



**THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
COMPANION REPORTS**

The Florida College System Budget Office
Florida Department of Education

**THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
EXPENDITURES BY CATEGORY**



COLLEGES	PERSONNEL EXPENSE		TOTAL PERSONNEL EXPENSE	CURRENT EXPENSES	CAPITAL EXPENSES	TOTAL EXPENSES EXCLUDING TRANSFERS	TRANSFERS	GRAND TOTAL
	FULL-TIME	PART-TIME						
EASTERN FLORIDA	\$39,178,136	\$4,992,445	\$44,170,581	\$18,533,814	\$535,136	\$63,239,531	\$2,052,000	\$65,291,531
BROWARD	\$83,558,562	\$16,648,950	\$100,207,512	\$38,140,760	\$2,767,724	\$141,115,996	\$1,292,781	\$142,408,777
CENTRAL FLORIDA	\$18,555,493	\$6,382,887	\$24,938,380	\$18,465,737	\$4,684,131	\$48,088,247	\$0	\$48,088,247
CHIPOLA	\$8,167,168	\$1,086,350	\$9,253,517	\$3,857,948	\$452,347	\$13,563,812	\$1,185,000	\$14,748,812
DAYTONA	\$45,255,889	\$4,660,361	\$49,916,250	\$15,149,565	\$2,053,158	\$67,118,973	\$9,815,648	\$76,934,621
FL SOUTHWESTERN	\$36,691,375	\$8,720,639	\$45,412,014	\$14,515,538	\$710,549	\$60,638,101	\$2,400,000	\$63,038,101
FSC, JACKSONVILLE	\$68,398,211	\$10,970,443	\$79,368,654	\$24,532,712	\$5,970,037	\$109,871,403	\$1,218,610	\$111,090,013
FLORIDA KEYS	\$5,199,925	\$785,618	\$5,985,542	\$4,479,526	\$141,018	\$10,606,086	\$0	\$10,606,086
GULF COAST	\$17,605,023	\$1,726,474	\$19,331,497	\$9,326,742	\$536,936	\$29,195,175	\$1,355,203	\$30,550,378
HILLSBOROUGH	\$62,113,615	\$10,632,526	\$72,746,141	\$28,020,814	\$1,566,193	\$102,333,148	\$9,949,152	\$112,282,300
INDIAN RIVER	\$44,760,478	\$5,100,169	\$49,860,647	\$16,202,302	\$1,624,853	\$67,687,802	\$3,672,639	\$71,360,441
GATEWAY	\$10,639,167	\$1,849,808	\$12,488,975	\$4,711,079	\$363,116	\$17,563,169	\$1,058,944	\$18,622,113
LAKE-SUMTER	\$12,931,092	\$3,213,521	\$16,144,613	\$7,834,282	\$336,699	\$24,315,594	\$5,127,452	\$29,443,046
SCF, MANATEE-SARASOTA	\$30,754,001	\$4,271,188	\$35,025,190	\$11,380,944	\$84,144	\$46,490,277	\$0	\$46,490,277
MIAMI DADE	\$163,811,292	\$47,062,363	\$210,873,654	\$77,862,874	\$6,426,274	\$295,162,802	\$4,600,000	\$299,762,802
NORTH FLORIDA	\$5,225,741	\$871,608	\$6,097,348	\$3,137,652	\$336,323	\$9,571,324	\$0	\$9,571,324
NORTHWEST FLORIDA	\$15,463,676	\$2,784,015	\$18,247,691	\$10,578,767	\$680,714	\$29,507,172	\$0	\$29,507,172
PALM BEACH	\$67,771,875	\$13,624,099	\$81,395,975	\$27,609,111	\$1,722,120	\$110,727,206	\$19,000,000	\$129,727,206
PASCO-HERNANDO	\$27,363,310	\$2,553,402	\$29,916,712	\$14,808,977	\$2,816,553	\$47,542,241	\$8,600,372	\$56,142,613
PENSACOLA	\$24,740,885	\$2,487,035	\$27,227,920	\$20,997,636	\$1,328,739	\$49,554,295	\$0	\$49,554,295
POLK	\$26,253,135	\$4,117,513	\$30,370,648	\$16,341,965	\$992,253	\$47,704,866	\$2,145,594	\$49,850,460
SAINT JOHNS RIVER	\$20,194,073	\$1,834,858	\$22,028,931	\$8,523,201	\$1,038,206	\$31,590,339	\$3,000,000	\$34,590,339
SAINT PETERSBURG	\$69,018,135	\$8,992,770	\$78,010,904	\$26,876,174	\$2,500,345	\$107,387,424	\$5,046,432	\$112,433,856
SANTA FE	\$42,837,009	\$6,373,053	\$49,210,062	\$19,730,941	\$2,388,237	\$71,329,240	\$0	\$71,329,240
SEMINOLE	\$42,179,770	\$7,333,073	\$49,512,844	\$14,865,261	\$2,138,489	\$66,516,594	\$0	\$66,516,594
SOUTH FLORIDA	\$13,075,242	\$2,152,906	\$15,228,148	\$8,088,460	\$1,185,620	\$24,502,227	\$0	\$24,502,227
TALLAHASSEE	\$31,636,732	\$6,204,656	\$37,841,388	\$19,120,112	\$10,000	\$56,971,500	\$0	\$56,971,500
VALENCIA	\$120,264,967	\$29,650,299	\$149,915,266	\$39,330,157	\$3,590,564	\$192,835,987	\$6,500,000	\$199,335,987
TOTAL	\$1,153,643,977	\$217,083,027	\$1,370,727,004	\$523,023,050	\$48,980,477	\$1,942,730,530	\$88,019,828	\$2,030,750,358
% OF TOTAL EXPENSES	59.38%	11.17%	70.56%	26.92%	2.52%	100.00%		

