

BOARD OF FINANCE

Telephone (203) 563-0114

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TOWN HALL
238 Danbury Road
Wilton, Connecticut 06897

Warren Serenbetz, *Chairman*
Lynne Vanderslice, *Vice Chairman*
Richard Creeth, *Clerk*
Al Alper
Jeffrey Rutishauser
John Kalamarides

**BOARD OF FINANCE
SPECIAL MEETING**

July 22, 2014

7:30 p.m.

Meeting Room B

PRESENT: Warren Serenbetz, Lynne Vanderslice, Al Alper, Richard Creeth, Jeffrey Rutishauser, John Kalamarides

OTHERS: Bill Brennan, Sandy Dennies, Bruce Hampson,

Call to order

The Meeting was called to order at 7:30 PM

Miller Driscoll Project

Mr. Serenbetz thanked Mr. Brennan and those who presented the Miller Driscoll Project at the Board of Finance Special Meeting the evening before, [which was held in conjunction with part of the Board of Selectman Meeting].

He asked the Board if they had questions of the architect or Mr. Hampson about the project. Mr. Rutishauser asked if the project was going to be a GMax (guaranteed maximum) and Mr. Hampson replied it was not. The project would be managed by Turner Construction, who had managed the High School renovation project. It is not a “not to exceed” contract. Turner handles the subcontractors. Mr. Rutishauser asked why, given the increased cost from \$38,000,000 [which was for the concept] to the actual projected cost of \$44,000,000 for the renovation, the school wasn’t being built new? Mr. Hampson explained that renovation of the School was mandated by the Board of Ed, Board of Selectmen and reinforced by a forensic report. To build a new school was a moot point since it would require finding a site of 33 acres of land, which is not available and would require new infrastructure which would drive the cost to between \$73,000,000 and \$83,000,000. To build a new school at the existing

site wouldn't be possible either because there was no place to move the students and faculty during construction.

He assured Mr. Rutishauser that the Miller Driscoll Building Committee had studied and deliberated over all possible avenues before determining that a total renovation was the best course of action. Mr. Brennan added that a new sewer had also been recently built for the Miller Driscoll School because their septic system had failed. A brief discussion ensued. Ms. Vanderslice requested the Statement of Requirements, the Forensic Audit and the Educational Specs. Mr. Hampson said they would get them to her. Mr. Creeth, referring to the impact on debt service, asked Mr. Brennan what the trajectory would be after 5 years. Mr. Brennan said that he would look into it and get back to him.

Mr. Kalamarides said that he had only attended one meeting of the Miller Driscoll Building Committee but was very impressed by the Committee and feels that the project has been well thought out. He hopes the Board will approve it quickly.

Mr. Serenbetz asked the Board to get any other questions to him, which will be passed on to the Building Committee for answers. He proposed scheduling another Special Meeting in early August at which time the Board of Finance will vote to approve the Miller Driscoll Project.

Status Report – Sandy Dennies

Ms. Dennies gave the Status Report saying that although it's as of June 30, 2014, it's not the final report because there are still entries coming in. They have collected more taxes than projected and the Education revenue is up mainly from funds received because they closed out old construction grants. (For details on the Status Report see attached file).

Janney Portfolio

The Board had requested a report from Janney on the book value of the Mortgage backed Securities in the Janney portfolio. A discussion ensued around the requirements of reporting the losses on some of these CMOs (required by GASB) and whether to hold on to them or sell them. A lengthy discussion ensued. A Motion was made by Ms. Vanderslice to sell those CMOs that are at a net gain, hold any that are at a net loss and discontinue buying them in the future. The motion was seconded by Mr. Rutishauser and carried unanimously.

Report on Policies and Procedures Related to Legal Settlements Between WPS/BoE and Parents

Ms. Vanderslice passed out a status report of her review of the WPS legal settlement policies and procedures (attached herewith). The Board discussed the report content including the suggested recommendations. The Board agreed to share the recommendations with the Board of Ed in the form of a letter.

The Meeting adjourned at 9:15 PM.

Respectfully Submitted,

Mariana Corrado

FINANCE DEPARTMENT
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TOWN HALL
238 Danbury Road
Wilton, Connecticut 06897

July 16, 2014

To: Board of Finance

From: Sandra L. Dennies, CFO

Re: Budget Status Report as of June 30, 2014 – Not Final

Attached please find the June 16, 2014 status report of the budget as of June 30, 2014 when the Town had completed 104.38% of the fiscal year. That is, the Town has until August 30, 2014 to close the books on the fiscal year ended June 30. The auditor then has the opportunity to make correcting Journal Entries and they complete their audit later in the fall. At this time, at 104.38% completion of the fiscal year, there remains many additional entries to make for the FY 14 fiscal year.

Revenues:

Taxes are on target with 102.01% having been collected for the end of the fiscal year. The breakdown shows that current taxes have been collected at a 100.95% rate with motor vehicle supplemental tax collections (139.49%) and back tax collections (233.87%). Interest and Lien fees also reflect a 176.13% collection. This heightened return is due to a number of deferrals being repaid this year.

Education Intergovernmental revenue collections are at 137.87% as the majority of educational intergovernmental revenues were collected late in the second half of the fiscal year. School construction principal (\$224.71%) and interest (113.51%) has been received greater than budgeted due to the closing of three 2002 school construction grants. The grant projects are being audited by the State so that some of the revenues that have come to the Town may need to be recognized as payables to the State based upon their audit findings.

Town Intergovernmental revenues also reflect that stronger State collections occur in the second half of the fiscal year with 113.05% collected through June 30. This reflects all revenues greater than originally budgeted except the Pequot Pilot funds for which a final grant payment is yet to be received.

Licenses, Permits & Fees are better than anticipated with 135.20% collected to date. The Town's greatest collections have been in Conveyance Tax (\$634,325.17) with the collections from a \$19.2 million commercial sale at 372 Danbury Road and another \$39.7 commercial sale at 5 River Road, a \$84,752 penalty paid on farm land that was sold within the 10 year period defined

in the statutes, and on the sale of two large homes in Wilton. In the Other Town Clerk Fees categories Sport Licenses are slightly down (\$27.00 or 77.50%) as they are available to purchase online from the State, Recording Fees are down (\$18,096.00 or 86.08%) as most refinancing has been completed, and Farm fees are also down (\$1825.00 or 81.75%) as they are tied to the recording fees paid.

