



WAKULLA
COUNTY

Property Taxes and County Services



June 1, 2026

AD VALOREM (PROPERTY TAX) REVENUE

FY 25/26 Budgeted Property Tax Revenue	\$18,840,018
Homestead (50.3%)	\$9,476,529
Non-Homestead (49.7%)	\$9,363,489

Fiscally Constrained County

(1 Mill Generates Less than \$5,000,000 in Property Tax Revenue)

Wakulla FY 25/26 Final Property Value	\$2,526,954,437
Revenue Generated Per Mill	\$2,526,954

Notable Constraints:

- **Rural Area = Low Density**
- **70+% Public Land (Untaxable)**



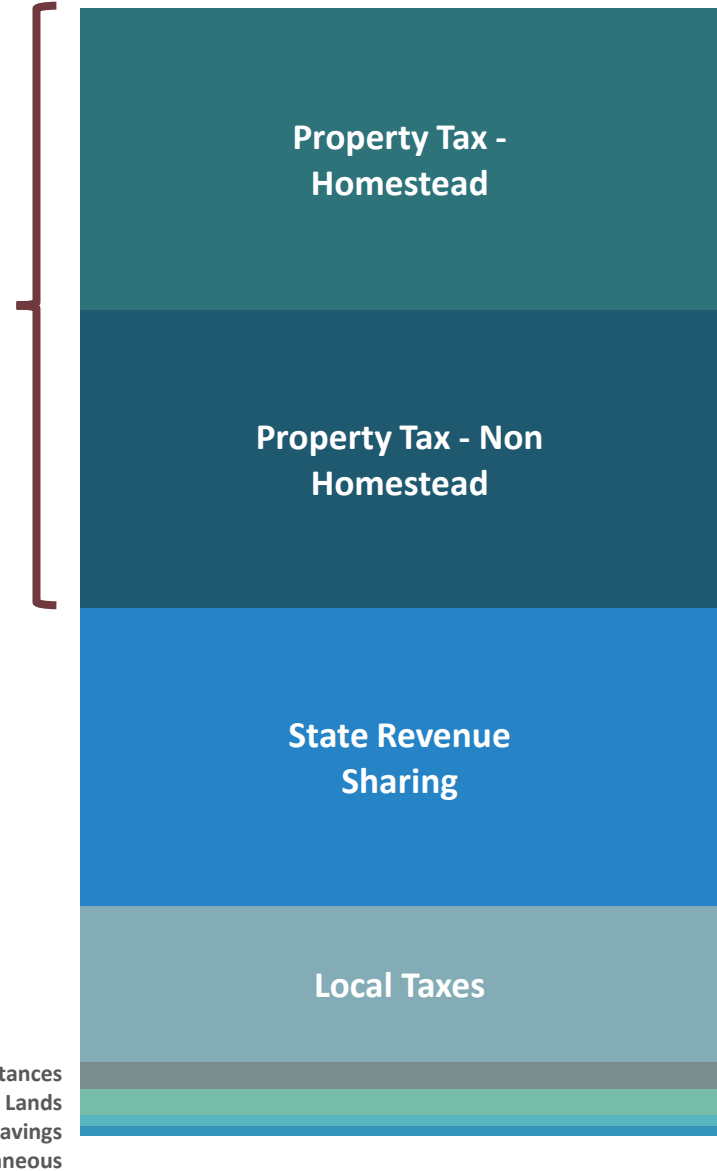
GENERAL REVENUE SOURCES

**Property Taxes Equal
53.2% of
General Revenue**

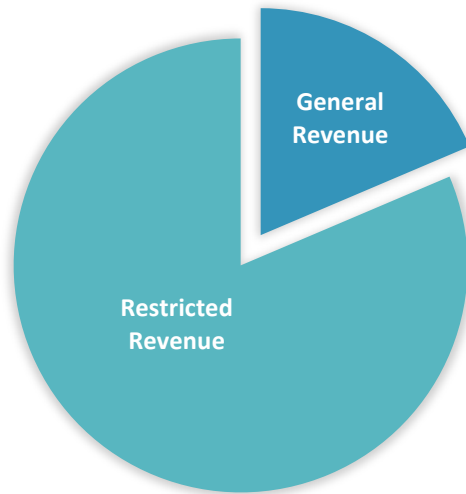
Miscellaneous	\$322,344	0.9%
Cash Savings	\$332,441	0.9%
Federal Lands Revenue	\$817,000	2.3%
Remittances	\$846,661	2.4%
Local Taxes	\$4,894,180	13.8%
State Revenue Sharing	\$9,371,829	26.5%
Property Tax – Non-Homestead	\$9,363,489	26.4%
Property Tax - Homestead	\$9,476,529	26.8%
	\$35,424,473	100.0%

