



**THE FLORIDA COLLEGE SYSTEM  
2024-25 ANNUAL COST ANALYSIS  
COMPANION REPORTS**

The Florida College System Budget Office  
Florida Department of Education

**THE FLORIDA COLLEGE SYSTEM  
2024-25 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	\$42,444,904	\$6,226,510	\$48,671,414	\$19,859,059	\$565,456	\$69,095,930	\$52,000	\$69,147,930
BROWARD	\$84,182,402	\$16,942,335	\$101,124,737	\$43,416,929	\$4,117,687	\$148,659,353	\$1,543,714	\$150,203,067
CENTRAL FLORIDA	\$23,248,774	\$7,363,407	\$30,612,182	\$13,762,844	\$4,938,896	\$49,313,922	\$3,750,041	\$53,063,963
CHIPOLA	\$9,087,819	\$1,088,244	\$10,176,063	\$4,573,311	\$384,919	\$15,134,293	\$600,000	\$15,734,293
DAYTONA	\$48,648,247	\$5,086,751	\$53,734,998	\$18,640,385	\$2,821,588	\$75,196,972	\$11,300,000	\$86,496,972
FL SOUTHWESTERN	\$42,476,629	\$9,754,040	\$52,230,669	\$16,708,108	\$1,407,164	\$70,345,941	\$1,000,000	\$71,345,941
FSC, JACKSONVILLE	\$74,061,205	\$13,277,432	\$87,338,637	\$28,223,920	\$1,972,769	\$117,535,326	\$1,611,984	\$119,147,310
FLORIDA KEYS	\$5,870,850	\$1,050,259	\$6,921,108	\$6,730,920	\$173,576	\$13,825,605	\$0	\$13,825,605
GULF COAST	\$20,590,861	\$2,074,972	\$22,665,833	\$9,019,387	\$877,152	\$32,562,372	\$495,788	\$33,058,160
HILLSBOROUGH	\$74,964,422	\$9,997,252	\$84,961,673	\$32,298,514	\$1,516,330	\$118,776,517	-\$55,482	\$118,721,035
INDIAN RIVER	\$45,518,310	\$5,589,806	\$51,108,115	\$19,937,698	\$3,002,750	\$74,048,563	\$1,192,230	\$75,240,793
GATEWAY	\$12,332,468	\$2,064,319	\$14,396,787	\$6,722,951	\$359,083	\$21,478,821	\$791,508	\$22,270,328
LAKE-SUMTER	\$18,383,252	\$3,649,912	\$22,033,164	\$10,320,318	\$131,340	\$32,484,822	\$1,094,693	\$33,579,515
SCF, MANATEE-SARASOTA	\$37,695,587	\$4,116,745	\$41,812,332	\$13,102,429	\$2,954	\$54,917,715	\$0	\$54,917,715
MIAMI DADE	\$186,121,096	\$61,042,875	\$247,163,971	\$72,234,502	\$2,620,609	\$322,019,081	\$0	\$322,019,081
NORTH FLORIDA	\$6,445,237	\$987,897	\$7,433,134	\$3,080,767	\$646,302	\$11,160,203	\$0	\$11,160,203
NORTHWEST FLORIDA	\$18,232,362	\$3,076,989	\$21,309,351	\$11,646,968	\$2,692,521	\$35,648,840	\$0	\$35,648,840
PALM BEACH	\$71,740,415	\$15,358,953	\$87,099,368	\$29,953,436	\$1,025,644	\$118,078,448	\$0	\$118,078,448
PASCO-HERNANDO	\$29,277,222	\$2,652,373	\$31,929,596	\$16,385,423	\$1,801,949	\$50,116,968	\$10,463,519	\$60,580,486
PENSACOLA	\$31,143,850	\$2,679,174	\$33,823,024	\$22,373,263	\$5,047,215	\$61,243,502	\$9,900,000	\$71,143,502
POLK	\$34,696,743	\$4,892,015	\$39,588,758	\$21,689,397	\$1,967,016	\$63,245,171	\$0	\$63,245,171
SAINT JOHNS RIVER	\$23,825,211	\$2,077,416	\$25,902,626	\$9,710,275	\$856,184	\$36,469,085	\$4,629,000	\$41,098,085
SAINT PETERSBURG	\$77,752,120	\$10,673,941	\$88,426,061	\$32,999,598	\$2,027,446	\$123,453,104	\$0	\$123,453,104
SANTA FE	\$47,824,638	\$8,091,204	\$55,915,842	\$21,793,971	\$545,782	\$78,255,594	\$0	\$78,255,594
SEMINOLE	\$47,265,528	\$8,446,666	\$55,712,195	\$16,704,675	\$3,143,127	\$75,559,997	\$0	\$75,559,997
SOUTH FLORIDA	\$14,988,669	\$1,987,839	\$16,976,508	\$8,617,822	\$288,388	\$25,882,717	\$1,975,000	\$27,857,717
TALLAHASSEE	\$38,097,847	\$8,066,984	\$46,164,830	\$19,606,629	\$280,002	\$66,051,461	\$1,515,980	\$67,567,442
VALENCIA	\$132,171,360	\$36,280,465	\$168,451,825	\$48,546,056	\$3,651,476	\$220,649,357	\$21,920,000	\$242,569,357
<b>TOTAL</b>	<b>\$1,299,088,027</b>	<b>\$254,596,774</b>	<b>\$1,553,684,802</b>	<b>\$578,659,554</b>	<b>\$48,865,323</b>	<b>\$2,181,209,679</b>	<b>\$73,779,974</b>	<b>\$2,254,989,653</b>
<b>% OF TOTAL EXPENSES</b>	<b>59.56%</b>	<b>11.67%</b>	<b>71.23%</b>	<b>26.53%</b>	<b>2.24%</b>	<b>100.00%</b>		

