



**THE FLORIDA COLLEGE SYSTEM  
2021-2022 ANNUAL COST ANALYSIS  
COMPANION REPORTS**

The Florida College System Budget Office  
Florida Department of Education

**THE FLORIDA COLLEGE SYSTEM  
2021-2022 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	\$52,645,032	\$5,719,551	\$58,364,583	\$16,725,587	\$59,672	\$75,149,842	\$2,538,193	\$77,688,036
BROWARD	\$110,573,121	\$19,691,589	\$130,264,710	\$36,205,609	\$3,179,443	\$169,649,762	\$1,329,150	\$170,978,912
CENTRAL FLORIDA	\$21,741,841	\$7,655,865	\$29,397,706	\$15,323,728	\$4,458,841	\$49,180,276	\$1,250,000	\$50,430,276
CHIPOLA	\$10,564,414	\$1,151,503	\$11,715,917	\$3,597,950	\$187,512	\$15,501,379	\$975,000	\$16,476,379
DAYTONA	\$55,252,028	\$5,234,065	\$60,486,094	\$14,346,952	\$1,502,667	\$76,335,712	\$6,375,000	\$82,710,712
FL SOUTHWESTERN	\$44,136,070	\$11,539,274	\$55,675,344	\$14,305,619	\$311,691	\$70,292,654	\$2,400,000	\$72,692,654
FSC, JACKSONVILLE	\$93,029,282	\$11,679,386	\$104,708,668	\$20,828,250	\$6,504,170	\$132,041,088	\$17,176,180	\$149,217,268
FLORIDA KEYS	\$6,851,896	\$948,723	\$7,800,620	\$4,052,300	\$181,843	\$12,034,763	\$0	\$12,034,763
GULF COAST	\$22,279,451	\$2,151,384	\$24,430,835	\$7,534,644	\$609,968	\$32,575,447	\$1,063,198	\$33,638,645
HILLSBOROUGH	\$80,783,480	\$11,530,198	\$92,313,678	\$29,864,513	\$385,872	\$122,564,062	\$26,090,772	\$148,654,834
INDIAN RIVER	\$61,244,474	\$5,778,507	\$67,022,980	\$13,099,613	\$320,227	\$80,442,820	\$6,809,263	\$87,252,083
GATEWAY	\$14,500,705	\$1,313,524	\$15,814,229	\$4,792,729	\$201,690	\$20,808,648	\$813,442	\$21,622,090
LAKE-SUMTER	\$17,216,878	\$2,507,339	\$19,724,217	\$6,319,046	\$24,799	\$26,068,062	\$1,621,421	\$27,689,483
SCF, MANATEE-SARASOTA	\$30,237,883	\$3,861,562	\$34,099,445	\$10,788,307	\$0	\$44,887,752	\$0	\$44,887,752
MIAMI DADE	\$221,806,971	\$44,553,078	\$266,360,049	\$71,750,502	\$4,784,492	\$342,895,042	\$2,319,122	\$345,214,164
NORTH FLORIDA	\$6,670,262	\$689,360	\$7,359,622	\$2,326,117	\$153,326	\$9,839,064	\$0	\$9,839,064
NORTHWEST FLORIDA	\$19,354,749	\$3,213,206	\$22,567,955	\$9,512,365	\$221,993	\$32,302,313	\$0	\$32,302,313
PALM BEACH	\$80,005,902	\$16,652,532	\$96,658,433	\$26,429,162	\$700,938	\$123,788,533	\$0	\$123,788,533
PASCO-HERNANDO	\$35,576,470	\$2,694,662	\$38,271,132	\$12,639,769	\$429,461	\$51,340,362	\$10,448,413	\$61,788,775
PENSACOLA	\$33,629,535	\$3,075,362	\$36,704,896	\$29,963,944	\$861,158	\$67,529,998	\$0	\$67,529,998
POLK	\$32,873,461	\$4,085,674	\$36,959,135	\$12,667,075	\$452,790	\$50,079,000	\$598,057	\$50,677,057
SAINT JOHNS RIVER	\$26,759,701	\$1,683,894	\$28,443,595	\$7,758,532	\$334,976	\$36,537,103	\$2,600,000	\$39,137,103
SAINT PETERSBURG	\$92,841,620	\$10,384,829	\$103,226,449	\$22,889,095	\$396,487	\$126,512,031	\$5,260,813	\$131,772,844
SANTA FE	\$55,207,115	\$7,353,180	\$62,560,295	\$16,484,557	\$912,763	\$79,957,615	\$0	\$79,957,615
SEMINOLE	\$54,499,056	\$9,719,156	\$64,218,212	\$16,147,840	\$591,075	\$80,957,127	\$0	\$80,957,127
SOUTH FLORIDA	\$15,975,165	\$2,563,080	\$18,538,245	\$6,747,598	\$183,549	\$25,469,392	\$0	\$25,469,392
TALLAHASSEE	\$39,014,213	\$5,868,636	\$44,882,849	\$12,083,178	\$0	\$56,966,027	\$0	\$56,966,027
VALENCIA	\$155,688,579	\$26,172,099	\$181,860,678	\$30,985,903	\$10,202,200	\$223,048,781	\$0	\$223,048,781
<b>TOTAL</b>	<b>\$1,490,959,355</b>	<b>\$229,471,216</b>	<b>\$1,720,430,570</b>	<b>\$476,170,482</b>	<b>\$38,153,603</b>	<b>\$2,234,754,656</b>	<b>\$89,668,024</b>	<b>\$2,324,422,680</b>
<b>% OF TOTAL EXPENSES</b>	<b>66.72%</b>	<b>10.27%</b>	<b>76.99%</b>	<b>21.31%</b>	<b>1.71%</b>	<b>100.00%</b>		

