

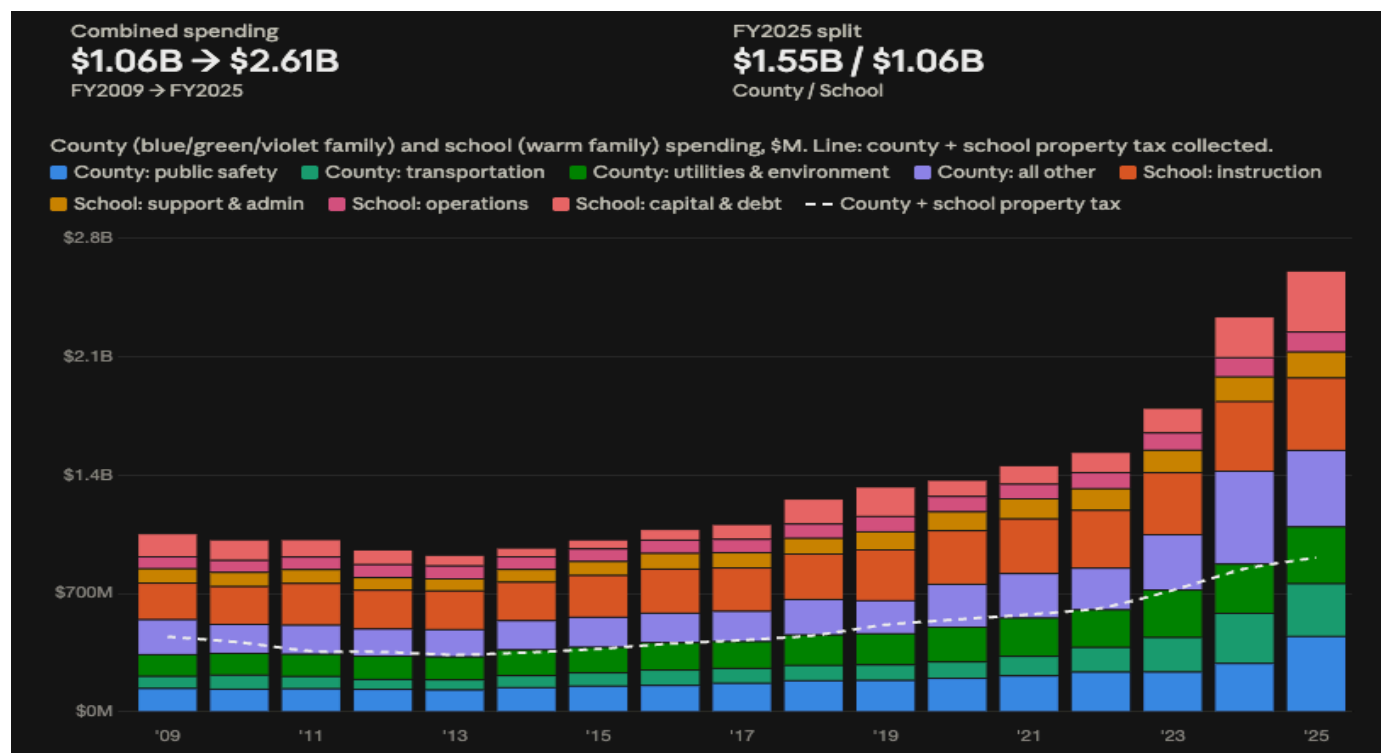
Where Manatee's Tax Dollars Go: 25 Years of County and School Spending

Jimmy Hurff · October 13, 2026 · jameshurff.com/where-manatees-tax-dollars-go

Manatee County government and the Manatee school district together spent \$2.61 billion in fiscal 2025, up from \$1.06 billion in fiscal 2009. Property tax paid for about 35% of it (\$912 million). Both governments cut their tax rates over the period; rising property values, not rate increases, drove the growth in tax collections.

