

Purpose and Content

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INTRODUCTION

The information about Coventry, provided below, is designed to give an overview of the community. This information should aid the reader in understanding Coventry's form of government, its management structure, its budget process, and the services provided by the Town Government and Board of Education. Information from neighboring towns is also provided for comparison.

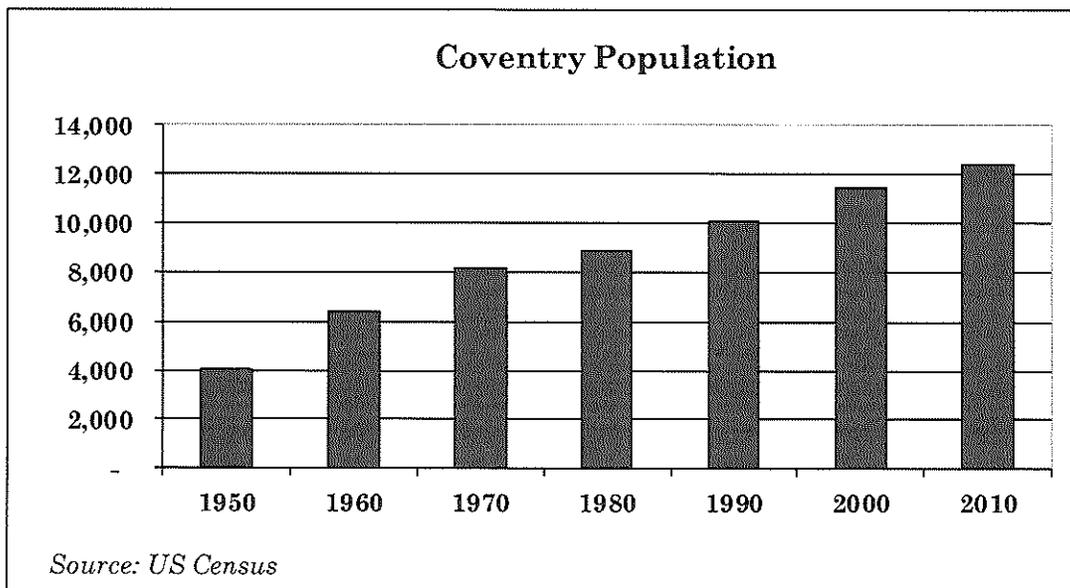
Character

Coventry, Connecticut is a historic community in a favorable location just east of Hartford within the Northeast Region's growing population and business centers. Approximately 70% of Coventry's 37.3 square miles remains undeveloped, and as the ease of commuting into the high-cost Hartford area increases, Coventry's rural setting is becoming a worthwhile choice for many new and relocating businesses and residents.

Population

Since 1950, Coventry has shown an overall population growth of 283%. Peak growth occurred between 1950 and 1960 with an increase of 57%. Since 1990, the growth rate has been about 14%.

	<u>1950</u>	<u>1960</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>
Coventry	4,043	6,356	8,140	8,895	10,063	11,468	12,453
Hartford County	539,661	689,555	816,737	807,766	851,783	830,691	894,014
State	2,007,280	2,535,234	3,032,217	3,107,576	3,287,116	3,288,066	3,577,845



Coventry, Connecticut

CERC Town Profile 2018



Connecticut
Economic
Resource Center

Government

Government Form: Council - Manager

Total Revenue (2016)	\$43,067,464	Total Expenditures (2016)	\$42,043,589	Annual Debt Service (2016)	\$2,637,335
Tax Revenue	\$29,733,732	Education	\$30,014,124	As % of Expenditures	6.3%
Non-tax Revenue	\$13,333,732	Other	\$12,029,465	Eq. Net Grand List (2016)	\$1,329,903,900
Intergovernmental	\$12,724,221	Total Indebtedness (2016)	\$20,086,314	Per Capita	\$106,966
Per Capita Tax (2016)	\$2,350	As % of Expenditures	47.8%	As % of State Average	70.7%
As % of State Average	81.8%	Per Capita	\$1,616	Moody's Bond Rating (2016)	Aa2
		As % of State Average	65.2%	Actual Mill Rate (2016)	31.20
				Equalized Mill Rate (2016)	21.97
				% of Net Grand List Com/Ind (2016)	3.7%