FY 25/26

**Total General Revenue
\$35,424,473**



GENERAL REVENUE vs RESTRICTED REVENUE



**General Revenue is Unrestricted:
Available for All Public Purposes**

**Restricted Revenue:
Limited to Specific Purpose**

**Restricted Revenues:
May Not be Used to Make up Lost Revenue from Property Taxes**

Revenue Source	Spending Limited To
Grants	Specific Grant Project
Building Department Fees	Building Department Operations
Court & Criminal Justice Fees	Court Operations
Fuel Taxes	Transportation: Roads, Bridges, Trails
Fire Assessment	Fire Protection
Hotel Bed Taxes	Tourism Development
One-Cent Sales Tax	Infrastructure
Sewer Fees	Wastewater Operations
Solid Waste Assessment	Collection & Disposal, Landfill Operations



SERVICES FUNDED BY GENERAL REVENUE

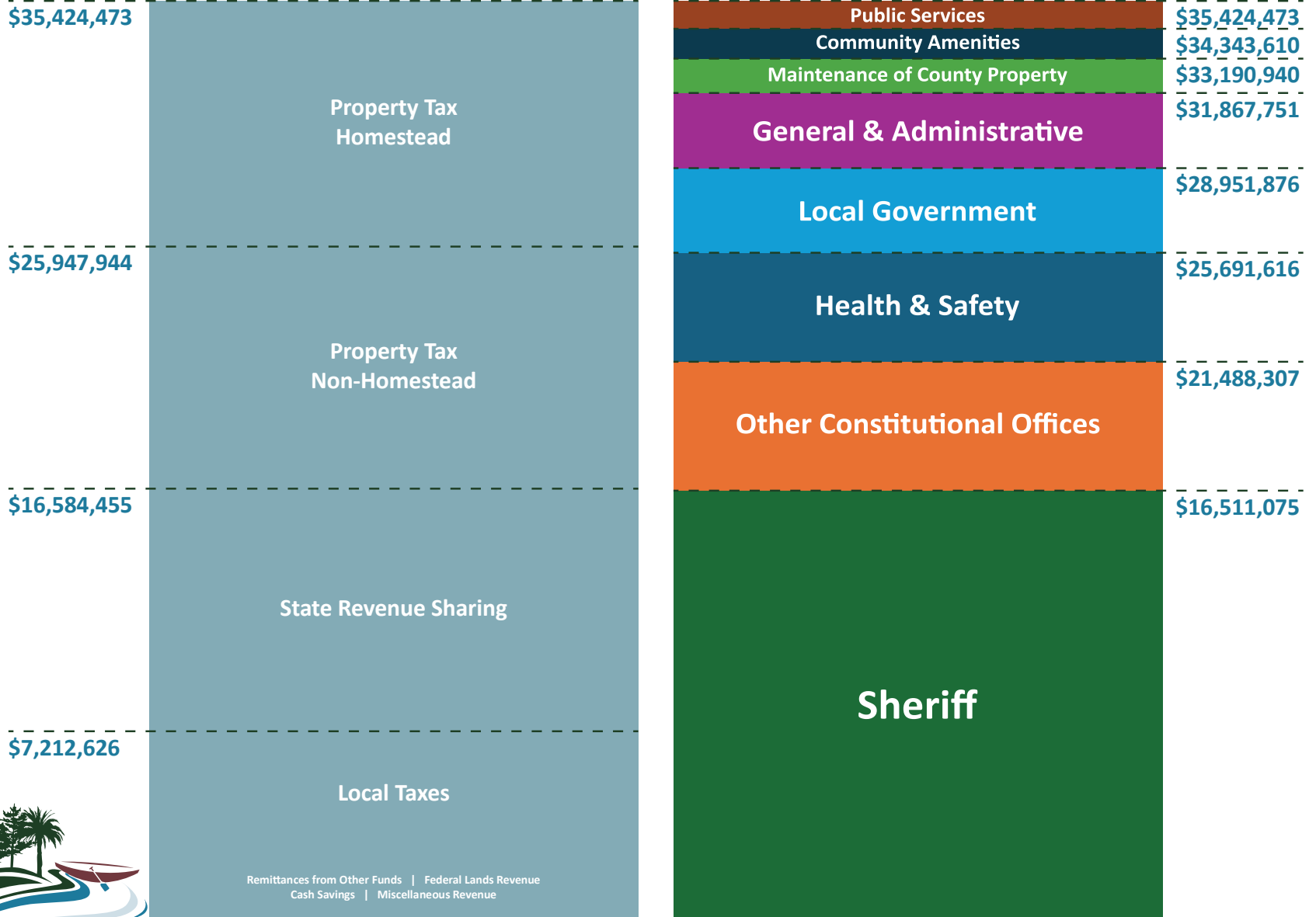
Sheriff <ul style="list-style-type: none"> • Courthouse Security, Bailiff • Emergency Management • County Jail • Law Enforcement 	General & Administrative <ul style="list-style-type: none"> • Employee Services • Workers' Compensation • Auditing, Accounting, and Banking Services • Guardian Ad Litem • Recording & Archiving Services • IT Services • Advertising (Public Notices) • Property, Auto, Liability Insurance • Special Assessment Hardships • Association Memberships
Constitutional Offices <ul style="list-style-type: none"> • Clerk of Court • Property Appraiser • Supervisor of Elections • Tax Collector 	Maintenance of County Property <ul style="list-style-type: none"> • Airport • Facilities Maintenance • Landscaping & Groundskeeping • Fleet Maintenance
Health & Safety <ul style="list-style-type: none"> • Emergency Radio System • Health & Human Services <ul style="list-style-type: none"> • Medicaid Nursing Home • HCRA (Indigent Emergency Care) • Health Department • Mosquito Control • Medical Examiner • Substance Abuse & Mental Health Crisis Intervention • Local Non-Profit Contributions • Animal Services • Emergency Preparedness • Probation • EMS 	Community Amenities <ul style="list-style-type: none"> • Recreation • Parks
Local Government <ul style="list-style-type: none"> • County Commissioners • County Administration • Revenue Collection • County Attorney • Planning & Development 	Public Services <ul style="list-style-type: none"> • Library • Agricultural Extension • 4H • Economic Development • Veterans Services