This post pulls together 25 years of public state and county data on property tax, spending by category, home values and population. Every number traces to a public source listed at the end, and every estimate or judgment call is spelled out under Methodology and assumptions.

- **Spending growth is recent.** About 82% of county spending growth since 2005 happened in fiscal 2020–2025.
- **Capital building is the common thread.** Roads, parks, utilities and new schools now run above \$900 million a year across both governments.
- **The school district collects more property tax than the county:** \$473 million vs. \$440 million in fiscal 2025.
- **Per resident, county plus school property tax rose from \$717 (2000) to \$1,954 (2025),** about 2.7x, against cumulative inflation of roughly 1.8x.



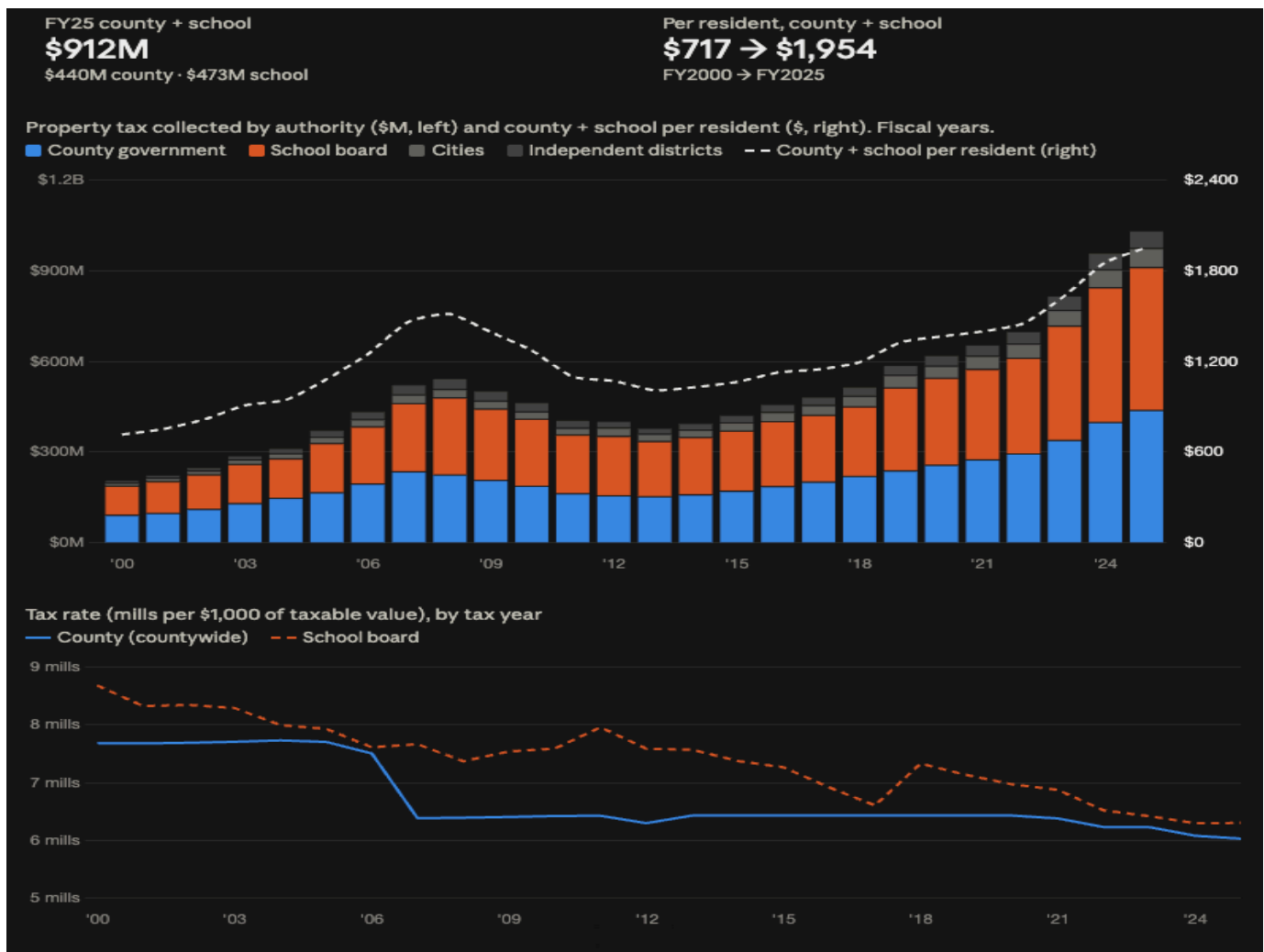
County and school spending by category, FY2009 to FY2025, \$M. Dashed line: county plus school property tax collected.

