

**The Economic Impact of Barton Community College
on the Barton County, Kansas Economy, Fiscal Year 2022**



Preston Gilson, Ph.D.
Senior Policy Fellow

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Brett Zollinger, Ph.D.
Director

Jian Sun, Ph.D.
Assistant Director

Michael S. Walker, M.S.
Research Scholar

Marisa M. Johnson, M.B.A.
Administrative Specialist

Leslie Watson-Divittore, M.S.
Research Coord. Admin. Specialist

Wesley Davis
Graduate Research Assistant

Mission:

To facilitate effective public policy decision-making among governmental and nonprofit entities



Docking Institute of Public Affairs
Fort Hays State University
600 Park Street
Hays, Kansas 67601-4099
Telephone: (785) 628-4197
www.fhsu.edu/docking



Executive Summary

- The IMPLAN model shows that for FY 2022 the total economic impact of Barton Community College on Barton County, Kansas was \$30,012,000.
- There were 380 FTE jobs in the local economy because of Barton Community College.
- These 380 FTE jobs generated \$17,121,000 in labor income.
- Barton Community College activities generated about \$247,740 in local taxes.

Introduction

The purpose of this study is to estimate the magnitude of the economic impact of Barton Community College on the local economy (Barton County, including the City of Great Bend) for the most recent fiscal year, 2022, which ended on June 30, 2022. The model used in this study is based on the work of Wassily Leontif. Leontif input-output models attempt to quantify the interdependences between the various sectors of an economy. The model used for this analysis uses the IMPLAN Software and database. The source data for this model comes from a wide variety of sources that are collected and published by the U.S. Government and supplemented by proprietary data developed by IMPLAN. Additional data, specific to this analysis, comes from Barton Community College.

In addition to the immediate economic impact of Barton Community College there are longer-term economic impacts and non-monetized benefits for the local and regional community. These benefits include: a better educated and more productive work force; increased personal income; transfer of know-how and technology to businesses, non-profit organizations, and governmental units; civic leadership and service provided by students and employees; and, sports events, cultural activities, and educational programs that improve the quality of life for the citizens of the surrounding area. Quantifying these long-term, multifaceted benefits is beyond the scope of this study.

Finally, it is vital to understand that the initial economic activity, the Direct Effect, is affected by the larger political and economic environments. The past several years have been marked by difficult social and economic conditions due to COVID 19.

Methodology and Data

How an economy responds to changes in economic activity can be quantified based on the buy-sell relationships among the economic agents (businesses, governmental entities, and households) located within the studied economy. Input-Output (I-O) models estimate the inter-industry relationships in an economy (or region) by measuring the distribution of inputs purchased and outputs sold by each industry. The initial basis for I-O models were those industries that produced physical goods. The production of physical goods requires 1) the purchase of raw materials, 2) workers to transform the raw materials into the finished goods, 3) managers to oversee the process, and 4) capital to finance the business. However, an educational institution does not produce a physical good. Rather, the educational process improves the quality of the willing student (a raw material of sorts) so that they become a trained and educated person (a finished good). Through the use of I-O models it is possible to calculate how the impact of one dollar flows or “ripples” through a regional economy. Indirect effects are the results of business-to-business transactions indirectly caused by the direct effects. Induced effects are the results of increased personal income caused by both the direct and indirect effects. Businesses that experience increased revenue from the direct and indirect effects may increase payroll expenditures by hiring more employees, raising salaries, or increasing payroll hours. Households will then increase spending at local businesses. The induced effects are a measure of the increase in household-to-business activity. Together the indirect and induced effects are the multiplier effects: quantitative measures of the ripple effects that an initial expenditure has on its economy.

The total economic impact on an economy is the sum of the initial economic activity, the Direct Effect, plus all of the secondary effects, the Multiplier Effects. Therefore, it is critical to accurately measure both the initial economic activity and the level of the flow through the economy.

The IMPLAN software and database is a system that produces appropriate industry level multipliers at the county level. This differs from many other methodologies (e.g. Caffrey-Isaacs) that use an average industry level multiplier for colleges and universities. The IMPLAN methodology provides a more data driven and precise measure.

The primary source of data for Barton Community College were from the published Audited Financial Statements of Barton Community College (BCC). These contain the audited financial statements of the college for the three most recent years ending June 30 and the accompanying statements and schedules. More granular data was provided by BCC Institutional Research. Additional calculations using these data are the work of the author.

Appendix B contains additional data for the interested reader, including more granular data from BCC Institutional Research previously reported in “Local Property Tax Return on Investment for Barton Community College” October 2022, Appendix pp. 29 – 30. Information on the level of educational attainment in Kansas by county is presented. And, information about the overall value of formal education at various educational levels attained is shown.

Results and Findings

Tables 1 and 2 provide an economic overview of Barton County. This overview gives a sense of the size and scope of Barton County as an economy.

Table 1: Final Demand, Barton County, KS, 2021

Indicator	Rounded Value	Percentage
Household Demand	\$1,022,426,000	79.1%
State/Local Government Demand	\$217,580,000	16.8%
Federal Government Demand	\$13,826,000	1.1%
Capital	\$328,270,000	25.4%
Net Exports	-\$237,769,000	-18.4%
Institutional Sales	-\$51,097,000	-4.0%
Total Final Demand	\$1,293,236,000	100.0%

Source: Implan[®] with additional calculations by the author. Note that rounding results in a slight discrepancy in the percentage calculation.

Table 1 shows the source of the final demand for goods and services in Barton County. Household demand is the largest source of final demand. Net exports is a negative number which means that the county imports more goods and services than it exports.

Table 2 shows the Gross Regional Product (GRP) calculated by the sources of income. Whether Barton County's GRP is measured by the final demand or the source of the demand it is the same, \$1,293,236,000. This economic

activity is created by the 25,200 people living in 10,600 households in the county. There are 17,100 people employed in 206 industries. The total personal income from all sources is \$1,251,553,900.