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

THE FLORIDA COLLEGE SYSTEM  
2024-25 ANNUAL COST ANALYSIS  
SYSTEM SUMMARY



2024-25 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)	\$36,090,370	\$9,451,530	\$6,269,858	\$852,906	\$1,544,160	\$211,569	\$54,420,393		\$54,420,393
ADVANCED & PROFESSIONAL (LL) (A&P)	\$304,553,712	\$93,054,154	\$39,942,175	\$9,148,966	\$23,880,362	\$4,108,752	\$474,688,121		\$474,688,121
POST SECONDARY VOCATIONAL (PSV)	\$139,896,913	\$51,529,617	\$34,897,906	\$5,515,210	\$29,187,123	\$6,309,340	\$267,336,109		\$267,336,109
EDUCATOR PREPARATION INSTITUTE (EPI)	\$297,893	\$332,642	\$244,216	\$24,661	\$18,244	\$3,980	\$921,636		\$921,636
ADULT VOCATIONAL	\$16,994,428	\$17,446,231	\$9,694,923	\$912,494	\$11,325,949	\$2,553,838	\$58,927,863		\$58,927,863
CONTINUING WORKFORCE EDUCATION	\$1,065,958	\$6,811,863	\$7,876,747	\$1,232,553	\$6,268,137	\$180,640	\$23,435,898		\$23,435,898
APPRENTICESHIP	\$73,501	\$508,608	\$209,656	\$1,044	\$1,236,034	\$15,465	\$2,044,308		\$2,044,308
DEVELOPMENTAL EDUCATION	\$13,114,458	\$4,707,670	\$1,345,296	\$775,016	\$635,622	\$55,790	\$20,633,852		\$20,633,852
ADULT EDUCATION	\$1,475,773	\$4,922,677	\$1,998,397	\$645,841	\$466,173	\$28,346	\$9,537,207		\$9,537,207
<b>TOTAL DIRECT INSTRUCTION</b>	<b>\$513,563,006</b>	<b>\$188,764,992</b>	<b>\$102,479,174</b>	<b>\$19,108,691</b>	<b>\$74,561,804</b>	<b>\$13,467,720</b>	<b>\$911,945,387</b>		<b>\$911,945,387</b>
ACADEMIC SUPPORT			\$153,674,044	\$14,980,468	\$53,113,261	\$7,444,833	\$229,212,606		\$229,212,606
STUDENT SERVICES			\$182,177,747	\$13,731,139	\$29,335,560	\$785,474	\$226,029,920		\$226,029,920
INSTITUTIONAL SUPPORT			\$233,302,206	\$4,999,999	\$192,603,800	\$15,673,281	\$446,579,286		\$446,579,286
PLANT OPS & MAINTENANCE			\$104,513,505	\$11,129,020	\$223,434,824	\$11,144,278	\$350,221,627		\$350,221,627
<b>TOTAL SUPPORT</b>			<b>\$673,667,502</b>	<b>\$44,840,626</b>	<b>\$498,487,445</b>	<b>\$35,047,866</b>	<b>\$1,252,043,439</b>		<b>\$1,252,043,439</b>
<b>TOTAL DIRECT INSTRUCTION &amp; SUPPORT</b>	<b>\$513,563,006</b>	<b>\$188,764,992</b>	<b>\$776,146,676</b>	<b>\$63,949,317</b>	<b>\$573,049,249</b>	<b>\$48,515,586</b>	<b>\$2,163,988,826</b>		<b>\$2,163,988,826</b>
NON-INSTRUCTIONAL			\$9,378,348	\$1,882,463	\$5,610,302	\$349,737	\$17,220,850	\$0	\$17,220,850
<b>TOTAL EXPENDITURES</b>	<b>\$513,563,006</b>	<b>\$188,764,992</b>	<b>\$785,525,024</b>	<b>\$65,831,780</b>	<b>\$578,659,551</b>	<b>\$48,865,323</b>	<b>\$2,181,209,676</b>	<b>\$0</b>	<b>\$2,181,209,676</b>