Property tax: rates fell, collections quadrupled

All Manatee taxing authorities collected about \$1.03 billion in property tax in fiscal 2025, up from \$209 million in fiscal 2000. The school board and county government account for 88% of it; cities and independent districts (fire, water management and others) make up the rest.

Taxing authority	FY2000 collected	FY2025 collected	Tax rate 2000 (mills)	Tax rate 2025 (mills)
School board	\$97M	\$473M	8.68	6.30
County government	\$93M	\$440M	7.68	6.03
Cities	\$10M	\$63M	set by each city	set by each city
Independent districts	\$10M	\$58M	varies	varies

A mill is \$1 of tax per \$1,000 of taxable value. County rates are the countywide operating plus debt rate; the county's unincorporated-area levy (MSTU) is included in county collections but not in the rate shown.



Property tax collected by authority, FY2000 to FY2025, \$M, with county plus school tax per resident (dashed, right axis). Below: county and school tax rates in mills, by tax year.

- **2007 state reform:** Florida required local governments to roll back rates. The county rate fell from 7.51 to 6.39 mills in one year and stayed near 6.43 until 2021. It has been trimmed to 6.03 since.

- **2008 housing crash:** County and school collections fell about a third between fiscal 2008 and 2013 as taxable values dropped. They did not regain their 2007–2008 peaks until 2017–2019.
- **School rates are mostly set by the state.** Most of the school levy is the required local share of the state education funding formula, which the Legislature adjusts each year.
- **One voter-approved increase:** Manatee voters approved an extra 1-mill school tax in March 2018 with 51.38% of the vote and renewed it in November 2021 with 69.27% ([Observer](#)). Its 2024–25 adopted budget was \$75.5 million ([School District of Manatee County](#)). The 2025 school rate is flat with 2024, consistent with the extra mill remaining in place.
- **Per resident:** county plus school property tax was \$717 per resident in fiscal 2000, peaked at \$1,514 in 2008, fell to \$1,009 in 2013 and reached \$1,954 in 2025. This divides all county and school tax (including businesses and second homes) by population; it is not a household bill.

County government spending: \$460M to \$1.55B

County spending grew from \$460 million in fiscal 2005 to \$1.55 billion in fiscal 2025. Of the \$1.09 billion increase, \$889 million came after fiscal 2019. Public safety, transportation and utilities drove most of it.

Category	FY2005	FY2019	FY2025	Change FY05–25	Main drivers
Public safety	\$125M	\$189M	\$449M	+\$324M	Hurricanes Helene and Milton (emergency and disaster relief \$5M to \$125M, mostly FY2025); law enforcement \$68M to \$183M; jail \$28M to \$67M; ambulance \$13M to \$46M
Transportation	\$58M	\$92M	\$312M	+\$255M	Road capital projects (\$200M of FY2025 road spending was capital, vs \$26M in FY2019); port \$14M to \$30M; transit \$9M to \$23M
Utilities and environment	\$112M	\$184M	\$336M	+\$224M	Water and sewer \$70M to \$211M; solid waste \$32M to \$79M; stormwater \$4M to \$25M. Funded mainly by utility fees
General government	\$77M	\$91M	\$189M	+\$113M	Debt service \$19M to \$44M; building projects; one-time \$117M trust-fund entry in FY2024
Parks and culture	\$42M	\$32M	\$140M	+\$99M	Park capital projects (\$74M in FY2025); special recreation facilities \$2M to \$25M
Human services, economic development, courts	\$48M	\$73M	\$123M	+\$75M	Health services \$5M to \$21M; business development \$6M to \$26M; pandemic-era pass-through in FY2021