Table 2: Value Added, Barton County, KS 2021

Indicator	Rounded Value	Percentage
1 - Employee Compensation	\$626,400,000	48.4%
2 - Proprietor Income	\$150,240,000	11.6%
3 - Other Property Income	\$410,426,000	31.7%
4 - Taxes on Production and Imports Net of Subsidies	\$106,169,000	8.2%
Total Value Added	\$1,293,236,000	100.0%

Source: Implan[®] with additional calculations by the author. Note that rounding results in a slight discrepancy.

Table 3 shows the overall impact of Barton Community College on Barton County, Kansas for FY 2022.

Table 3: IMPLAN Model, Economic Effects, FY 2022

Impact Type	Employment	Labor Income	Output
Direct Effect	323	\$14,891,000	\$20,654,000
Induced Effect	57	\$2,230,000	\$9,358,000
Total Effect	380	\$17,121,000	\$30,012,000

Source: Implan[®]

Table 3 shows that for FY 2022 the total direct economic impact of Barton Community College on Barton County, Kansas was \$20,654,000, and when combined with the induced economic impact (\$9,358,000) the total impact is \$30,012,000. There were 380 FTE jobs in the local economy because of Barton Community College. These jobs generated \$17,121,000 in labor income. Table 4 shows the overall tax effects related to the operation of Barton

Community College at the local, state, and federal levels. BCC helped generate \$247,740 in local taxes. Total taxes generated at all three levels were \$4.7 million.

Table 4: IMPLAN Model, Tax Effects, FY 2022

Impact	County	State	Federal	Total
Direct	\$13,550	\$396,700	\$3,239,000	\$3,649,250
Induced	\$234,190	\$389,700	\$410,000	\$1,033,890
Total	\$247,740	\$786,400	\$3,649,000	\$4,683,140

Source: Implan[®]

Appendix A: Value of Partnerships

Docking Institute has reviewed the following additional information from BCC and agrees it should complement the report as an addendum:

Barton Community College's partnerships number more than 700, with each contributing differently to the institution's objectives. Some partners make one-time cash or merchandise donations, amounting to approximately \$350,000 yearly. These contributions support a range of programs and activities, such as the Natural Gas Program, Scales Technician, hosting state-championship sporting events, Meals on Wheels, the Cougar Supply Den, and a counseling support dog.

The fundraising hub for the college is the Barton Community College Foundation, an independent nonprofit organization that raises funds from private sources to support projects and programs that go beyond the college's operational budget. Last year, the foundation provided a substantial sum of \$605,327, primarily allocated through grants and scholarships.

Finally, there are partnerships involving contracted, shared, or exchanged services, facilities, and equipment valued over \$8,000,000. Notably, these collaborations provide exchanges of equipment, classroom space, internships, and training at medical centers, pharmacies, manufacturers, and military installations with local and national partners such as CNH Industrial, Walgreens, Ellsworth and Larned Correctional Facilities, and hundreds of hospitals, medical clinics, fire departments, and EMS services state and nation-wide.

Collectively, these collaborative efforts contributed to a combined total of \$8,955,327 during the study period, underscoring the importance of partnerships in accomplishing Barton's Mission.

Appendix B

Table B1: BCC Resident Employee and Student Data, Three Year Average, FY2020 - FY2022

Category	Number	Percentage
Total College Employees =	563	
Total of Barton County resident employees =	323	57.40%
Full Time College Employees =	295	
Full Time Barton County resident employees =	216	73.4%
<hr/>		
Student Headcount	12,710	
Dorm Population	414	3.3%
Students with a class on the Barton County Campus	1,867	14.7%
Students with a Barton County Address	1,089	8.6%
Students with a Barton County Address plus Dorm Population	1,503	11.8%

Source: BCC Institutional Research with additional calculations by the author.

Table B2: BCC Expenditures Barton County, Three Year Average, FY2020 - FY2022

Category	Dollars	Percentage
Total College Expenditures =	\$52,266,252	
% of College Expenditures Barton County =		13.7%
Total College Expenditures Barton County =	\$7,160,635	
Total Barton County Employees Available income =	\$13,493,773	

Source: BCC Institutional Research with additional calculations by the author.

The Total College Expenditures in Table B2 include Capital Budgeting and non-public source pass-through funds incurred by BCC. When all these additional expenditures are considered the three year average shows that for every dollar (\$1.00) of Revenue derived from the County Property Tax two dollars and five cents (\$2.05) is spent in Barton County. The Return on Investment from the Barton County Property Taxes considering all the direct impact of Barton Community College on Barton County is 205 percent.

Table B3: BCC Employees Barton County, Three Year Average, FY2020 - FY2022

Category	Dollars/Number	Percentage
Total Salaries & Benefits	\$20,795,787	
Salaries & Benefits to Barton County Residents	\$13,493,772	64.9%
# of full time employees living in Barton County	216	66.9%
# of part time employees living in Barton County	107	33.1%
Total number of employees living in Barton County	323	

Source: BCC Institutional Research with additional calculations by the author. From Local Property Tax Return on Investment for Barton Community College, October 2022, Appendix pp. 29 – 30.

Table B4: Earnings and unemployment rates by educational attainment, 2021

Educational attainment	Median usual weekly earnings	Change in median usual weekly earnings	Median usual annual earnings	Estimated increase in median annual economic value above high school diploma	Unemployment rate
Doctoral degree	\$1,909	-15	\$99,268		1.50%
Professional degree	1,924	350	\$100,048		1.8
Master's degree	1,574	240	\$81,848		2.6
Bachelor's degree	1,334	371	\$69,368		3.5
Associate's degree	963	64	\$50,076	\$8,008	4.6
Some college, no degree	899	90	\$46,748	\$4,680	5.5
High school diploma	809	183	\$42,068		6.2
Less than a high school diploma	626		\$32,552		8.3

Note: Data are for persons age 25 and over. Earnings are for full-time wage and salary workers.

Source: U.S. Bureau of Labor Statistics, Current Population Survey.

Table B4 shows that the estimated increase in median annual earnings for an individual with some college is \$4,680 and for an individual with an associate’s degree this amount almost doubles to \$8,008. Map B1 shows the percentage of the county population with at least a post-secondary (AA) degree. The range of educational attainment by county varies from a low of 19 percent to a high of 62 percent.