Planning and Zoning revenues have already surpassed budget by approximately \$1,332 and the Building Department has surpassed their budgeted revenues by \$55,618.25. The Finance Department's Alarm Registration (new higher fee and the cleanup of outstanding violations has brought in approximately \$26,755 more than the \$12,000 originally budgeted. Dial-A-Ride is up by \$870.00 or collections at 117.40% as is Application Fees for Environmental Affairs. They are seeing 144.66% collections, however, they estimate that that is based on the new fee structure as the number of applications is low compared to prior years. The Environmental Health Permits/Fees total \$36,958.50 or a collection rate of 215.50%: Health Department issues those permits and it has seen the increase due to the new increased fees effective July 1, 2013 and the fact that Wilton has added a number of new food service establishments over the past several months. This coupled with increased plan reviews and a more timely method of fee collections has the Health Department bringing in additional revenues.

Other Revenues –The category of Other Revenues as a whole reflects a 85.94% collection. Having had the Finance Department book a prior year's \$5860 return from CIRMA, the Worker's Comp carrier, along with an unbudgeted \$9,739 State Grant for Police time spent in Sandy Hook bring Miscellaneous Revenues to collections beyond their original budget. Also, a significant number of Police Permits have been issued bringing that to \$2,405 above the \$2,600 budget and the \$8,000 budgeted Athletic Fees have come at \$14,131.66 making those categories collections greater than budget as well.

Given the better than anticipated interest income of \$216,485.22 and the enhanced collections, revenues are showing good collections at the end of June at 102.01%.

Expenditures:

At the 104.38% year completion mark, expenditures to date total 95.75%. There remains several expenditures that are yet to be recorded to the FY 14 year.

Debt Service has experienced 99.26% completion at the fiscal year end. A total of \$9,074,841.26 was paid in notes due while the \$68,090 was paid out to issue debt in FY 14.

Board of Education reflects expenditure levels with 98.11% expended. The Finance Department is working with the Board of Education at this time to address the end of year.

Board of Selectman Operating is approximately 95.75% expended. We monitor use of funds in the last month of the fiscal year to ensure that charges are being made to the appropriate year. There are a few departments/divisions for which estimates of costs have been too low and several other departments that appear to be on the cusp of becoming over budget by the true end

of the fiscal year. All of the departments and the amounts of the over spending by each division will be better known once all of the entries are made for the year. Prime expenditures in the divisions where there is an overage are as follows:

Other Town Properties – for heating and air conditioning repairs

WVAC – increased cost of worker's comp insurance

Georgetown Fire District – increased tax for the district

Highways – Teamster's Employee Contribution to 401A and truck repairs

Tennis – Court repairs – High School and Middlebrook Courts

Parks & Grounds – Maintenance expenses (we still need to review charges for part time salary and movement of charges to the appropriate account)

Environmental Affairs – Unbudgeted legal costs for Kaiser land acquisition

Health – release of prior director and the first year of new director

Insurance – underestimation of claims to be paid

Board of Selectman Capital -

At 70.59% expended, progress has been made in expenditures through the end of June, however, additional payments are yet to be paid. Many items have been delivered, however, the bills have yet to be paid for the month end.

Of the capital projects included in the budget, carryover of funds will occur in the Assessment/Appraisal Service, the Information Systems, Police Vehicles Use, Public Works for Sanders, Parks and Recreation Landscaping Improvements, and Board of Education Professional Services, Engineering and Architectural. There are additional payments due for payment in June, but the balance of the capital projects will allow an estimated \$25,000 to be returned to the general fund.

Charter Authority has not been drawn down to date.

Budget Status Report through 6/30/2014					
	Original Budget	Amendments	Adjusted Budget	Actual	Variance
Fiscal Year 2014					
					Percent of FY: 104.38%
Revenue					
Taxes	1,035,000.00	108,175,285.00	109,210,285.00	110,243,791.15	1,033,506.15 100.95%
Education Intergovernmental	1,732,475.00	0.00	1,732,475.00	2,388,642.67	656,167.67 137.87%
Town Intergovernmental	745,275.00	155,714.00	900,989.00	1,018,576.87	117,587.87 113.05%
Licenses, Permits & Fees	1,334,645.00	0.00	1,334,645.00	1,804,501.71	469,856.71 135.20%
Other Revenues	436,747.00	0.00	436,747.00	375,340.26	-61,406.74 85.94%
Interest	140,000.00	0.00	140,000.00	216,485.22	76,485.22 154.63%
Investments	0.00	0.00	0.00	-9,909.00	-9,909.00
	5,424,142.00	108,330,999.00	113,755,141.00	116,037,428.88	2,282,287.88 102.01%
Expense					
Debt Service	9,149,842.00	0.00	9,149,842.00	9,082,492.54	67,349.46 99.26%
Board of Education	0.00	76,649,337.00	76,649,337.00	75,197,470.69	1,451,866.31 98.11%
Board of Selectmen Operating	30,229,422.00	177,247.00	30,406,669.00	29,114,531.47	1,292,137.53 95.75%
Board of Selectmen Capital	3,289,901.00	-1,737,328.00	1,552,573.00	1,096,034.47	456,538.53 70.59%
Charter Authority	0.00	1,162,372.00	1,162,372.00	0.00	1,162,372.00 0.00%
	42,669,165.00	76,251,628.00	118,920,793.00	114,490,529.17	4,430,263.83 96.27%
Includes transactions posted by 7/16/2014 11:01:52 AM					
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Budget Status Report through 6/30/2014					

Budget Status 6/30/2014 - Revenues						Percent of
Taxes	Original Budget	Amendments	Adjusted Budget	Actual	Variance	104.38%
Tax Collector	1,035,000.00	108,175,285.00	109,210,285.00	110,243,791.15	1,033,506.15	100.95%
Current Property Taxes	0.00	108,175,285.00	108,175,285.00	108,415,890.28	240,605.28	100.22%
Motor Vehicle Supplement	475,000.00	0.00	475,000.00	662,589.10	187,589.10	139.49%
Back Taxes	310,000.00	0.00	310,000.00	724,986.92	414,986.92	233.87%
Interest And Lien Fees	250,000.00	0.00	250,000.00	440,324.85	190,324.85	176.13%
Total Taxes	1,035,000.00	108,175,285.00	109,210,285.00	110,243,791.15	1,033,506.15	100.95%
Education Intergovernmental Assistance						
Board Of Education	1,732,475.00	0.00	1,732,475.00	2,388,642.67	656,167.67	137.87%
Education Cost Sharing	1,557,195.00	0.00	1,557,195.00	1,586,874.00	29,679.00	101.91%
Transportation	314.00	0.00	314.00	0.00	-314.00	0.00%
Excess Special Education	0.00	0.00	0.00	440,509.00	440,509.00	
Adult Education	554.00	0.00	554.00	0.00	-554.00	0.00%
School Construct-Interest	27,574.00	0.00	27,574.00	31,299.25	3,725.25	113.51%
School Construc-Principal	146,838.00	0.00	146,838.00	329,960.42	183,122.42	224.71%
Total Education Intergovernmental	1,732,475.00	0.00	1,732,475.00	2,388,642.67	656,167.67	137.87%
Town Intergovernmental Assistance						
Finance Department	351,140.00	0.00	351,140.00	451,209.09	100,069.09	128.50%
Local Capital Improvement	111,140.00	0.00	111,140.00	0.00	-111,140.00	0.00%
Includes transactions posted by 7/16/2014 11:01:52 AM						
Budget Status 6/30/2014 - Revenues						Page 1