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

THE FLORIDA COLLEGE SYSTEM  
2021-2022 ANNUAL COST ANALYSIS  
SYSTEM SUMMARY



2021-2022 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)	\$40,077,064	\$8,917,340	\$6,316,373	\$990,971	\$1,697,105	\$196,061	\$58,194,914		\$58,194,914
ADVANCED & PROFESSIONAL (LL) (A&P)	\$366,122,337	\$81,105,623	\$41,239,850	\$9,100,280	\$17,218,733	\$3,257,433	\$518,044,256		\$518,044,256
POST SECONDARY VOCATIONAL (PSV)	\$168,532,915	\$45,907,365	\$37,938,100	\$6,508,850	\$20,507,040	\$3,459,279	\$282,853,549		\$282,853,549
EDUCATOR PREPARATION INSTITUTE (EPI)	\$417,544	\$472,414	\$666,286	\$150,564	\$31,776	\$3,990	\$1,742,574		\$1,742,574
ADULT VOCATIONAL	\$18,719,965	\$14,906,951	\$8,923,415	\$860,311	\$8,917,172	\$1,065,907	\$53,393,721		\$53,393,721
CONTINUING WORKFORCE EDUCATION	\$344,278	\$5,332,750	\$8,147,270	\$1,093,761	\$4,659,407	\$365,926	\$19,943,392		\$19,943,392
APPRENTICESHIP	\$212,494	\$527,469	\$196,479	\$9,087	\$1,234,682	\$7,334	\$2,187,545		\$2,187,545
DEVELOPMENTAL EDUCATION	\$14,962,134	\$4,224,609	\$1,682,445	\$554,976	\$391,277	\$53,242	\$21,868,683		\$21,868,683
ADULT EDUCATION	\$2,161,534	\$2,915,423	\$2,494,686	\$416,908	\$379,512	\$11,196	\$8,379,259		\$8,379,259
<b>TOTAL DIRECT INSTRUCTION</b>	<b>\$611,550,265</b>	<b>\$164,309,944</b>	<b>\$107,604,904</b>	<b>\$19,685,708</b>	<b>\$55,036,704</b>	<b>\$8,420,368</b>	<b>\$966,607,893</b>		<b>\$966,607,893</b>
ACADEMIC SUPPORT			\$177,760,044	\$15,183,151	\$44,739,079	\$5,717,573	\$243,399,847		\$243,399,847
STUDENT SERVICES			\$204,495,916	\$12,707,480	\$21,444,494	\$948,267	\$239,596,157		\$239,596,157
INSTITUTIONAL SUPPORT			\$257,252,658	\$5,274,742	\$163,068,272	\$13,313,835	\$438,909,507		\$438,909,507
PLANT OPS & MAINTENANCE			\$121,110,579	\$11,142,137	\$187,999,508	\$9,495,739	\$329,747,963		\$329,747,963
<b>TOTAL SUPPORT</b>			<b>\$760,619,197</b>	<b>\$44,307,510</b>	<b>\$417,251,353</b>	<b>\$29,475,414</b>	<b>\$1,251,653,474</b>		<b>\$1,251,653,474</b>
<b>TOTAL DIRECT INSTRUCTION &amp; SUPPORT</b>	<b>\$611,550,265</b>	<b>\$164,309,944</b>	<b>\$868,224,101</b>	<b>\$63,993,218</b>	<b>\$472,288,057</b>	<b>\$37,895,782</b>	<b>\$2,218,261,367</b>		<b>\$2,218,261,367</b>
NON-INSTRUCTIONAL			\$11,184,988	\$1,168,050	\$3,882,423	\$257,820	\$16,493,281	\$89,668,024	\$106,161,305
<b>TOTAL EXPENDITURES</b>	<b>\$611,550,265</b>	<b>\$164,309,944</b>	<b>\$879,409,089</b>	<b>\$65,161,268</b>	<b>\$476,170,480</b>	<b>\$38,153,602</b>	<b>\$2,234,754,648</b>	<b>\$89,668,024</b>	<b>\$2,324,422,672</b>

