000       | Reduced based on prior year actual                  |
| 001.562.4602             | Building Repairs                      | 26,662        | 100,000       | 100,000       | 100,000       | 100,000              | 100,000       | Est. per EBMS 6/26                                  |
| 001.562.4801             | Advertising                           | 4,343         | 10,000        | 10,000        | 10,000        | 10,000               | 10,000        |   |
| 001.562.4901             | Other Operating Expenditures          | 27,349        | 30,000        | 15,000        | 79,900        | 79,900               | 79,900        | 2025 includes Deltona clinic lease, insurance, FASD |
| 001.562.6001             | Capital Expenditures                  | -             | -             | -             | -             | -                    | -             |   |
| 001.562.9101             | Tax Collector & Appraiser Fee         | 596,382       | 650,000       | 650,000       | 650,000       | 650,000              | 650,000       |   |
| 001.562.9102             | City of DeLand Tax Increment District | 111,805       | 100,000       | 125,000       | 125,000       | 125,000              | 125,000       | 2024 was \$125K                                     |
| Total Other Expenditures |                                       | 2,026,957     | 2,555,018     | 2,377,438     | 2,461,741     | 2,461,741            | 2,461,741     |   |
| Total Expenditures       |                                       | \$ 20,380,233 | \$ 21,688,390 | \$ 18,900,000 | \$ 19,634,333 | \$ 19,634,333        | \$ 19,634,333 |   |

**PUBLIC ANNOUNCEMENT  
OF THE WEST VOLUSIA HOSPITAL AUTHORITY  
2024-2025 TENTATIVE MILLAGE**

The Board of Commissioners of the West Volusia Hospital Authority hereby announces that the tentative millage rate of \_\_\_\_\_ mills [*equals/is lower than/higher than*] the rolled-back rate of **0.9091** mills, thereby [*increasing/decreasing*] the proposed taxes of the West Volusia Hospital Authority \_\_\_\_\_ percent for the fiscal year 2024-2025.

**RESOLUTION OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO  
ADOPT THE 2024-2025 TENTATIVE MILLAGE  
RESOLUTION 2024-002**

**BE IT RESOLVED** by the Commissioners of the West Volusia Hospital Authority, an independent special taxing district of Volusia County, Florida, created and existing under and by virtue of Chapter 57-2085, Laws of Florida, as amended, that pursuant to Section 200.065, Florida Statutes:

1. The tentative millage for the operating budget shall be \_\_\_\_\_ mills; and
2. The roll-back rate shall be 0.9091 mills; and
3. The (increase above) (decrease below) roll back rate shall be \_\_\_\_\_ percent.
4. This resolution shall take effect immediately upon adoption.

**ADOPTED** and subscribed to this 5<sup>th</sup> day of September 2024, at a public hearing as required by Florida Statute 200.065.

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**CHAIR, Jennifer L. Coen**  
West Volusia Hospital Authority

**I HEREBY CERTIFY** that the foregoing resolution is true and correct as adopted by a \_\_\_\_\_ vote of the Board of Commissioners of the West Volusia Hospital Authority at its tentative budget hearing, and noticed for Thursday, September 5, 2024, at 5:05 p.m. at Wayne G. Sanborn Activity Center, 815 S Alabama Ave. DeLand, Florida 32720. In a roll call, the following Commissioners voted on the resolution as follows: Commissioner J. Roger Accardi (yes/no/absent), Commissioner Jennifer L. Coen (yes/no/absent), Commissioner Judy L. Craig (yes/no/absent), Commissioner Voloria L. Manning (yes/no/absent) and Commissioner Donna J. Pepin (yes/no/absent).

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**SECRETARY, Voloria L. Manning**  
West Volusia Hospital Authority

**RESOLUTION OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO  
ADOPT 2024-2025 TENTATIVE BUDGET  
RESOLUTION 2024-003**

**BE IT RESOLVED** by the Board of Commissioners of the West Volusia Hospital Authority, an independent special taxing district in Volusia County, Florida, created and existing under and by virtue of Chapter 57-2085, Laws of Florida, as amended, that pursuant to Section 200.065, Florida Statutes, the following fiscal determination has been made:

That the tentative operating budget (setting forth appropriations and revenue estimates) for the fiscal year 2024-2025 shall be \$ \_\_\_\_\_.  
This resolution shall take effect immediately upon adoption.

**ADOPTED** and subscribed to this 5th day of September 2024, at a public hearing as required by Florida Statute 200.065.

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**CHAIR, Jennifer L. Coen**  
West Volusia Hospital Authority

**I HEREBY CERTIFY** that the foregoing resolution is true and correct as adopted by a \_\_\_\_\_ vote of the Board of Commissioners of the West Volusia Hospital Authority at its tentative budget hearing, and noticed for Thursday, September 5, 2024, at 5:05 p.m. at Wayne G. Sanborn Activity Center, 815 S. Alabama Ave. DeLand, Florida 32720. In a roll call, the following Commissioners voted on the resolution as follows: Commissioner J. Roger Accardi (yes/no/absent), Commissioner Jennifer L. Coen (yes/no/absent), Commissioner Judy L. Craig (yes/no/absent), Commissioner Voloria L. Manning (yes/no/absent) and Commissioner Donna J. Pepin (yes/no/absent).

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**SECRETARY, Voloria L. Manning**  
West Volusia Hospital Authority

**RESOLUTION FOR PUBLICATION  
RESOLUTION 2024-004**

**BE IT RESOLVED** by the Commissioners of the **WEST VOLUSIA HOSPITAL AUTHORITY**, an independent special taxing district in Volusia County, Florida, created and existing under and by virtue of Chapter 57-2085, Laws of Florida, as amended, that pursuant to Section 200.065, Florida Statutes, as amended, the following advertisements shall be published as required by law.

- 1. NOTICE OF BUDGET HEARING**
- 2. BUDGET SUMMARY [*WITH/WITHOUT*] STATEMENT OF INCREASE**

**THE WEST VOLUSIA HOSPITAL AUTHORITY** has tentatively adopted a budget for Fiscal Year 2024-2025. A public hearing to make a **FINAL DECISION** on the **BUDGET AND TAXES** will be held on **Thursday, September 19, 2024, at 5:05 p.m.** at the Wayne G. Sanborn Activity Center, 815 S. Alabama Ave., DeLand, Florida 32720.

**ADOPTED** and subscribed to this 5th day of September 2024.

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**CHAIR, Jennifer L. Coen**  
West Volusia Hospital Authority

**I HEREBY CERTIFY** that the foregoing resolution is true and correct as adopted by a \_\_\_\_\_ vote of the Board of Commissioners of the West Volusia Hospital Authority at its tentative budget hearing, and noticed for Thursday, September 5, 2024, at 5:05 p.m. at Wayne G. Sanborn Activity Center, 815 S. Alabama Ave., DeLand, Florida 32720. In a roll call, the following Commissioners voted on the resolution as follows: Commissioner J. Roger Accardi (yes/no/absent), Commissioner Jennifer L. Coen (yes/no/absent), Commissioner Judy L. Craig (yes/no/absent), Commissioner Voloria L. Manning (yes/no/absent) and Commissioner Donna L. Pepin (yes/no/absent).

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**SECRETARY, Voloria L. Manning**  
West Volusia Hospital Authority