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
SYSTEM SUMMARY



2022-23 ANNUAL COST ANALYSIS	FULL-TIME FACULTY	PART-TIME FACULTY	FULL-TIME ADMINISTRATION & SUPPORT	PART-TIME ADMINISTRATION & SUPPORT	CURRENT EXPENSES	CAPITAL EXPENSES	TOTAL EXPENSES EXCLUDING TRANSFERS	TRANSFERS	GRAND TOTAL
ADVANCED & PROFESSIONAL (UL) (A&P)	\$30,781,243	\$7,900,286	\$5,372,506	\$1,066,921	\$2,067,101	\$116,606	\$47,304,663		\$47,304,663
ADVANCED & PROFESSIONAL (LL) (A&P)	\$275,404,658	\$77,399,354	\$31,371,595	\$9,384,257	\$19,959,526	\$3,750,199	\$417,269,589		\$417,269,589
POST SECONDARY VOCATIONAL (PSV)	\$125,597,658	\$43,136,404	\$30,745,740	\$6,175,828	\$23,543,309	\$7,830,847	\$237,029,786		\$237,029,786
EDUCATOR PREPARATION INSTITUTE (EPI)	\$243,706	\$404,317	\$397,525	\$105,713	\$30,275	\$6,766	\$1,188,302		\$1,188,302
ADULT VOCATIONAL	\$15,055,292	\$14,160,925	\$9,291,021	\$1,068,307	\$11,680,740	\$3,191,922	\$54,448,207		\$54,448,207
CONTINUING WORKFORCE EDUCATION	\$406,952	\$6,195,599	\$6,536,106	\$988,766	\$5,297,604	\$954,600	\$20,379,627		\$20,379,627
APPRENTICESHIP	\$154,497	\$476,175	\$140,270	\$300	\$1,100,984	\$18,875	\$1,891,101		\$1,891,101
DEVELOPMENTAL EDUCATION	\$12,006,917	\$4,140,854	\$1,305,289	\$768,785	\$485,820	\$35,596	\$18,743,261		\$18,743,261
ADULT EDUCATION	\$1,440,581	\$3,035,823	\$1,882,666	\$351,659	\$397,143	\$26,393	\$7,134,265		\$7,134,265
TOTAL DIRECT INSTRUCTION	\$461,091,504	\$156,849,737	\$87,042,718	\$19,910,536	\$64,562,502	\$15,931,804	\$805,388,801		\$805,388,801
ACADEMIC SUPPORT			\$141,733,289	\$13,135,081	\$50,271,246	\$7,836,948	\$212,976,564		\$212,976,564
STUDENT SERVICES			\$160,693,608	\$12,200,498	\$25,357,730	\$1,511,824	\$199,763,660		\$199,763,660
INSTITUTIONAL SUPPORT			\$201,798,056	\$4,149,191	\$176,254,202	\$13,324,741	\$395,526,190		\$395,526,190
PLANT OPS & MAINTENANCE			\$92,782,228	\$9,784,026	\$201,568,968	\$10,034,079	\$314,169,301		\$314,169,301
TOTAL SUPPORT			\$597,007,181	\$39,268,796	\$453,452,146	\$32,707,592	\$1,122,435,715		\$1,122,435,715
TOTAL DIRECT INSTRUCTION & SUPPORT	\$461,091,504	\$156,849,737	\$684,049,899	\$59,179,332	\$518,014,648	\$48,639,396	\$1,927,824,516		\$1,927,824,516
NON-INSTRUCTIONAL			\$8,502,572	\$1,053,960	\$5,008,402	\$341,079	\$14,906,013	\$0	\$14,906,013
TOTAL EXPENDITURES	\$461,091,504	\$156,849,737	\$692,552,471	\$60,233,292	\$523,023,050	\$48,980,475	\$1,942,730,529	\$0	\$1,942,730,529