Budget Status 6/30/2014 - Revenues						Percent of
	Original Budget	Amendments	Adjusted Budget	Actual	Variance	104.38%
MRSA Bonded Distribution	240,000.00	0.00	240,000.00	451,209.09	211,209.09	188.00%
Assessor						
Elderly Tax Relief	53,400.00	0.00	53,400.00	64,743.53	11,343.53	121.24%
Veterans Exemption	50,000.00	0.00	50,000.00	60,370.26	10,370.26	120.74%
Tax Collector						
State Property Tax Refund	3,400.00	0.00	3,400.00	4,373.27	973.27	128.63%
Pequot Pilot	170,800.00	0.00	170,800.00	175,494.29	4,694.29	102.75%
Telephone Line Tax Grant	92,000.00	0.00	92,000.00	93,816.93	1,816.93	101.97%
Highways						
Town Aid Roads	8,800.00	0.00	8,800.00	5,008.42	-3,791.58	56.91%
Social Services	70,000.00	0.00	70,000.00	76,668.94	6,668.94	109.53%
Youth Svcs.Bureau Grant	155,935.00	155,714.00	311,649.00	313,129.96	1,480.96	100.48%
	155,935.00	155,714.00	311,649.00	313,129.96	1,480.96	100.48%
	14,000.00	0.00	14,000.00	14,000.00	0.00	100.00%
	14,000.00	0.00	14,000.00	14,000.00	0.00	100.00%
Total	745,275.00	155,714.00	900,989.00	1,018,576.87	117,587.87	113.05%
Licenses, Permits & Fees						
Town Clerk	664,445.00	0.00	664,445.00	1,002,395.52	337,950.52	150.86%
Sports Licenses	120.00	0.00	120.00	93.00	-27.00	77.50%
Marriage Licenses	325.00	0.00	325.00	418.00	93.00	128.62%
Recording Fees	130,000.00	0.00	130,000.00	111,904.00	-18,096.00	86.08%
Conveyance Tax	471,000.00	0.00	471,000.00	738,049.02	267,049.02	156.70%
Farm Fund Fees	10,000.00	0.00	10,000.00	8,175.00	-1,825.00	81.75%
Includes transactions posted by						7/16/2014 11:01:52 AM

Budget Status 6/30/2014 - Revenues

	Original Budget	Amendments	Adjusted Budget	Actual	Variance	Percent of 104.38%
Vital Statistics	20,000.00	0.00	20,000.00	20,734.00	734.00	103.67%
Other Town Clerk Fees	33,000.00	0.00	33,000.00	120,332.50	87,332.50	364.64%
Town Clerk MERS Recording Fee	0.00	0.00	0.00	2,690.00	2,690.00	
Planning & Zoning	7,800.00	0.00	7,800.00	9,132.00	1,332.00	117.08%
Application Fees	5,000.00	0.00	5,000.00	5,740.00	740.00	114.80%
ZBA Fees	2,800.00	0.00	2,800.00	3,392.00	592.00	121.14%
Finance Department	25,000.00	0.00	25,000.00	51,524.04	26,524.04	206.10%
Admin Fee - Private Duty	13,000.00	0.00	13,000.00	12,769.04	-230.96	98.22%
Alarm Registration Fees	12,000.00	0.00	12,000.00	38,755.00	26,755.00	322.96%
Assessor	2,250.00	0.00	2,250.00	2,464.50	214.50	109.53%
Assessor Fees	2,250.00	0.00	2,250.00	2,464.50	214.50	109.53%
Building	532,350.00	0.00	532,350.00	587,968.25	55,618.25	110.45%
Building Permits	525,000.00	0.00	525,000.00	579,968.25	54,968.25	110.47%
Reproduction Fees	7,350.00	0.00	7,350.00	8,000.00	650.00	108.84%
Fire	21,000.00	0.00	21,000.00	21,093.00	93.00	100.44%
Fire Department Fees	5,000.00	0.00	5,000.00	7,043.00	2,043.00	140.86%
Inspection Fees	16,000.00	0.00	16,000.00	14,050.00	-1,950.00	87.81%
Administration	3,000.00	0.00	3,000.00	2,500.00	-500.00	83.33%
Road Opening Permits	3,000.00	0.00	3,000.00	2,500.00	-500.00	83.33%
Dial-A-Ride	5,000.00	0.00	5,000.00	5,870.00	870.00	117.40%

Budget Status 6/30/2014 - Revenues

	Original Budget	Amendments	Adjusted Budget	Actual	Variance	Percent of 104.38%
Dial-A-Ride Fees	5,000.00	0.00	5,000.00	5,870.00	870.00	117.40%
Inland Wetlands	0.00	0.00	0.00	0.00	0.00	
Application Fees	0.00	0.00	0.00	0.00	0.00	
Environmental Affairs	21,000.00	0.00	21,000.00	30,379.00	9,379.00	144.66%
Application Fees	21,000.00	0.00	21,000.00	30,379.00	9,379.00	144.66%
Animal Control	4,300.00	0.00	4,300.00	3,894.50	-405.50	90.57%
Dog Licenses	4,300.00	0.00	4,300.00	3,894.50	-405.50	90.57%
Health	32,000.00	0.00	32,000.00	68,958.50	36,958.50	215.50%
Env Health Permits/Fees	32,000.00	0.00	32,000.00	68,958.50	36,958.50	215.50%
Senior Center	16,500.00	0.00	16,500.00	18,322.40	1,822.40	111.04%
Senior Center Fees	16,500.00	0.00	16,500.00	18,322.40	1,822.40	111.04%
Total Licenses, Permits & Fees	1,334,645.00	0.00	1,334,645.00	1,804,501.71	469,856.71	135.20%