2024-25 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)	1.65%	0.43%	0.29%	0.04%	0.07%	0.01%	2.49%
ADVANCED & PROFESSIONAL (LL) (A&P)	13.96%	4.27%	1.83%	0.42%	1.09%	0.19%	21.76%
POST SECONDARY VOCATIONAL (PSV)	6.41%	2.36%	1.60%	0.25%	1.34%	0.29%	12.26%
EDUCATOR PREPARATION INSTITUTE (EPI)	0.01%	0.02%	0.01%	0.00%	0.00%	0.00%	0.04%
ADULT VOCATIONAL	0.78%	0.80%	0.44%	0.04%	0.52%	0.12%	2.70%
CONTINUING WORKFORCE EDUCATION	0.05%	0.31%	0.36%	0.06%	0.29%	0.01%	1.07%
APPRENTICESHIP	0.00%	0.02%	0.01%	0.00%	0.06%	0.00%	0.09%
DEVELOPMENTAL EDUCATION	0.60%	0.22%	0.06%	0.04%	0.03%	0.00%	0.95%
ADULT EDUCATION	0.07%	0.23%	0.09%	0.03%	0.02%	0.00%	0.44%
<b>TOTAL DIRECT INSTRUCTION</b>	<b>23.54%</b>	<b>8.65%</b>	<b>4.70%</b>	<b>0.88%</b>	<b>3.42%</b>	<b>0.62%</b>	<b>41.81%</b>
ACADEMIC SUPPORT			7.05%	0.69%	2.44%	0.34%	10.51%
STUDENT SERVICES			8.35%	0.63%	1.34%	0.04%	10.36%
INSTITUTIONAL SUPPORT			10.70%	0.23%	8.83%	0.72%	20.47%
PLANT OPS & MAINTENANCE			4.79%	0.51%	10.24%	0.51%	16.06%
<b>TOTAL SUPPORT</b>			<b>30.89%</b>	<b>2.06%</b>	<b>22.85%</b>	<b>1.61%</b>	<b>57.40%</b>
<b>TOTAL DIRECT INSTRUCTION &amp; SUPPORT</b>	<b>23.54%</b>	<b>8.65%</b>	<b>35.58%</b>	<b>2.93%</b>	<b>26.27%</b>	<b>2.22%</b>	<b>99.21%</b>
NON-INSTRUCTIONAL			0.43%	0.09%	0.26%	0.02%	0.79%
<b>TOTAL EXPENDITURES</b>	<b>23.54%</b>	<b>8.65%</b>	<b>36.01%</b>	<b>3.02%</b>	<b>26.53%</b>	<b>2.24%</b>	<b>100.00%</b>

