



**THE FLORIDA COLLEGE SYSTEM  
2023-24 ANNUAL COST ANALYSIS  
COMPANION REPORTS**

The Florida College System Budget Office  
Florida Department of Education

**THE FLORIDA COLLEGE SYSTEM  
2023-24 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	\$38,523,952	\$7,663,081	\$46,187,033	\$21,226,795	\$672,013	\$68,085,841	\$50,579	\$68,136,420
BROWARD	\$79,738,311	\$17,231,823	\$96,970,134	\$38,122,234	\$3,315,569	\$138,407,937	\$9,612,429	\$148,020,366
CENTRAL FLORIDA	\$21,620,506	\$6,276,929	\$27,897,435	\$13,393,485	\$2,039,574	\$43,330,494	\$5,481,652	\$48,812,146
CHIPOLA	\$8,814,910	\$1,188,342	\$10,003,252	\$4,499,851	\$999,319	\$15,502,422	\$1,175,000	\$16,677,422
DAYTONA	\$46,677,027	\$4,655,952	\$51,332,979	\$16,981,741	\$2,533,518	\$70,848,238	\$5,750,000	\$76,598,238
FL SOUTHWESTERN	\$40,162,323	\$8,959,301	\$49,121,624	\$16,339,794	\$1,177,220	\$66,638,638	\$3,326,000	\$69,964,638
FSC, JACKSONVILLE	\$69,881,793	\$12,052,965	\$81,934,758	\$25,444,027	\$8,952,537	\$116,331,322	\$1,702,595	\$118,033,917
FLORIDA KEYS	\$5,812,664	\$848,084	\$6,660,749	\$5,811,224	\$174,908	\$12,646,880	\$0	\$12,646,880
GULF COAST	\$19,305,768	\$1,754,881	\$21,060,649	\$9,362,799	\$428,524	\$30,851,972	\$4,719,119	\$35,571,091
HILLSBOROUGH	\$69,758,767	\$10,900,869	\$80,659,636	\$29,813,776	\$2,066,508	\$112,539,920	\$21,666	\$112,561,586
INDIAN RIVER	\$46,506,948	\$5,340,113	\$51,847,061	\$17,171,486	\$2,193,254	\$71,211,800	\$1,030,475	\$72,242,275
GATEWAY	\$11,618,370	\$1,961,683	\$13,580,053	\$6,684,177	\$435,294	\$20,699,524	\$1,006,747	\$21,706,271
LAKE-SUMTER	\$17,045,613	\$3,182,509	\$20,228,122	\$8,726,526	\$82,785	\$29,037,433	\$1,826,417	\$30,863,850
SCF, MANATEE-SARASOTA	\$34,618,368	\$4,160,096	\$38,778,463	\$12,692,211	\$380,028	\$51,850,702	\$0	\$51,850,702
MIAMI DADE	\$176,958,243	\$54,211,253	\$231,169,496	\$82,686,936	\$2,807,668	\$316,664,100	\$0	\$316,664,100
NORTH FLORIDA	\$5,573,471	\$932,323	\$6,505,794	\$3,609,065	\$247,028	\$10,361,887	\$0	\$10,361,887
NORTHWEST FLORIDA	\$16,078,009	\$3,182,605	\$19,260,613	\$12,687,393	\$247,774	\$32,195,779	\$0	\$32,195,779
PALM BEACH	\$69,838,568	\$14,783,301	\$84,621,869	\$27,094,882	\$923,902	\$112,640,652	\$0	\$112,640,652
PASCO-HERNANDO	\$29,617,189	\$2,709,274	\$32,326,462	\$13,436,835	\$706,645	\$46,469,941	\$10,348,667	\$56,818,608
PENSACOLA	\$27,398,384	\$2,811,680	\$30,210,064	\$21,227,665	\$4,802,322	\$56,240,052	\$14,350,000	\$70,590,052
POLK	\$30,741,549	\$4,668,071	\$35,409,620	\$14,930,540	\$945,462	\$51,285,622	\$0	\$51,285,622
SAINT JOHNS RIVER	\$21,925,387	\$2,032,823	\$23,958,210	\$9,329,172	\$1,855,611	\$35,142,993	\$1,000,000	\$36,142,993
SAINT PETERSBURG	\$72,905,007	\$10,426,178	\$83,331,184	\$32,712,127	\$952,947	\$116,996,258	\$9,130,876	\$126,127,134
SANTA FE	\$47,935,472	\$7,645,324	\$55,580,796	\$21,645,243	\$4,057,322	\$81,283,362	\$619,082	\$81,902,444
SEMINOLE	\$45,897,172	\$7,640,440	\$53,537,613	\$15,584,476	\$3,472,638	\$72,594,727	\$0	\$72,594,727
SOUTH FLORIDA	\$15,209,349	\$2,687,258	\$17,896,607	\$8,191,529	\$1,199,097	\$27,287,233	\$0	\$27,287,233
TALLAHASSEE	\$35,759,986	\$8,435,426	\$44,195,411	\$18,925,805	\$0	\$63,121,216	\$0	\$63,121,216
VALENCIA	\$125,536,196	\$32,358,904	\$157,895,100	\$46,000,672	\$6,048,657	\$209,944,430	\$1,000,000	\$210,944,430
TOTAL	\$1,231,459,301	\$240,701,486	\$1,472,160,787	\$554,332,466	\$53,718,122	\$2,080,211,376	\$72,151,304	\$2,152,362,680
% OF TOTAL EXPENSES	59.20%	11.57%	70.77%	26.65%	2.58%	100.00%		