The chart below (Table B5) shows the impact of rising educational achievement on the Kansas economy. First, it shows various levels of educational attainment. Column 1 shows the percent of the Kansas population at those levels in 1990. Column 2 shows the number of Kansans in 2014 who would be at those levels based on 1990 attainment. Column 3 shows the average earnings by education level in 2014. Column 4 shows what Kansas earnings would have been in 2014 if the population had been at 1990 levels: about \$61.6 billion. Columns 5 and 6 show the actual percent of adult Kansans at various education levels in 2014 after almost 25 years of improving educational outcomes. Finally, Column 7 shows actual estimated earnings: over \$67 billion. In other words, improved educational attainment boosted earnings by almost \$5.5 billion. BCC contributes to this earnings boost from educational achievement.

Table B5: Testimony by Mark Tallman, February 6, 2017

Kansas Education Levels and Earnings	1	2	3	4	5	6	7
	1990 Percent at Education Levels	2014 Population By 1990 Ed Level	2014 Average Kansas Earnings by Education Level	Hypothetical 2014 Earnings at 1990 Education Levels	2014 Percent at Education Levels	Actual Number at Education Level 2014	2014 Earnings at Actual Education Levels
Population 25 years and over		1,881,521	\$35,743			1,881,521	
No High School Diploma	18.7%	351,844	\$23,067	\$8,115,995,398	9.7%	182,508	\$4,209,901,356
High school graduate only (includes equivalency)	32.5%	611,494	\$28,063	\$17,160,365,242	26.5%	498,603	\$13,992,297,813
Some college, or Associate's degree	27.3%	513,655	\$32,063	\$16,469,327,736	32.2%	605,850	\$19,425,360,919
Bachelor's degree	14.4%	270,939	\$46,785	\$12,675,882,238	20.3%	381,949	\$17,869,472,877
Graduate or professional degree	7.0%	131,706	\$54,289	\$7,150,212,550	11.3%	212,612	\$11,542,485,973
<i>Total Wage Earnings:</i>				\$61,571,783,163			\$67,039,518,938
Increase in Earning Due to Higher Education Levels							\$5,467,735,775

Source: Testimony before the Senate Committee on Assessment and Taxation on SB 147 - Concerning income tax by Mark Tallman, Associate Executive Director for Advocacy (Kansas Association of School Boards) February 6, 2017

Table B6: Potential Occupational Opening by Typical Educational Level for Entry

Table 3. Associate's degree; postsecondary nondegree award; and some college, no degree to enter: Occupations projected to have the most openings each year, on average, 2019–29				
Occupation	Occupational openings, projected 2019–29 annual average	Median annual wage, 2019	Typical education needed for entry	Typical on-the-job training
Heavy and tractor-trailer truck drivers	209,200	\$45,260	Postsecondary nondegree award	Short-term on-the-job training
Nursing assistants	174,000	29,660	Postsecondary nondegree award	None
Bookkeeping, accounting, and auditing clerks	162,100	41,230	Some college, no degree	Moderate-term on-the-job training
Teaching assistants, except postsecondary	140,400	27,920	Some college, no degree	None
Medical assistants	92,800	34,800	Postsecondary nondegree award	None
Hairdressers, hairstylists, and cosmetologists	70,600	26,090	Postsecondary nondegree award	None
Automotive service technicians and mechanics	61,700	42,090	Postsecondary nondegree award	Short-term on-the-job training
Licensed practical and licensed vocational nurses	58,400	47,480	Postsecondary nondegree award	None
Computer user support specialists	53,600	52,270	Some college, no degree	None
Preschool teachers, except special education	50,600	30,520	Associate's degree	None
<p>Note: None of the occupations in the table typically require work experience in a related occupation for entry. Source: U.S. Bureau of Labor Statistics, Office of Occupational Statistics and Employment Projections.</p>				

Table B7: Potential Occupational Opening by Typical Educational Level for Entry

Table 4. Bachelor's degree to enter: Occupations projected to have the most openings each year, on average, 2019–29			
Occupation	Occupational openings, projected 2019–29 annual average	Median annual wage, 2019	Typical work experience
General and operations managers	204,400	\$100,780	5 years or more work experience
Registered nurses	175,900	73,300	None
Software developers and software quality assurance analysts and testers	131,400	107,510	None
Project management specialists and business operations specialists, all other	128,000	73,570	None
Accountants and auditors	125,700	71,550	None
Elementary school teachers, except special education	103,200	59,670	None
Management analysts	87,100	85,260	Less than 5 years work experience
Market research analysts and marketing specialists	84,200	63,790	None
Personal service managers, all other; entertainment and recreation managers, except gambling; and managers, all other	74,500	110,630	Less than 5 years work experience
Secondary school teachers, except special and career/technical education	71,100	61,660	None
Note: None of the occupations in the table typically require on-the-job training for competency. Source: U.S. Bureau of Labor Statistics, Office of Occupational Statistics and Employment Projections.			

Tables B6 and B7 provide estimates of occupational openings and median annual wage for those individuals with either some college or an associate’s degree (Table B6) or those with a bachelor’s degree (Table B7). Again, this information shows the economic value of formal education in today’s work environments.

Local Property Tax Return on Investment for Barton Community College



October 2022

Brett Zollinger, Ph.D.
Director

Jian Sun, Ph.D.
Assistant Director

Michael S. Walker, M.S.
Research Scholar

Marisa M. Johnson, M.B.A.
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Prepared By:

Preston Gilson, Ph.D.
Senior Policy Fellow
Docking Institute of Public Affairs

Prepared For:

Barton Community College

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This report was prepared by the Docking Institute of Public Affairs. All statements, findings, and conclusions of the report are those of the authors and do not necessarily reflect the views of the client.

Executive Summary

Barton Community College uses Fund Accounting for its financial statements. However, its impact is the result of all the activities of the college. Although some activities generate more net income than others, it is the total of all the college's activities at its various locations that are what makes it a college.