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

THE FLORIDA COLLEGE SYSTEM  
2024-25 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	\$38,409,154	\$6,817,212	\$10,919,278	\$15,926,139	\$13,956,809	\$86,028,591	\$1,415,118	\$87,443,709	\$52,000	\$87,495,709
BROWARD	\$69,685,351	\$24,788,549	\$18,860,334	\$41,055,778	\$27,712,238	\$182,102,250	\$204,254	\$182,306,504	\$1,543,714	\$183,850,218
CENTRAL FLORIDA	\$22,313,827	\$4,911,548	\$5,567,399	\$17,913,094	\$9,332,330	\$60,038,199	\$113,931	\$60,152,129	\$3,750,041	\$63,902,170
CHIPOLA	\$7,396,555	\$815,424	\$1,479,447	\$4,803,984	\$3,097,020	\$17,592,431	\$1,356,661	\$18,949,092	\$600,000	\$19,549,092
DAYTONA	\$42,796,729	\$8,448,984	\$9,933,377	\$17,850,869	\$14,442,537	\$93,472,498	\$1,513,342	\$94,985,840	\$11,300,000	\$106,285,840
FL SOUTHWESTERN	\$38,447,863	\$10,429,194	\$13,033,232	\$13,449,789	\$12,583,342	\$87,943,420	\$0	\$87,943,420	\$1,000,000	\$88,943,420
FSC, JACKSONVILLE	\$58,956,984	\$23,274,196	\$17,922,175	\$28,031,914	\$20,018,873	\$148,204,143	\$0	\$148,204,143	\$1,611,984	\$149,816,127
FLORIDA KEYS	\$4,749,481	\$1,804,839	\$1,250,889	\$4,785,932	\$3,820,001	\$16,411,142	\$0	\$16,411,142	\$0	\$16,411,142
GULF COAST	\$18,704,919	\$2,406,728	\$3,277,694	\$7,744,629	\$7,501,451	\$39,635,421	\$945,250	\$40,580,671	\$495,788	\$41,076,459
HILLSBOROUGH	\$64,918,710	\$21,067,716	\$17,107,755	\$28,402,620	\$16,966,741	\$148,463,542	\$763,370	\$149,226,911	-\$55,482	\$149,171,429
INDIAN RIVER	\$39,461,437	\$8,363,592	\$10,607,079	\$17,239,322	\$15,713,631	\$91,284,970	\$788,315	\$92,073,285	\$1,192,230	\$93,265,516
GATEWAY	\$10,627,330	\$3,393,184	\$2,785,637	\$5,484,750	\$3,896,703	\$26,187,604	\$677,914	\$26,865,518	\$791,508	\$27,657,025
LAKE-SUMTER	\$12,438,347	\$4,282,347	\$5,932,543	\$11,300,305	\$5,239,451	\$39,192,993	\$1,196,220	\$40,389,213	\$1,094,693	\$41,483,906
SCF, MANATEE-SARASOTA	\$23,905,643	\$2,961,954	\$5,283,315	\$15,600,613	\$7,166,190	\$54,917,715	\$0	\$54,917,715	\$0	\$54,917,715
MIAMI DADE	\$181,381,357	\$37,775,126	\$40,563,251	\$81,178,876	\$54,322,245	\$395,220,854	\$2,166,827	\$397,387,681	\$0	\$397,387,681
NORTH FLORIDA	\$4,852,693	\$2,132,808	\$1,867,633	\$2,722,764	\$2,363,599	\$13,939,497	\$205,328	\$14,144,825	\$0	\$14,144,825
NORTHWEST FLORIDA	\$15,752,759	\$3,890,586	\$3,131,659	\$10,570,434	\$7,709,388	\$41,054,826	\$1,434,479	\$42,489,305	\$0	\$42,489,305
PALM BEACH	\$54,077,884	\$23,575,377	\$21,931,011	\$23,844,560	\$23,493,698	\$146,922,538	\$81,573	\$147,004,112	\$0	\$147,004,112
PASCO-HERNANDO	\$22,198,530	\$7,498,516	\$7,770,665	\$15,151,177	\$10,074,068	\$62,692,956	\$608,461	\$63,301,416	\$10,463,519	\$73,764,935
PENSACOLA	\$22,573,690	\$5,677,377	\$6,596,958	\$18,701,294	\$18,337,012	\$71,886,331	\$2,352,071	\$74,238,402	\$9,900,000	\$84,138,402
POLK	\$37,965,913	\$3,895,945	\$8,547,748	\$14,539,910	\$10,931,990	\$75,881,506	\$866,216	\$76,737,722	\$0	\$76,737,722
SAINT JOHNS RIVER	\$18,108,315	\$4,642,129	\$3,923,973	\$10,807,116	\$7,423,664	\$44,905,196	\$1,523,921	\$46,429,118	\$4,629,000	\$51,058,118
SAINT PETERSBURG	\$59,770,517	\$24,133,841	\$21,665,080	\$28,419,868	\$21,136,733	\$155,126,039	\$0	\$155,126,039	\$0	\$155,126,039
SANTA FE	\$44,731,590	\$7,805,548	\$10,325,075	\$19,046,333	\$14,247,074	\$96,155,621	\$1,314,895	\$97,470,516	\$0	\$97,470,516
SEMINOLE	\$42,198,166	\$10,467,522	\$12,023,124	\$17,704,029	\$11,641,727	\$94,034,569	\$0	\$94,034,569	\$0	\$94,034,569
SOUTH FLORIDA	\$11,653,149	\$3,485,078	\$2,768,954	\$6,829,547	\$7,292,459	\$32,029,187	\$513,094	\$32,542,281	\$1,975,000	\$34,517,281
TALLAHASSEE	\$35,978,280	\$6,137,562	\$6,565,918	\$21,051,867	\$10,502,917	\$80,236,545	\$1,409,324	\$81,645,869	\$1,515,980	\$83,161,849
VALENCIA	\$131,132,018	\$29,447,238	\$32,480,488	\$42,092,719	\$37,579,000	\$272,731,462	\$0	\$272,731,462	\$21,920,000	\$294,651,462
TOTAL	\$1,135,187,203	\$294,330,118	\$304,021,692	\$542,250,142	\$398,502,890	\$2,674,292,044	\$21,440,564	\$2,695,732,608	\$73,779,974	\$2,769,512,582