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

THE FLORIDA COLLEGE SYSTEM  
2023-24 ANNUAL COST ANALYSIS  
SYSTEM SUMMARY



2023-24 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)	\$31,466,571	\$8,761,799	\$5,948,152	\$1,011,390	\$1,616,595	\$320,874	\$49,125,381		\$49,125,381
ADVANCED & PROFESSIONAL (LL) (A&P)	\$289,824,463	\$87,145,962	\$34,616,293	\$9,071,344	\$21,514,887	\$4,068,527	\$446,241,476		\$446,241,476
POST SECONDARY VOCATIONAL (PSV)	\$134,974,954	\$48,256,304	\$35,543,422	\$6,124,723	\$28,499,753	\$6,383,023	\$259,782,179		\$259,782,179
EDUCATOR PREPARATION INSTITUTE (EPI)	\$211,461	\$369,955	\$456,285	\$53,793	\$825,708	\$6,675	\$1,923,877		\$1,923,877
ADULT VOCATIONAL	\$16,539,122	\$16,307,058	\$8,897,626	\$835,971	\$11,009,161	\$2,466,238	\$56,055,176		\$56,055,176
CONTINUING WORKFORCE EDUCATION	\$1,017,050	\$7,347,194	\$7,818,956	\$1,029,015	\$6,576,732	\$613,151	\$24,402,098		\$24,402,098
APPRENTICESHIP	\$108,100	\$453,432	\$293,946	\$21,519	\$1,285,054	\$16,481	\$2,178,532		\$2,178,532
DEVELOPMENTAL EDUCATION	\$12,692,755	\$4,620,477	\$1,425,787	\$814,984	\$964,798	\$46,851	\$20,565,652		\$20,565,652
ADULT EDUCATION	\$1,498,815	\$4,373,673	\$1,814,585	\$367,993	\$409,172	\$57,890	\$8,522,128		\$8,522,128
TOTAL DIRECT INSTRUCTION	\$488,333,291	\$177,635,854	\$96,815,052	\$19,330,732	\$72,701,860	\$13,979,710	\$868,796,499		\$868,796,499
ACADEMIC SUPPORT			\$150,145,980	\$14,094,068	\$51,776,173	\$9,888,627	\$225,904,848		\$225,904,848
STUDENT SERVICES			\$170,611,120	\$13,279,310	\$27,024,371	\$1,706,615	\$212,621,416		\$212,621,416
INSTITUTIONAL SUPPORT			\$218,821,641	\$5,016,415	\$183,571,716	\$16,522,531	\$423,932,303		\$423,932,303
PLANT OPS & MAINTENANCE			\$97,152,275	\$10,165,521	\$213,415,039	\$11,117,702	\$331,850,537		\$331,850,537
TOTAL SUPPORT			\$636,731,016	\$42,555,314	\$475,787,299	\$39,235,475	\$1,194,309,104		\$1,194,309,104
TOTAL DIRECT INSTRUCTION & SUPPORT	\$488,333,291	\$177,635,854	\$733,546,068	\$61,886,046	\$548,489,159	\$53,215,185	\$2,063,105,603		\$2,063,105,603
NON-INSTRUCTIONAL			\$9,579,944	\$1,179,590	\$5,843,308	\$502,936	\$17,105,778	\$0	\$17,105,778
TOTAL EXPENDITURES	\$488,333,291	\$177,635,854	\$743,126,012	\$63,065,636	\$554,332,467	\$53,718,121	\$2,080,211,381	\$0	\$2,080,211,381