The three year average shows that for every dollar (\$1.00) of Revenue from Barton County Property Taxes two dollars and sixty-one cents (\$2.61) of additional revenue comes from various other sources. In other words, the Return on Investment (ROI) from the Barton County Property Taxes when considering Barton Community College as a whole is 261 percent.

The three year average shows for every dollar (\$1.00) of Revenue derived from the County Property Tax one dollar and fifty-four cents (\$1.53) is spent in Barton County. The ROI from the Barton County Property Taxes limited to the direct impact of Barton Community College on Barton County is 153 percent.

The Total College Expenditures in Table A15 include Capital Budgeting and non-public source pass-through funds incurred by BCC. When all these additional expenditures are considered the three year average shows that for every dollar (\$1.00) of Revenue derived from the County Property Tax two dollars and five cents (\$2.05) is spent in Barton County. The ROI from the Barton County Property Taxes considering all the direct impact of Barton Community College on Barton County is 205 percent.

Introduction

An ROI analysis based only on local property taxes considers only the investment (revenue from local property taxes) and the expenditures directly related to that investment. Of course, there are other revenue streams that come to Barton Community College (BCC) because it exists. For example, there may be gifts and endowment earnings, grants from public and private sources, tuition and revenue from various services, or net revenue from operations at remote sites.

The expenditures of BCC are a direct monetary measure of the return portion of the ROI metric. Although this analysis focuses on the investment of local property taxes, all of the expenditures of the college must be considered and allocated so that only the return due to local taxes is used.

This is a very narrowly focused analysis as there is no consideration of either secondary economic effects or non-monetary effects. Secondary economic effects consist of the indirect and induced effects that occur when the recipients of the direct expenditures generate additional economic activity through their spending. Non-monetary effects include quality of life effects and increased employment opportunities.

Methodology & Data

The outcomes of the Return on Investment based on local property taxes will use three year averages:

- To establish the level of investment in Barton Community College by the taxpayers of Barton County.
- To establish the level of investment from all other sources.
- To establish the level of return directly tied to the Barton County taxpayers' investment.
- And, to establish the level of overall return of Barton Community College.

Most of the data comes from the published Audited Financial Statements of Barton Community College (BCC). More granular data was provided by BCC Institutional Research. Additional calculations are the work of the author.

Analysis & Findings

The analysis and findings utilize data from the published audited financial statements for Barton Community College (BCC). More granular data was provided by the administration of BCC in order to estimate the expenditures which occurred within Barton County. The analysis uses a three-year average to smooth out the normal variation that may occur from one year to the next. See, for example, the first three categories in Table 1.

Table 1: BCC General Fund, Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Tuition and Fees	\$ 12,658,067	\$ 12,806,450	\$ 13,725,465	\$ 11,442,285
Federal Appropriations	\$ 342,424	\$ -	\$ 260	\$ 1,027,012
Activity Revenue and Other	\$ 744,956	\$ 422,062	\$ 1,054,460	\$ 758,345
State Appropriations	\$ 4,902,717	\$ 4,613,139	\$ 4,992,375	\$ 5,102,638
County Property Taxes	\$ 10,064,659	\$ 10,149,941	\$ 10,329,282	\$ 9,714,754
Sale of Property	\$ 4,671	\$ 14,015	\$ -	\$ -
Contributions	\$ 5,137	\$ 14,885	\$ 527	\$ -
Interest Income	\$ 54,849	\$ 40,271	\$ 75,043	\$ 49,232
Total Revenues	\$ 28,777,480	\$ 28,060,763	\$ 30,177,412	\$ 28,094,266

Source: Schedule 1-1 Barton Community College – General Fund, Audited Financial Statements with additional calculations by the author. Note: County Property Taxes includes Motor Vehicle Taxes returned to Barton County by the State of Kansas.

Table 1 shows the General Fund Revenues three year average and the annual revenues for the last three years of audited financial statements. This is the fund that receives the Barton County Property Taxes. The largest source of revenue in the General Fund comes from Tuition and Fees. County Property Taxes is the second largest source of revenue in the General Fund and the third substantial source of revenue are State Appropriations. These three sources of revenue are relatively stable across time and because they are the largest sources Total Revenues in the General Fund are also quite stable over time.

Table 2: BCC General Fund, Expenditures

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	\$ 9,594,519	\$ 9,474,390	\$ 10,234,859	\$ 9,074,309
Academic Support	\$ 2,259,240	\$ 2,262,481	\$ 2,458,660	\$ 2,056,580
Student Services	\$ 2,874,814	\$ 2,773,959	\$ 2,975,975	\$ 2,874,509
Institutional Support	\$ 2,019,245	\$ 1,646,839	\$ 1,662,582	\$ 2,748,313
Physical Plant Operations	\$ 3,965,545	\$ 3,349,313	\$ 4,145,535	\$ 4,401,788
Student Financial Support	\$ 237,253	\$ 263,478	\$ 244,421	\$ 203,859
Interest Payments	\$ 109,269	\$ 182,525	\$ 145,281	\$ -
Total Expenditures	\$ 21,059,885	\$ 19,952,985	\$ 21,867,313	\$ 21,359,358

Source: Schedule 1-1 Barton Community College – General Fund, Audited Financial Statements with additional calculations by the author.

Table 2 shows the General Fund Expenditures for the last three years of audited financial statements, as well as the three year average. The spending patterns from the General Fund are quite consistent from year to year, with the exception of interest payments.

Tables 3 and 4 show the General Fund Revenues and Expenditures as percentages of their respective totals. Percentages are often a helpful way to look at the relative sizes of categories, particularly when there are large differences. For example, the three year average level of State Appropriations is about half as large as the County Property Taxes.

Table 3: BCC General Fund, Revenues as a Percentage of Total Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Tuition and Fees	43.99%	45.64%	45.48%	40.73%
Federal Appropriations	1.19%	0.00%	0.00%	3.66%
Activity Revenue and Other	2.59%	1.50%	3.49%	2.70%
State Appropriations	17.04%	16.44%	16.54%	18.16%
County Property Taxes	34.97%	36.17%	34.23%	34.58%
Sale of Property	0.02%	0.05%	0.00%	0.00%
Contributions	0.02%	0.05%	0.00%	0.00%
Interest Income	0.19%	0.14%	0.25%	0.18%
Total Revenues	100.00%	100.00%	100.00%	100.00%

Source: Schedule 1-1 Barton Community College – General Fund, Audited Financial Statements with additional calculations by the author.