Housing/Real Estate

Housing Stock (2012-2016)

	Town	County	State
Total Units	5,082	58,574	1,493,798
% Single Unit (2012-2016)	92.0%	70.0%	59.1%
New Permits Auth (2017)	27	313	4,547
As % Existing Units	0.5%	0.5%	0.3%
Demolitions (2017)	2	36	1,403
Home Sales (2013)	207	1,420	26,310
Median Price	\$252,600	\$247,800	\$269,300
Built Pre-1950 share	26.4%	19.8%	29.7%
Owner Occupied Dwellings	4,255	39,679	900,223
As % Total Dwellings	90.4%	72.7%	66.5%
Subsidized Housing (2017)	257	4,553	168,576

Distribution of House Sales (2013)

	Town	County	State
Less than \$100,000	40	200	3,417
\$100,000-\$199,999	70	453	7,522
\$200,000-\$299,999	60	463	6,031
\$300,000-\$399,999	30	173	3,380
\$400,000 or More	7	131	5,960

Rental (2012-2016)

	Town	County	State
Median Rent	\$1,141	\$1,061	\$1,094
Cost-burdened Renters	63.5%	51.7%	52.5%

Labor Force

	Town	County	State
Residents Employed	7,423	81,153	1,795,519
Residents Unemployed	311	3,712	96,273
Unemployment Rate	4.0%	4.4%	5.1%
Self-Employed Rate	8.5%	8.2%	9.9%
Total Employers	193	3,158	117,337
Total Employed	1,453	40,495	1,666,580

Connecticut Commuters (2015)

Commuters Into Town From:		Town Residents Commuting To:	
Coventry, CT	500	Hartford, CT	780
Manchester, CT	101	Manchester, CT	589
Windham, CT	85	Coventry, CT	500
Vernon, CT	67	Mansfield, CT	478
Tolland, CT	55	East Hartford, CT	371
Mansfield, CT	47	Windham, CT	267
Sterling, CT	31	Vernon, CT	247

Quality of Life

Crime Rates (per 100,000 residents) (2016)

	Town	State
Property	1,050	1,780
Violent	25	224

Disengaged Youth (2012-2016)

	Town	State
Female	0.0%	4.5%
Male	0.4%	5.5%

	Town
Library circulation per capita	6.88

Distance to Major Cities

	Miles
Hartford	17
Providence	48
Boston	78
New York City	113
Montreal	268

Residential Utilities

Electric Provider
Eversource Energy (800) 286-2000
Gas Provider
CNG Corp (860) 727-3000
Water Provider
Connecticut Water Company (800) 286-5700
Cable Provider
Charter Communications of Northeastern CT (800) 827-8288

