

**WEST VOLUSIA HOSPITAL AUTHORITY
BOARD OF COMMISSIONERS
Tentative Budget Hearing
September 6, 2023 5:05 p.m.
The Center at Deltona
1640 Dr. Martin Luther King Blvd.
Deltona, FL 32725**

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 2023-003
 - 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 2023-004
 - 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 21, 2023, at 5:05 p.m.
7. Set Date for Publication of Notice. The date proposed for this publication is September 17, 2023. Publicly read Resolution for Publication 2023-005.
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
2024 Budget Working

Account	Description	ACTUAL 9/30/2022	FINAL BUDGET 9/30/2022	ADOPTED BUDGET 9/30/2023	Option A (rollback)	Option B (increased mill) (no use of reserves)	Proposed Budget Notes
					PROPOSED BUDGET 9/30/2024	PROPOSED BUDGET 9/30/2024	
Millage Rate		1.4073	1.4073	1.0816	0.9806	1.1400	
FUND BALANCE FROM PRIOR FISCAL YEAR		\$ 19,797,497	\$ 19,797,497	\$ 23,457,782	\$ 18,000,000	\$ 18,000,000	Est. used since CY underway
REVENUES AND OTHER SOURCES							16.26% Millage % relative to TRIM rolled-back rate
<i>Revenues</i>							
001.000.3110	Ad Valorem Taxes (96%)	\$ (17,520,345)	\$ (17,400,000)	\$ (15,900,000)	\$ (15,700,000)	\$ (18,300,000)	Rollback rate 0.9806
001.000.3611	Investment Income	(32,098)	(45,000)	(45,000)	(400,000)	(400,000)	interest rates have increased
001.000.3690	Other Income	(85,576)	-	-	-	-	
	<i>Total Revenues</i>	(17,638,019)	(17,445,000)	(15,945,000)	(16,100,000)	(18,700,000)	
<i>Other Sources</i>							
001.000.2840	Addition to (Use of) Reserves	3,660,285	(1,177,700)	-	(2,600,000)	-	
	<i>Total Revenues and Other Sources</i>	\$ (13,977,734)	\$ (18,622,700)	\$ (15,945,000)	\$ (18,700,000)	\$ (18,700,000)	
EXPENDITURES AND OTHER USES							
<i>Healthcare Expenditures</i>							
001.562.3401	Specialty Care Services	\$ 3,318,301	\$ 3,440,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	Est. per EBMS 6/30
001.562.3403	Emergency Room Care	1,053,247	1,000,000	1,000,000	1,000,000	1,000,000	Est. per EBMS 6/30
001.562.3404	Florida Dept of Health Dental Svcs	130,225	150,000	150,000	150,000	150,000	Per 6/15 funding request
001.562.3406	Hispanic Health Initiatives	68,200	75,000	75,000	75,000	75,000	Per 6/15 funding request
001.562.3407	Community Legal Services	83,588	100,756	105,794	105,833	105,833	Per 6/15 funding request
001.562.3408	Rising Against All Odds	176,125	176,125	145,140	167,683	167,683	Per 6/15 funding request
001.562.3410	Halifax Hospital	1,552,833					
001.562.3411	AdventHealth	1,271,001	3,000,000	3,000,000	3,000,000	3,000,000	Est. per EBMS 6/30
001.562.3430	Primary Care	2,300,081	2,500,000	2,500,000	2,500,000	2,500,000	Est. per EBMS 6/30
001.562.3432	Pharmacy	544,919	900,000	900,000	900,000	900,000	Est. per EBMS 6/30
001.562.3440	HSCFV - Outreach	72,735	81,560	81,560	81,560	81,560	Per 6/15 funding request
001.562.3441	HSCFV - Fam Services	63,073	76,331	76,331	76,331	76,331	Per 6/15 funding request
001.562.3442	HSCFV Community Health Nurse	-	50,000	-	-	-	Not continuing
001.562.3450	The House Next Door	21,470	100,000	60,000	45,000	45,000	Per 6/15 funding request
001.562.3460	SMA - Homeless Program	78,336	78,336	78,336	90,000	90,000	Per 6/15 funding request
001.562.3461	SMA - Residential Treatment	550,000	550,000	550,000	550,000	550,000	Per 6/15 funding request
001.562.3462	SMA - Baker Act - Match	300,000	300,000	300,000	300,000	300,000	Per 6/15 funding request
001.562.3470	County Medicaid Reimbursement	-	2,359,000	-	2,810,405	2,810,405	Per 7/12 letter from County
001.562.3480	H C R A - In County	101,715	400,000	400,000	400,000	400,000	Budget req'd based on population
001.562.3481	H C R A - Outside County	99,935	400,000	400,000	400,000	400,000	Budget req'd based on population
001.562.3490	The Neighborhood Center	100,000	100,000	100,000	125,000	125,000	Per 6/15 funding request
001.562.3491	TNC Healthcare Navigation Program	6,838	50,000	-	-	-	Not continuing
001.562.3492	New Hope Human Svcs Homeless Cert.	-	50,000	-	-	-	Not continuing
001.562.3499	Other Healthcare Expenditures	-	140,800	370,000	426,183	426,183	
	<i>Total Healthcare Expenditures</i>	11,892,622	16,077,908	13,292,161	16,202,995	16,202,995	
<i>Personnel Services</i>							
001.562.2001	Regular salaries and wages	16,565	-	65,588	67,556	67,556	Per employment agreement
001.562.2101	FICA	1,523	-	5,017	5,168	5,168	
001.562.2201	Retirement	3,265	-	8,467	9,843	9,843	FY24 regular class FRS is 13.57
001.562.2301	Life and Health Insurance	2,404	-	12,000	12,000	12,000	\$1K/month per contract
001.562.2401	Workers Compensation Claims	19,821	25,000	25,000	25,000	25,000	Old claim payments
	<i>Total Personnel Services</i>	43,578	25,000	116,072	119,567	119,567	
<i>Other Expenditures</i>							
001.562.3101	Legal Counsel	105,879	110,000	85,000	70,000	70,000	Est. per Attorney Small 6/22
001.562.3102	General Administrative	45,652	65,100	-	-	-	
001.562.3103	Outside Legal Counsel	75,000	141,000	72,000	10,000	10,000	Per 4/13/2023 agreement
001.562.3104	Outside Legislative Advisory	66,000	-	72,000	72,000	72,000	Per 1/11/2023 renewal agreement
001.562.3201	Audit	17,000	17,000	20,000	20,500	20,500	Per 9/13/2022 agreement
001.562.3202	General Accounting - Recurring	82,339	68,100	108,000	114,000	114,000	Per JMCo agreement
001.562.3203	General Accounting - Nonrecurring	-	-	-	10,000	10,000	Any potential one-time consulting
001.562.3409	Healthy Communities Kid Care Outreach	70,356	72,202	72,202	72,203	72,203	Per 6/15 funding request
001.562.3412	Application Screening - THND	409,370	417,590	447,364	521,989	521,989	Per 6/15 funding request
001.562.3413	Application Screening - RAAO	51,840	52,800	81,452	86,746	86,746	Per 6/15 funding request
001.562.3421	TPA Services	378,874	620,000	682,000	500,000	500,000	Reduced based on prior year actual
001.562.4602	Building Repairs	26,727	100,000	100,000	100,000	100,000	Est. per EBMS 6/30
001.562.4801	Advertising	14,165	7,000	10,000	10,000	10,000	
001.562.4901	Other Operating Expenditures	15,218	129,000	30,000	15,000	15,000	2023 included \$15K scanning
001.562.6001	Capital Expenditures	-	-	-	-	-	
001.562.9101	Tax Collector & Appraiser Fee	595,952	630,000	650,000	650,000	650,000	
001.562.9102	City of DeLand Tax Increment District	87,162	90,000	100,000	125,000	125,000	2023 was \$112K
	<i>Total Other Expenditures</i>	2,041,534	2,519,792	2,536,767	2,377,438	2,377,438	
Total Expenditures		\$ 13,977,734	\$ 18,622,700	\$ 15,945,000	\$ 18,700,000	\$ 18,700,000	

