



Vandalia Community Unit School District

Impact of State Budget Crisis

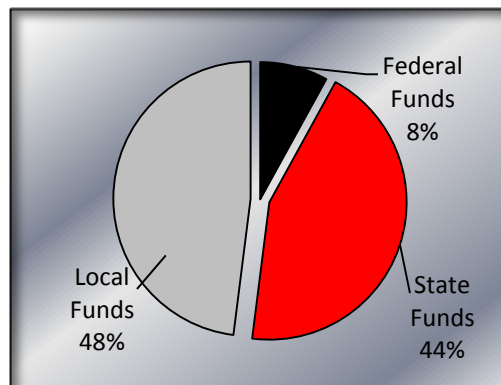
April 1, 2017

Reductions in Vandalia since 2011

The number of certified and non-certified staff **has been reduced by 11% since 2011**. The reductions included: 2 guidance counselors, 1 music teacher, 1 physical education teacher, 1 Art teacher, 1 administrator, 4 elementary grade level teachers, 2 office staff members, all athletic transportation, all athletic supplies and one vocational program. The impact of the reductions resulted in larger class sizes and fewer offerings to the students of the Vandalia community. Vandalia has **reduced transportation costs by 10% since 2011** as well. In addition, the District has **reduced operations and maintenance expenditures by 19%**. These reductions were a result of closing one district building and cost saving measures.

Revenue Distribution

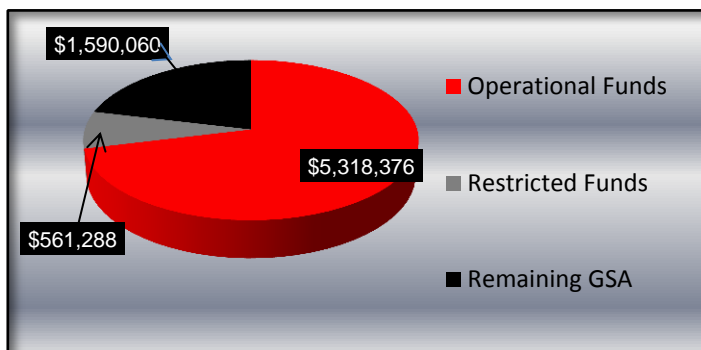
Vandalia CUSD's revenues are categorized into three funding sources: Federal, State and Local. Local resources include the tax levy, other local taxes and fees. **48% of Vandalia's revenues are funded through local resources**. State revenues include General State Aid, Special Education, Transportation, Early Childhood and other small grants. The **state revenues comprise 44%** of the District's revenue sources. Federal revenues include, Title Grants, IDEA, lunch programs and Medicaid. The **federal sources comprise 8%** of the District's revenues.



What Does Full Funding Look Like?

	Amounts Received	Amounts Owed
General State Aid	\$4,239,673	\$ 0
Special Education-Private Facility	0	187,145
Funding for Children Requiring Spec. Ed	0	152,061
Special Education Personnel	0	157,215
Special Education-Orphanage	0	318
Special Education-Summer School	0	1,541
State Lunch Program	614	1,393
Driver's Education	9,769	4,884
Agriculture Education	0	1,360
Transportation-Regular & Vocational	0	183,246
Transportation-Special Education	0	120,859
Early Childhood (Preschool)	86,411	0
Vocational	0	571,510
Totals	\$4,336,467	\$1,381,532

District Financial Resources



Total projected fund balances on June 30, 2017 are \$5,879,664. Of the total fund balance, \$5,318,376 is available in operating funds. The remaining \$561,288 are restricted funds that can only be used for the levied purpose. Operating funds are unrestricted and can be transferred once proper board authorization occurs.

The Vandalia Community Unit School District has accessed a total of \$4,148,000 in Working Cash Bonds over the past 3 years. The bonds have allowed the District to continue programs and services that would have otherwise been cut due to the lack of financial support from the State of Illinois. Through these bonds, local taxpayers have assumed the burden to fund what the State has not provided during this budget crisis.