Table 4: BCC General Fund, Expenditures as a Percentage of Total Revenues

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	33.34%	33.76%	33.92%	32.30%
Academic Support	7.85%	8.06%	8.15%	7.32%
Student Services	9.99%	9.89%	9.86%	10.23%
Institutional Support	7.02%	5.87%	5.51%	9.78%
Physical Plant Operations	13.78%	11.94%	13.74%	15.67%
Student Financial Support	0.82%	0.94%	0.81%	0.73%
Interest Payments	0.38%	0.65%	0.48%	0.00%
Total Expenditures	73.18%	71.11%	72.46%	76.03%

Source: Schedule 1-1 Barton Community College – General Fund, Audited Financial Statements with additional calculations by the author.

Table 5 shows the three year average of General Fund Revenues as a percentage of County Property Taxes. Thus, the category, Tuition and Fees, is approximately 126 percent of County Property Taxes. This means that students put in \$1.26 for every \$1.00 of County Property Taxes.

Table 5: BCC General Fund, Revenues as a Percentage of County Property Taxes (Received)

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Tuition and Fees	125.77%	126.17%	132.88%	117.78%
Federal Appropriations	3.40%	0.00%	0.00%	10.57%
Activity Revenue and Other	7.40%	4.16%	10.21%	7.81%
State Appropriations	48.71%	45.45%	48.33%	52.52%
County Property Taxes	100.00%	100.00%	100.00%	100.00%
Sale of Property	0.05%	0.14%	0.00%	0.00%
Contributions	0.05%	0.15%	0.01%	0.00%
Interest Income	0.54%	0.40%	0.73%	0.51%
Total Revenues	285.93%	276.46%	292.15%	289.19%

Source: Schedule 1-1 Barton Community College – General Fund, Audited Financial Statements with additional calculations by the author.

Table 6 shows the three year average of General Fund Expenditures as a percentage of County Property Taxes. The category, Instruction, uses \$0.95 of every \$1.00 of County Property Taxes. And, Total Expenditures from the General Fund amount to \$2.09 for every \$1.00 of County Property Taxes

Table 6: BCC General Fund, Expenditures as a Percentage of County Property Taxes (Received)

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	95.33%	93.34%	99.09%	93.41%
Academic Support	22.45%	22.29%	23.80%	21.17%
Student Services	28.56%	27.33%	28.81%	29.59%
Institutional Support	20.06%	16.23%	16.10%	28.29%
Physical Plant Operations	39.40%	33.00%	40.13%	45.31%
Student Financial Support	2.36%	2.60%	2.37%	2.10%
Interest Payments	1.09%	1.80%	1.41%	0.00%
Total Expenditures	209.25%	196.58%	211.70%	219.87%

Source: Schedule 1-1 Barton Community College – General Fund, Audited Financial Statements with additional calculations by the author.

Tables 7 through 18 show the information for the other Funds used by Barton Community College. These Funds all have designated and specific foci. They reflect the supplemental activities that BCC provides to meet some of the needs of its students.

Tables 7 and 8 show the amounts Revenues and Expenditures in the Post Secondary Technical Education Fund. Tables 9 and 10 show the same information as percentages of Total Revenues.

Table 7: BCC Post Secondary Technical Education Fund, Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	\$ 80,877	\$ 80,687	\$ 66,675	\$ 95,269
State Appropriations	\$ 3,504,402	\$ 3,472,162	\$ 3,521,294	\$ 3,519,749
Other Revenues	\$ 110,846	\$ 134,813	\$ 96,188	\$ 101,538
Total Revenues	\$ 3,696,125	\$ 3,687,662	\$ 3,684,157	\$ 3,716,556

Source: Schedule 1-2 Barton Community College – Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Table 8: BCC Post Secondary Technical Education Fund, Expenditures

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	\$ 3,624,368	\$ 4,077,104	\$ 3,449,145	\$ 3,346,855
Academic Support	\$ 997,792	\$ 957,143	\$ 1,029,204	\$ 1,007,030
Institutional Support	\$ 5,697,613	\$ 5,297,742	\$ 6,349,574	\$ 5,445,523
Total Expenditures	\$ 10,319,773	\$ 10,331,989	\$ 10,827,923	\$ 9,799,408

Source: Schedule 1-2 Barton Community College – Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Table 9: BCC Post Secondary Technical Education Fund, Revenues as a Percentage of Total Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	2.19%	2.19%	1.81%	2.56%
State Appropriations	94.81%	94.16%	95.58%	94.70%
Other Revenues	3.00%	3.66%	2.61%	2.73%
Total Revenues	100.00%	100.00%	100.00%	100.00%

Source: Schedule 1-2 Barton Community College – Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Table 10: BCC Post Secondary Technical Education Fund, Expenditures as a Percentage of Total Revenues

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	98.08%	110.56%	93.62%	90.05%
Academic Support	27.00%	25.96%	27.94%	27.10%
Institutional Support	154.18%	143.66%	172.35%	146.52%
Total Expenditures	279.25%	280.18%	293.91%	263.67%

Source: Schedule 1-2 Barton Community College – Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Tables 11 through 14 provide the Revenues and Expenditures for the Adult Basic Education Fund for the last three audited years, as well as the three year average. This service is quite small, but important for the affected students.