Other Revenues

Planning & Zoning	85.00	0.00	85.00	105.00	20.00	123.53%
Sale of Regulations and Maps	85.00	0.00	85.00	105.00	20.00	123.53%
Finance Department	1,000.00	0.00	1,000.00	16,160.36	15,160.36	1,616.04%
Miscellaneous Revenue	1,000.00	0.00	1,000.00	16,160.36	15,160.36	1,616.04%
Tax Collector	0.00	0.00	0.00	4,982.00	4,982.00	
Miscellaneous Revenue	0.00	0.00	0.00	4,982.00	4,982.00	
Registrar Of Voters	75.00	0.00	75.00	10.00	-65.00	13.33%

Budget Status 6/30/2014 - Revenues						Percent of
	Original Budget	Amendments	Adjusted Budget	Actual	Variance	104.38%
Registrar of Voters Fees	75.00	0.00	75.00	10.00	-65.00	13.33%
Comstock						
	9,000.00	0.00	9,000.00	6,965.00	-2,035.00	77.39%
Comstock	9,000.00	0.00	9,000.00	6,965.00	-2,035.00	77.39%
Other Town Properties						
	301,891.00	0.00	301,891.00	287,920.07	-13,970.93	95.37%
Rent: Town Houses	71,540.00	0.00	71,540.00	89,789.96	18,249.96	125.51%
Rent: Town Green	94,350.00	0.00	94,350.00	69,637.48	-24,712.52	73.81%
Rent: Marvin Tavern	36,000.00	0.00	36,000.00	36,825.00	825.00	102.29%
Rent: Radio Tower	100,000.00	0.00	100,000.00	91,666.63	-8,333.37	91.67%
Rent - Gilbert & Bennett	1.00	0.00	1.00	1.00	0.00	100.00%
Police						
Police Permits	2,600.00	0.00	2,600.00	5,005.00	2,405.00	192.50%
Police Reports	2,500.00	0.00	2,500.00	1,130.50	-1,369.50	45.22%
Fingerprinting	2,000.00	0.00	2,000.00	1,670.00	-330.00	83.50%
Parking Fines	2,000.00	0.00	2,000.00	1,875.00	-125.00	93.75%
Dog Ordinance Violations	50.00	0.00	50.00	0.00	-50.00	0.00%
Judicial Branch Revenue	10,000.00	0.00	10,000.00	8,616.25	-1,383.75	86.16%
Paramedic Service						
	61,321.00	0.00	61,321.00	0.00	-61,321.00	0.00%
Advanced Life Support Fund	61,321.00	0.00	61,321.00	0.00	-61,321.00	0.00%
Recreation Programs						
	0.00	0.00	0.00	150.00	150.00	
Self-Sustaining	0.00	0.00	0.00	150.00	150.00	

Budget Status 6/30/2014 - Revenues						Percent of
	Original Budget	Amendments	Adjusted Budget	Actual	Variance	104.38%
Swimming						
Swimming	32,000.00	0.00	32,000.00	25,380.42	-6,619.58	79.31%
Environmental Affairs						
Fines	3,200.00	0.00	3,200.00	194.00	-3,006.00	6.06%
Sale of Trail Guides	3,000.00	0.00	3,000.00	0.00	-3,000.00	0.00%
	200.00	0.00	200.00	194.00	-6.00	97.00%
Animal Control						
Dog Impound & Quarantine	1,025.00	0.00	1,025.00	1,045.00	20.00	101.95%
Sale of Pets	1,000.00	0.00	1,000.00	955.00	-45.00	95.50%
	25.00	0.00	25.00	90.00	65.00	360.00%
Board Of Education						
Education - Athletic Fees	8,000.00	0.00	8,000.00	14,131.66	6,131.66	176.65%
	8,000.00	0.00	8,000.00	14,131.66	6,131.66	176.65%
Total Other Revenues	<u>436,747.00</u>	<u>0.00</u>	<u>436,747.00</u>	<u>375,340.26</u>	<u>-61,406.74</u>	85.94%
Interest						
Finance Department						
Interest - Investments	140,000.00	0.00	140,000.00	216,485.22	76,485.22	154.63%
	140,000.00	0.00	140,000.00	216,485.22	76,485.22	154.63%
Total Interest	<u>140,000.00</u>	<u>0.00</u>	<u>140,000.00</u>	<u>216,485.22</u>	<u>76,485.22</u>	154.63%
Investments						
Finance Department						
Unrealized Inv Gain/Loss	0.00	0.00	0.00	-9,909.00	-9,909.00	
	0.00	0.00	0.00	-9,909.00	-9,909.00	
Total Investments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-9,909.00</u>	<u>-9,909.00</u>	

Budget Status 6/30/2014 - Revenues

Original Budget	Amendments	Adjusted Budget	Actual	Variance	Percent of 104.38%
5,424,142.00	108,330,999.00	113,755,141.00	116,037,428.88	2,282,287.88	102.01%

Budget Status 6/30/2014 - Expenses						Percent of
	Original Budget	Amendments	Adjusted Budget	Actual	Variance	104.38%
Debt Service						
Debt Service	9,149,842.00	0.00	9,149,842.00	9,082,492.54	67,349.46	99.26%
Total Debt Service	9,149,842.00	0.00	9,149,842.00	9,082,492.54	67,349.46	99.26%
Board of Education						
Board Of Education	0.00	76,649,337.00	76,649,337.00	75,197,470.69	1,451,866.31	98.11%
Total Board of Education	0.00	76,649,337.00	76,649,337.00	75,197,470.69	1,451,866.31	98.11%
Board of Selectmen Operating						
Board of Selectmen	500,064.00	2,820.00	502,884.00	420,233.47	82,650.53	83.56%
Town Clerk	424,517.00	10,894.00	435,411.00	431,664.58	3,746.42	99.14%
Planning & Zoning	517,795.00	13,206.00	531,001.00	507,090.01	23,910.99	95.50%
Board Of Finance	57,007.00	0.00	57,007.00	50,367.13	6,639.87	88.35%
Human Resources	402,416.00	2,978.00	405,394.00	226,217.21	179,176.79	55.80%
HR Reserve for Negotiations	945,925.00	-521,264.00	424,661.00	352,840.00	71,821.00	83.09%
Finance Department	861,205.00	17,773.00	878,978.00	859,819.14	19,158.86	97.82%
Assessor	349,181.00	13,025.00	362,206.00	351,688.59	10,517.41	97.10%
Tax Collector	238,701.00	5,363.00	244,064.00	232,613.74	11,450.26	95.31%
Town Counsel	183,200.00	0.00	183,200.00	160,590.86	22,609.14	87.66%
Probate Court	43,300.00	0.00	43,300.00	18,239.00	25,061.00	42.12%
Registrar Of Voters	178,780.00	2,035.00	180,815.00	161,303.69	19,511.31	89.21%
Town Hall & Annex	305,454.00	0.00	305,454.00	226,034.59	79,419.41	74.00%
Town Wide Utilities	235,595.00	0.00	235,595.00	232,793.54	2,801.46	98.81%

