

**WEST VOLUSIA HOSPITAL AUTHORITY
BOARD OF COMMISSIONERS
Tentative Budget Hearing
September 10, 2026 5:05 p.m.
Wayne G. Sanborn Activity Center
815 S. Alabama Avenue, 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 2026-002
 - 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 2026-003
 - 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 24, 2026 at 5:05 p.m.
7. Set Date for Publication of Notice. The date proposed for this publication is September 21, 2026. Publicly read Resolution for Publication 2026-004.
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
2027 Budget Working

Account	Description	ACTUAL 9/30/2025	FINAL BUDGET 9/30/2025	ADOPTED BUDGET 9/30/2026	Option A	Option B	Option C	Proposed Budget Notes
					(rollback) Original PROPOSED BUDGET 9/30/2027	(rollback) 8/20 mtg PROPOSED BUDGET 9/30/2027	(rollback) Coen PROPOSED BUDGET 9/30/2027	
Millage Rate		1.0480	1.0480	0.9897	0.9575	0.9575	0.9575	
FUND BALANCE FROM PRIOR FISCAL YEAR		\$ 17,112,265	\$ 17,112,265	\$ 16,819,715	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	Est. used since CY underway
REVENUES AND OTHER SOURCES						0.0%	0.0%	Millage % relative to TRIM rolled-back rate
	Revenues							
001.000.3110	Ad Valorem Taxes (96%)	\$ (18,936,350)	\$ (18,700,000)	\$ (19,200,000)	\$ (19,600,000)	\$ (19,600,000)	\$ (19,600,000)	Rollback rate 0.9575
001.000.3611	Investment Income	(525,427)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	interest rates are leveling out
001.000.3690	Other Income	(277,889)	(34,333)	(34,333)	(25,750)	(25,750)	(25,750)	Final installment of Healthy Start reimbursement (\$103k over 3 years)
	Total Revenues	(19,739,666)	(19,134,333)	(19,634,333)	(20,025,750)	(20,025,750)	(20,025,750)	
	Other Sources							
001.000.2840	Addition to (Use of) Reserves	(292,548)	(2,319,999)	(1,500,000)	(1,700,000)	(1,392,750)	(1,259,301)	
	Total Revenues and Other Sources	\$ (20,032,214)	\$ (21,454,332)	\$ (21,134,333)	\$ (21,725,750)	\$ (21,418,500)	\$ (21,285,051)	
EXPENDITURES AND OTHER USES								
	Healthcare Expenditures							
	Statutorily Mandated Expenditures							
001.562.3470	County Medicaid Reimbursement	\$ 3,599,158	\$ 3,604,857	\$ 4,062,060	\$ 4,236,328	\$ 4,236,328	\$ 4,236,328	Per 7/16 letter from County
001.562.3480	H C R A - In County	81,985	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	27,170	400,000	400,000	400,000	400,000	400,000	Budget req'd based on population
	Total Statutorily Mandated Expenditures	3,708,313	4,404,857	4,862,060	5,036,328	5,036,328	5,036,328	
	All Other Healthcare Expenditures							
001.562.3401	Specialty Care Services	4,828,785	4,830,000	4,500,000	4,500,000	4,500,000	4,500,000	Est. per EBMS 6/17/26
001.562.3410	Halifax Hospital	1,133,708	3,200,000	3,200,000	3,600,000	3,600,000	3,400,000	Est. per EBMS 6/17/26
001.562.3411	AdventHealth	2,042,280						
001.562.3430	Primary Care	2,826,262	2,830,000	2,500,000	2,500,000	2,200,000	2,500,000	Est. per EBMS 6/17/26
001.562.3403	Emergency Room Care	923,143	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Est. per EBMS 6/17/26
001.562.3432	Pharmacy	648,183	900,000	700,000	700,000	700,000	650,000	Est. per EBMS 6/17/26
001.562.3461	SMA - Residential Treatment	550,000	550,000	550,000	700,000	700,000	700,000	Per 3/5/26 funding request
001.562.3408	Rising Against All Odds	223,413	223,017	249,801	274,781	274,781	249,801	Per 3/5/26 funding request
001.562.3404	Florida Dept of Health Dental Svcs	153,464	160,000	165,000	190,000	190,000	165,000	Per 3/5/26 funding request
001.562.3499	Other Healthcare Expenditures	-	174,767	218,607	110,172	110,172	110,172	
001.562.3490	The Neighborhood Center	125,000	125,000	125,000	109,000	109,000	109,000	Per 3/5/26 funding request
001.562.3406	Hispanic Health Initiatives	98,150	100,000	100,000	100,000	100,000	95,000	Per 3/5/26 funding request
001.562.3407	Community Legal Services	88,500	88,500	88,500	94,695	94,695	88,500	Per 3/5/26 funding request
001.562.3460	SMA - Psychiatric Outpatient	90,000	90,000	90,000	90,000	90,000	90,000	Per 3/5/26 funding request
001.562.3491	Life-Spire Community Services, Inc.	-	-	74,500	74,500	37,250	37,250	Per 3/5/26 funding request
001.562.3494	Levi Long Sickle Cell Association	-	-	-	32,500	32,500	-	Per 3/5/26 funding request
001.562.3496	True Health	-	-	-	65,000	65,000	65,000	Per 7/16/26 request from Nurez
001.562.3450	The House Next Door	44,430	45,000	45,000	45,000	45,000	40,000	Per 3/5/26 funding request
001.562.3462	SMA - Baker Act Match (Em. Behav. Hlth)	150,000	150,000	150,000	-	-	-	No funding request
001.562.3493	Easterseals Northeast Central FL	-	-	15,000	-	-	-	No funding request
	Total Healthcare Expenditures	17,633,631	18,871,141	18,633,468	19,221,976	18,884,726	18,836,051	