Table 11: BCC Adult Basic Education Fund, Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	\$ 177,511	\$ 157,046	\$ 187,307	\$ 188,180
Total Revenues	\$ 177,511	\$ 157,046	\$ 187,307	\$ 188,180

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

Table 12: BCC Adult Basic Education Fund, Expenditures

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	\$ 116,621	\$ 116,349	\$ 110,631	\$ 122,882
Institutional Support	\$ 131,811	\$ 107,513	\$ 150,502	\$ 137,418
Total Expenditures	\$ 248,432	\$ 223,862	\$ 261,133	\$ 260,300

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

Table 13: BCC Adult Basic Education Fund, Revenues as a Percentage of Total Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	100.00%	100.00%	100.00%	100.00%
Total Revenues	100.00%	100.00%	100.00%	100.00%

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

Table 14: BCC Adult Basic Education Fund, Expenditures as a Percentage of Total Revenues

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	65.70%	74.09%	59.06%	65.30%
Institutional Support	74.26%	68.46%	80.35%	73.02%
Total Expenditures	139.95%	142.55%	139.41%	138.33%

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

Tables 15 through 18 provide the Revenues and Expenditures for the Auxiliary Enterprise Funds for the last three audited years, as well as the three year average. Auxiliary Enterprises are such things as dormitories and bookstores.

Table 15: BCC Auxiliary Enterprise Funds, Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Tuition and Fees	\$ 66,667	\$ 200,000		
Federal Appropriations	\$ 87,484			\$ 262,453
Housing Payments	\$ 2,139,770	\$ 2,279,243	\$ 2,095,741	\$ 2,044,326
Bookstore Sales	\$ 619,131	\$ 673,850	\$ 634,737	\$ 548,805
Interest	\$ 2,748	\$ 2,550	\$ 3,150	\$ 2,545
Other Revenue	\$ 709,918	\$ 794,678	\$ 656,002	\$ 679,074
Total Revenue	\$ 3,625,718	\$ 3,950,321	\$ 3,389,630	\$ 3,537,203

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table 16: BCC Auxiliary Enterprise Funds, Expenditures

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Auxiliary Services	\$ 2,768,474	\$ 2,938,519	\$ 2,707,248	\$ 2,659,654
Debt Principal Payments	\$ 221,667	\$ 215,000	\$ 220,000	\$ 230,000
Debt Interest Payments	\$ 175,446	\$ 180,413	\$ 175,575	\$ 170,350
Total Expenditures	\$ 3,165,586	\$ 3,333,932	\$ 3,102,823	\$ 3,060,004

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table 17: BCC Auxiliary Enterprise Funds, Revenues as a Percentage of Total Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Tuition and Fees	1.84%	5.06%	0.00%	0.00%
Federal Appropriations	2.41%	0.00%	0.00%	7.42%
Housing Payments	59.02%	57.70%	61.83%	57.79%
Bookstore Sales	17.08%	17.06%	18.73%	15.52%
Interest	0.08%	0.06%	0.09%	0.07%
Other Revenue	19.58%	20.12%	19.35%	19.20%
Total Revenue	100.00%	100.00%	100.00%	100.00%

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table 18: BCC Auxiliary Enterprise Funds, Expenditures as a Percentage of Total Revenues

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Auxiliary Services	76.36%	74.39%	79.87%	75.19%
Debt Principal Payments	6.11%	5.44%	6.49%	6.50%
Debt Interest Payments	4.84%	4.57%	5.18%	4.82%
Total Expenditures	87.31%	84.40%	91.54%	86.51%

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table 19 provides a summary of the four active Funds reported in the audited financial statements for Barton Community College. The Total Revenues for each fund are also shown as a percentage of the three year average County Property Tax. (The County Property Tax is only recorded in the General Fund.) Again, Table 19 shows that for every dollar (\$1.00) of Revenue derived from the County Property Tax an additional two dollars and sixty-three cents (\$2.63) comes from other sources.

Table 19: BCC Funds, Total Three Year Average Revenues (Dollars and Percentage of County Property Tax)

	Total Revenues	Percentage	County Property Tax
General Fund	\$ 28,777,480	286%	\$ 10,064,659
Technical Education Fund	\$ 3,696,125	37%	
Adult Basic Education Fund	\$ 177,511	2%	
Auxiliary Enterprise Funds	\$ 3,625,718	36%	
Total	\$ 36,276,834	360%	

Source: Schedules 1-1, 1-2, 1-3, and 1-5 Barton Community College – Audited Financial Statements with additional calculations by the author.

Table 20 uses the three year average and estimates based on location (a Barton County address) of employees and vendors to estimate expenditures in Barton County. Table 20 shows that for every dollar (\$1.00) of Revenue derived from the County Property Tax one dollar and fifty-four cents (\$1.53) is spent in Barton County.

Table 20: BCC Funds, Total Three Year Average In-County Expenditures (Dollars and Percentage of County Property Tax)

Category	Total Expenditures	Estimated Percentage	Barton County Expenditures
General Fund	\$ 21,059,885		
Technical Education Fund	\$ 10,319,773		
Adult Basic Education Fund	\$ 248,432		
Auxiliary Enterprise Funds	\$ 3,165,586		
Total	\$ 34,793,677		
Payroll	\$ 20,795,787	64.9%	\$ 13,493,773
Total Minus Payroll	\$ 13,997,890	13.7%	\$ 1,917,711
Estimated Total Barton County Spend			\$ 15,411,483

Source: Schedules 1-1, 1-2, 1-3, and 1-5 Barton Community College – Audited Financial Statements and BCCC Institutional Research with additional calculations by the author.

Conclusions

Barton Community College uses Fund Accounting for its financial statements. However, its impact is the result of all the activities of the college. Although some activities generate more net income than others, it is the total of all the college's activities at its various locations that are what makes it a college.

The three year average shows that for every dollar (\$1.00) of Revenue from Barton County Property Taxes two dollars and sixty-one cents (\$2.61) of additional revenue comes from various other sources. In other words, the Return on Investment (ROI) from the Barton County Property Taxes when considering Barton Community College as a whole is 261 percent.

The three year average shows for every dollar (\$1.00) of Revenue derived from the County Property Tax one dollar and fifty-four cents (\$1.53) is spent in Barton County. The ROI from the Barton County Property Taxes limited to the direct impact of Barton Community College on Barton County is 153 percent.

The Total College Expenditures in Table A15 include Capital Budgeting and non-public source pass-through funds incurred by BCC. When all these additional expenditures are considered the three year average shows that for every dollar (\$1.00) of Revenue derived from the County Property Tax two dollars and five cents (\$2.05) is spent in Barton County. The ROI from the Barton County Property Taxes considering all the direct impact of Barton Community College on Barton County is 205 percent.

