

**WEST VOLUSIA HOSPITAL AUTHORITY
BOARD OF COMMISSIONERS
Tentative Budget Hearing
September 3, 2025 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 2025-002
 - 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 2025-003
 - 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 18, 2025 at 5:05 p.m.
7. Set Date for Publication of Notice. The date proposed for this publication is September 14, 2025. Publicly read Resolution for Publication 2025-004.
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.

**PUBLIC ANNOUNCEMENT
OF THE WEST VOLUSIA HOSPITAL AUTHORITY
2025-2026 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 **0.9897** mills, thereby [*increasing/decreasing*] the proposed taxes of the West Volusia Hospital Authority _____ percent for the fiscal year 2025-2026.

**RESOLUTION OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO
ADOPT THE 2025-2026 TENTATIVE MILLAGE
RESOLUTION 2025-002**

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 rolled-back rate shall be 0.9897 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 3rd day of September 2025, 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 3, 2025, 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 Jennifer L. Coen (yes/no/absent), Commissioner Judy L. Craig (yes/no/absent), Commissioner Rakeem R. Ford (yes/no/absent), Commissioner Voloria L. Manning (yes/no/absent) and Commissioner Jennifer I. Moore (yes/no/absent).

SECRETARY, Judy L Craig
West Volusia Hospital Authority

West Volusia Hospital Authority
2026 Budget Working

Option A
(rollback)

Account	Description	ACTUAL 9/30/2024	FINAL BUDGET 9/30/2024	ADOPTED BUDGET 9/30/2025	PROPOSED BUDGET 9/30/2026	Proposed Budget Notes
Millage Rate		0.9806	0.9806	1.0480	0.9897	
FUND BALANCE FROM PRIOR FISCAL YEAR		\$ 19,090,227	\$ 19,090,227	\$ 17,112,265	\$ 17,000,000	Est. used since CY underway
REVENUES AND OTHER SOURCES						Millage % relative to TRIM rolled-back rate
	<i>Revenues</i>					
001.000.3110	Ad Valorem Taxes (96%)	(15,958,189)	\$ (15,700,000)	\$ (18,700,000)	\$ (19,200,000)	Rollback rate 0.9897
001.000.3611	Investment Income	(683,302)	(400,000)	(400,000)	(400,000)	interest rates are leveling out
001.000.3690	Other Income	(112,756)	-	(34,333)	(34,333)	Healthy Start reimbursement (\$103k over 3 years)
	<i>Total Revenues</i>	(16,754,247)	(16,100,000)	(19,134,333)	(19,634,333)	
	<i>Other Sources</i>					
001.000.2840	Addition to (Use of) Reserves	(1,977,962)	(2,800,000)	(499,999)	(1,500,000)	
	<i>Total Revenues and Other Sources</i>	\$ (18,732,209)	\$ (18,900,000)	\$ (19,634,332)	\$ (21,134,333)	
EXPENDITURES AND OTHER USES						
	<i>Healthcare Expenditures</i>					
001.562.3401	Specialty Care Services	4,127,208	\$ 3,500,000	\$ 3,500,000	\$ 4,500,000	Est. per EBMS 6/18
001.562.3403	Emergency Room Care	1,017,123	1,000,000	1,000,000	1,000,000	Est. per EBMS 6/18
001.562.3404	Florida Dept of Health Dental Svcs	157,971	157,971	160,000	165,000	Per 6/19 funding request
001.562.3406	Hispanic Health Initiatives	84,350	85,000	100,000	100,000	Per 6/19 funding request
001.562.3407	Community Legal Services	80,250	105,833	88,500	88,500	Per 6/19 funding request
001.562.3408	Rising Against All Odds	197,733	199,662	223,017	249,801	Per 6/19 funding request
001.562.3410	Halifax Hospital	1,500,000	3,000,000	3,200,000	3,200,000	Est. per EBMS 6/18
001.562.3411	AdventHealth	1,545,273				
001.562.3430	Primary Care	2,677,618	2,500,000	2,500,000	2,500,000	Est. per EBMS 6/18
001.562.3432	Pharmacy	595,809	900,000	900,000	700,000	Est. per EBMS 6/18, reduced \$200k @ 7/17 mtg
001.562.3440	HSCFV - Outreach	34,191	81,560	-	-	No funding request
001.562.3441	HSCFV - Fam Services	31,737	76,331	-	-	No funding request
001.562.3450	The House Next Door	42,353	45,000	45,000	45,000	Per 6/19 funding request
001.562.3460	SMA - Psychiatric Outpatient	90,000	90,000	90,000	90,000	Per 6/19 funding request
001.562.3461	SMA - Residential Treatment	550,000	550,000	550,000	550,000	Per 6/19 funding request
001.562.3462	SMA - Baker Act Match (Em. Behav. Hlth)	300,000	300,000	150,000	150,000	Per 6/19 funding request
001.562.3470	County Medicaid Reimbursement	2,969,018	2,810,405	3,444,857	4,062,060	Per 8/18 letter from County
001.562.3480	H C R A - In County	190,692	400,000	400,000	400,000	Budget req'd based on population
001.562.3481	H C R A - Outside County	23,923	400,000	400,000	400,000	Budget req'd based on population
001.562.3490	The Neighborhood Center	125,000	125,000	125,000	125,000	Per 6/19 funding request
001.562.3491	Life-Spire Community Services, Inc.	-	-	-	74,500	Per 6/19 funding request
001.562.3492	Having Incredible Victory, Inc.	-	-	-	-	Per 6/19 funding request
001.562.3493	Easterseals Northeast Central FL	-	-	-	15,000	Per 6/19 funding request
001.562.3499	Other Healthcare Expenditures	-	73,939	174,767	218,607	
	<i>Total Healthcare Expenditures</i>	16,340,249	16,400,701	17,051,141	18,633,468	