The Sheriff's FY2025 budget was approved at \$235.1 million, a 20% increase ([Bradenton Times](#)). In 2022 the county secured \$232 million in bonds to speed up 19 road projects ([Sarasota Herald-Tribune via Yahoo](#)).

- **Only one line shrank over 20 years:** public assistance, from \$5.6 million to \$2.9 million.
- **Recession cuts were real but temporary.** Total county spending fell from \$637 million (FY2007) to \$489 million (FY2013). Parks fell from \$32 million to \$14 million and stayed low until 2021.
- **FY2025 is inflated.** About \$120 million of public safety spending was disaster response and should fall back.

Why the county budget is bigger than its property tax

The county's adopted net budget was \$1.33 billion in fiscal 2025 ([Observer](#)) against \$440 million of property tax collected. For FY2026 the net budget is \$1.368 billion, with property taxes at 33.87% and service charges at 33.28% of sources ([Bradenton Times](#)). FY2025 non-property-tax revenue:

Revenue source (FY2025)	Amount
Water, sewer and garbage charges	\$318M
State and federal aid (incl. half-cent sales tax share \$43M)	\$176M
Bond proceeds	\$167M
Other miscellaneous revenue (not itemized in state data)	\$150M
Developer-contributed infrastructure (non-cash)	\$133M
Other local taxes (infrastructure sales tax \$48.5M, tourist tax \$31.5M, fuel taxes about \$23M)	\$109M
Interest earnings (was \$30M in FY2019)	\$96M
Impact fees and permits	\$84M

School district spending: \$509M to \$1.06B

The School District of Manatee County spent \$1.06 billion in fiscal 2025 (July 2024–June 2025), up from \$509 million in fiscal 2009. Classroom instruction and school construction account for three-quarters of the increase.

Function	FY2009	FY2019	FY2025	Change FY09–25	Main drivers
Instruction	\$216M	\$301M	\$428M	+\$212M	Pay and the longer school day funded by the voter-approved 1-mill tax (from 2018); enrollment growth; payments to charter schools are recorded here
Capital outlay (construction, equipment, land)	\$91M	\$142M	\$323M	+\$232M	New schools for growth. Low of \$8M in FY2014. FY2025 funded by the 1.5-mill capital tax (\$113M), half-cent school sales tax (\$53M), impact fees (\$41M) and \$136M of lease-purchase financing
Instructional and student support	\$44M	\$53M	\$82M	+\$38M	Counselors, curriculum, staff training, instructional technology
Administration	\$41M	\$54M	\$72M	+\$31M	School administration, central office, finance, IT
Plant operation and maintenance	\$40M	\$45M	\$61M	+\$22M	More buildings to run; utilities and custodial
Food service	\$19M	\$29M	\$38M	+\$19M	Meal volume and food costs; largely federally funded
Student transportation	\$13M	\$17M	\$20M	+\$7M	Busing
Debt service	\$46M	\$34M	\$38M	–\$8M	The only school category that shrank

The school district's fiscal year runs July–June; the county's runs October–September. Comparisons pair the years ending in the same calendar year.

School financial data in the state's current report format starts in fiscal 2009. Earlier years (2005–2008) exist in an older format and are not yet included.

Context: homes and people

The average single-family home's taxable value rose from \$91,000 in 2000 to \$342,000 in 2025, while population grew from 264,000 to 467,000. Values grew 3.75x and population 1.77x, so most of the rise in tax collections came from values, not new residents.