2021-2022 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)	1.79%	0.40%	0.28%	0.04%	0.08%	0.01%	2.60%
ADVANCED & PROFESSIONAL (LL) (A&P)	16.38%	3.63%	1.85%	0.41%	0.77%	0.15%	23.18%
POST SECONDARY VOCATIONAL (PSV)	7.54%	2.05%	1.70%	0.29%	0.92%	0.15%	12.66%
EDUCATOR PREPARATION INSTITUTE (EPI)	0.02%	0.02%	0.03%	0.01%	0.00%	0.00%	0.08%
ADULT VOCATIONAL	0.84%	0.67%	0.40%	0.04%	0.40%	0.05%	2.39%
CONTINUING WORKFORCE EDUCATION	0.02%	0.24%	0.36%	0.05%	0.21%	0.02%	0.89%
APPRENTICESHIP	0.01%	0.02%	0.01%	0.00%	0.06%	0.00%	0.10%
DEVELOPMENTAL EDUCATION	0.67%	0.19%	0.08%	0.02%	0.02%	0.00%	0.98%
ADULT EDUCATION	0.10%	0.13%	0.11%	0.02%	0.02%	0.00%	0.37%
<b>TOTAL DIRECT INSTRUCTION</b>	<b>27.37%</b>	<b>7.35%</b>	<b>4.82%</b>	<b>0.88%</b>	<b>2.46%</b>	<b>0.38%</b>	<b>43.25%</b>
ACADEMIC SUPPORT			7.95%	0.68%	2.00%	0.26%	10.89%
STUDENT SERVICES			9.15%	0.57%	0.96%	0.04%	10.72%
INSTITUTIONAL SUPPORT			11.51%	0.24%	7.30%	0.60%	19.64%
PLANT OPS & MAINTENANCE			5.42%	0.50%	8.41%	0.42%	14.76%
<b>TOTAL SUPPORT</b>			<b>34.04%</b>	<b>1.98%</b>	<b>18.67%</b>	<b>1.32%</b>	<b>56.01%</b>
<b>TOTAL DIRECT INSTRUCTION &amp; SUPPORT</b>	<b>27.37%</b>	<b>7.35%</b>	<b>38.85%</b>	<b>2.86%</b>	<b>21.13%</b>	<b>1.70%</b>	<b>99.26%</b>
NON-INSTRUCTIONAL			0.50%	0.05%	0.17%	0.01%	0.74%
<b>TOTAL EXPENDITURES</b>	<b>27.37%</b>	<b>7.35%</b>	<b>39.35%</b>	<b>2.92%</b>	<b>21.31%</b>	<b>1.71%</b>	<b>100.00%</b>