2022-23 ANNUAL COST ANALYSIS	FULL-TIME FACULTY	PART-TIME FACULTY	FULL-TIME ADMINISTRATION & SUPPORT	PART-TIME ADMINISTRATION & SUPPORT	CURRENT EXPENSES	CAPITAL EXPENSES	TOTAL EXPENSES EXCLUDING TRANSFERS
ADVANCED & PROFESSIONAL (UL) (A&P)	1.58%	0.41%	0.28%	0.05%	0.11%	0.01%	2.43%
ADVANCED & PROFESSIONAL (LL) (A&P)	14.18%	3.98%	1.61%	0.48%	1.03%	0.19%	21.48%
POST SECONDARY VOCATIONAL (PSV)	6.47%	2.22%	1.58%	0.32%	1.21%	0.40%	12.20%
EDUCATOR PREPARATION INSTITUTE (EPI)	0.01%	0.02%	0.02%	0.01%	0.00%	0.00%	0.06%
ADULT VOCATIONAL	0.77%	0.73%	0.48%	0.05%	0.60%	0.16%	2.80%
CONTINUING WORKFORCE EDUCATION	0.02%	0.32%	0.34%	0.05%	0.27%	0.05%	1.05%
APPRENTICESHIP	0.01%	0.02%	0.01%	0.00%	0.06%	0.00%	0.10%
DEVELOPMENTAL EDUCATION	0.62%	0.21%	0.07%	0.04%	0.03%	0.00%	0.96%
ADULT EDUCATION	0.07%	0.16%	0.10%	0.02%	0.02%	0.00%	0.37%
TOTAL DIRECT INSTRUCTION	23.73%	8.07%	4.48%	1.02%	3.32%	0.82%	41.46%
ACADEMIC SUPPORT			7.30%	0.68%	2.59%	0.40%	10.96%
STUDENT SERVICES			8.27%	0.63%	1.31%	0.08%	10.28%
INSTITUTIONAL SUPPORT			10.39%	0.21%	9.07%	0.69%	20.36%
PLANT OPS & MAINTENANCE			4.78%	0.50%	10.38%	0.52%	16.17%
TOTAL SUPPORT			30.73%	2.02%	23.34%	1.68%	57.78%
TOTAL DIRECT INSTRUCTION & SUPPORT	23.73%	8.07%	35.21%	3.05%	26.66%	2.50%	99.23%
NON-INSTRUCTIONAL			0.44%	0.05%	0.26%	0.02%	0.77%
TOTAL EXPENDITURES	23.73%	8.07%	35.65%	3.10%	26.92%	2.52%	100.00%