West Volusia Hospital Authority
2026 Budget Working

Option A
(rollback)

Account	Description	ACTUAL 9/30/2024	FINAL BUDGET 9/30/2024	ADOPTED BUDGET 9/30/2025	PROPOSED BUDGET 9/30/2026	Proposed Budget Notes
<i>Personnel Services</i>						
001.562.2001	Regular salaries and wages	67,556	67,556	69,064	71,564	Per employment agreement
001.562.2101	FICA	5,399	5,168	5,283	5,475	
001.562.2201	Retirement	9,178	9,843	10,104	10,756	FY26 regular class FRS is 14.03
001.562.2301	Life and Health Insurance	9,882	12,000	12,000	12,000	\$1K/month per contract
001.562.2401	Workers Compensation Claims	78,536	25,000	25,000	25,000	Old claim payments
<i>Total Personnel Services</i>		170,551	119,567	121,451	124,795	
<i>Other Expenditures</i>						
001.562.3101	Legal Counsel	65,988	70,000	78,000	79,560	Per Attorney Small agreement
001.562.3103	Outside Legal Counsel	40,311	40,311	30,000	-	No renewal agreement
001.562.3104	Outside Legislative Advisory	72,000	72,000	-	-	No renewal agreement
001.562.3201	Audit	20,500	20,500	21,575	22,500	Per 9/13/2022 agreement
001.562.3202	General Accounting - Recurring	114,000	114,000	118,560	119,658	Per JMCo agreement
001.562.3203	General Accounting - Nonrecurring	17,184	10,000	15,000	15,000	Any potential one-time consulting
001.562.3409	Healthy Communities Kid Care Outreach	66,334	72,203	72,202	72,202	Per 6/19 funding request
001.562.3412	Application Screening - THND	520,129	525,951	563,761	445,008	Per 6/19 funding request
001.562.3413	Application Screening - RAAO	48,000	54,767	97,742	97,742	Per 6/19 funding request
001.562.3421	TPA Services	425,986	500,000	500,000	500,000	
001.562.4602	Building Repairs	81,896	100,000	100,000	100,000	Est. per EBMS 6/18
001.562.4801	Advertising	4,946	10,000	10,000	50,000	
001.562.4901	Other Operating Expenditures	19,195	15,000	79,900	59,400	2026 includes \$3,700/mo. Deltona clinic lease
001.562.6001	Capital Expenditures	-	-	-	-	
001.562.9101	Tax Collector & Appraiser Fee	600,842	650,000	650,000	650,000	
001.562.9102	City of DeLand Tax Increment District	124,098	125,000	125,000	165,000	2025 was \$165K
<i>Total Other Expenditures</i>		2,221,409	2,379,732	2,461,740	2,376,070	
Total Expenditures		\$ 18,732,209	\$ 18,900,000	\$ 19,634,332	\$ 21,134,333	

**RESOLUTION OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO
ADOPT 2025-2026 TENTATIVE BUDGET
RESOLUTION 2025-003**

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 2025-2026 shall be \$ _____.
This resolution shall take effect immediately upon adoption.

ADOPTED and subscribed to this 3rd day of September 2025, 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 3, 2025, 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 Jennifer L. Coen (yes/no/absent), Commissioner Judy L. Craig (yes/no/absent), Commissioner Rakeem R. Ford (yes/no/absent), Commissioner Voloria L. Manning (yes/no/absent) and Commissioner Jennifer I. Moore (yes/no/absent).

SECRETARY, Judy L. Craig
West Volusia Hospital Authority

**RESOLUTION FOR PUBLICATION
RESOLUTION 2025-004**

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 2025-2026. A public hearing to make a **FINAL DECISION** on the **BUDGET AND TAXES** will be held on **Thursday, September 18, 2025, at 5:05 p.m.** at the Wayne G. Sanborn Activity Center, 815 S. Alabama Ave., DeLand, Florida 32720.

ADOPTED and subscribed to this 3rd day of September 2025.

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 3, 2025, 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 Jennifer L. Coen (yes/no/absent), Commissioner Judy L. Craig (yes/no/absent), Commissioner Rakeem R. Ford (yes/no/absent), Commissioner Voloria L. Manning (yes/no/absent) and Commissioner Jennifer I. Moore (yes/no/absent).

SECRETARY, Judy L Craig
West Volusia Hospital Authority