Budget Status 6/30/2014 - Expenses						Percent of
	Original Budget	Amendments	Adjusted Budget	Actual	Variance	104.38%
Comstock	288,385.00	0.00	288,385.00	286,810.59	1,574.41	99.45%
Other Town Properties	124,000.00	13,750.00	137,750.00	142,269.10	-4,519.10	103.28%
Ambler Farm	22,550.00	0.00	22,550.00	17,774.55	4,775.45	78.82%
Building	346,610.00	8,712.00	355,322.00	352,837.92	2,484.08	99.30%
Information Systems	555,090.00	3,113.00	558,203.00	443,622.11	114,580.89	79.47%
Police	7,122,903.00	249,561.00	7,372,464.00	7,168,763.86	203,700.14	97.24%
Fire	4,686,279.00	166,431.00	4,852,710.00	4,722,727.13	129,982.87	97.32%
Cert	6,000.00	0.00	6,000.00	5,924.91	75.09	98.75%
Emergency Medical Service	97,538.00	0.00	97,538.00	110,609.81	-13,071.81	113.40%
Paramedic Service	296,439.00	0.00	296,439.00	294,702.95	1,736.05	99.41%
Georgetown Fire District	313,471.00	0.00	313,471.00	317,653.00	-4,182.00	101.33%
Central Dispatch	331,675.00	6,335.00	338,010.00	318,748.19	19,261.81	94.30%
Administration	458,093.00	9,388.00	467,481.00	453,575.53	13,905.47	97.03%
Highways	2,338,294.00	192,958.00	2,531,252.00	2,632,553.23	-101,301.23	104.00%
Transfer Station	285,000.00	0.00	285,000.00	0.00	285,000.00	0.00%
Park & Recreation Admin.	244,819.00	4,958.00	249,777.00	245,031.57	4,745.43	98.10%
Recreation Programs	206,957.00	6,830.00	213,787.00	213,054.78	732.22	99.66%
Dial-A-Ride	160,637.00	3,910.00	164,547.00	160,447.20	4,099.80	97.51%
Swimming	89,339.00	0.00	89,339.00	83,106.00	6,233.00	93.02%
Tennis	10,300.00	0.00	10,300.00	20,029.99	-9,729.99	194.47%
Parks & Grounds	833,096.00	12,443.00	845,539.00	858,799.11	-13,260.11	101.57%
Environmental Affairs	394,499.00	8,618.00	403,117.00	407,931.21	-4,814.21	101.19%

Budget Status 6/30/2014 - Expenses					
	Original Budget	Amendments	Adjusted Budget	Actual	Variance
Animal Control	149,302.00	3,575.00	152,877.00	124,970.33	27,906.67
Health	360,007.00	40,270.00	400,277.00	416,500.54	-16,223.54
Nursing & Homecare	926,439.00	0.00	926,439.00	922,653.55	3,785.45
Private School Welfare	31,000.00	0.00	31,000.00	27,771.03	3,228.97
Social Services	426,349.00	6,026.00	432,375.00	428,835.33	3,539.67
Senior Center	150,808.00	1,950.00	152,758.00	149,127.11	3,630.89
Trackside	143,963.00	0.00	143,963.00	143,963.00	0.00
Employee Benefits	644,755.00	-108,411.00	536,344.00	371,075.03	165,268.97
Insurance	372,984.00	0.00	372,984.00	486,612.86	-113,628.86
Library	2,545,201.00	0.00	2,545,201.00	2,545,201.00	0.00
Route 7 Bus Service	5,000.00	0.00	5,000.00	4,583.34	416.66
Wilton Energy Commission	3,500.00	0.00	3,500.00	1,570.06	1,929.94
Wilton Economic Development Comm	15,000.00	0.00	15,000.00	3,200.00	11,800.00
Total	30,229,422.00	177,247.00	30,406,669.00	29,114,531.47	1,292,137.53
Board of Selectmen Capital					
Board Of Selectmen	2,500,000.00	-2,500,000.00	0.00	0.00	0.00
Assessor	0.00	39,650.00	39,650.00	0.00	39,650.00
Tax Collector	20,848.00	0.00	20,848.00	20,428.04	419.96
Information Systems	116,790.00	325,556.00	442,346.00	187,383.22	254,962.78
Police	244,263.00	46,803.00	291,066.00	277,097.28	13,968.72
Fire	45,000.00	8,922.00	53,922.00	42,875.00	11,047.00
Central Dispatch	34,000.00	563.00	34,563.00	33,767.50	795.50
Total	3,060,893.00	344,931.00	3,405,824.00	3,062,743.54	343,080.46
Total	33,290,315.00	522,178.00	33,812,493.00	32,227,275.01	1,585,217.99
Percent of 104.38%					
Includes transactions posted by 7/16/2014 11:01:52 AM					

Budget Status 6/30/2014 - Expenses						Percent of 104.38%
	Original Budget	Amendments	Adjusted Budget	Actual	Variance	
Public Works	254,000.00	-34,500.00	219,500.00	181,584.69	37,915.31	82.73%
Park & Recreation	75,000.00	1,210.00	76,210.00	75,771.00	439.00	99.42%
Education	0.00	323,468.00	323,468.00	226,127.74	97,340.26	69.91%
Transfer Station	0.00	51,000.00	51,000.00	51,000.00	0.00	100.00%
Total	3,289,901.00	-1,737,328.00	1,552,573.00	1,096,034.47	456,538.53	70.59%
Charter Authority						
Charter Authority BOS/BOF	0.00	1,162,372.00	1,162,372.00	0.00	1,162,372.00	0.00%
Total	0.00	1,162,372.00	1,162,372.00	0.00	1,162,372.00	0.00%
	42,669,165.00	76,251,628.00	118,920,793.00	114,490,529.17	4,430,263.83	96.27%