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
EXPENDITURES BY FUNCTION



COLLEGE	DIRECT INSTRUCTION	ACADEMIC SUPPORT	STUDENT SERVICES	INSTITUTIONAL SUPPORT	PLANT OPER & MAINTENANCE	TOTAL INSTRUCTIONAL COSTS	UNALLOCATED COSTS EXCLUDING TRANSFERS	TOTAL EXPENSES EXCLUDING TRANSFERS	TRANSFERS	GRAND TOTAL	
EASTERN FLORIDA	\$34,417,710	\$6,767,215	\$9,074,351	\$13,661,315	\$12,522,951	\$76,443,542	\$1,186,360	\$77,629,902	\$2,052,000	\$79,681,902	
BROWARD	\$66,965,524	\$23,013,182	\$19,178,757	\$33,684,137	\$26,822,768	\$169,664,368	\$100,046	\$169,764,414	\$1,292,781	\$171,077,195	
CENTRAL FLORIDA	\$17,466,009	\$4,368,418	\$6,143,408	\$16,529,055	\$9,908,735	\$54,415,625	\$109,070	\$54,524,695	\$0	\$54,524,695	
CHIPOLA	\$6,199,991	\$798,555	\$1,245,112	\$4,112,615	\$2,938,230	\$15,294,503	\$1,013,378	\$16,307,881	\$1,185,000	\$17,492,881	
DAYTONA	\$36,636,611	\$7,486,551	\$8,333,537	\$15,143,570	\$13,432,654	\$81,032,823	\$1,020,634	\$82,053,457	\$9,815,648	\$91,869,105	
FL SOUTHWESTERN	\$32,427,990	\$9,805,918	\$10,361,506	\$11,267,459	\$9,774,111	\$73,636,984	\$60,293	\$73,697,277	\$2,400,000	\$76,097,277	
FSC, JACKSONVILLE	\$53,057,844	\$21,607,138	\$15,552,774	\$23,308,818	\$20,477,895	\$134,004,469	\$0	\$134,004,469	\$1,218,610	\$135,223,079	
FLORIDA KEYS	\$3,644,946	\$1,490,582	\$1,141,507	\$4,040,500	\$2,271,217	\$12,588,752	\$208	\$12,588,961	\$0	\$12,588,961	
GULF COAST	\$15,382,110	\$2,361,594	\$2,661,774	\$6,938,734	\$6,780,376	\$34,124,588	\$831,937	\$34,956,525	\$1,355,203	\$36,311,728	
HILLSBOROUGH	\$51,169,994	\$17,697,944	\$14,816,037	\$23,243,921	\$15,882,779	\$122,810,676	\$765,869	\$123,576,545	\$9,949,152	\$133,525,697	
INDIAN RIVER	\$36,669,809	\$9,519,289	\$9,039,065	\$11,070,213	\$15,192,350	\$81,490,726	\$1,010,484	\$82,501,210	\$3,672,639	\$86,173,849	
GATEWAY	\$10,479,441	\$2,661,802	\$2,454,023	\$4,612,879	\$1,006,014	\$21,214,159	\$455,273	\$21,669,432	\$1,058,944	\$22,728,376	
LAKE-SUMTER	\$8,215,812	\$4,512,440	\$3,945,734	\$8,297,558	\$4,479,486	\$29,451,030	\$921,838	\$30,372,868	\$5,127,452	\$35,500,320	
SCF, MANATEE-SARASOTA	\$19,938,205	\$2,476,617	\$4,245,094	\$13,433,183	\$6,397,178	\$46,490,277	\$0	\$46,490,277	\$0	\$46,490,277	
MIAMI DADE	\$149,693,148	\$34,970,858	\$34,579,246	\$81,579,284	\$50,438,820	\$351,261,356	\$1,992,706	\$353,254,062	\$4,600,000	\$357,854,062	
NORTH FLORIDA	\$3,714,994	\$1,769,707	\$1,499,392	\$2,236,330	\$2,081,829	\$12,810,676	\$11,302,252	\$277,101	\$11,579,354	\$0	\$11,579,354
NORTHWEST FLORIDA	\$11,887,378	\$3,748,123	\$2,631,259	\$9,476,001	\$5,812,411	\$33,555,172	\$1,148,895	\$34,704,067	\$0	\$34,704,067	
PALM BEACH	\$51,651,798	\$21,155,180	\$18,793,039	\$22,626,512	\$18,943,335	\$133,169,864	\$57,086	\$133,226,950	\$19,000,000	\$152,226,950	
PASCO-HERNANDO	\$20,870,262	\$6,899,431	\$7,285,069	\$12,154,288	\$9,426,328	\$56,635,377	\$707,285	\$57,342,662	\$5,600,372	\$62,943,034	
PENSACOLA	\$17,994,722	\$4,701,585	\$5,380,165	\$15,861,385	\$13,360,265	\$57,278,122	\$2,054,855	\$59,332,978	\$0	\$59,332,978	
POLK	\$25,696,416	\$4,459,434	\$6,026,331	\$10,939,189	\$9,784,464	\$56,905,834	\$347,825	\$57,253,659	\$2,145,594	\$59,399,253	
SAINT JOHNS RIVER	\$15,746,395	\$3,932,623	\$2,851,275	\$8,378,482	\$6,662,347	\$37,571,121	\$954,664	\$38,525,785	\$3,000,000	\$41,525,785	
SAINT PETERSBURG	\$53,771,529	\$20,717,189	\$18,376,782	\$22,195,664	\$19,480,107	\$134,541,271	\$0	\$134,541,271	\$5,046,432	\$139,587,703	
SANTA FE	\$39,332,459	\$7,631,579	\$8,468,018	\$16,387,516	\$13,657,531	\$85,477,103	\$1,106,177	\$86,583,279	\$0	\$86,583,279	
SEMINOLE	\$37,867,519	\$8,519,495	\$9,820,342	\$15,432,070	\$9,196,865	\$80,836,292	\$0	\$80,836,292	\$0	\$80,836,292	
SOUTH FLORIDA	\$11,786,897	\$2,919,820	\$2,185,453	\$5,730,256	\$6,622,585	\$29,245,011	\$438,155	\$29,683,166	\$0	\$29,683,166	
TALLAHASSEE	\$28,734,392	\$5,083,629	\$4,840,428	\$19,428,654	\$8,382,867	\$66,469,970	\$1,462,899	\$67,932,869	\$0	\$67,932,869	
VALENCIA	\$117,496,261	\$23,495,251	\$27,944,228	\$34,555,905	\$30,863,750	\$234,355,395	\$0	\$234,355,395	\$6,500,000	\$240,855,395	
TOTAL	\$978,936,166	\$264,571,151	\$258,853,706	\$466,325,492	\$352,600,147	\$2,321,286,662	\$18,023,038	\$2,339,309,700	\$88,019,828	\$2,427,329,528	

