

**SOUTH BROWARD HOSPITAL DISTRICT
SPECIAL MEETING OF THE BOARD OF COMMISSIONERS OF THE
SOUTH BROWARD HOSPITAL DISTRICT
FOR ADOPTION OF TENTATIVE TAX BUDGET FOR FISCAL YEAR 2025
September 11, 2024**

A Special Meeting of the Board of Commissioners of the South Broward Hospital District (S.B.H.D.) for adoption of a Tentative Tax Budget for Fiscal Year 2025 was held at 3111 Stirling Road, Hollywood, Florida, 33021, in the Perry Board Room, and by video and telephone conference, on Wednesday, September 11, 2024, at 5:35 p.m.

The following members were present:

Ms. Elizabeth Justen	Chairwoman	In person
Mr. Steven Harvey	Vice Chairman	In person
Mr. Douglas Harrison	Secretary Treasurer	By video (part) and in person
Dr. Luis Orta		In person
Ms. Laura Raybin Miller		In person

The following member was absent:

Mr. Brad Friedman

1. CALL TO ORDER / PUBLIC MEETING CERTIFICATION

Ms. Justen called the Special Meeting to order, noting that public attendance and participation is welcome.

Mr. Rainer confirmed, and provided his certification as General Counsel, that all public notice and open meeting (Sunshine) legal requirements had been complied with for this meeting.

Ms. Justen confirmed that there was a quorum of the Board present.

2. Public Hearing of the South Broward Hospital District Board of Commissioners, for Adoption of Tentative Tax Budget for South Broward Hospital District, for Fiscal Year 2025

Ms. Justen invited Mr. David Smith, Executive Vice President, Chief Administrative Officer and Chief Financial Officer, to address the Board.

Mr. Smith advised that the purpose of the public hearing was for the Board of Commissioners of the South Broward Hospital District to adopt a tentative millage rate and tax budget for the 2024 tax year, which is the District's 2025 fiscal year.

Mr. Smith reported that the Board members have received paperwork comprised of:

- (1) A memorandum from himself to Mr. Scott Wester, President and Chief Executive Officer, dated September 4, 2024;
- (2) A tax fund budget sensitivity analysis with accompanying descriptions;
- (3) Sources and uses of tax funds reports;

(4) A table illustrating the impact which a possible millage rate would have on an average homesteaded home in the District;

(5) A summary of the District's ad valorem tax history for the last decade; and

(6) Charts comparing net tax revenue available for patient care to the System's uncompensated care charges and costs.

Mr. Smith pointed the Board members to the information in their paperwork, and reiterated that at the July Board meeting, a millage rate of 0.0869 mills was proposed by the Board. This proposed rate is equal to this year's Rolled-Back Rate and reflects a decrease from the previous year's rate of 7.26%. He also noted that while the rate set is not the final rate, selecting a rate higher than what was proposed would be extremely difficult to achieve, due to notice requirements.

Mr. Smith then reviewed the tax fund budget sensitivity analysis provided to assist the Board in evaluating the impact of various millage rates on tax revenues.

Mr. Smith then referenced documents containing additional charts, which highlighted important tax information regarding the South Broward Hospital District and ad valorem taxes, as well as the trend in uncompensated care.

A Final Tax Hearing will take place on Wednesday, September 25, 2024. Mr. Smith reiterated that the tentative millage rate adopted at today's meeting could be decreased at the Final Hearing, but could not be increased.

Ms. Justen invited members of the public to speak. There being none, the public portion of the meeting was closed, and the floor opened for discussion by the Board.

Dr. Orta made a Motion for zero taxes. He did not agree with Memorial taxing the District. He stated that when he joined the Board he was under the impression that Memorial was obligated to tax the District and once he found out that no taxation was an option, he stated that, "We should not be taxing, particularly now that we have enjoyed a very financially healthy year." Dr. Orta's Motion was not seconded.

Ms. Miller noted that this was the first time Memorial was incurring expenditures to fund a portion of external obligations in its history. She was happy with 0.0869 mills and was proud of what we do.

Mr. Harrison, who was attending via WebEx at this point, agreed with Dr. Orta's comments; however, he stated that Memorial is a community healthcare system and a Safety Net hospital, and the community needs Memorial's services. He confirmed he wanted to vote for 0.0869 mills.

Mr. Harvey stated that he would like to have zero tax, but acknowledged that raising the millage rate from zero back up to this rate would be difficult. He was very proud that Memorial has a low millage rate and would even like to see a lower rate. He confirmed he was happy with 0.0869 mills.

Ms. Justen stated that she supported the continued decrease.

Ms. Justen adjourned the meeting at 5:52 p.m. to allow for Mr. Harrison to arrive.

Ms. Justen reconvened the meeting at 6:09 p.m. upon Mr. Harrison's arrival.

Ms. Justen made a Motion to adopt the tentative millage rate of 0.0869.

Mr. Smith then read Resolution No. 504 in its entirety relative to the adoption of a tentative millage rate of 0.0869 mills for the fiscal year commencing on May 1, 2024, and ending on April 30, 2025, a copy of which is on file in the Executive Office.

**THE BOARD OF COMMISSIONERS APPROVES
RESOLUTION NO. 504, ADOPTING A TENTATIVE MILLAGE
RATE OF 0.0869 MILLS, WHICH IS EQUAL TO THE ROLLED-
BACK RATE OF 0.0869**

A roll call vote was taken, as follows:

Ms. Miller	Yes
Mr. Harrison	Yes
Dr. Orta	No
Mr. Harvey	Yes
Ms. Justen	Yes

The Motion **carried**.

Mr. Smith then read Resolution No. 505 in its entirety relative to the adoption of a tentative tax budget for the fiscal year commencing on May 1, 2024, and ending on April 30, 2025, a copy of which is on file in the Executive Office.

Mr. Harvey **moved, seconded** by Mr. Harrison, that:

**THE BOARD OF COMMISSIONERS APPROVES
RESOLUTION NO. 505 ADOPTING THE TENTATIVE
BUDGET OF \$3,459,567,000, INCLUDING TAX REVENUES
OF \$7,862,000 AND OTHER NON-AD VALOREM
OPERATING REVENUES OF \$3,451,705,000**

A roll call vote was taken, as follows:

Dr. Orta	No
Mr. Harvey	Yes
Ms. Miller	Yes
Mr. Harrison	Yes
Ms. Justen	Yes

The Motion **carried**.

Ms. Justen announced for the record that the tentative millage rate of 0.0869 mills was equal to the Rolled-Back Rate.

3. **Final Tax Budget Hearing for Fiscal Year 2025 Will be Held on Wednesday, September 25, 2024, at 5:30 P.M., in the Memorial Regional Hospital South Auditorium, 3600 Washington Street, Hollywood, Florida, 33021, and via telephone conference, with the Regular Board Meeting to Follow**

Ms. Justen confirmed that the Final Tax Budget Hearing for Fiscal Year 2025 will be held on Wednesday, September 25, 2024, at 5:30 p.m., in the Memorial Regional Hospital South Auditorium, and via telephone conference, followed by the Regular Board Meeting.

4. **New Business**

There was no further business to come before the Board.

5. **ADJOURNMENT**

Ms. Justen declared the meeting adjourned at 6:15 p.m.

THE BOARD OF COMMISSIONERS OF THE SOUTH BROWARD HOSPITAL DISTRICT

Elizabeth Justen

By: _____

Elizabeth Justen, Chairwoman

Douglas A. Harrison

ATTEST: _____

Douglas Harrison, Secretary Treasurer