Appendix

The following tables are provided for the interested reader who wants to see the data extracted from the published Audited Financial Statements of Barton Community College, as well as the more granular data provided by BCC Institutional Research.

Table A1: BCC Post Secondary Technical Education Fund, Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	\$ 80,877	\$ 80,687	\$ 66,675	\$ 95,269
State Appropriations	\$ 3,504,402	\$ 3,472,162	\$ 3,521,294	\$ 3,519,749
Other Revenues	\$ 110,846	\$ 134,813	\$ 96,188	\$ 101,538
Total Revenues	\$ 3,696,125	\$ 3,687,662	\$ 3,684,157	\$ 3,716,556

Source: Schedule 1-2 Barton Community College - Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Table A2: BCC Post Secondary Technical Education Fund, Expenditures

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	\$ 3,624,368	\$ 4,077,104	\$ 3,449,145	\$ 3,346,855
Academic Support	\$ 997,792	\$ 957,143	\$ 1,029,204	\$ 1,007,030
Institutional Support	\$ 5,697,613	\$ 5,297,742	\$ 6,349,574	\$ 5,445,523
Total Expenditures	\$ 10,319,773	\$ 10,331,989	\$ 10,827,923	\$ 9,799,408

Source: Schedule 1-2 Barton Community College - Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Table A3: BCC Post Secondary Technical Education Fund, Income and Fund Balance

	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Gross Income	\$ (6,623,648)	\$ (6,644,327)	\$ (7,143,766)	\$ (6,082,852)
Other Financing Sources	\$ 6,624,979	\$ 6,649,286	\$ 7,143,976	\$ 6,081,674
Net Income	\$ 1,330	\$ 4,959	\$ 210	\$ (1,178)
Fund Balance	\$ 33,067	\$ 33,320	\$ 33,530	\$ 32,352

Source: Schedule 1-2 Barton Community College - Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Table A4: BCC Post Secondary Technical Education Fund, as a Percentage of Total Fund Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	2.19%	2.19%	1.81%	2.56%
State Appropriations	94.81%	94.16%	95.58%	94.70%
Other Revenues	3.00%	3.66%	2.61%	2.73%
Total Revenues	100.00%	100.00%	100.00%	100.00%
Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	98.08%	110.56%	93.62%	90.05%
Academic Support	27.00%	25.96%	27.94%	27.10%
Institutional Support	154.18%	143.66%	172.35%	146.52%
Total Expenditures	279.25%	280.18%	293.91%	263.67%
	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Gross Income	-179.25%	-180.18%	-193.91%	-163.67%
Other Financing Sources	179.29%	180.31%	193.91%	163.64%
Net Income	0.04%	0.13%	0.01%	-0.03%
Fund Balance	0.89%	0.90%	0.91%	0.87%

Source: Schedule 1-2 Barton Community College - Post Secondary Technical Education Fund, Audited Financial Statements with additional calculations by the author.

Table A5: BCC Post Secondary Adult Basic Education Fund, Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	\$ 177,511	\$ 157,046	\$ 187,307	\$ 188,180
Total Revenues	\$ 177,511	\$ 157,046	\$ 187,307	\$ 188,180

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

Table A6: BCC Post Secondary Adult Basic Education Fund, Expenditures

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	\$ 116,621	\$ 116,349	\$ 110,631	\$ 122,882
Institutional Support	\$ 131,811	\$ 107,513	\$ 150,502	\$ 137,418
Total Expenditures	\$ 248,432	\$ 223,862	\$ 261,133	\$ 260,300

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

Table A7: BCC Post Secondary Adult Basic Education Fund, Income and Fund Balance

	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Gross Income	\$ (70,921)	\$ (66,816)	\$ (73,826)	\$ (72,120)
Other Financing Sources	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Net Income	\$ (921)	\$ 3,184	\$ (3,826)	\$ (2,120)
Fund Balance	\$ 15,605	\$ 18,862	\$ 15,036	\$ 12,916

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

Table A8: BCC Post Secondary Adult Basic Education Fund, as a Percentage of Total Fund Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Federal Appropriations	100.00%	100.00%	100.00%	100.00%
State Appropriations				
Other Revenues				
Total Revenues	100.00%	100.00%	100.00%	100.00%
Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Instruction	65.70%	74.09%	59.06%	65.30%
Academic Support				
Student Services				
Institutional Support	74.26%	68.46%	80.35%	73.02%
Total Expenditures	139.95%	142.55%	139.41%	138.33%
	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Gross Income	-39.95%	-42.55%	-39.41%	-38.33%
Other Financing Sources	39.43%	44.57%	37.37%	37.20%
Net Income	-0.52%	2.03%	-2.04%	-1.13%
Fund Balance	8.79%	12.01%	8.03%	6.86%

Source: Schedule 1-3 Barton Community College – Adult Basic Education Fund, Audited Financial Statements with additional calculations by the author.

There are no data available for the Adult Supplementary Education Fund for the years examined.

Table A9: BCC Auxiliary Enterprise Funds, Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Tuition and Fees	\$ 66,667	\$ 200,000		
Federal Appropriations	\$ 87,484			\$ 262,453
Housing Payments	\$ 2,139,770	\$ 2,279,243	\$ 2,095,741	\$ 2,044,326
Bookstore Sales	\$ 619,131	\$ 673,850	\$ 634,737	\$ 548,805
Interest	\$ 2,748	\$ 2,550	\$ 3,150	\$ 2,545
Other Revenue	\$ 709,918	\$ 794,678	\$ 656,002	\$ 679,074
Total Revenue	\$ 3,625,718	\$ 3,950,321	\$ 3,389,630	\$ 3,537,203

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table A10: BCC Auxiliary Enterprise Funds, Expenditures

Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Auxiliary Services	\$ 2,768,474	\$ 2,938,519	\$ 2,707,248	\$ 2,659,654
Debt Principal Payments	\$ 221,667	\$ 215,000	\$ 220,000	\$ 230,000
Debt Interest Payments	\$ 175,446	\$ 180,413	\$ 175,575	\$ 170,350
Total Expenditures	\$ 3,165,586	\$ 3,333,932	\$ 3,102,823	\$ 3,060,004