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

THE FLORIDA COLLEGE SYSTEM  
2021-2022 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	\$35,475,340	\$5,882,212	\$8,468,884	\$12,302,738	\$11,644,438	\$73,773,612	\$1,376,230	\$75,149,842	\$2,538,193	\$77,688,036
BROWARD	\$70,098,274	\$19,743,069	\$18,764,968	\$35,514,852	\$25,437,483	\$169,558,646	\$91,116	\$169,649,762	\$1,329,150	\$170,978,912
CENTRAL FLORIDA	\$17,143,833	\$4,307,581	\$5,166,712	\$12,695,428	\$9,753,336	\$49,066,891	\$113,385	\$49,180,276	\$1,250,000	\$50,430,276
CHIPOLA	\$6,071,078	\$565,736	\$1,372,640	\$4,018,559	\$2,377,448	\$14,405,461	\$1,095,918	\$15,501,379	\$975,000	\$16,476,379
DAYTONA	\$35,544,981	\$6,888,327	\$7,644,491	\$14,265,142	\$11,190,272	\$75,533,213	\$802,499	\$76,335,712	\$6,375,000	\$82,710,712
FL SOUTHWESTERN	\$31,193,992	\$8,691,665	\$9,966,913	\$11,201,364	\$9,162,417	\$70,216,351	\$76,303	\$70,292,654	\$2,400,000	\$72,692,654
FSC, JACKSONVILLE	\$53,651,199	\$22,120,657	\$16,125,255	\$21,866,265	\$18,277,712	\$132,041,088	\$0	\$132,041,088	\$17,176,180	\$149,217,268
FLORIDA KEYS	\$3,675,313	\$1,438,447	\$1,102,009	\$3,717,930	\$2,102,443	\$12,036,142	-\$1,379	\$12,034,763	\$0	\$12,034,763
GULF COAST	\$14,485,519	\$2,945,155	\$2,450,031	\$6,251,861	\$5,683,977	\$31,816,544	\$758,904	\$32,575,447	\$1,063,198	\$33,638,645
HILLSBOROUGH	\$55,268,389	\$10,999,699	\$14,669,948	\$25,722,994	\$15,102,296	\$121,763,326	\$800,737	\$122,564,062	\$26,090,772	\$148,654,834
INDIAN RIVER	\$38,943,731	\$9,338,330	\$8,217,688	\$8,803,407	\$14,508,420	\$79,811,216	\$631,604	\$80,442,820	\$6,809,263	\$87,252,083
GATEWAY	\$8,358,065	\$2,746,985	\$2,334,164	\$4,643,677	\$2,725,649	\$20,808,540	\$108	\$20,808,648	\$813,442	\$21,622,090
LAKE-SUMTER	\$7,681,509	\$3,745,026	\$2,347,495	\$7,285,330	\$3,551,129	\$24,610,490	\$1,457,572	\$26,068,062	\$1,621,421	\$27,689,483
SCF, MANATEE-SARASOTA	\$19,173,256	\$2,615,767	\$3,832,210	\$12,709,474	\$6,310,285	\$44,640,991	\$246,761	\$44,887,752	\$0	\$44,887,752
MIAMI DADE	\$148,911,848	\$35,208,763	\$31,046,494	\$77,204,021	\$48,026,825	\$340,397,952	\$2,497,090	\$342,895,042	\$2,319,122	\$345,214,164
NORTH FLORIDA	\$3,230,657	\$1,377,693	\$1,268,812	\$2,042,856	\$1,745,032	\$9,665,050	\$174,014	\$9,839,064	\$0	\$9,839,064
NORTHWEST FLORIDA	\$11,633,429	\$3,570,873	\$2,431,681	\$8,260,089	\$5,223,824	\$31,119,896	\$1,182,417	\$32,302,313	\$0	\$32,302,313
PALM BEACH	\$47,824,335	\$19,408,856	\$16,700,727	\$22,312,847	\$17,524,192	\$123,770,957	\$17,576	\$123,788,533	\$0	\$123,788,533
PASCO-HERNANDO	\$18,254,102	\$6,009,867	\$6,665,228	\$11,333,852	\$8,455,455	\$50,718,503	\$621,659	\$51,340,162	\$10,448,413	\$61,788,575
PENSACOLA	\$18,570,270	\$5,119,854	\$5,124,262	\$16,080,775	\$21,183,110	\$66,078,271	\$1,451,727	\$67,529,998	\$0	\$67,529,998
POLK	\$23,423,672	\$4,286,587	\$4,749,029	\$8,862,938	\$8,459,224	\$49,781,451	\$297,549	\$50,079,000	\$598,057	\$50,677,057
SAINT JOHNS RIVER	\$14,833,166	\$3,759,007	\$2,966,760	\$8,269,677	\$5,779,182	\$35,607,793	\$929,310	\$36,537,103	\$2,600,000	\$39,137,103
SAINT PETERSBURG	\$57,014,369	\$17,967,422	\$16,701,988	\$17,741,718	\$17,085,935	\$126,511,432	\$600	\$126,512,031	\$5,260,813	\$131,772,844
SANTA FE	\$37,832,852	\$7,220,617	\$7,968,867	\$14,475,154	\$11,864,277	\$79,361,766	\$695,849	\$79,957,615	\$0	\$79,957,615
SEMINOLE	\$38,048,542	\$8,024,890	\$9,834,334	\$16,028,071	\$9,021,290	\$80,957,127	\$0	\$80,957,127	\$0	\$80,957,127
SOUTH FLORIDA	\$9,983,606	\$2,726,359	\$1,929,721	\$4,778,317	\$5,652,791	\$25,070,794	\$398,595	\$25,469,389	\$0	\$25,469,389
TALLAHASSEE	\$26,085,868	\$4,576,184	\$4,359,675	\$13,819,763	\$7,237,600	\$56,089,090	\$876,937	\$56,966,027	\$0	\$56,966,027
VALENCIA	\$114,186,703	\$22,114,220	\$25,385,170	\$36,700,768	\$24,661,921	\$223,048,781	\$0	\$223,048,781	\$0	\$223,048,781
<b>TOTAL</b>	<b>\$966,607,898</b>	<b>\$243,399,848</b>	<b>\$239,596,157</b>	<b>\$438,909,507</b>	<b>\$329,747,962</b>	<b>\$2,218,261,372</b>	<b>\$16,493,280</b>	<b>\$2,234,754,653</b>	<b>\$89,668,024</b>	<b>\$2,324,422,677</b>