Organization and Staffing

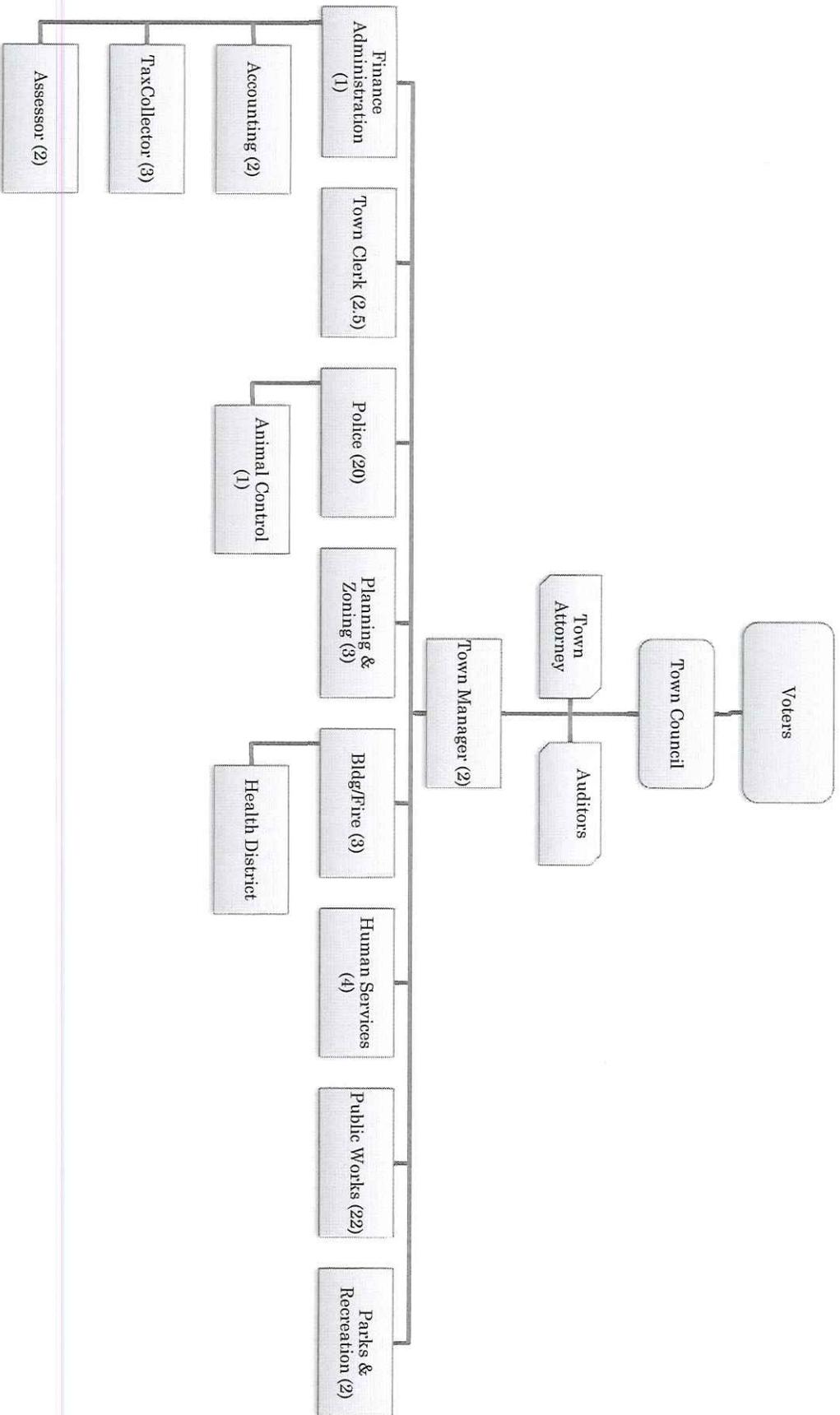
The following chart shows recent changes in staffing levels, and is followed by a Town organization chart on the next page. The remainder of this section describes the various Town departments.

	FY 2016-17	FY 2017-18	FY 2018-19
Town Operating			
Town Manager	2	2	2
Coventry Police Department			
Animal Control	1	1	1
Uniformed	16	16	16
Civilian	4	4	4
Department of Bldg/Health/Fire	3	3	3
Department of Planning & Zoning	3	3	3
Finance Department			
Finance Director/Treasurer	1	1	1
Division of Accounting	2	2	2
Division of Assessment	2	2	2
Division of Reveune Collection	3	3	3
Town Clerk	2.5	2.5	2.5
Human Services	4	4	4
Public Works	22	22	22
Recreation Department	2	2	2
Total	67.5	67.5	67.5

Organization Chart

Town of Coventry, Connecticut

FY 2018-19



Town Council

The Town Council is the charter-designated legislative body of the Town. The seven members of the Council are elected for two-year terms by elections held in November in odd-numbered years. The responsibilities of the Town Council include enacting ordinances and resolutions necessary for the proper governing of the Town's affairs; reviewing the Annual Budget and establishing a tax rate; appointing various Town officials and citizens to various boards and commissions; appointment of the Town Manager and Town Auditor; representing the Town at official functions; and establishing other such policies and measures as required to promote the general welfare of the Town and the safety and health of its citizens. The Council meets regularly the first and third Mondays of each month at 7:30 p.m. in the meeting room of the Town Hall Annex.

Town Manager

The Town Manager is the Chief Executive Officer of the Town and is directly responsible to the Town Council for planning, organizing, and directing the activities of all municipal departments and agencies under his jurisdiction. The Town Manager recruits and selects municipal employees, prepares and administers Town budgets and the financing of all Town Operating and Capital Improvements Funds, recommends to the Town Council such measures or actions which appear necessary or desirable, recommends municipal ordinances and regulations, and implements policies established by the Council. This office also performs administrative, personnel, labor relations, purchasing, public information, research activities, preparation and administration of Federal and State grant applications, and preparation of the Annual Town Report. The Town Manager also assists in Economic Development activities.