Measure	2000	2007	2012	2019	2025
Average single-family taxable value	\$91K	\$214K	\$132K	\$204K	\$342K
Single-family parcels	58,162	80,418	86,657	102,887	130,470
Population (April 1)	264,002	315,890	330,302	387,414	466,845

- **Taxable value is not market value.** It is after the homestead exemption and the Save Our Homes cap on assessment increases, so it runs well below sale prices for long-time owners.
- **The single-family parcel count more than doubled.** New construction added both taxable value and demand for roads, utilities, public safety and schools.

What this analysis does not show

- **Figures are nominal dollars,** not adjusted for inflation. Cumulative CPI inflation 2000–2025 is roughly 1.8x (approximate, not separately sourced here).
- **Spending is not a measure of value or efficiency.** It does not say whether services improved, or compare Manatee to similar counties.
- **Enrollment is not included.** Per-student school spending would need district enrollment counts, which were not pulled.
- **Cities and independent districts' spending is excluded.** Their taxes appear in the tax section only.
- **County spending before FY2005 and school spending before FY2009 are not included** (see Methodology).

Full dataset (2000–2025)

Every annual figure behind this post, in one grid you can copy out. FY = fiscal year of collection or spending; TY = tax year (January 1 assessment). Blank cells are years the source data does not cover.

year	county_tax_collected_FY_\$M	county_tax_basis	school_tax_collected_FY_\$M_est	cities_tax_FY_\$M_est	ind_districts_tax_FY_\$M_est	county_millage_TY	school_millage_TY	county_spending_FY_\$M	school_spending_FY_\$M	county_net_budget_FY_\$M	avg_SFR_taxable_TY_\$K	SFR_parcels_TY	population_Apr1
2000	92.8	estimated	96.6	10.0	9.5	7.6804	8.682				91.3	58162	264002
2001	99.0	estimated	104.9	11.8	10.1	7.6801	8.327				101.0	60773	270771
2002	112.3	estimated	114.1	13.1	11.3	7.6912	8.347				112.7	63419	277362
2003	131.3	estimated	129.8	15.4	13.3	7.7089	8.292				127.9	66254	286884
2004	149.2	estimated	130.1	17.3	18.0	7.7323	7.999				143.5	69093	295242
2005	167.3	estimated	162.7	21.3	23.0	7.7063	7.933	460.1			164.9	72483	304364
2006	196.3	reported	188.8	24.1	26.9	7.5063	7.614	525.2			194.3	76662	308325
2007	237.0	reported	225.4	28.5	33.7	6.3869	7.666	637.4			214.3	80418	315890
2008	226.4	reported	254.7	27.9	36.2	6.3949	7.372	561.6			204.1	82460	317699
2009	208.5	reported	235.5	26.6	33.5	6.4083	7.541	548.2	509.1		168.1	83713	318404
2010	189.3	reported	221.6	24.2	30.6	6.4247	7.591	520.5	499.9		143.8	84465	322833
2011	164.1	reported	194.2	22.7	26.2	6.4296	7.96	515.5	506.7		136.6	85563	325905
2012	157.7	reported	195.9	28.1	22.2	6.2993	7.589	493.0	468.3		131.6	86657	330302
2013	154.4	reported	182.4	24.4	19.9	6.4326	7.572	489.1	440.4		137.1	87999	333880
2014	160.5	reported	189.6	24.7	22.4	6.4326	7.376	542.3	429.7		146.5	90524	339545
2015	172.5	reported	199.1	27.3	24.9	6.4326	7.267	562.3	457.9	540.8	158.6	92392	349334
2016	187.7	reported	215.2	30.3	26.7	6.4326	6.92	586.5	496.0	563.9	169.5	94605	357591
2017	202.5	reported	220.9	32.5	28.5	6.4326	6.608	597.7	513.7	578.8	182.0	97332	368782
2018	221.5	reported	229.8	35.4	30.4	6.4326	7.331	667.7	594.4	628.1	193.4	100009	377826
2019	239.5	reported	274.7	41.6	33.4	6.4326	7.135	660.2	673.5	737.8	204.4	102887	387414
2020	258.2	reported	287.8	40.0	35.5	6.4326	6.972	757.4	616.1	757.0	214.1	105550	399710
2021	276.5	reported	298.7	43.7	37.5	6.3826	6.876	820.7	638.8	740.0	227.7	108768	411209
2022	296.1	reported	316.5	46.7	41.6	6.2326	6.522	852.6	685.7	923.4	263.6	112869	421768
2023	340.5	reported	377.8	52.3	48.0	6.2326	6.421	1050.5	748.0	1072.4	299.9	117615	439566
2024	399.8	reported	445.4	59.3	55.9	6.0826	6.299	1426.0	913.3	1220.6	330.0	124027	455356
2025	439.6	reported	472.5	63.4	58.4	6.0326	6.304	1549.0	1061.0	1328.2	342.3	130470	466845