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
EXPENDITURES BY FUNCTION

COLLEGE	DIRECT INSTRUCTION	ACADEMIC SUPPORT	STUDENT SERVICES	INSTITUTIONAL SUPPORT	PLANT OPER & MAINTENANCE	TOTAL INSTRUCTIONAL COSTS	UNALLOCATED COSTS EXCLUDING TRANSFERS	TOTAL EXPENSES EXCLUDING TRANSFERS
EASTERN FLORIDA	44.34%	8.72%	11.69%	17.60%	16.13%	98.47%	1.53%	100.00%
BROWARD	39.45%	13.55%	11.30%	19.84%	15.80%	99.94%	0.06%	100.00%
CENTRAL FLORIDA	32.03%	8.01%	11.27%	30.31%	18.17%	99.80%	0.20%	100.00%
CHIPOLA	38.02%	4.90%	7.64%	25.22%	18.02%	93.79%	6.21%	100.00%
DAYTONA	44.65%	9.12%	10.16%	18.46%	16.37%	98.76%	1.24%	100.00%
FL SOUTHWESTERN	44.00%	13.31%	14.06%	15.29%	13.26%	99.92%	0.08%	100.00%
FSC, JACKSONVILLE	39.59%	16.12%	11.61%	17.39%	15.28%	100.00%	0.00%	100.00%
FLORIDA KEYS	28.95%	11.84%	9.07%	32.10%	18.04%	100.00%	0.00%	100.00%
GULF COAST	44.00%	7.67%	7.61%	19.85%	19.40%	97.62%	2.38%	100.00%
HILLSBOROUGH	41.41%	14.32%	11.99%	18.81%	12.85%	99.38%	0.62%	100.00%
INDIAN RIVER	44.45%	11.54%	10.96%	13.42%	18.41%	98.78%	1.22%	100.00%
GATEWAY	48.36%	12.28%	11.32%	21.29%	4.64%	97.90%	2.10%	100.00%
LAKE-SUMTER	27.05%	14.86%	12.99%	27.32%	14.75%	96.96%	3.04%	100.00%
SCF, MANATEE-SARASOTA	42.89%	5.33%	9.13%	28.89%	13.76%	100.00%	0.00%	100.00%
MIAMI DADE	42.38%	9.90%	9.79%	23.09%	14.28%	99.44%	0.56%	100.00%
NORTH FLORIDA	32.88%	15.28%	12.95%	19.31%	17.98%	97.61%	2.39%	100.00%
NORTHWEST FLORIDA	34.25%	10.80%	7.58%	27.31%	16.75%	96.69%	3.31%	100.00%
PALM BEACH	38.77%	15.88%	14.11%	16.98%	14.22%	99.96%	0.04%	100.00%
PASCO-HERNANDO	36.40%	12.03%	12.70%	21.20%	16.44%	98.77%	1.23%	100.00%
PENSACOLA	30.33%	7.92%	9.03%	26.73%	22.52%	96.54%	3.46%	100.00%
POLK	44.88%	7.79%	10.53%	19.11%	17.09%	99.39%	0.61%	100.00%
SAINT JOHNS RIVER	40.87%	10.21%	7.40%	21.75%	17.29%	97.52%	2.48%	100.00%
SAINT PETERSBURG	39.97%	15.40%	13.66%	16.50%	14.48%	100.00%	0.00%	100.00%
SANTA FE	45.43%	8.81%	9.78%	18.93%	15.77%	98.72%	1.28%	100.00%
SEMINOLE	46.84%	10.54%	12.15%	19.09%	11.38%	100.00%	0.00%	100.00%
SOUTH FLORIDA	39.71%	9.84%	7.36%	19.30%	22.31%	98.52%	1.48%	100.00%
TALLAHASSEE	42.30%	7.48%	7.13%	28.60%	12.34%	97.85%	2.15%	100.00%
VALENCIA	50.14%	10.03%	11.92%	14.75%	13.17%	100.00%	0.00%	100.00%
TOTAL	41.85%	11.31%	11.07%	19.93%	15.07%	99.23%	0.77%	100.00%