Public Services \$1,080,863
Community Amenities \$1,152,670
Maintenance of County Property \$1,323,189
General & Administrative \$2,915,875
Local Government \$3,260,260
Health & Safety \$4,203,309
Other Constitutional Offices \$4,977,232
Sheriff \$16,511,075

*Net Expense to General Fund
Less any Revenues Generated by Department*



GENERAL REVENUE vs COUNTY SERVICES

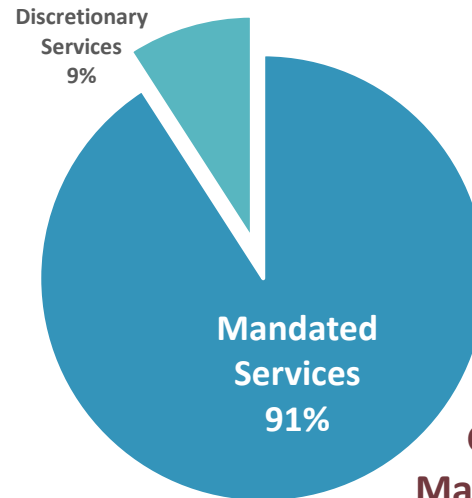


Remittances from Other Funds | Federal Lands Revenue
Cash Savings | Miscellaneous Revenue

MANDATED COUNTY SERVICES

- **Funding of Constitutional Offices**
 - Sheriff
 - Clerk of Court
 - Property Appraiser
 - Supervisor of Elections
 - Tax Collector
- **Local Government**
 - BOCC
 - County Administrator (by Charter)
 - County Attorney (by Charter)
- **Government in the Sunshine**
 - Public Records
 - Open Meetings
 - Public Notices
- **Salaries of Elected Officials**
- **Workers Compensation & Unemployment Insurance**
- **Employee Retirement Plan**
- **Employee Health Insurance**
- **Planning & Community Development**
- **Supervision & Control of County Property**
 - Facilities Management
 - Property, Auto, Liability Insurance
 - County Jail & Courthouse