Methodology and assumptions

Each item below names what was measured, how, and what judgment calls were made. Numbers labeled estimated are calculated, not reported.

Property tax

1. **County tax collected, FY2006–2025, is reported.** It is account 311 (ad valorem taxes) from the county's Annual Financial Reports, compiled by the Florida Legislature's Office of Economic and Demographic Research (EDR). The Custodial Fund column is excluded, because from FY2021 it holds taxes the county collects on behalf of other governments.
2. **County tax collected, FY2000–2005, is estimated.** Estimate = county government taxes levied in the prior tax year (Department of Revenue) × the countywide share of the roll actually collected that year (DOR tax roll reconciliation, all authorities). Ratios used: 95.96%, 94.02%, 95.46%, 95.63%, 95.81%, 96.15%. Check: the method gives \$195.6M for FY2006 vs \$196.3M reported (0.4% off).
3. **"County government" levy** = countywide operating + countywide debt service + county dependent special districts + the unincorporated-area MSTU and any less-than-countywide county levies.
4. **School, city and independent district collections are all estimated** for every year: each authority's levy for the prior tax year × that year's collection ratio. From FY2006 the ratio is the county's reported collections ÷ county levy (about 96%; the gap is mostly the 4% early-payment discount). In FY2009 and FY2013 that ratio was abnormal (97.6% and 98.6%, likely timing) so 96.5% was used for non-county authorities.
5. **Timing:** a tax year's levy (assessed January 1) is billed in November and collected in the following fiscal year. Tax year 2024 funds county FY2025 and school FY2025.
6. **Tax rates (millage)** are DOR reported rates. County = countywide operating + debt service (MSTU excluded). School = operating + debt, including the voter-approved mill from 2018.
7. **Per resident** = estimated county + school collections ÷ that year's April 1 population. It includes taxes paid by businesses and non-resident owners, so it overstates a typical household's bill.

County spending

8. **Source:** EDR's tabulation of the county's Annual Financial Reports (FY2005–2025), all fund types, by function account code.
9. **Excluded to avoid double counting:** Internal Service funds (charges between departments), Custodial funds (pass-through), and "Other Uses and Non-Operating" (account 581 interfund transfers and 590 proprietary non-operating disbursements).
10. **Included:** Enterprise funds (water, sewer, solid waste, port, transit), which are mostly fee-funded, and capital project funds.
11. **Grouping:** Human services, economic environment and court-related were combined as one category. Account names changed slightly over the years, so line items were matched by account code.
12. **Driver attributions** (hurricanes, pandemic pass-through, debt payoff) are inferences from the account and fund pattern plus news reports; the FY2024 \$117M Financial and Administrative entry is recorded in a Trust fund and its purpose was not confirmed.