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

THE FLORIDA COLLEGE SYSTEM  
2024-25 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	43.92%	7.80%	12.49%	18.21%	15.96%	98.38%	1.62%	100.00%
BROWARD	38.22%	13.60%	10.35%	22.52%	15.20%	99.89%	0.11%	100.00%
CENTRAL FLORIDA	37.10%	8.17%	9.26%	29.78%	15.51%	99.81%	0.19%	100.00%
CHIPOLA	39.03%	4.30%	7.81%	25.35%	16.34%	92.84%	7.16%	100.00%
DAYTONA	45.06%	8.89%	10.46%	18.79%	15.20%	98.41%	1.59%	100.00%
FL SOUTHWESTERN	43.72%	11.86%	14.82%	15.29%	14.31%	100.00%	0.00%	100.00%
FSC, JACKSONVILLE	39.78%	15.70%	12.09%	18.91%	13.51%	100.00%	0.00%	100.00%
FLORIDA KEYS	28.94%	11.00%	7.62%	29.16%	23.28%	100.00%	0.00%	100.00%
GULF COAST	46.09%	5.93%	8.08%	19.08%	18.49%	97.67%	2.33%	100.00%
HILLSBOROUGH	43.50%	14.12%	11.46%	19.03%	11.37%	99.49%	0.51%	100.00%
INDIAN RIVER	42.86%	9.08%	11.41%	18.72%	17.07%	99.14%	0.86%	100.00%
GATEWAY	39.56%	12.63%	10.37%	20.42%	14.50%	97.48%	2.52%	100.00%
LAKE-SUMTER	30.80%	10.60%	14.69%	27.98%	12.97%	97.04%	2.96%	100.00%
SCF, MANATEE-SARASOTA	43.53%	5.39%	9.62%	28.41%	13.05%	100.00%	0.00%	100.00%
MIAMI DADE	45.64%	9.51%	10.21%	20.43%	13.67%	99.45%	0.55%	100.00%
NORTH FLORIDA	34.31%	15.08%	13.20%	19.25%	16.71%	98.55%	1.45%	100.00%
NORTHWEST FLORIDA	37.07%	9.16%	7.37%	24.88%	18.14%	96.62%	3.38%	100.00%
PALM BEACH	36.79%	16.04%	14.92%	16.22%	15.98%	99.94%	0.06%	100.00%
PASCO-HERNANDO	35.07%	11.85%	12.28%	23.93%	15.91%	99.04%	0.96%	100.00%
PENSACOLA	30.41%	7.65%	8.89%	25.19%	24.70%	96.83%	3.17%	100.00%
POLK	49.47%	5.08%	11.14%	18.95%	14.25%	98.88%	1.12%	100.00%
SAINT JOHNS RIVER	39.00%	10.00%	8.45%	23.28%	15.99%	96.72%	3.28%	100.00%
SAINT PETERSBURG	38.53%	15.56%	13.97%	18.32%	13.63%	100.00%	0.00%	100.00%
SANTA FE	45.89%	8.01%	10.59%	19.54%	14.62%	98.65%	1.35%	100.00%
SEMINOLE	44.88%	11.13%	12.79%	18.83%	12.38%	100.00%	0.00%	100.00%
SOUTH FLORIDA	35.81%	10.71%	8.51%	20.99%	22.41%	98.42%	1.58%	100.00%
TALLAHASSEE	44.07%	7.52%	8.04%	25.78%	12.86%	98.27%	1.73%	100.00%
VALENCIA	48.08%	10.80%	11.91%	15.43%	13.78%	100.00%	0.00%	100.00%
TOTAL	42.11%	10.92%	11.28%	20.12%	14.78%	99.20%	0.80%	100.00%

