

**Local Property Tax Return on Investment  
for Barton Community College**



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# **Local Property Tax Return on Investment for Barton Community College**

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**Prepared For:**

Barton Community College

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## 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	\$ -
<b>Total Expenditures</b>	<b>\$ 21,059,885</b>	<b>\$ 19,952,985</b>	<b>\$ 21,867,313</b>	<b>\$ 21,359,358</b>

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%
<b>Total Revenues</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

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%
<b>Total Expenditures</b>	<b>73.18%</b>	<b>71.11%</b>	<b>72.46%</b>	<b>76.03%</b>

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%
<b>Total Revenues</b>	<b>285.93%</b>	<b>276.46%</b>	<b>292.15%</b>	<b>289.19%</b>

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
<b>Total Revenue</b>	<b>\$ 3,625,718</b>	<b>\$ 3,950,321</b>	<b>\$ 3,389,630</b>	<b>\$ 3,537,203</b>

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
<b>Total Expenditures</b>	<b>\$ 3,165,586</b>	<b>\$ 3,333,932</b>	<b>\$ 3,102,823</b>	<b>\$ 3,060,004</b>

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%
<b>Total Revenues</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
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%
<b>Total Expenditures</b>	<b>279.25%</b>	<b>280.18%</b>	<b>293.91%</b>	<b>263.67%</b>
	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
<b>Total Revenues</b>	<b>\$ 177,511</b>	<b>\$ 157,046</b>	<b>\$ 187,307</b>	<b>\$ 188,180</b>

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
<b>Total Expenditures</b>	<b>\$ 248,432</b>	<b>\$ 223,862</b>	<b>\$ 261,133</b>	<b>\$ 260,300</b>

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				
<b>Total Revenues</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
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%
<b>Total Expenditures</b>	<b>139.95%</b>	<b>142.55%</b>	<b>139.41%</b>	<b>138.33%</b>
	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
<b>Total Revenue</b>	<b>\$ 3,625,718</b>	<b>\$ 3,950,321</b>	<b>\$ 3,389,630</b>	<b>\$ 3,537,203</b>

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
<b>Total Expenditures</b>	<b>\$ 3,165,586</b>	<b>\$ 3,333,932</b>	<b>\$ 3,102,823</b>	<b>\$ 3,060,004</b>

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%
<b>TOTAL REVENUES</b>	<b>\$32,501,825</b>	<b>100.0%</b>	<b>\$31,765,896</b>	<b>100.0%</b>	<b>\$33,916,069</b>	<b>100.0%</b>	<b>\$31,823,511</b>	<b>100.0%</b>
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%
<b>TOTAL EXPENDITURES</b>	<b>\$31,434,149</b>	<b>100.0%</b>	<b>\$30,367,879</b>	<b>100.0%</b>	<b>\$32,821,079</b>	<b>100.0%</b>	<b>\$31,113,489</b>	<b>100.0%</b>

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%
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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.