County budget and revenue mix

13. **Budget** = adopted *net* budget from the county's budget books (FY2015–2025), which excludes reserves, interfund transfers, internal services and prior-year carryover. The gross budget is about 2.5x larger. Earlier budget books are not posted, so pre-2015 budgets are omitted. The FY2026 figure (\$1.368B) is in the books as "\$1,368,1296,426"; the rounded figure from news coverage is used.
14. **Revenue mix** comes from the same EDR revenue tabulation for FY2025, excluding Custodial and Internal Service funds. "Other local taxes" = general government taxes minus ad valorem.

School district spending

15. **Source:** the district's Annual Financial Reports (form ESE 348) published by the Florida Department of Education, FY2008-09 through FY2024-25, all governmental funds. Figures were extracted from the PDF statements by script.
16. **Method:** for the General Fund and each special revenue fund, the Total column by function code; food service from that fund's total expenditures; capital outlay from capital projects funds (object codes 610–699 and 792–796) plus functions 7410, 7420 and 9300 in other funds; debt service from debt service and capital projects funds (object codes 710–791). Interfund transfers excluded. Internal service funds not included.
17. **Grouping:** Support = functions 6100–6500 and 9100; Administration = 7100, 7200, 7300, 7500, 7700, 8200; Plant = 7900 and 8100.
18. **Not cross-checked** against the district's audited financial statements; small differences from audited totals are possible.

Homes and population

19. **Average single-family taxable value** = total county taxable value of single-family residential parcels ÷ number of those parcels, from DOR parcel-count reports. DOR's property-type groupings changed over time (mobile-home counts drop sharply around 2014), which can shift a small number of parcels between categories.
20. **Population** = University of Florida BEBR April 1 estimates, as compiled by EDR, with census counts for 2000, 2010 and 2020.

General

21. All dollar figures are nominal. Rounded to the nearest \$0.1M in the dataset and \$1M in the text.
22. Fiscal years: county October–September; school July–June. Charts and comparisons pair years ending in the same calendar year.
23. Analysis assembled with Claude (Anthropic's AI assistant), which downloaded the source files and ran the calculations. Every source file is public and the steps above are enough to reproduce the figures.

Sources

All files were downloaded on October 13, 2026. Primary government data is listed first; news coverage was used only for context and budget figures noted above.

Primary data

Data used	Publisher	Link
County spending by function and revenue by source, FY2005–2025 (Annual Financial Reports)	Florida Legislature, Office of Economic and Demographic Research (EDR)	County revenues and expenditures index · Manatee expenditures (xlsx) · Manatee revenues (xlsx)
Taxes levied, millage rates, tax roll collections, single-family parcel counts and taxable values, 1999–2025	Florida Department of Revenue, Property Tax Oversight (Ad Valorem Valuation and Tax Data Book)	Data Book page · Historical data books (folder index) . Files used: 1999–2009 PDF data books; parcel_count and millage_taxes_levied workbooks for 2010–2025
Population, April 1, 2000–2025	University of Florida BEBR, compiled by EDR	Florida population products · County population history (xlsx)
School district spending by function, FY2008–09 to FY2024–25	Florida Department of Education, School District Annual Financial Reports	AFR index · e.g. 2024-25 Manatee AFR (pdf) , 2022-23 Manatee AFR (pdf)
Adopted net budgets, FY2015–2026	Manatee County Financial Management Department, adopted budget books FY16–FY26	Budget Division page

Context and news coverage

Fact used	Source
FY2025 net budget \$1,328,221,815; gross \$3.27B	Observer, Sept. 24, 2024
Sheriff FY2025 budget \$235.1M (+20%)	Bradenton Times
FY2026 net budget \$1.368B; property taxes 33.87% and service charges 33.28% of sources	Bradenton Times
\$232M in road bonds for 19 projects	Sarasota Herald-Tribune (via Yahoo News)
School 1-mill referendum: 2018 approval 51.38%, 2021 renewal 69.27%	Observer, Oct. 28, 2024
1-mill referendum 2024–25 budget \$75.5M	School District of Manatee County