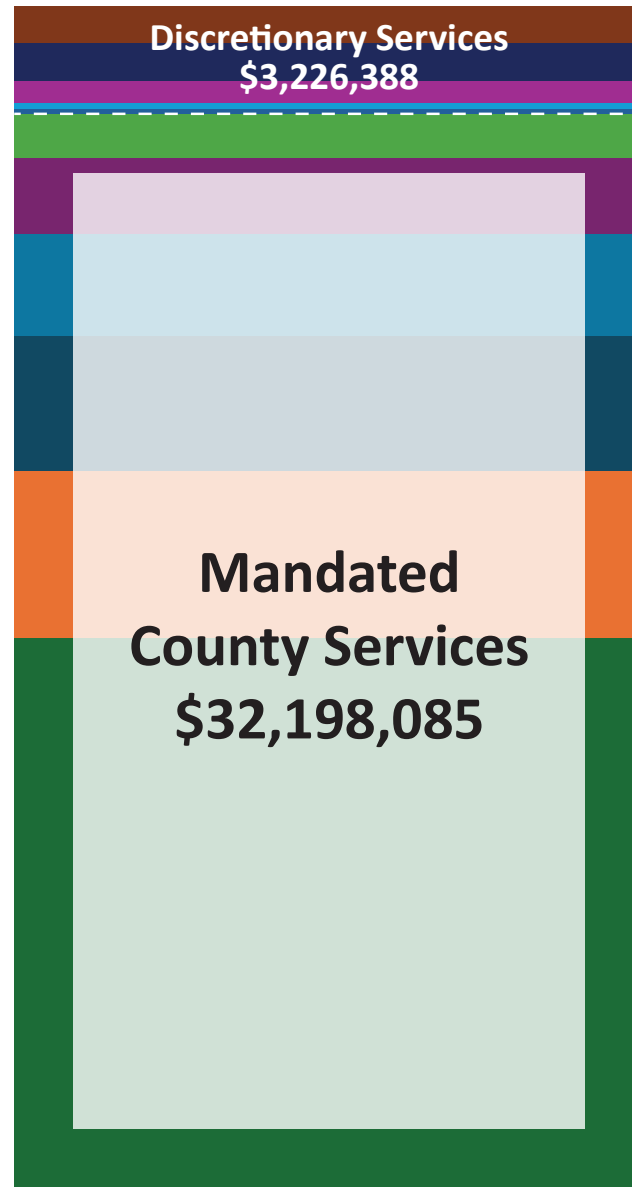
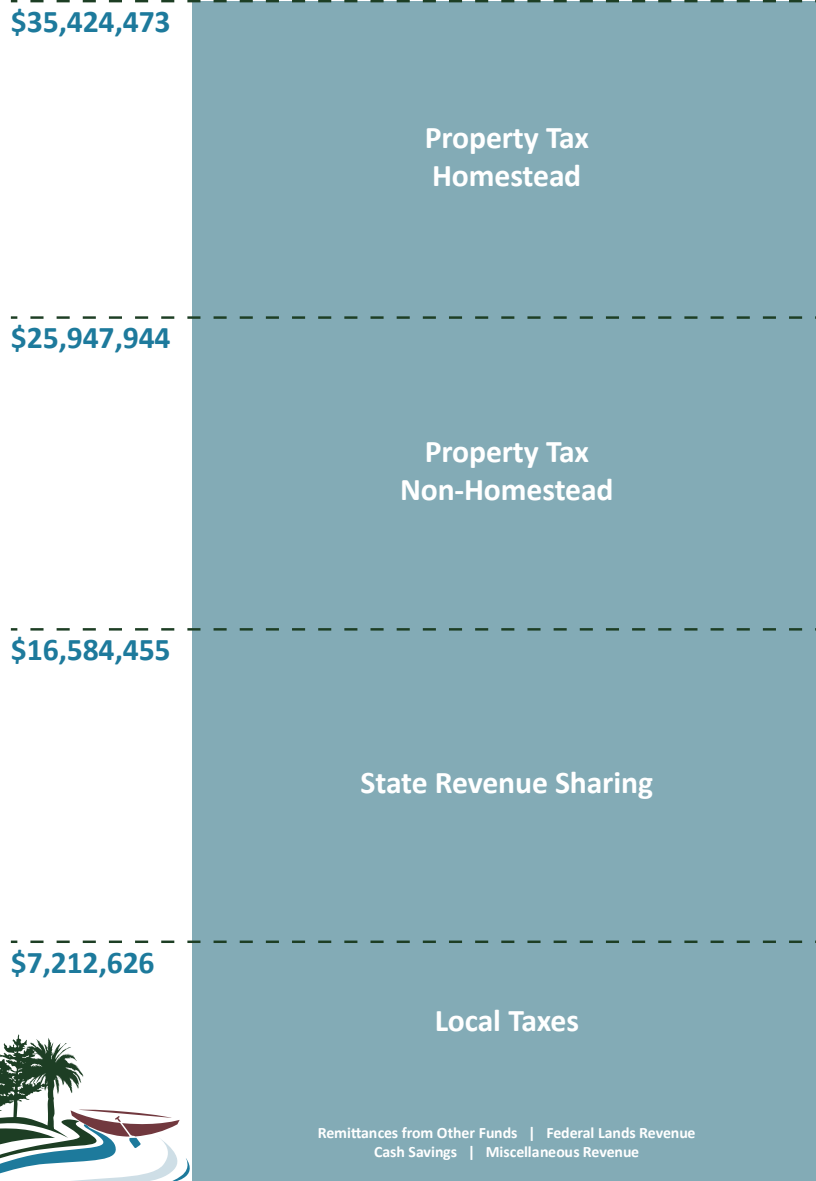
- **Public Safety**
 - EMS
 - Animal Control
 - Emergency Communications
 - Probation Services
 - Emergency Management
- **Health & Human Services**
 - Medicaid Contribution
 - Indigent Care
 - Health Department
 - Mental Health & Substance Abuse Services