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

THE FLORIDA COLLEGE SYSTEM  
2024-25 ANNUAL COST ANALYSIS  
ANALYSIS OF UNALLOCATED EXPENDITURES



COLLEGE	PUBLIC SERVICE	ATHLETICS	HEALTH	TRANSFERS & OTHER COSTS	TOTAL
EASTERN FLORIDA	\$13,067	\$1,402,051	\$0	\$52,000	\$1,467,118
BROWARD	\$204,254	\$0	\$0	\$1,543,714	\$1,747,968
CENTRAL FLORIDA	\$159	\$113,772	\$0	\$3,750,041	\$3,863,972
CHIPOLA	\$28,992	\$1,327,669	\$0	\$600,000	\$1,956,661
DAYTONA	\$242,898	\$1,270,445	\$0	\$11,300,000	\$12,813,342
FL SOUTHWESTERN	\$0	\$0	\$0	\$1,000,000	\$1,000,000
FSC, JACKSONVILLE	\$0	\$0	\$0	\$1,611,984	\$1,611,984
FLORIDA KEYS	\$0	\$0	\$0	\$0	\$0
GULF COAST	\$132,397	\$812,853	\$0	\$495,788	\$1,441,038
HILLSBOROUGH	\$214,188	\$549,181	\$0	-\$55,482	\$707,887
INDIAN RIVER	\$174,320	\$613,995	\$0	\$1,192,230	\$1,980,546
GATEWAY	\$0	\$677,914	\$0	\$791,508	\$1,469,422
LAKE-SUMTER	\$3,648	\$1,192,572	\$0	\$1,094,693	\$2,290,913
SCF, MANATEE-SARASOTA	\$0	\$0	\$0	\$0	\$0
MIAMI DADE	\$2,162,229	\$4,598	\$0	\$0	\$2,166,827
NORTH FLORIDA	\$205,328	\$0	\$0	\$0	\$205,328
NORTHWEST FLORIDA	\$0	\$1,434,479	\$0	\$0	\$1,434,479
PALM BEACH	\$0	\$81,573	\$0	\$0	\$81,573
PASCO-HERNANDO	\$0	\$608,461	\$0	\$10,463,519	\$11,071,979
PENSACOLA	\$1,102,167	\$1,249,904	\$0	\$9,900,000	\$12,252,071
POLK	\$121,077	\$735,139	\$0	\$0	\$856,216
SAINT JOHNS RIVER	\$622,364	\$901,557	\$0	\$4,629,000	\$6,152,921
SAINT PETERSBURG	\$0	\$0	\$0	\$0	\$0
SANTA FE	\$851,573	\$463,321	\$0	\$0	\$1,314,895
SEMINOLE	\$0	\$0	\$0	\$0	\$0
SOUTH FLORIDA	\$0	\$513,094	\$0	\$1,975,000	\$2,488,094
TALLAHASSEE	\$0	\$1,363,114	\$46,210	\$1,515,980	\$2,925,304
VALENCIA	\$0	\$0	\$0	\$21,920,000	\$21,920,000
<b>TOTAL</b>	<b>\$6,078,661</b>	<b>\$15,315,692</b>	<b>\$46,210</b>	<b>\$73,779,974</b>	<b>\$95,220,538</b>