Budget Status 6/30/2014 - Capital

Board of Selectmen Capital

	Original Budget	Amendments	Adjusted Budget	Actual	Variance	Percent of 104.38%
Board Of Selectmen	2,500,000.00	-2,500,000.00	0.00	0.00	0.00	
Land Acquisition	2,500,000.00	-2,500,000.00	0.00	0.00	0.00	
Assessor	0.00	39,650.00	39,650.00	0.00	39,650.00	0.00%
Assessment/Appraisal Serv	0.00	39,650.00	39,650.00	0.00	39,650.00	0.00%
Tax Collector	20,848.00	0.00	20,848.00	20,428.04	419.96	97.99%
Computer Software	20,848.00	0.00	20,848.00	20,428.04	419.96	97.99%
Information Systems	116,790.00	325,556.00	442,346.00	187,383.22	254,962.78	42.36%
Computer Hardware	21,000.00	121,081.00	142,081.00	93,207.19	48,873.81	65.60%
Computer Software	80,790.00	117,945.00	198,735.00	79,719.53	119,015.47	40.11%
GIS	15,000.00	86,530.00	101,530.00	14,456.50	87,073.50	14.24%
Police	244,263.00	46,803.00	291,066.00	277,097.28	13,968.72	95.20%
Medical Equipment	5,000.00	0.00	5,000.00	5,478.00	-478.00	109.56%
Radar Equipment	7,484.00	0.00	7,484.00	7,047.00	437.00	94.16%
Communications Equipment	10,000.00	0.00	10,000.00	9,980.00	20.00	99.80%
Computer Software	27,605.00	0.00	27,605.00	27,104.80	500.20	98.19%
Police Vehicles Use	140,000.00	46,803.00	186,803.00	173,615.48	13,187.52	92.94%
Vehicle Accessories	44,174.00	0.00	44,174.00	43,872.00	302.00	99.32%
Building Renovation	10,000.00	0.00	10,000.00	10,000.00	0.00	100.00%
Fire	45,000.00	8,922.00	53,922.00	42,875.00	11,047.00	79.51%

Budget Status 6/30/2014 - Capital

	Original Budget	Amendments	Adjusted Budget	Actual	Variance	Percent of 104.38%
Thermal Cameras	20,000.00	0.00	20,000.00	19,375.00	625.00	96.88%
Staff Vehicles	23,500.00	8,922.00	32,422.00	23,500.00	8,922.00	72.48%
Building Renovation	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00%
Central Dispatch	34,000.00	563.00	34,563.00	33,767.50	795.50	97.70%
Communications Equipment	19,000.00	563.00	19,563.00	19,563.50	-0.50	100.00%
Building Renovation	15,000.00	0.00	15,000.00	14,204.00	796.00	94.69%
Public Works	254,000.00	-34,500.00	219,500.00	181,584.69	37,915.31	82.73%
Wood Chipper	72,000.00	-72,000.00	0.00	0.00	0.00	
Dump Trucks - Large	145,000.00	0.00	145,000.00	143,343.99	1,656.01	98.86%
Sanders	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00%
Excavator	15,000.00	0.00	15,000.00	14,780.00	220.00	98.53%
Plows	22,000.00	0.00	22,000.00	22,000.00	0.00	100.00%
Building Renovation	0.00	12,500.00	12,500.00	12,483.67	16.33	99.87%
Wilton Center Streetscape	0.00	0.00	0.00	0.00	0.00	
Conduits	0.00	0.00	0.00	-11,022.97	11,022.97	
Park & Recreation	75,000.00	1,210.00	76,210.00	75,771.00	439.00	99.42%
Mowers/Grounds Equipment	60,000.00	0.00	60,000.00	60,000.00	0.00	100.00%
Passenger Van	0.00	1,210.00	1,210.00	999.75	210.25	82.62%
Parking & Landscaping Imp	15,000.00	0.00	15,000.00	14,771.25	228.75	98.48%
Education	0.00	323,468.00	323,468.00	226,127.74	97,340.26	69.91%

Budget Status 6/30/2014 - Capital

	Original Budget	Amendments	Adjusted Budget	Actual	Variance	Percent of 104.38%
Prof Svcs _ Engin Arch	0.00	323,468.00	323,468.00	226,127.74	97,340.26	69.91%
Transfer Station	0.00	51,000.00	51,000.00	51,000.00	0.00	100.00%
Building Renovation	0.00	51,000.00	51,000.00	51,000.00	0.00	100.00%
Total Board of Selectmen Capital	<u>3,289,901.00</u>	<u>-1,737,328.00</u>	<u>1,552,573.00</u>	<u>1,096,034.47</u>	<u>456,538.53</u>	<u>70.59%</u>
	<u><u>3,289,901.00</u></u>	<u><u>-1,737,328.00</u></u>	<u><u>1,552,573.00</u></u>	<u><u>1,096,034.47</u></u>	<u><u>456,538.53</u></u>	<u><u>70.59%</u></u>

Town of Wilton

CIP Analysis - Projected Debt Service



Note: All projected bond issues are subject to change based on market conditions.

July 22, 2014

To: Fellow BOF Members

From: Lynne Vanderslice

Re: Status Report--Review of WPS Policy and Procedures for Educational "Legal Settlements"

Definitions:

For the purposes of this document, educational "legal settlements" refers to agreements between WPS and Wilton parents with a financial cost to the WPS. The agreements result from claims for services or placements under the Individuals with Disabilities Education Act and/or Section 504. Both laws have a dispute resolution process. The terms of legal settlements are not governed by I.D.E.A. or Section 504.

Background

Individuals with Disabilities Act (I.D.E.A.), is a federal statute whose purpose is to ensure free and appropriate education services for children with disabilities who fall within one of the specific disability categories as defined by the law. (Source National Learning Center for Disabilities) All I.D.E.A. related costs including legal settlements are accounted for in Special Education.

Section 504 is a broad civil rights law, which protects the rights of individuals with disabilities in any agency, school or institution receiving federal funds to provide persons with disabilities to the greatest extent possible, an opportunity to fully participate with their peers. (Source: National Learning Center for Disabilities) All Section 504 related costs including legal settlements are accounted for in Regular Education, though Ann Paul is the compliance officer.

See Addendum 1 for a detailed comparison of I.D.E.A and Section 504 as prepared by the National Learning Center for Disabilities.

Work Performed/Results

- **Requested copies of the WPS Special Education Policies and Procedures**
As of today, there are no written policies and procedures. In my conversations with Ann Paul and at the June BOE meeting, Ann indicated that she is documenting the policies and procedures in a manual, which she expects to have completed for the upcoming school year.
- **Requested copies of the WPS Section 504 Policies and Procedures**
Ann Paul provided the documents, which are included as Addendum 4, received electronically.
- **Requested copies of WPS expenditure authorization policies for legal settlement agreements**
As of today, there are no written financial policies and procedures for settlement agreements. In previous years Ken Post, as Financial Director, was generally not included in settlement negotiations. Decisions were made by Ann Paul and/or the Superintendent. ***Beginning July 1, Ken Post is now part of the financial negotiations team.***
The Superintendent has authority to spend as he deems necessary so long as it does not result in the total BOE spending exceeding the approved budget. I recommend that the BOF discuss recommending the following to the BOE: ***Consider an additional level of financial control by requiring the Superintendent to either seek authority or inform the BOE of settlements in excess of BOE pre set parameters. Although the Superintendent has expressed his intent to keep the BOE informed and the BOE should expect to be consulted in the event of such an unusually large settlement, only a policy will put in place the controls to ensure the consultation.***
- **Requested information and statistics from current and prior settlements**
Due to confidentiality concerns, the BOE declined to provide the requested information, though in my meeting with WPS Administration, they noted that all budgeted and actual legal settlements for the years under review were Special Education settlements. During those years, there were no budgeted or actual Section 504 legal settlement costs. Had there been, they would have been accounted for in regular education.