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

THE FLORIDA COLLEGE SYSTEM  
2021-2022 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	47.21%	7.63%	11.27%	16.37%	15.49%	98.17%	1.83%	100.00%
BROWARD	41.32%	11.64%	11.06%	20.93%	14.99%	99.95%	0.05%	100.00%
CENTRAL FLORIDA	34.86%	8.76%	10.51%	25.81%	19.83%	99.77%	0.23%	100.00%
CHIPOLA	39.16%	3.65%	8.85%	25.92%	15.34%	92.93%	7.07%	100.00%
DAYTONA	46.56%	9.02%	10.01%	18.69%	14.66%	98.95%	1.05%	100.00%
FL SOUTHWESTERN	44.38%	12.36%	14.18%	15.94%	13.03%	99.89%	0.11%	100.00%
FSC, JACKSONVILLE	40.63%	16.75%	12.21%	16.56%	13.84%	100.00%	0.00%	100.00%
FLORIDA KEYS	30.54%	11.95%	9.16%	30.89%	17.47%	100.01%	-0.01%	100.00%
GULF COAST	44.47%	9.04%	7.52%	19.19%	17.45%	97.67%	2.33%	100.00%
HILLSBOROUGH	45.09%	8.97%	11.97%	20.99%	12.32%	99.35%	0.65%	100.00%
INDIAN RIVER	48.41%	11.61%	10.22%	10.94%	18.04%	99.21%	0.79%	100.00%
GATEWAY	40.17%	13.20%	11.22%	22.32%	13.10%	100.00%	0.00%	100.00%
LAKE-SUMTER	29.47%	14.37%	9.01%	27.95%	13.62%	94.41%	5.59%	100.00%
SCF, MANATEE-SARASOTA	42.71%	6.83%	8.54%	28.31%	14.06%	99.45%	0.55%	100.00%
MIAMI DADE	43.43%	10.27%	9.05%	22.52%	14.01%	99.27%	0.73%	100.00%
NORTH FLORIDA	32.84%	14.00%	12.90%	20.76%	17.74%	98.23%	1.77%	100.00%
NORTHWEST FLORIDA	36.01%	11.05%	7.53%	25.57%	16.17%	96.34%	3.66%	100.00%
PALM BEACH	38.63%	15.68%	13.49%	18.02%	14.16%	99.99%	0.01%	100.00%
PASCO-HERNANDO	35.56%	11.71%	12.98%	22.08%	16.47%	98.79%	1.21%	100.00%
PENSACOLA	27.50%	7.58%	7.59%	23.81%	31.37%	97.85%	2.15%	100.00%
POLK	46.77%	8.56%	9.48%	17.70%	16.89%	99.41%	0.59%	100.00%
SAINT JOHNS RIVER	40.60%	10.29%	8.12%	22.63%	15.82%	97.46%	2.54%	100.00%
SAINT PETERSBURG	45.07%	14.20%	13.20%	14.02%	13.51%	100.00%	0.00%	100.00%
SANTA FE	47.32%	9.03%	9.97%	18.10%	14.84%	99.25%	0.75%	100.00%
SEMINOLE	47.00%	9.91%	12.15%	19.80%	11.14%	100.00%	0.00%	100.00%
SOUTH FLORIDA	39.20%	10.70%	7.58%	18.76%	22.19%	98.44%	1.56%	100.00%
TALLAHASSEE	45.81%	8.03%	7.65%	24.26%	12.71%	98.46%	1.54%	100.00%
VALENCIA	51.19%	9.91%	11.38%	16.45%	11.06%	100.00%	0.00%	100.00%
<b>TOTAL</b>	<b>43.25%</b>	<b>10.89%</b>	<b>10.72%</b>	<b>19.64%</b>	<b>14.76%</b>	<b>99.26%</b>	<b>0.74%</b>	<b>100.00%</b>