2023-24 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)	1.51%	0.42%	0.29%	0.05%	0.08%	0.02%	2.36%
ADVANCED & PROFESSIONAL (LL) (A&P)	13.93%	4.19%	1.66%	0.44%	1.03%	0.20%	21.45%
POST SECONDARY VOCATIONAL (PSV)	6.49%	2.32%	1.71%	0.29%	1.37%	0.31%	12.49%
EDUCATOR PREPARATION INSTITUTE (EPI)	0.01%	0.02%	0.02%	0.00%	0.04%	0.00%	0.09%
ADULT VOCATIONAL	0.80%	0.78%	0.43%	0.04%	0.53%	0.12%	2.69%
CONTINUING WORKFORCE EDUCATION	0.05%	0.35%	0.38%	0.05%	0.32%	0.03%	1.17%
APPRENTICESHIP	0.01%	0.02%	0.01%	0.00%	0.06%	0.00%	0.10%
DEVELOPMENTAL EDUCATION	0.61%	0.22%	0.07%	0.04%	0.05%	0.00%	0.99%
ADULT EDUCATION	0.07%	0.21%	0.09%	0.02%	0.02%	0.00%	0.41%
TOTAL DIRECT INSTRUCTION	23.48%	8.54%	4.65%	0.93%	3.49%	0.67%	41.76%
ACADEMIC SUPPORT			7.22%	0.68%	2.49%	0.48%	10.86%
STUDENT SERVICES			8.20%	0.64%	1.30%	0.08%	10.22%
INSTITUTIONAL SUPPORT			10.52%	0.24%	8.82%	0.79%	20.38%
PLANT OPS & MAINTENANCE			4.67%	0.49%	10.26%	0.53%	15.95%
TOTAL SUPPORT			30.61%	2.05%	22.87%	1.89%	57.41%
TOTAL DIRECT INSTRUCTION & SUPPORT	23.48%	8.54%	35.26%	2.97%	26.37%	2.56%	99.18%
NON-INSTRUCTIONAL			0.46%	0.06%	0.28%	0.02%	0.82%
TOTAL EXPENDITURES	23.48%	8.54%	35.72%	3.03%	26.65%	2.58%	100.00%