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
ANALYSIS OF UNALLOCATED EXPENDITURES



COLLEGE	PUBLIC SERVICE	ATHLETICS	HEALTH	TRANSFERS & OTHER COSTS	TOTAL
EASTERN FLORIDA	\$8,605	\$1,177,755	\$0	\$2,052,000	\$3,238,360
BROWARD	\$100,046	\$0	\$0	\$1,292,781	\$1,392,827
CENTRAL FLORIDA	\$274	\$108,796	\$0	\$0	\$109,070
CHIPOLA	\$28,059	\$985,319	\$0	\$1,185,000	\$2,198,378
DAYTONA	\$370,242	\$650,392	\$0	\$9,815,648	\$10,836,282
FL SOUTHWESTERN	\$0	\$60,293	\$0	\$2,400,000	\$2,460,293
FSC, JACKSONVILLE	\$0	\$0	\$0	\$1,218,610	\$1,218,610
FLORIDA KEYS	\$208	\$0	\$0	\$0	\$208
GULF COAST	\$119,661	\$712,276	\$0	\$1,355,203	\$2,187,140
HILLSBOROUGH	\$342,988	\$422,881	\$0	\$9,949,152	\$10,715,021
INDIAN RIVER	\$222,396	\$788,088	\$0	\$3,672,639	\$4,683,123
GATEWAY	\$0	\$455,273	\$0	\$1,058,944	\$1,514,217
LAKE-SUMTER	\$8,442	\$913,396	\$0	\$5,127,452	\$6,049,290
SCF, MANATEE-SARASOTA	\$0	\$0	\$0	\$0	\$0
MIAMI DADE	\$1,941,798	\$50,908	\$0	\$4,600,000	\$6,592,706
NORTH FLORIDA	\$277,101	\$0	\$0	\$0	\$277,101
NORTHWEST FLORIDA	\$0	\$1,148,895	\$0	\$0	\$1,148,895
PALM BEACH	\$0	\$57,086	\$0	\$19,000,000	\$19,057,086
PASCO-HERNANDO	\$0	\$707,285	\$0	\$8,600,372	\$9,307,657
PENSACOLA	\$946,267	\$1,108,588	\$0	\$0	\$2,054,855
POLK	\$175,128	\$172,697	\$0	\$2,145,594	\$2,493,419
SAINT JOHNS RIVER	\$426,682	\$527,982	\$0	\$3,000,000	\$3,954,664
SAINT PETERSBURG	\$0	\$0	\$0	\$5,046,432	\$5,046,432
SANTA FE	\$754,045	\$352,131	\$0	\$0	\$1,106,177
SEMINOLE	\$0	\$0	\$0	\$0	\$0
SOUTH FLORIDA	\$0	\$438,155	\$0	\$0	\$438,155
TALLAHASSEE	\$0	\$1,433,373	\$29,526	\$0	\$1,462,899
VALENCIA	\$0	\$0	\$0	\$6,500,000	\$6,500,000
TOTAL	\$5,721,944	\$12,271,568	\$29,526	\$88,019,828	\$106,042,866

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
EXPENDITURES PER CREDIT HOUR