Without the requested information, I was able to perform the following limited statistical analysis using previously published **Special Education budget data**. See Addendum 2 for details.

- The budgets for the six fiscal years from 2010 through 2015 included 76 placements at 28 different identified institutions. 27 of those institutions either self-identify or are identified by parent resource organizations (found through a Google search) as serving students with learning disabilities or therapeutic needs. It should be noted, that some of the placements were at schools that primarily serve students without learning disabilities, but have a school within the school or a special program for students with learning disabilities. An example would be Wooster School's Prospect School at Wooster and The Wooster Bridge Program. The one institution, Harvey, not so identified as above and which appears as two placements, did have some relevant matches when I Googled the terms "Harvey School" and "learning disabilities". Three of the first four results referenced students who had "transitioned" or previously attended the Windward School including the 2011 Valedictorian who was identified in the article as having dyslexia.
 - Budgeted settlements appear to be based on partial tuition payments. The FY 14 average budgeted payment per placement was equal to 66% of the average cost of attendance for those institutions with published tuition.
 - 23 budgeted settlement payments from 2010 to 2013 for which a maximum possible length could be inferred had terms that did not exceed four years, with most being one or two years.
- **Reviewed all WPS closed Due Process Hearings found on the CT DOE website as of June 29, 2014 and those of other towns to obtain a further understanding of the characteristics of Special Education legal settlements.**

The resolution process for Special Education typically begins with mediation between the two parties involving a mediator from the State Due Process Unit. Should a parent then request a Due Process Hearing, a resolution meeting absent the mediator is mandated prior to the first meeting with the Hearing Officer. Adjudicated Due Process is expensive for both the School (Per Ken Post, Wilton's last ADPH incurred over \$100,000 in direct costs) and the parents, therefore efforts to resolve the dispute can and often continue once the initial Due Process Hearing has occurred. This is evidenced by the BOF's review of closed Due Process cases as listed on the CT DOE website.

 - Of the 156 FY 2014 closed Hearings, involving just under 40% of all CT school districts, five were fully adjudicated with the vast remainder dismissed due to a settlement having been reached outside of the hearing. (Source DOE website as of June 30, 2014) (See Addendum 3)
 - Similar results were noted for FY 2013 and FY 2012 as follows:
12 out of 190 closed hearing adjudicated and 18 out of 186 closed hearing adjudicated.
(Source DOE website as of June 30, 2014)
 - During those same 3 years, WPS were involved in 4, 4, and 3 closed Due Process hearings, none of which were adjudicated. (See Addendum 3)
 - Wilton's 4 hearings were in the midrange of their DRG: New Canaan 1, Weston 1, Region 9 2, Westport 4, Darien 7 and Ridgefield 8.
 - **Met with Superintendent Dr. Kevin Smith, Assistant Superintendent Ann Paul and Finance and Operations Director Ken Post.**

All three members of the Administration expressed their commitment to assist the BOF with its review within the bounds of maintaining student confidentiality. Ann Paul's Annual Review for Special Education is found in Addendum 5, received electronically.

ADDENDUM 1 504 and IDEA Comparison Chart

Component of the Legislation	IDEA	Section 504
Purpose	Is a federal statute whose purpose is to ensure a free and appropriate education services for children with disabilities who fall within one of the specific disability categories as defined by the law.	Is a broad civil rights law which protects the rights of individuals with disabilities in any agency, school or institution receiving federal funds to provide persons with disabilities to the greatest extent possible, an opportunity to fully participate with their peers.
Who Is Protected	Covers eligible students ages 3-21 whose disability adversely affects the child's educational performance and/or ability to benefit from general education.	Covers all persons with a disability from discrimination in educational settings based solely on their disability. Section 504 defines a person with a disability as: <ul style="list-style-type: none"> • Having a physical or mental impairment which limits one or more major life activity; • Have a record of such an impairment; or • Are regarded as having an impairment.
Services	Provides individual supplemental educational services and supports in addition to what is provided to students in the general curriculum to ensure that the child has access to and benefits from the general curriculum. This is provided free of charge to the parent.	Requires schools to eliminate barriers that would prevent the student from participating fully in the programs and services offered in the general curriculum.
Requirements for Delivering Services	Requires a written Individualized Education Plan (IEP) documentation with specific content addressing the disability directly and specifying educational services to be delivered, mandating transition planning for students 16 and over, as well as a Behavior Intervention Plan (BIP) for any child with a disability that has a behavioral issue. "Appropriate Education" is defined as a program reasonably calculated to provide "educational benefit" to the student. Related services are provided as required for the student to benefit from the educational process and are aligned with specially designed instruction (e.g., counseling, speech, transportation, occupational and physical therapy, etc.)	Does not require a written IEP but does require a documented plan. "Appropriate Education" means comparable to the one provided to general education students. Section 504 requires that reasonable accommodations be made for the child with a disability. Requires the school to provide reasonable accommodations, supports and auxiliary aides to allow the child to participate in the general curriculum.
Funding	Provides additional funding to states for eligible students	Does not provide additional funds. Additionally, IDEA funds may not be used to serve children found eligible under section 504 only.
Evaluation Procedures	A full Multi-Factored Evaluation (MFE) is required, using a variety of assessment tools and strategies to gather relevant functional and developmental information, including information provided by the parent that may assist the team in determining whether the child has a disability and how it affects the child's educational program. Multiple assessment tools must be used to assess the child in all areas of the suspected disability. Written consent is necessary by parent or guardian before an initial evaluation is conducted Requires a reevaluation every three years by IEP team to determine if services are still needed to address student disability unless the parent and other members of the IEP team agree it is not necessary. Reevaluation is not required before a change of placement.	Evaluation draws on information from a variety of sources in the area of concern. A group decision is made with persons knowledgeable about the student, evaluation data, and available educational placement options. Written consent is not necessary before completing an evaluation; however, notice must be provided to parent or guardian. Requires yearly reevaluations or periodic review.
Independent Evaluation	Allows parents to request an Independent Educational Evaluation (IEE) at the school district's expense if parent/guardian disagrees with the evaluation obtained by the school district. The Independent Evaluator must meet the same criteria as the district requires for their employees and must be approved by all parties.	Does not allow independent evaluations at the district's expense or the ability to request an independent educational evaluation.