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

THE FLORIDA COLLEGE SYSTEM  
2023-24 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	\$35,925,821	\$6,548,029	\$10,094,791	\$14,845,187	\$15,082,168	\$82,495,996	\$2,306,615	\$84,802,611	\$50,579	\$84,853,190
BROWARD	\$68,596,254	\$22,159,048	\$18,111,204	\$33,928,836	\$26,002,628	\$168,797,970	\$142,486	\$168,940,456	\$9,612,429	\$178,552,885
CENTRAL FLORIDA	\$18,813,848	\$4,518,397	\$5,297,776	\$18,604,654	\$8,309,245	\$55,543,920	\$120,683	\$55,664,603	\$5,481,652	\$61,146,255
CHIPOLA	\$6,861,748	\$837,435	\$1,537,374	\$4,837,760	\$3,367,920	\$17,442,237	\$1,170,115	\$18,612,352	\$1,175,000	\$19,787,352
DAYTONA	\$38,954,991	\$8,198,576	\$8,943,874	\$16,686,593	\$13,770,200	\$86,554,234	\$1,190,527	\$87,744,761	\$5,750,000	\$93,494,761
FL SOUTHWESTERN	\$34,850,421	\$10,169,308	\$11,782,872	\$13,480,464	\$11,516,245	\$81,799,310	\$9,015	\$81,808,325	\$3,326,000	\$85,134,325
FSC, JACKSONVILLE	\$56,313,112	\$23,655,605	\$16,179,099	\$25,807,375	\$21,376,752	\$143,331,943	\$0	\$143,331,943	\$1,702,595	\$145,034,538
FLORIDA KEYS	\$4,615,878	\$1,824,757	\$1,118,263	\$5,009,946	\$2,337,720	\$14,906,563	\$0	\$14,906,563	\$0	\$14,906,563
GULF COAST	\$17,017,997	\$2,332,773	\$2,997,812	\$7,329,998	\$6,836,279	\$36,514,859	\$1,036,839	\$37,551,698	\$4,719,119	\$42,270,817
HILLSBOROUGH	\$69,429,374	\$20,281,641	\$16,356,737	\$26,490,707	\$15,946,971	\$138,505,430	\$834,401	\$139,339,831	\$21,666	\$139,361,497
INDIAN RIVER	\$37,870,037	\$9,186,858	\$10,579,316	\$13,294,401	\$15,586,203	\$86,516,816	\$861,647	\$87,378,463	\$1,030,475	\$88,408,938
GATEWAY	\$10,346,730	\$2,965,879	\$2,647,397	\$5,410,404	\$3,539,515	\$24,909,926	\$582,727	\$25,492,653	\$1,006,747	\$26,499,400
LAKE-SUMTER	\$10,278,851	\$4,789,222	\$5,338,166	\$10,075,666	\$4,933,776	\$35,415,681	\$1,206,095	\$36,621,776	\$1,826,417	\$38,448,193
SCF, MANATEE-SARASOTA	\$23,151,790	\$2,883,395	\$4,695,920	\$14,223,115	\$6,896,483	\$51,850,702	\$0	\$51,850,702	\$0	\$51,850,702
MIAMI DADE	\$167,282,826	\$36,373,869	\$37,699,991	\$87,583,191	\$51,903,563	\$380,843,440	\$2,002,448	\$382,845,888	\$0	\$382,845,888
NORTH FLORIDA	\$4,158,670	\$1,942,740	\$1,544,471	\$2,772,588	\$2,207,208	\$12,625,677	\$153,722	\$12,779,399	\$0	\$12,779,399
NORTHWEST FLORIDA	\$13,792,486	\$3,689,435	\$2,902,626	\$9,406,711	\$6,935,775	\$36,727,033	\$1,604,805	\$38,231,838	\$0	\$38,231,838
PALM BEACH	\$53,302,626	\$23,363,955	\$20,308,546	\$21,189,968	\$19,895,808	\$138,060,904	\$19,816	\$138,080,720	\$0	\$138,080,720
PASCO-HERNANDO	\$19,852,739	\$6,978,192	\$7,855,141	\$12,361,124	\$9,934,185	\$56,981,380	\$562,097	\$57,543,477	\$10,348,667	\$67,892,144
PENSACOLA	\$21,869,617	\$5,089,252	\$5,643,739	\$17,625,671	\$15,083,301	\$65,131,580	\$2,236,105	\$67,367,685	\$14,350,000	\$81,717,685
POLK	\$29,233,031	\$5,645,743	\$6,626,286	\$11,571,776	\$9,005,728	\$62,082,565	\$444,345	\$62,526,909	\$0	\$62,526,909
SAINT JOHNS RIVER	\$17,043,537	\$4,243,453	\$3,511,805	\$10,031,105	\$7,231,033	\$42,060,933	\$1,327,244	\$43,388,177	\$1,000,000	\$44,388,177
SAINT PETERSBURG	\$57,080,451	\$22,678,434	\$19,673,188	\$25,592,022	\$19,916,081	\$144,940,176	\$0	\$144,940,176	\$9,130,876	\$154,071,052
SANTA FE	\$44,286,559	\$8,575,153	\$9,628,109	\$20,860,815	\$14,333,978	\$97,684,614	\$1,359,664	\$99,044,278	\$619,082	\$99,663,360
SEMINOLE	\$40,493,100	\$9,032,214	\$11,771,810	\$17,501,044	\$9,921,313	\$88,719,482	\$0	\$88,719,482	\$0	\$88,719,482
SOUTH FLORIDA	\$12,744,235	\$3,705,325	\$2,491,319	\$6,637,537	\$7,523,137	\$33,101,553	\$476,699	\$33,578,252	\$0	\$33,578,252
TALLAHASSEE	\$37,465,246	\$5,620,202	\$5,531,080	\$17,126,209	\$9,698,618	\$75,441,354	\$1,315,233	\$76,756,587	\$0	\$76,756,587
VALENCIA	\$127,947,207	\$28,409,135	\$30,146,346	\$41,390,907	\$36,041,296	\$263,934,891	\$0	\$263,934,891	\$1,000,000	\$264,934,891
TOTAL	\$1,069,399,182	\$285,698,024	\$281,015,057	\$511,675,774	\$375,133,130	\$2,522,921,167	\$20,863,327	\$2,543,784,494	\$72,151,304	\$2,615,935,798