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

THE FLORIDA COLLEGE SYSTEM  
2024-25 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	\$233	\$257	\$335	\$265	\$222	\$1,706	\$388	\$0	\$0	\$275
BROWARD	\$264	\$242	\$285	\$211	\$206	\$181	\$343	\$0	\$171	\$255
CENTRAL FLORIDA	\$407	\$378	\$534	\$300	\$0	\$0	\$409	\$0	\$311	\$421
CHIPOLA	\$457	\$347	\$459	\$267	\$0	\$0	\$478	\$0	\$0	\$394
DAYTONA	\$293	\$254	\$369	\$305	\$0	\$53	\$455	\$188	\$243	\$282
FL SOUTHWESTERN	\$295	\$248	\$499	\$318	\$0	\$0	\$396	\$0	\$0	\$287
FSC, JACKSONVILLE	\$253	\$269	\$340	\$245	\$178	\$0	\$383	\$282	\$408	\$286
FLORIDA KEYS	\$624	\$507	\$672	\$521	\$0	\$97	\$638	\$0	\$0	\$528
GULF COAST	\$350	\$324	\$509	\$348	\$0	\$0	\$497	\$0	\$0	\$363
HILLSBOROUGH	\$275	\$246	\$241	\$420	\$694	\$39	\$552	\$0	\$0	\$235
INDIAN RIVER	\$260	\$244	\$346	\$250	\$172	\$76	\$300	\$0	\$311	\$270
GATEWAY	\$373	\$326	\$490	\$495	\$719	\$0	\$440	\$0	\$255	\$381
LAKE-SUMTER	\$327	\$294	\$403	\$432	\$0	\$0	\$0	\$0	\$0	\$317
SCF, MANATEE-SARASOTA	\$312	\$278	\$443	\$320	\$0	\$0	\$0	\$0	\$0	\$298
MIAMI DADE	\$287	\$237	\$474	\$490	\$212	\$309	\$443	\$0	\$230	\$259
NORTH FLORIDA	\$639	\$458	\$703	\$595	\$0	\$0	\$955	\$0	\$0	\$537
NORTHWEST FLORIDA	\$343	\$336	\$593	\$348	\$0	\$778	\$524	\$0	\$0	\$390
PALM BEACH	\$275	\$239	\$508	\$396	\$183	\$69	\$460	\$0	\$0	\$273
PASCO-HERNANDO	\$297	\$275	\$364	\$1,646	\$404	\$0	\$546	\$0	\$0	\$315
PENSACOLA	\$315	\$341	\$385	\$337	\$0	\$0	\$473	\$0	\$0	\$356
POLK	\$501	\$450	\$323	\$228	\$284	\$0	\$189	\$0	\$0	\$412
SAINT JOHNS RIVER	\$293	\$284	\$384	\$258	\$591	\$0	\$589	\$0	\$639	\$311
SAINT PETERSBURG	\$341	\$321	\$377	\$463	\$0	\$18	\$416	\$0	\$0	\$338
SANTA FE	\$321	\$281	\$416	\$324	\$0	\$50	\$493	\$200	\$758	\$307
SEMINOLE	\$247	\$255	\$349	\$285	\$360	\$37	\$424	\$189	\$357	\$280
SOUTH FLORIDA	\$400	\$371	\$677	\$958	\$0	\$47	\$485	\$0	\$330	\$396
TALLAHASSEE	\$212	\$214	\$398	\$193	\$0	\$43	\$609	\$0	\$404	\$252
VALENCIA	\$217	\$239	\$264	\$269	\$273	\$0	\$411	\$0	\$0	\$247
SYSTEM TOTAL	\$294	\$264	\$357	\$331	\$296	\$49	\$448	\$219	\$284	\$286