West Volusia Hospital Authority
2027 Budget Working

2027 Budget Working					Option A	Option B	Option C	
					(rollback)	(rollback)	(rollback)	
					Original	8/20 mtg	Coen	
		ACTUAL	FINAL	ADOPTED	PROPOSED	PROPOSED	PROPOSED	
Account	Description	9/30/2025	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	Proposed Budget Notes
		9/30/2025	9/30/2025	9/30/2026	9/30/2027	9/30/2027	9/30/2027	
Personnel Services								
001.562.2001	Regular salaries and wages	69,064	69,064	71,564	74,000	74,000	74,000	Per employment agreement
001.562.2101	FICA	5,332	5,283	5,475	5,661	5,661	5,661	
001.562.2201	Retirement	9,492	10,104	10,756	10,797	10,797	10,797	FY27 regular class FRS is 13.59 ER Contribution rate
001.562.2301	Life and Health Insurance	10,330	12,000	12,000	12,000	12,000	12,000	\$1K/month per contract
001.562.2401	Workers Compensation Claims	15,529	25,000	25,000	25,000	25,000	25,000	Old claim payments
Total Personnel Services		109,747	121,451	124,795	127,458	127,458	127,458	
Other Expenditures								
Locally Mandated Fees								
001.562.9101	Tax Collector & Appraiser Fee	567,291	650,000	650,000	650,000	650,000	650,000	
001.562.9102	City of DeLand Tax Increment District	164,037	125,000	165,000	200,000	200,000	200,000	2026 actual was \$185K
Total Locally Mandated Fees		731,328	775,000	815,000	850,000	850,000	850,000	
All Other Expenditures								
001.562.3421	TPA Services	479,716	500,000	500,000	500,000	500,000	500,000	
001.562.3412	Application Screening - THND	563,146	563,761	445,008	442,598	442,598	442,598	Per 3/5/26 funding request
001.562.3202	General Accounting - Recurring	127,312	118,560	119,658	124,000	124,000	124,000	Per JMCo agreement
001.562.3413	Application Screening - RAAO	59,904	97,742	97,742	107,516	107,516	97,742	Per 3/5/26 funding request
001.562.3101	Legal Counsel	78,000	78,000	79,560	82,000	82,000	82,000	Per Attorney Small agreement
001.562.4602	Building Repairs	87,926	100,000	100,000	80,000	80,000	80,000	Est. per EBMS 6/17/26
001.562.3409	Healthy Communities Kid Care Outreach	65,062	72,202	72,202	72,202	72,202	72,202	Per 3/5/26 funding request
001.562.4901	Other Operating Expenditures	70,324	79,900	59,400	60,000	60,000	15,000	FY2026 included \$3,700/mo. Deltona clinic lease
001.562.3201	Audit	21,575	21,575	22,500	23,000	23,000	23,000	Per 9/13/2022 agreement
001.562.4801	Advertising	4,014	10,000	50,000	20,000	50,000	20,000	
001.562.3203	General Accounting - Nonrecurring	-	15,000	15,000	15,000	15,000	15,000	Any potential one-time consulting
001.562.3103	Outside Legal Counsel	529	30,000	-	-	-	-	No renewal agreement
Total Other Expenditures		2,288,836	2,461,740	2,376,070	2,376,316	2,406,316	2,321,542	
Total Expenditures		\$ 20,032,214	\$ 21,454,332	\$ 21,134,333	\$ 21,725,750	\$ 21,418,500	\$ 21,285,051	

**PUBLIC ANNOUNCEMENT
OF THE WEST VOLUSIA HOSPITAL AUTHORITY
2026-2027 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 **0.9575** mills, thereby [*increasing/decreasing*] the proposed taxes of the West Volusia Hospital Authority _____ percent for the fiscal year 2026-2027.

**RESOLUTION OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO
ADOPT THE 2026-2027 TENTATIVE MILLAGE
RESOLUTION 2026-002**

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 **0.9575** 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 10th day of September 2026, at a public hearing as required by Florida Statute 200.065.

CHAIR, Rakeem R. Ford
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 10, 2026 , at 5:05 p.m. at the 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 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 OF THE WEST VOLUSIA HOSPITAL AUTHORITY TO
ADOPT 2026-2027 TENTATIVE BUDGET
RESOLUTION 2026-003**

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 2026-2027 shall be \$ _____.
This resolution shall take effect immediately upon adoption.

ADOPTED and subscribed to this 10th day of September 2026, at a public hearing as required by Florida Statute 200.065.

CHAIR, Rakeem R. Ford
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 10, 2026, at 5:05 p.m. at the 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 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 2026-004**

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 2026-2027. A public hearing to make a **FINAL DECISION** on the **BUDGET AND TAXES** will be held on **Thursday, September 24, 2026, at 5:05 p.m.** at the Wayne G. Sanborn Activity Center, 815 S. Alabama Ave., DeLand, Florida 32720.

ADOPTED and subscribed to this 10th day of September 2026.

CHAIR, Rakeem R. Ford
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 10, 2026, 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 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