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

**THE FLORIDA COLLEGE SYSTEM  
2021-2022 ANNUAL COST ANALYSIS  
ANALYSIS OF UNALLOCATED EXPENDITURES**



COLLEGE	PUBLIC SERVICE	ATHLETICS	HEALTH	TRANSFERS & OTHER COSTS	TOTAL
EASTERN FLORIDA	\$674,037	\$702,193	\$0	\$2,538,193	\$3,914,423
BROWARD	\$91,116	\$0	\$0	\$1,329,150	\$1,420,266
CENTRAL FLORIDA	\$0	\$113,385	\$0	\$1,250,000	\$1,363,385
CHIPOLA	\$59,208	\$1,036,710	\$0	\$975,000	\$2,070,918
DAYTONA	\$341,456	\$461,043	\$0	\$6,375,000	\$7,177,499
FL SOUTHWESTERN	\$0	\$76,303	\$0	\$2,400,000	\$2,476,303
FSC, JACKSONVILLE	\$0	\$0	\$0	\$17,176,180	\$17,176,180
FLORIDA KEYS	-\$1,379	\$0	\$0	\$0	-\$1,379
GULF COAST	\$161,312	\$597,592	\$0	\$1,063,198	\$1,822,102
HILLSBOROUGH	\$414,245	\$386,492	\$0	\$26,090,772	\$26,891,508
INDIAN RIVER	\$347,408	\$284,195	\$0	\$6,809,263	\$7,440,867
GATEWAY	\$0	\$0	\$108	\$813,442	\$813,550
LAKE-SUMTER	\$12,462	\$782,257	\$662,853	\$1,621,421	\$3,078,993
SCF, MANATEE-SARASOTA	\$0	\$0	\$246,761	\$0	\$246,761
MIAMI DADE	\$1,974,775	\$522,315	\$0	\$2,319,122	\$4,816,212
NORTH FLORIDA	\$174,014	\$0	\$0	\$0	\$174,014
NORTHWEST FLORIDA	\$0	\$1,182,417	\$0	\$0	\$1,182,417
PALM BEACH	\$0	\$17,576	\$0	\$0	\$17,576
PASCO-HERNANDO	\$0	\$621,859	\$0	\$10,448,413	\$11,070,272
PENSACOLA	\$1,036,640	\$415,087	\$0	\$0	\$1,451,727
POLK	\$172,242	\$125,307	\$0	\$598,057	\$895,606
SAINT JOHNS RIVER	\$439,411	\$489,899	\$0	\$2,600,000	\$3,529,310
SAINT PETERSBURG	\$600	\$0	\$0	\$5,260,813	\$5,261,413
SANTA FE	\$371,690	\$224,159	\$0	\$0	\$595,849
SEMINOLE	\$0	\$0	\$0	\$0	\$0
SOUTH FLORIDA	\$0	\$398,595	\$0	\$0	\$398,595
TALLAHASSEE	\$0	\$843,705	\$33,232	\$0	\$876,937
VALENCIA	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$6,269,236</b>	<b>\$9,281,089</b>	<b>\$942,955</b>	<b>\$89,668,024</b>	<b>\$106,161,305</b>