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

THE FLORIDA COLLEGE SYSTEM  
2024-25 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	\$7,001	\$7,702	\$10,062	\$7,946	\$6,652	\$51,171	\$11,637	\$0	\$0	\$8,302
BROWARD	\$264	\$242	\$285	\$211	\$206	\$5,444	\$10,278	\$0	\$5,127	\$7,784
CENTRAL FLORIDA	\$12,217	\$11,338	\$16,006	\$8,989	\$0	\$0	\$12,283	\$0	\$9,344	\$12,836
CHIPOLA	\$13,713	\$10,407	\$13,773	\$7,999	\$0	\$0	\$14,326	\$0	\$0	\$11,904
DAYTONA	\$8,779	\$7,610	\$11,072	\$9,140	\$0	\$1,593	\$13,647	\$5,645	\$7,282	\$8,530
FL SOUTHWESTERN	\$8,864	\$7,441	\$14,962	\$9,536	\$0	\$0	\$11,881	\$0	\$0	\$8,605
FSC, JACKSONVILLE	\$253	\$269	\$340	\$245	\$178	\$0	\$11,478	\$8,449	\$12,239	\$8,808
FLORIDA KEYS	\$18,722	\$15,222	\$20,167	\$15,640	\$0	\$2,924	\$19,132	\$0	\$0	\$16,165
GULF COAST	\$10,514	\$9,728	\$15,272	\$10,449	\$0	\$0	\$14,896	\$0	\$0	\$10,889
HILLSBOROUGH	\$8,239	\$7,384	\$7,241	\$12,594	\$20,823	\$1,172	\$16,573	\$0	\$0	\$7,190
INDIAN RIVER	\$7,789	\$7,332	\$10,389	\$7,507	\$5,150	\$2,283	\$9,005	\$0	\$9,318	\$8,108
GATEWAY	\$11,203	\$9,776	\$14,685	\$14,842	\$21,562	\$0	\$13,208	\$0	\$7,638	\$11,467
LAKE-SUMTER	\$9,818	\$8,809	\$12,080	\$12,970	\$0	\$0	\$0	\$0	\$0	\$9,513
SCF, MANATEE-SARASOTA	\$9,351	\$8,341	\$13,303	\$9,605	\$0	\$0	\$0	\$0	\$0	\$9,050
MIAMI DADE	\$8,625	\$7,114	\$14,222	\$14,698	\$6,367	\$9,275	\$13,284	\$0	\$6,888	\$8,001
NORTH FLORIDA	\$19,163	\$13,733	\$21,075	\$17,859	\$0	\$0	\$28,640	\$0	\$0	\$16,199
NORTHWEST FLORIDA	\$10,279	\$10,075	\$17,773	\$10,522	\$0	\$23,338	\$15,716	\$0	\$0	\$11,700
PALM BEACH	\$8,249	\$7,164	\$15,226	\$11,866	\$5,497	\$2,079	\$13,815	\$0	\$0	\$8,202
PASCO-HERNANDO	\$8,918	\$8,257	\$10,928	\$49,377	\$12,129	\$0	\$16,388	\$0	\$0	\$9,501
PENSACOLA	\$9,441	\$10,222	\$11,550	\$10,121	\$0	\$0	\$14,181	\$0	\$0	\$10,665
POLK	\$15,035	\$13,490	\$9,693	\$6,854	\$8,526	\$0	\$5,677	\$0	\$0	\$12,361
SAINT JOHNS RIVER	\$8,780	\$8,528	\$11,529	\$7,732	\$17,729	\$0	\$17,663	\$0	\$19,166	\$9,400
SAINT PETERSBURG	\$10,235	\$9,638	\$11,304	\$13,900	\$0	\$547	\$12,488	\$0	\$0	\$10,381
SANTA FE	\$9,643	\$8,415	\$12,486	\$9,724	\$0	\$1,493	\$14,801	\$6,008	\$22,735	\$9,250
SEMINOLE	\$7,403	\$7,652	\$10,464	\$8,538	\$10,793	\$1,120	\$12,711	\$5,676	\$10,698	\$8,419
SOUTH FLORIDA	\$11,996	\$11,130	\$20,313	\$28,745	\$0	\$1,411	\$14,542	\$0	\$9,904	\$12,375
TALLAHASSEE	\$6,358	\$6,415	\$11,934	\$5,805	\$0	\$1,279	\$18,275	\$0	\$12,105	\$7,564
VALENCIA	\$6,522	\$7,181	\$7,912	\$8,055	\$8,190	\$0	\$12,325	\$0	\$0	\$7,657
SYSTEM TOTAL	\$8,827	\$7,933	\$10,702	\$9,926	\$8,852	\$1,474	\$13,431	\$6,375	\$8,513	\$8,699

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