**General Fund Budget
Mandated vs Discretionary
County Services**



MANDATED vs DISCRETIONARY SERVICES



IMPACT OF \$250K HOMESTEAD EXEMPTION

82% of Homestead Taxable Value

Property Appraiser's Estimate of Value Loss from \$250k Homestead Exemption

2026 Preliminary Estimate of Values	\$2,647,716,563
Current Millage	7.9000
FY 26-27 Estimated Total Levy	\$20,916,961
Portion of Levy from Homestead Property (50.3% in 2025)	\$10,521,231
Portion of Levy from Non-Homestead Property (49.7% in 2025)	\$10,395,730
PA Estimated Revenue Loss from \$250k Homestead Exemption (2026)	\$8,614,406
Share of Homestead Property Tax Revenue Lost	82%
Share of Total Property Tax Revenue Lost	41%
FY 26-27 Estimated Levy w/ \$250k Exemption	\$12,302,555
95% Available for Budgeting	\$11,687,427
FY 25-26 Budgeted Property Tax Revenue	\$18,840,018
FY 25-26 Total General Revenue	\$35,424,473
FY 26-27 Est. Revenue Reduction over FY 25-26	-\$7,152,590
Reduction Percentage, Property Tax Revenue	-38%
Reduction Percentage, Total General Revenue	-20%



IMPACT OF \$250K HOMESTEAD EXEMPTION

**Estimated Loss from \$250k
Homestead Exemption:**

- 82% of Homestead Property Tax
- Equal to \$7,770,754 in FY 25-26
- 22% of Total General Revenue

\$27,653,719

Property Tax Homestead

\$25,947,944

Property Tax
Non-Homestead

\$16,584,455

State Revenue Sharing

\$7,212,626

Local Taxes

Remittances from Other Funds | Federal Lands Revenue
Cash Savings | Miscellaneous Revenue

Public Services

\$35,424,473

Community Amenities

\$34,343,610

Maintenance of County Property

\$33,190,940

General & Administrative

\$31,867,751

Local Government

\$28,951,876

Health & Safety

\$25,691,616

Other Constitutional Offices

\$21,488,307

Sheriff

\$16,511,075



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Local Taxes

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Discretionary Services
\$3,226,388

Mandated
County Services
\$32,198,085

