

RE: County Manager's Office of September 21, 2026, Reference # M015147-092126

Dear Requestor,

The County of Volusia received a public records request from you on September 21, 2026. Your request mentioned:

Information has it - that the sheriff's office, property appraiser's office, and tax collector's office have a special Cadillac health plan (whereas the employee's and their dependent's premiums are paid by the employer - unlike other county employees).

Could you point us to where we can obtain public records that would support these Cadillac health plans?

The County of Volusia has reviewed its files and has located responsive records to your request. Please log in to the Volusia County Public Records Center at the following link to retrieve the responsive records.

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The County offers a single health plan, that is available to both County employees as well as employees of the constitutional officers that elect to participate in the County's health insurance plan. Currently, all constitutional officers that were formerly part of the County prior to the implementation of Amendment 10 (2018), participate in the County's health plan (i.e., the Supervisor of Elections, Tax Collector, Property Appraiser and Sheriff). The Clerk of the Circuit Court has always had a separate benefits plan and has long been separate from the County by charter, therefore they do not participate in the County's health insurance plan.

The benefits levels provided by the plan (i.e. copays, deductibles, pharmacy formulary, etc) are the same for all participants in the plan, including County employees, and participating constitutional officer employees, retirees and COBRA participants.

Currently, county employees, and employees of the Supervisor of Elections have a split cost arrangement, whereby both the County and employees pay for a share of the cost of health insurance.

Effective for January 1, 2025, the Property Appraiser was approved by the State, via his Florida Department of Revenue approved budget, to cover the entire cost (both the employer, and employee shares) for providing health insurance coverage. See attached email documenting this from the Property Appraiser's budget director. Effective for January 1, 2026, the Tax Collector was approved by the State, via his Florida Department of Revenue approved budget, to cover the entire cost (both the employer, and employee shares) for providing health insurance coverage. See attached email documenting this from the Tax Collector's chief financial officer.

The attached emails were in custody of the County due to the fact that the County provides IT infrastructure as well as accounting/payroll services to these constitutional officers. However, that is not the case with the Sheriff's Office. The Sheriff's Office has its own IT and finance (including payroll) functions, therefore, the County does not have similar records for the Sheriff's Office. It is the County's understanding the same style of arrangement started with the Sheriff's office effective January 22, 2022, based on conversations with the Sheriff's Office that were documented in the County's annual financial report (https://www.volusia.org/core/fileparse.php/5995/urlt/ACFR-2023_FINAL.pdf -- page 74). Because the Sheriff's Office maintains its own separate IT and accounting/payroll functions, these records would be requested directly from the Sheriff's Office.

For questions or additional information, please reply to this email.

Best regards,

County Manager's Office