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

THE FLORIDA COLLEGE SYSTEM  
2023-24 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	42.36%	7.72%	11.90%	17.51%	17.79%	97.28%	2.72%	100.00%
BROWARD	40.60%	13.12%	10.72%	20.08%	15.39%	99.92%	0.08%	100.00%
CENTRAL FLORIDA	33.80%	8.12%	9.52%	33.42%	14.93%	99.78%	0.22%	100.00%
CHIPOLA	36.87%	4.50%	8.26%	25.99%	18.10%	93.71%	6.29%	100.00%
DAYTONA	44.40%	9.34%	10.19%	19.02%	15.69%	98.64%	1.36%	100.00%
FL SOUTHWESTERN	42.60%	12.43%	14.40%	16.48%	14.08%	99.99%	0.01%	100.00%
FSC, JACKSONVILLE	39.29%	16.50%	11.29%	18.01%	14.91%	100.00%	0.00%	100.00%
FLORIDA KEYS	30.97%	12.24%	7.50%	33.61%	15.68%	100.00%	0.00%	100.00%
GULF COAST	45.32%	6.21%	7.98%	19.52%	18.20%	97.24%	2.76%	100.00%
HILLSBOROUGH	42.65%	14.56%	11.74%	19.01%	11.44%	99.40%	0.60%	100.00%
INDIAN RIVER	43.34%	10.51%	12.11%	15.21%	17.84%	99.01%	0.99%	100.00%
GATEWAY	40.59%	11.63%	10.38%	21.22%	13.88%	97.71%	2.29%	100.00%
LAKE-SUMTER	28.07%	13.08%	14.58%	27.51%	13.47%	96.71%	3.29%	100.00%
SCF, MANATEE-SARASOTA	44.65%	5.56%	9.06%	27.43%	13.30%	100.00%	0.00%	100.00%
MIAMI DADE	43.69%	9.50%	9.85%	22.88%	13.56%	99.48%	0.52%	100.00%
NORTH FLORIDA	32.54%	15.20%	12.09%	21.70%	17.27%	98.80%	1.20%	100.00%
NORTHWEST FLORIDA	36.08%	9.85%	7.59%	24.80%	18.14%	96.06%	3.94%	100.00%
PALM BEACH	38.60%	16.92%	14.71%	15.35%	14.41%	99.99%	0.01%	100.00%
PASCO-HERNANDO	34.50%	12.13%	13.65%	21.48%	17.26%	99.02%	0.98%	100.00%
PENSACOLA	32.20%	7.55%	8.38%	26.16%	22.39%	96.68%	3.32%	100.00%
POLK	46.75%	9.03%	10.60%	18.51%	14.40%	99.29%	0.71%	100.00%
SAINT JOHNS RIVER	39.28%	9.78%	8.09%	23.12%	16.67%	96.94%	3.06%	100.00%
SAINT PETERSBURG	39.38%	15.65%	13.57%	17.66%	13.74%	100.00%	0.00%	100.00%
SANTA FE	44.71%	8.66%	9.72%	21.06%	14.47%	98.63%	1.37%	100.00%
SEMINOLE	45.64%	10.18%	13.27%	19.73%	11.18%	100.00%	0.00%	100.00%
SOUTH FLORIDA	37.95%	11.03%	7.42%	19.77%	22.40%	98.58%	1.42%	100.00%
TALLAHASSEE	48.81%	7.32%	7.21%	22.31%	12.64%	98.29%	1.71%	100.00%
VALENCIA	48.48%	10.76%	11.42%	15.68%	13.66%	100.00%	0.00%	100.00%
TOTAL	42.04%	11.23%	11.05%	20.11%	14.75%	99.18%	0.82%	100.00%