COLLEGE	ADVANCED & PROFESSIONAL UPPER LEVEL	ADVANCED & PROFESSIONAL LOWER LEVEL	POST SECONDARY VOCATIONAL	DEVELOPMENTAL EDUCATION	EDUCATOR PREPARATION INSTITUTE	APPRENTICESHIP	POST SECONDARY ADULT VOCATIONAL	VOCATIONAL PREPARATORY	ADULT EDUCATION	COLLEGE TOTAL
EASTERN FLORIDA	\$234	\$259	\$352	\$281	\$0	\$0	\$422	\$0	\$0	\$279
BROWARD	\$255	\$246	\$296	\$219	\$248	\$184	\$319	\$0	\$1,035	\$261
CENTRAL FLORIDA	\$443	\$411	\$493	\$336	\$0	\$0	\$529	\$0	\$428	\$436
CHIPOLA	\$396	\$347	\$443	\$254	\$0	\$0	\$472	\$0	\$0	\$381
DAYTONA	\$296	\$252	\$357	\$339	\$221	\$54	\$367	\$95	\$241	\$275
FL SOUTHWESTERN	\$282	\$225	\$622	\$321	\$0	\$0	\$355	\$0	\$0	\$245
FSC, JACKSONVILLE	\$264	\$290	\$362	\$259	\$186	\$0	\$440	\$0	\$431	\$305
FLORIDA KEYS	\$559	\$477	\$574	\$477	\$0	\$58	\$605	\$0	\$0	\$484
GULF COAST	\$326	\$314	\$514	\$346	\$0	\$0	\$531	\$0	\$0	\$358
HILLSBOROUGH	\$459	\$215	\$220	\$291	\$512	\$43	\$405	\$0	\$0	\$209
INDIAN RIVER	\$250	\$237	\$334	\$244	\$0	\$50	\$305	\$0	\$243	\$262
GATEWAY	\$352	\$269	\$491	\$366	\$378	\$0	\$449	\$0	\$234	\$341
LAKE-SUMTER	\$315	\$299	\$394	\$581	\$0	\$0	\$0	\$0	\$0	\$319
SCF, MANATEE-SARASOTA	\$258	\$252	\$361	\$284	\$236	\$0	\$0	\$0	\$0	\$262
MIAMI DADE	\$285	\$257	\$501	\$470	\$249	\$0	\$361	\$0	\$250	\$278
NORTH FLORIDA	\$577	\$419	\$598	\$597	\$0	\$0	\$931	\$0	\$0	\$482
NORTHWEST FLORIDA	\$322	\$314	\$469	\$323	\$0	\$0	\$424	\$0	\$0	\$348
PALM BEACH	\$266	\$244	\$505	\$434	\$178	\$68	\$605	\$0	\$0	\$280
PASCO-HERNANDO	\$260	\$264	\$386	\$418	\$428	\$235	\$515	\$0	\$0	\$309
PENSACOLA	\$313	\$332	\$367	\$317	\$0	\$0	\$468	\$0	\$397	\$345
POLK	\$309	\$336	\$444	\$429	\$367	\$0	\$611	\$0	\$0	\$365
SAINT JOHNS RIVER	\$282	\$283	\$411	\$307	\$344	\$0	\$624	\$0	\$490	\$312
SAINT PETERSBURG	\$308	\$284	\$310	\$398	\$0	\$41	\$628	\$0	\$0	\$294
SANTA FE	\$326	\$262	\$421	\$296	\$33,957	\$46	\$427	\$0	\$747	\$296
SEMINOLE	\$235	\$244	\$314	\$287	\$281	\$48	\$478	\$0	\$352	\$265
SOUTH FLORIDA	\$368	\$346	\$304	\$977	\$0	\$47	\$819	\$0	\$325	\$391
TALLAHASSEE	\$289	\$211	\$377	\$371	\$0	\$38	\$460	\$0	\$286	\$246
VALENCIA	\$214	\$235	\$265	\$257	\$235	\$0	\$438	\$0	\$0	\$245
SYSTEM TOTAL	\$280	\$259	\$349	\$323	\$309	\$49	\$459	\$95	\$312	\$280