**PUBLIC ANNOUNCEMENT
OF THE WEST VOLUSIA HOSPITAL AUTHORITY
2023-2024 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 **0.9806** mills, thereby [*increasing/decreasing*] the proposed taxes of the West Volusia Hospital Authority _____ percent for the fiscal year 2023-2024.

**RESOLUTION OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO
ADOPT THE 2023-2024 TENTATIVE MILLAGE
RESOLUTION 2023-003**

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 0.9806 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 6th day of September 2023, at a public hearing as required by Florida Statute 200.065.

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 Wednesday, September 6, 2023, at 5:05 p.m. at The Center at Deltona, 1640 Dr. Martin Luther King Blvd. Deltona, Florida 32725. 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).

SECRETARY, Voloria L. Manning
West Volusia Hospital Authority

**RESOLUTION OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO
ADOPT 2023-2024 TENTATIVE BUDGET
RESOLUTION 2023-004**

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 2023-2024 shall be \$ _____.
This resolution shall take effect immediately upon adoption.

ADOPTED and subscribed to this 6th day of September 2023, at a public hearing as required by Florida Statute 200.065.

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 Wednesday, September 6, 2023, at 5:05 p.m. at The Center at Deltona, 1640 Dr. Martin Luther King Blvd. Deltona, Florida 32725. 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).

SECRETARY, Voloria L. Manning
West Volusia Hospital Authority

**RESOLUTION FOR PUBLICATION
RESOLUTION 2023-005**

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 2023-2024. A public hearing to make a **FINAL DECISION** on the **BUDGET AND TAXES** will be held on **Thursday, September 21, 2023, at 5:05 p.m.** at the Sanborn Center, 815 S. Alabama Ave., DeLand, Florida 32720.

ADOPTED and subscribed to this 6th day of September 2023.

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 Wednesday, September 6, 2023, at 5:05 p.m. at The Center at Deltona, 1640 Dr. Martin Luther King Blvd., Deltona, Florida 32725. 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).

SECRETARY, Voloria L. Manning
West Volusia Hospital Authority