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

THE FLORIDA COLLEGE SYSTEM  
2023-24 ANNUAL COST ANALYSIS  
ANALYSIS OF UNALLOCATED EXPENDITURES



COLLEGE	PUBLIC SERVICE	ATHLETICS	HEALTH	TRANSFERS & OTHER COSTS	TOTAL
EASTERN FLORIDA	\$663,100	\$1,643,515	\$0	\$50,579	\$2,357,194
BROWARD	\$142,486	\$0	\$0	\$9,612,429	\$9,754,915
CENTRAL FLORIDA	\$0	\$120,683	\$0	\$5,481,652	\$5,602,334
CHIPOLA	\$25,854	\$1,144,261	\$0	\$1,175,000	\$2,345,115
DAYTONA	\$292,853	\$897,674	\$0	\$5,750,000	\$6,940,527
FL SOUTHWESTERN	\$0	\$9,015	\$0	\$3,326,000	\$3,335,015
FSC, JACKSONVILLE	\$0	\$0	\$0	\$1,702,595	\$1,702,595
FLORIDA KEYS	\$0	\$0	\$0	\$0	\$0
GULF COAST	\$233,324	\$803,515	\$0	\$4,719,119	\$5,755,958
HILLSBOROUGH	\$397,516	\$436,885	\$0	\$21,666	\$856,067
INDIAN RIVER	\$288,317	\$573,330	\$0	\$1,030,475	\$1,892,122
GATEWAY	\$0	\$582,727	\$0	\$1,006,747	\$1,589,474
LAKE-SUMTER	\$3,383	\$1,202,712	\$0	\$1,826,417	\$3,032,512
SCF, MANATEE-SARASOTA	\$0	\$0	\$0	\$0	\$0
MIAMI DADE	\$1,998,019	\$4,429	\$0	\$0	\$2,002,448
NORTH FLORIDA	\$153,722	\$0	\$0	\$0	\$153,722
NORTHWEST FLORIDA	\$0	\$1,504,805	\$0	\$0	\$1,504,805
PALM BEACH	\$0	\$19,816	\$0	\$0	\$19,816
PASCO-HERNANDO	\$0	\$562,097	\$0	\$10,348,667	\$10,910,764
PENSACOLA	\$1,256,790	\$979,315	\$0	\$14,350,000	\$16,586,105
POLK	\$80,954	\$363,390	\$0	\$0	\$444,345
SAINT JOHNS RIVER	\$478,545	\$848,700	\$0	\$1,000,000	\$2,327,244
SAINT PETERSBURG	\$0	\$0	\$0	\$9,130,876	\$9,130,876
SANTA FE	\$790,928	\$568,736	\$0	\$619,082	\$1,978,747
SEMINOLE	\$0	\$0	\$0	\$0	\$0
SOUTH FLORIDA	\$0	\$476,699	\$0	\$0	\$476,699
TALLAHASSEE	\$378	\$1,272,732	\$42,123	\$0	\$1,315,233
VALENCIA	\$0	\$0	\$0	\$1,000,000	\$1,000,000
TOTAL	\$6,806,169	\$14,015,035	\$42,123	\$72,151,304	\$93,014,631