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table A11: BCC Auxiliary Enterprise Funds, Income and Funds Balance

	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Gross Income	\$ 460,132	\$ 616,389	\$ 286,807	\$ 477,199
Other Financing Sources	\$ 23,333	\$ 70,000		
Net Income	\$ 483,465	\$ 686,389	\$ 286,807	\$ 477,199
Fund Balance	\$ 5,579,626	\$ 5,229,355	\$ 5,516,162	\$ 5,993,361

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table A12: BCC Auxiliary Enterprise Funds, as a Percentage of Total Funds Revenues

Revenues	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Tuition and Fees	1.84%	5.06%	0.00%	0.00%
Federal Appropriations	2.41%	0.00%	0.00%	7.42%
Housing Payments	59.02%	57.70%	61.83%	57.79%
Bookstore Sales	17.08%	17.06%	18.73%	15.52%
Interest	0.08%	0.06%	0.09%	0.07%
Other Revenue	19.58%	20.12%	19.35%	19.20%
Total Revenue	100.00%	100.00%	100.00%	100.00%
<hr/>				
Expenditures	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Auxiliary Services	76.36%	74.39%	79.87%	75.19%
Debt Principal Payments	6.11%	5.44%	6.49%	6.50%
Debt Interest Payments	4.84%	4.57%	5.18%	4.82%
Total Expenditures	87.31%	84.40%	91.54%	86.51%
<hr/>				
	Three Year Average	30-Jun-19	30-Jun-20	30-Jun-21
Gross Income	12.69%	15.60%	8.46%	13.49%
Other Financing Sources	0.64%	1.77%	0.00%	0.00%
Net Income	13.33%	17.38%	8.46%	13.49%
Fund Balance	153.89%	132.38%	162.74%	169.44%

Source: Schedule 1-5 Barton Community College – Auxiliary Enterprise Funds, Audited Financial Statements with additional calculations by the author.

Table A13: BCC Community Report Submittal Data (Fund 1111 and 1112)

Revenue	3 Year Average	Percentage	FY2019	FY2019	FY2020	FY2020	FY2021	Fy2021
Tuition	\$12,651,677	38.9%	\$12,805,545	40.3%	\$13,716,112	40.4%	\$11,433,374	35.9%
Taxes	\$8,914,231	27.4%	\$8,950,753	28.2%	\$9,210,535	27.2%	\$8,581,405	27.0%
State Aid	\$8,407,119	25.9%	\$8,085,301	25.5%	\$8,513,669	25.1%	\$8,622,387	27.1%
Other Taxes	\$1,150,428	3.5%	\$1,199,189	3.8%	\$1,118,747	3.3%	\$1,133,349	3.6%
Other	\$1,378,370	4.2%	\$725,108	2.3%	\$1,357,006	4.0%	\$2,052,996	6.5%
TOTAL REVENUES	\$32,501,825	100.0%	\$31,765,896	100.0%	\$33,916,069	100.0%	\$31,823,511	100.0%
Expenditures	3 Year Average	Percentage	FY2019	FY2019	FY2020	FY2020	FY2021	Fy2021
Instruction (100)	\$13,222,943	42.1%	\$13,559,644	44.7%	\$13,686,247	41.7%	\$12,422,939	39.9%
Academic Support (200, 400)	\$3,264,824	10.4%	\$3,215,581	10.6%	\$3,507,603	10.7%	\$3,071,287	9.9%
Student Services (300, 500, 800)	\$3,146,284	10.0%	\$3,086,072	10.2%	\$3,260,386	9.9%	\$3,092,394	9.9%
Institutional Support (600, 900)	\$7,669,038	24.4%	\$6,986,574	23.0%	\$7,960,364	24.3%	\$8,060,175	25.9%
Physical Plant Operations (700)	\$4,131,060	13.1%	\$3,520,008	11.6%	\$4,406,479	13.4%	\$4,466,694	14.4%
TOTAL EXPENDITURES	\$31,434,149	100.0%	\$30,367,879	100.0%	\$32,821,079	100.0%	\$31,113,489	100.0%

Source: BCC Community Report Submittal Data (Fund 1111 and Fund 1112) with additional calculations by the author.

Table A14: BCC Resident Employee and Student Data, Three Year Average

Category	Number	Percentage
Total College Employees =	563	
Total of Barton County resident employees =	323	57.40%
Full Time College Employees =	295	
Full Time Barton County resident employees =	216	73.4%
<hr/>		
Student Headcount	12,710	
Dorm Population	414	3.3%
Students with a class on the Barton County Campus	1,867	14.7%
Students with a Barton County Address	1,089	8.6%
Students with a Barton County Address plus Dorm Population	1,503	11.8%

Source: BCC Institutional Research with additional calculations by the author.

Table A15: BCC Expenditures Barton County, Three Year Average

Category	Dollars	Percentage
Total College Expenditures =	\$52,266,252	
% of College Expenditures Barton County =		13.7%
Total College Expenditures Barton County =	\$7,160,635	
Total Barton County Employees Available income =	\$13,493,773	

Source: BCC Institutional Research with additional calculations by the author.

The Total College Expenditures in Table A15 include Capital Budgeting and non-public source pass-through funds incurred by BCC. When all these additional expenditures are considered the three year average shows that for every dollar (\$1.00) of Revenue derived from the County Property Tax two dollars and five cents (\$2.05) is spent in Barton County. The Return on Investment from the Barton County Property Taxes considering all the direct impact of Barton Community College on Barton County is 205 percent.

Table A16: BCC Employees Barton County, Three Year Average

Category	Dollars/Number	Percentage
Total Salaries & Benefits	\$20,795,787	
Salaries & Benefits to Barton County Residents	\$13,493,772	64.9%
# of full time employees living in Barton County	216	66.9%
# of part time employees living in Barton County	107	33.1%
Total number of employees living in Barton County	323	

Source: BCC Institutional Research with additional calculations by the author.