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

THE FLORIDA COLLEGE SYSTEM  
2021-2022 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	\$222	\$255	\$359	\$273	\$0	\$0	\$297	\$0	\$0	\$271
BROWARD	\$237	\$241	\$290	\$208	\$228	\$344	\$360	\$0	\$0	\$255
CENTRAL FLORIDA	\$382	\$381	\$455	\$309	\$0	\$0	\$461	\$0	\$356	\$401
CHIPOLA	\$364	\$337	\$422	\$521	\$0	\$0	\$497	\$0	\$0	\$371
DAYTONA	\$275	\$240	\$339	\$370	\$202	\$52	\$364	\$817	\$244	\$261
FL SOUTHWESTERN	\$240	\$233	\$541	\$287	\$0	\$0	\$342	\$0	\$0	\$252
FSC, JACKSONVILLE	\$250	\$280	\$353	\$256	\$171	\$0	\$417	\$0	\$486	\$294
FLORIDA KEYS	\$517	\$481	\$568	\$464	\$0	\$54	\$596	\$0	\$0	\$478
GULF COAST	\$325	\$312	\$474	\$337	\$0	\$0	\$517	\$0	\$0	\$349
HILLSBOROUGH	\$0	\$221	\$227	\$264	\$298	\$45	\$236	\$0	\$0	\$211
INDIAN RIVER	\$262	\$240	\$333	\$257	\$0	\$23	\$308	\$0	\$298	\$262
GATEWAY	\$388	\$291	\$467	\$366	\$535	\$0	\$386	\$0	\$1,593	\$342
LAKE-SUMTER	\$273	\$270	\$371	\$393	\$0	\$0	\$0	\$0	\$0	\$288
SCF, MANATEE-SARASOTA	\$212	\$237	\$397	\$257	\$192	\$0	\$0	\$0	\$0	\$250
MIAMI DADE	\$275	\$245	\$495	\$446	\$204	\$28	\$317	\$0	\$258	\$265
NORTH FLORIDA	\$457	\$352	\$451	\$515	\$0	\$0	\$668	\$0	\$0	\$395
NORTHWEST FLORIDA	\$315	\$301	\$480	\$352	\$0	\$0	\$423	\$0	\$0	\$340
PALM BEACH	\$238	\$225	\$443	\$420	\$162	\$69	\$495	\$0	\$0	\$255
PASCO-HERNANDO	\$238	\$246	\$310	\$436	\$438	\$53	\$462	\$0	\$0	\$275
PENSACOLA	\$294	\$365	\$391	\$282	\$0	\$0	\$449	\$0	\$429	\$367
POLK	\$253	\$274	\$387	\$337	\$269	\$0	\$513	\$0	\$0	\$303
SAINT JOHNS RIVER	\$258	\$270	\$340	\$237	\$393	\$0	\$589	\$0	\$554	\$290
SAINT PETERSBURG	\$277	\$254	\$297	\$327	\$0	\$33	\$332	\$0	\$0	\$267
SANTA FE	\$287	\$249	\$377	\$267	\$8,391	\$43	\$418	\$0	\$857	\$275
SEMINOLE	\$219	\$232	\$296	\$262	\$267	\$39	\$430	\$0	\$305	\$246
SOUTH FLORIDA	\$432	\$346	\$262	\$540	\$0	\$42	\$570	\$0	\$304	\$347
TALLAHASSEE	\$257	\$174	\$315	\$347	\$0	\$46	\$467	\$0	\$263	\$207
VALENCIA	\$208	\$232	\$244	\$255	\$256	\$0	\$417	\$0	\$0	\$236
SYSTEM TOTAL	\$260	\$248	\$331	\$300	\$284	\$45	\$400	\$806	\$324	\$266