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

THE FLORIDA COLLEGE SYSTEM  
2023-24 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	\$241	\$261	\$355	\$278	\$0	\$1,342	\$448	\$0	\$0	\$282
BROWARD	\$245	\$234	\$280	\$191	\$251	\$173	\$297	\$0	\$168	\$247
CENTRAL FLORIDA	\$428	\$377	\$513	\$308	\$0	\$0	\$441	\$0	\$328	\$417
CHIPOLA	\$451	\$390	\$501	\$304	\$0	\$0	\$519	\$0	\$0	\$429
DAYTONA	\$313	\$261	\$372	\$311	\$232	\$59	\$392	\$197	\$250	\$286
FL SOUTHWESTERN	\$300	\$249	\$719	\$334	\$0	\$0	\$466	\$0	\$0	\$268
FSC, JACKSONVILLE	\$263	\$283	\$369	\$254	\$191	\$0	\$395	\$198	\$408	\$299
FLORIDA KEYS	\$629	\$486	\$629	\$480	\$0	\$81	\$637	\$0	\$0	\$497
GULF COAST	\$334	\$328	\$498	\$362	\$0	\$0	\$505	\$0	\$0	\$364
HILLSBOROUGH	\$337	\$268	\$261	\$483	\$1,417	\$46	\$463	\$0	\$0	\$254
INDIAN RIVER	\$256	\$242	\$340	\$267	\$165	\$97	\$307	\$0	\$294	\$268
GATEWAY	\$415	\$331	\$541	\$478	\$1,148	\$0	\$455	\$0	\$287	\$396
LAKE-SUMTER	\$327	\$331	\$401	\$527	\$0	\$0	\$0	\$0	\$0	\$347
SCF, MANATEE-SARASOTA	\$225	\$269	\$461	\$307	\$0	\$0	\$0	\$0	\$0	\$287
MIAMI DADE	\$296	\$249	\$488	\$487	\$240	\$871	\$307	\$0	\$242	\$267
NORTH FLORIDA	\$433	\$417	\$714	\$500	\$0	\$0	\$985	\$0	\$0	\$486
NORTHWEST FLORIDA	\$331	\$312	\$525	\$311	\$0	\$967	\$744	\$0	\$0	\$364
PALM BEACH	\$278	\$243	\$504	\$409	\$180	\$76	\$495	\$0	\$0	\$278
PASCO-HERNANDO	\$264	\$258	\$340	\$378	\$403	\$210	\$503	\$0	\$0	\$291
PENSACOLA	\$313	\$345	\$421	\$271	\$0	\$0	\$494	\$0	\$501,124	\$365
POLK	\$303	\$309	\$445	\$312	\$1,761	\$0	\$327	\$0	\$0	\$345
SAINT JOHNS RIVER	\$303	\$284	\$431	\$264	\$447	\$0	\$617	\$0	\$524	\$319
SAINT PETERSBURG	\$319	\$294	\$367	\$432	\$0	\$50	\$374	\$0	\$0	\$314
SANTA FE	\$397	\$333	\$445	\$333	\$0	\$57	\$512	\$219	\$1,139	\$354
SEMINOLE	\$248	\$255	\$346	\$295	\$347	\$60	\$508	\$188	\$351	\$283
SOUTH FLORIDA	\$404	\$362	\$732	\$921	\$0	\$49	\$838	\$0	\$334	\$408
TALLAHASSEE	\$267	\$208	\$479	\$212	\$0	\$85	\$524	\$0	\$400	\$261
VALENCIA	\$216	\$248	\$277	\$270	\$286	\$0	\$372	\$0	\$0	\$256
SYSTEM TOTAL	\$287	\$267	\$367	\$336	\$512	\$57	\$443	\$193	\$301	\$289