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2022-23 ANNUAL COST ANALYSIS
EXPENDITURES PER FTE



COLLEGE	ADVANCED & PROFESSIONAL UPPER LEVEL	ADVANCED & PROFESSIONAL LOWER LEVEL	POST SECONDARY VOCATIONAL	DEVELOPMENTAL EDUCATION	EDUCATOR PREPARATION INSTITUTE	APPRENTICESHIP	POST SECONDARY ADULT VOCATIONAL	VOCATIONAL PREPARATORY	ADULT EDUCATION	COLLEGE TOTAL
EASTERN FLORIDA	\$7,017	\$7,769	\$10,560	\$8,423	\$0	\$0	\$12,666	\$0	\$0	\$8,437
BROWARD	\$255	\$246	\$296	\$219	\$248	\$5,503	\$9,578	\$0	\$16,555	\$7,945
CENTRAL FLORIDA	\$13,276	\$12,336	\$14,800	\$10,082	\$0	\$0	\$15,883	\$0	\$12,830	\$13,180
CHIPOLA	\$11,869	\$10,416	\$13,300	\$7,614	\$0	\$0	\$14,157	\$0	\$0	\$11,486
DAYTONA	\$8,891	\$7,566	\$10,711	\$10,196	\$0	\$1,604	\$10,995	\$0	\$7,261	\$8,305
FL SOUTHWESTERN	\$8,470	\$6,754	\$18,662	\$9,639	\$0	\$0	\$10,650	\$0	\$0	\$7,348
FSC, JACKSONVILLE	\$264	\$290	\$362	\$259	\$186	\$0	\$13,205	\$0	\$12,941	\$9,472
FLORIDA KEYS	\$16,756	\$14,301	\$17,220	\$14,306	\$0	\$1,750	\$18,153	\$0	\$0	\$14,768
GULF COAST	\$9,751	\$9,429	\$15,419	\$10,481	\$0	\$0	\$15,931	\$0	\$0	\$10,765
HILLSBOROUGH	\$13,780	\$6,435	\$6,600	\$8,715	\$15,367	\$1,281	\$12,146	\$0	\$0	\$6,339
INDIAN RIVER	\$7,494	\$7,123	\$10,017	\$7,329	\$0	\$1,487	\$9,137	\$0	\$7,302	\$7,856
GATEWAY	\$10,556	\$8,075	\$14,734	\$10,970	\$11,353	\$0	\$13,471	\$0	\$7,013	\$10,281
LAKE-SUMTER	\$9,480	\$8,984	\$11,823	\$17,607	\$0	\$0	\$0	\$0	\$0	\$9,571
SCF, MANATEE-SARASOTA	\$7,748	\$7,564	\$10,843	\$8,520	\$7,084	\$0	\$0	\$0	\$0	\$7,947
MIAMI DADE	\$8,541	\$7,714	\$15,024	\$14,104	\$7,481	\$0	\$10,838	\$0	\$7,492	\$8,592
NORTH FLORIDA	\$17,307	\$12,570	\$17,951	\$17,900	\$0	\$0	\$27,921	\$0	\$0	\$14,536
NORTHWEST FLORIDA	\$9,665	\$9,419	\$14,066	\$9,704	\$0	\$0	\$12,711	\$0	\$0	\$10,449
PALM BEACH	\$7,992	\$7,314	\$15,137	\$13,011	\$5,327	\$2,036	\$18,163	\$0	\$0	\$8,407
PASCO-HERNANDO	\$7,807	\$7,931	\$11,576	\$12,552	\$12,854	\$7,044	\$15,455	\$0	\$0	\$9,323
PENSACOLA	\$9,394	\$9,947	\$10,998	\$9,505	\$0	\$0	\$14,028	\$0	\$11,912	\$10,386
POLK	\$9,267	\$10,084	\$13,315	\$12,868	\$11,002	\$0	\$18,328	\$0	\$0	\$10,964
SAINT JOHNS RIVER	\$8,462	\$8,482	\$12,331	\$9,207	\$10,330	\$0	\$18,708	\$0	\$14,695	\$9,454
SAINT PETERSBURG	\$9,243	\$8,508	\$9,295	\$11,950	\$0	\$1,224	\$18,831	\$0	\$0	\$9,058
SANTA FE	\$9,768	\$7,848	\$12,623	\$8,876	\$1,018,720	\$1,389	\$12,806	\$0	\$22,417	\$8,898
SEMINOLE	\$7,043	\$7,324	\$9,411	\$8,616	\$8,425	\$1,429	\$14,335	\$0	\$10,546	\$7,961
SOUTH FLORIDA	\$11,026	\$10,375	\$9,129	\$29,322	\$0	\$1,420	\$24,580	\$0	\$9,765	\$12,099
TALLAHASSEE	\$8,684	\$6,316	\$11,309	\$11,124	\$0	\$1,142	\$13,806	\$0	\$8,595	\$7,396
VALENCIA	\$6,406	\$7,061	\$7,941	\$7,708	\$7,054	\$0	\$13,154	\$0	\$0	\$7,588
SYSTEM TOTAL	\$8,392	\$7,775	\$10,472	\$9,680	\$9,253	\$1,461	\$13,765	\$0	\$9,349	\$8,531

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.