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

THE FLORIDA COLLEGE SYSTEM  
2021-2022 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	\$6,674	\$7,638	\$10,759	\$8,199	\$0	\$0	\$8,919	\$0	\$0	\$8,185
BROWARD	\$7,100	\$7,220	\$8,701	\$6,228	\$6,835	\$10,326	\$10,815	\$0	\$0	\$7,734
CENTRAL FLORIDA	\$11,455	\$11,436	\$13,663	\$9,275	\$0	\$0	\$13,837	\$0	\$10,679	\$12,111
CHIPOLA	\$10,926	\$10,100	\$12,651	\$15,637	\$0	\$0	\$14,905	\$0	\$0	\$11,222
DAYTONA	\$8,261	\$7,185	\$10,162	\$11,096	\$6,058	\$1,566	\$10,920	\$24,495	\$7,332	\$7,875
FL SOUTHWESTERN	\$7,203	\$6,979	\$16,228	\$8,615	\$0	\$0	\$10,270	\$0	\$0	\$7,551
FSC, JACKSONVILLE	\$7,513	\$8,388	\$10,587	\$7,673	\$5,123	\$0	\$12,500	\$0	\$14,585	\$9,077
FLORIDA KEYS	\$15,497	\$14,416	\$17,048	\$13,910	\$0	\$1,628	\$17,865	\$0	\$0	\$14,532
GULF COAST	\$9,764	\$9,353	\$14,213	\$10,103	\$0	\$0	\$15,516	\$0	\$0	\$10,504
HILLSBOROUGH	\$0	\$6,627	\$6,803	\$7,932	\$8,948	\$1,340	\$7,068	\$0	\$0	\$6,416
INDIAN RIVER	\$7,853	\$7,186	\$9,976	\$7,702	\$0	\$696	\$9,230	\$0	\$8,946	\$7,861
GATEWAY	\$11,654	\$8,727	\$14,005	\$10,993	\$16,054	\$0	\$11,594	\$0	\$47,801	\$10,426
LAKE-SUMTER	\$8,188	\$8,110	\$11,138	\$11,803	\$0	\$0	\$0	\$0	\$0	\$8,676
SCF, MANATEE-SARASOTA	\$6,363	\$7,122	\$11,904	\$7,714	\$5,765	\$0	\$0	\$0	\$0	\$7,568
MIAMI DADE	\$8,262	\$7,357	\$14,848	\$13,373	\$6,126	\$852	\$9,501	\$0	\$7,735	\$8,196
NORTH FLORIDA	\$13,725	\$10,565	\$13,537	\$15,453	\$0	\$0	\$20,029	\$0	\$0	\$11,914
NORTHWEST FLORIDA	\$9,460	\$9,019	\$14,412	\$10,559	\$0	\$0	\$12,703	\$0	\$0	\$10,196
PALM BEACH	\$7,142	\$6,754	\$13,285	\$12,605	\$4,847	\$2,064	\$14,839	\$0	\$0	\$7,637
PASCO-HERNANDO	\$7,135	\$7,393	\$9,298	\$13,093	\$13,148	\$1,599	\$13,864	\$0	\$0	\$8,300
PENSACOLA	\$8,812	\$10,946	\$11,738	\$8,463	\$0	\$0	\$13,463	\$0	\$12,857	\$11,024
POLK	\$7,594	\$8,219	\$11,605	\$10,124	\$8,068	\$0	\$15,385	\$0	\$0	\$9,095
SAINT JOHNS RIVER	\$7,734	\$8,102	\$10,200	\$7,105	\$11,800	\$0	\$17,674	\$0	\$16,607	\$8,751
SAINT PETERSBURG	\$8,302	\$7,627	\$8,903	\$9,805	\$0	\$978	\$9,971	\$0	\$0	\$8,173
SANTA FE	\$8,609	\$7,464	\$11,298	\$8,006	\$251,741	\$1,303	\$12,525	\$0	\$25,707	\$8,288
SEMINOLE	\$6,575	\$6,973	\$8,890	\$7,860	\$7,996	\$1,170	\$12,908	\$0	\$9,139	\$7,411
SOUTH FLORIDA	\$12,927	\$10,375	\$6,280	\$16,508	\$0	\$1,258	\$17,093	\$0	\$9,092	\$10,760
TALLAHASSEE	\$7,695	\$5,231	\$9,456	\$10,417	\$0	\$1,383	\$14,016	\$0	\$7,882	\$6,202
VALENCIA	\$6,226	\$6,945	\$7,318	\$7,663	\$7,676	\$0	\$12,525	\$0	\$0	\$7,322
SYSTEM TOTAL	\$7,814	\$7,430	\$9,933	\$9,016	\$8,529	\$1,335	\$12,010	\$0	\$9,719	\$8,081

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