ADDENDUM 1, CONT

Procedural Safeguards	<p>Requires written notice to parent/guardian prior to identification, evaluation and/or placement of child.</p> <p>Changes of services or placement must have written notice before any change can take place. Requires due process rights to be followed at all times and manifestation determination hearing for discipline procedures.</p> <p>For any child with behavioral concerns a Functional Behavior Assessment (FBA) must be completed and a Behavior Intervention Plan (BIP) written to assist student in learning appropriate behaviors and providing supports to enable student to be successful in their learning community.</p>	<p>Does not require written notice.</p> <p>Requires notice before a "significant change" in placement — requires due process rights if referred for formal evaluation under IDEA, and the team determines not to evaluate.</p>
Placement Decisions	<p>Requires district and schools to use information from a variety of sources. Consider all documented information and use a team approach to make eligibility decisions. Team members are identified under IDEA and must be knowledgeable about the child, evaluation data, and the continuum of placements and services available.</p> <p>Requires that student receives a free and appropriate education with his/her non-disabled peers in the least restricted environment.</p> <p>IEP meeting is required before any change in placement or services is made. Students are eligible for a full continuum of placement options including regular education with related services as needed.</p>	<p>Requires district and schools to use information from a variety of sources. Consider all documented information. Use a team approach to make eligibility decisions, with team members being knowledgeable about the child, evaluation data, and the continuum of placements and services available.</p> <p>The student must receive a free and appropriate education with his/her non-disabled peers.</p> <p>Meeting is not required for a change of placement. Students are served in general education with or without modification. Possible accommodations under a 504 plan could be:</p> <ul style="list-style-type: none"> • Structured learning environment • Repeated or simplified instructions • Behavior management or intervention strategies • Modified testing procedures- small group; oral testing; extended time; test read to student. • Tape recorders, spell checkers, calculators, computers, word processor, etc. • Modified or adjusted homework, workbooks, second set of textbooks. • Textbooks on tape • etc. (many accommodations and modifications used on an IEP can be included in a 504 accommodation plan)
Due Process	<p>Requires district to provide resolution sessions and due process hearings for parents/guardians who disagree with identification, evaluation, implementation of IEP or students Least Restricted Environment (LRE) placement.</p>	<p>Requires districts to provide a grievance procedure for parents, and students who disagree with identification, evaluation, implementation of IEP or students Least Restricted Environment (LRE) placement. A grievance procedure must be provided to parents and employees to follow and a 504 coordinator identified in the district to assist individuals as needed.</p> <p>Due process hearing not required before Office of Civil Rights (OCR) involvement or court action unless student is also covered by IDEA.</p> <p>Compensatory damages possible.</p>

Source: National Learning Center for Disabilities <http://www.ncl.org/disability-advocacy/learn-ld-laws/adaaa-section-504/section-504-idea-comparison-chart>

ADDENDUM 2

WILTON BUDGETED SETTLEMENTS

	<u>Tuition</u>	# OF BUDGETED PLACEMENTS AT EACH :						2015 at
		<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>	<u>FY2010</u>	<u>full pay</u>
A	\$53,850	5	5	4	4	3	3	\$269,250
B	\$44,900	2	2					\$89,800
C	\$67,000	1	1					\$67,000
D	\$119,720	2	1					\$239,440
E	\$66,100	1	1		1			\$66,100
F	\$52,260	1						\$52,260
G	\$51,995	1						\$51,995
H		1						
I	\$48,960	3	1	1		1		\$146,880
J		1	1					
K	\$36,150	1	1					\$36,150
L		1						
M		2	1					
N	\$106,800	1						\$106,800
O	\$48,550	1						\$48,550
P			1					
Q			1					
R						1	1	
S							1	
T							1	
U				1	1	1	1	
V				1	1	1	1	
W					1			
X					1			
Y				1	1			
Z					1	1		
AA						1		
TBD				<u>2</u>	<u>1</u>		<u>1</u>	
Total		24	16	10	12	9	9	
Budget		\$981,740	\$780,363	\$500,000	\$508,192	\$430,334	\$340,961	
Average per student		\$40,906	\$48,773	\$50,000	\$42,349	\$47,815	\$37,885	

Full Cost

\$1,174,225

Average % funded by WPS

66.19%

ADDENDUM 3

CLOSED DUE PROCESS HEARINGS (SOURCE: CT DOE WEBSITE)

NUMBER OF CLOSED DUE PROCESS HEARINGS BY TOWN-FY 2014

1 to 2 closed hearings:

West Haven, Winchester, East Windsor, New Canaan, Southington, Bloomfield, Region 9, Somers, Bolton, Wallingford, Meriden, Norwalk, Waterbury, Milford, Stonington, Vernon, West Hartford, Voluntown, Coventry, Preston, Torrington, Monroe, Weston, Naugatuck, New Milford, Groton, Region 5, Glastonbury, Region 14, Region 13, East Lyme, Plymouth, Easton, Brookfield, Region 4, Region 19, New Fairfield, Cheshire, Simsbury

3 to 4 closed hearings:

New Haven, Enfield, Middletown, Region 6, Newton, Windham, Bristol, Shelton, Wilton, Westport, E Hartford, Bridgeport, New Britain, Danbury

6 to 7 closed hearings:

Hartford, Trumbull, Stamford

8 to 10 closed hearings:

Ridgefield, Fairfield, Greenwich

WILTON CLOSED DUE PROCESS HEARINGS---FY14, FY13 & FY12

	<u>school req'd</u>	<u>disposition</u>	<u>other comments</u>
2014-224	Glenholme	withdrawn	
2014-267	Winston Prep	withdrawn	
2014-301	not requested	withdrawn	issue: did BOE fail to provide IEP
2014-333	not requested	withdrawn	issue: suspension from school
2013-0097	not requested	withdrawn	issue: oblig met under Child Find?
2013-0442	Forman	withdrawn	
2013-0478	WinGate/Acad Swift River	withdrawn	sought reimb of costs incurred for these schools
2013-0485	Project Return	withdrawn	
2012-0147	not requested	withdrawn	issue: failure to properly notify parents
2012-0237	VIVE/Supercamp/Trails/Grove	withdrawn	issues: FAPE, was there retaliation, should State oversee,
2012-0438	not requested	withdrawn	did parent's actions/lack of actions bar FAPE or complaints