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

THE FLORIDA COLLEGE SYSTEM  
2023-24 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	\$7,239	\$7,830	\$10,654	\$8,344	\$0	\$0	\$13,442	\$0	\$0	\$8,528
BROWARD	\$245	\$234	\$280	\$191	\$251	\$3,983	\$8,934	\$0	\$5,038	\$7,566
CENTRAL FLORIDA	\$12,846	\$11,301	\$15,401	\$9,237	\$0	\$0	\$13,218	\$0	\$9,830	\$12,641
CHIPOLA	\$13,575	\$11,690	\$15,022	\$9,045	\$0	\$0	\$15,549	\$0	\$0	\$12,947
DAYTONA	\$9,380	\$7,819	\$11,173	\$9,293	\$0	\$1,782	\$11,757	\$0	\$7,522	\$8,665
FL SOUTHWESTERN	\$9,001	\$7,466	\$21,571	\$10,018	\$0	\$0	\$13,976	\$0	\$0	\$8,046
FSC, JACKSONVILLE	\$263	\$283	\$369	\$254	\$191	\$0	\$11,864	\$6,293	\$12,226	\$9,298
FLORIDA KEYS	\$18,866	\$14,571	\$18,860	\$14,386	\$0	\$2,426	\$19,099	\$0	\$0	\$15,446
GULF COAST	\$10,024	\$9,839	\$14,952	\$10,856	\$0	\$0	\$15,149	\$0	\$0	\$10,936
HILLSBOROUGH	\$10,132	\$8,027	\$7,820	\$14,497	\$41,801	\$1,380	\$13,926	\$0	\$0	\$7,786
INDIAN RIVER	\$7,671	\$7,259	\$10,213	\$8,010	\$4,935	\$2,905	\$9,216	\$0	\$8,830	\$8,038
GATEWAY	\$12,446	\$9,937	\$16,235	\$14,332	\$34,453	\$0	\$13,656	\$0	\$8,619	\$11,938
LAKE-SUMTER	\$9,808	\$9,945	\$12,033	\$15,785	\$0	\$0	\$0	\$0	\$0	\$10,410
SCF, MANATEE-SARASOTA	\$6,755	\$8,062	\$13,835	\$9,223	\$0	\$0	\$0	\$0	\$0	\$8,758
MIAMI DADE	\$8,869	\$7,465	\$14,641	\$14,603	\$7,198	\$26,119	\$9,218	\$0	\$7,266	\$8,296
NORTH FLORIDA	\$13,003	\$12,499	\$21,413	\$15,013	\$0	\$0	\$29,541	\$0	\$0	\$14,646
NORTHWEST FLORIDA	\$9,919	\$9,352	\$15,740	\$9,344	\$0	\$28,996	\$22,322	\$0	\$0	\$10,923
PALM BEACH	\$8,353	\$7,281	\$15,132	\$12,283	\$5,401	\$2,287	\$14,857	\$0	\$0	\$8,336
PASCO-HERNANDO	\$7,913	\$7,745	\$10,203	\$11,327	\$12,097	\$6,307	\$15,103	\$0	\$0	\$8,776
PENSACOLA	\$9,395	\$10,350	\$12,641	\$8,125	\$0	\$0	\$14,813	\$0	\$15,033,729	\$10,998
POLK	\$9,076	\$9,257	\$13,348	\$9,360	\$52,842	\$0	\$9,822	\$0	\$0	\$10,364
SAINT JOHNS RIVER	\$9,086	\$8,518	\$12,931	\$7,915	\$13,421	\$0	\$18,497	\$0	\$15,713	\$9,657
SAINT PETERSBURG	\$9,575	\$8,817	\$10,995	\$12,949	\$0	\$1,493	\$11,210	\$0	\$0	\$9,669
SANTA FE	\$11,907	\$9,995	\$13,355	\$9,976	\$0	\$1,700	\$15,369	\$6,581	\$34,173	\$10,660
SEMINOLE	\$7,449	\$7,652	\$10,387	\$8,835	\$10,411	\$1,803	\$15,230	\$5,651	\$10,524	\$8,516
SOUTH FLORIDA	\$12,112	\$10,864	\$21,974	\$27,628	\$0	\$1,484	\$25,148	\$0	\$10,011	\$12,687
TALLAHASSEE	\$8,021	\$6,241	\$14,359	\$6,373	\$0	\$2,548	\$15,717	\$0	\$11,990	\$7,818
VALENCIA	\$6,469	\$7,427	\$8,319	\$8,109	\$8,584	\$0	\$11,159	\$0	\$0	\$7,914
SYSTEM TOTAL	\$8,599	\$8,009	\$11,017	\$10,078	\$15,381	\$1,709	\$13,295	\$6,161	\$9,034	\$8,813

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