Finance

The Department of Finance, supervised by the Director of Finance, is separated into the following divisions:

- Accounting
- Revenue Collection
- Assessment
- Treasurer
- Information Technology

The Director of Finance coordinates the activities of the divisions.

Finance (Continued)

Accounting

The primary responsibility of the Accounting Division is maintaining the accounting of all general government expenditures and numerous special funds. The two major subsystems of this function are: 1) purchasing and the paying of vendors within the guidelines of the Town's purchasing procedures and 2) payroll. The Town Accountant maintains the General Ledger and prepares monthly statements which are used to balance the cash position, with the Board of Education's sub ledgers and by the auditors during the annual audit. Additional activities include Municipal Health Insurance and Fixed Assets.

Revenue Collection

The Collector of Revenue is responsible for collecting and depositing all monies due the Town. This includes billing of sewer assessments, sewer usage, trash bills, delinquent Grand Lists, special duty billings, lease revenues, depositing departmental receipts, and other miscellaneous revenues. This office operates under the General Statutes of the State of Connecticut in conjunction with the Office of Policy and Management.

Assessor's Office

The Assessor's Office continually updates the grand list; appraises to obtain true market value, making allowances for depreciation and obsolescence; inspects real estate and interviews property owners; reviews local and state ratios to maintain equalization; prepares and prices personal property and mails related materials to persons and firms subject to personal property assessment; assesses and prices motor vehicles within the Town.

This office also reviews and maintains vital statistics for continuation and computation of elderly benefits including home owners, freeze, and renter exemptions; reviews reports and inspects property related to assessment problems; receives and handles complaints; assists and advises subordinates as necessary; serves as advisor to the Board of Tax Review; prepares local and State reports as necessary; prepares estimates and supervises town-wide evaluation; and performs related work tasks.

Treasurer

The Treasurer is responsible for the investment and disbursement of all revenue of the Town. Numerous financial reports must be prepared for the Town Manager, Town Council, various State and federal agencies and bond rating services. All idle funds are invested as available. The Treasurer is responsible for the balancing and maintaining of checking and savings accounts for the Town of Coventry on a monthly basis. Reports on revenues are maintained and distributed as requested by the Town Council and on a monthly basis to the Town Manager.

Town Clerk

The Town Clerk is the official recorder for the Town of all land records, veteran's discharges, survey maps, voter registration, election records, Town meetings, and is the official custodian of official records of all boards and commissions.

The Town Clerk is charged by State statute with many election responsibilities from several months prior to an election or primary until the final results are filed with the Secretary of State. The Town Clerk also administers the oath to electors and keeps a manual record of all voters admitted.

The Town Clerk is also an agent of the State for issuing sporting and dog licenses.

The Town Clerk is responsible for preparing all legal notices for the Town. The office works closely with the boards and commissions to insure they meet the requirements of the Freedom of Information Act. All resignations from boards and commissions are submitted to the Town Clerk.

Town Attorney

The Town Attorney, appointed by the Town Council, is the local legal advisor to all Town officials, boards, commissions, and agencies. The Town Attorney represents the Town on suits, litigation, and hearings, and prepares ordinances, contracts, deeds and all legal instruments.

Public Safety

Public Safety is separated into four departments:

- Police
- Fire Protection
- Civil Preparedness
- Animal Control

Police

Coventry Police Officers maintain frequent and conspicuous patrol for the purpose of preventing and detecting crime, preserving the public peace, protecting life and property, and inspecting the security of commercial establishments and dwellings. The investigation of crime, traffic accidents, death, and suspicious activity are included in their 24-hour day-to-day patrol. Further demands are mandated by the law and by the Court involving the arrest, arraignment, prosecution, and transportation of arrested or court summoned persons.

Public Safety (Continued)

Fire Protection

The Fire/Ems Administrator is responsible for direction of the Town of Coventry Fire Department and coordination of fire prevention activities. Included in these activities are fire safety inspections, code enforcement, and fire investigations. Both the Coventry Volunteer Fire Association and the North Coventry Volunteer Fire Department, Inc. are non-profit organizations operating as agents for the Town of Coventry Fire Department for the purpose of providing fire suppression and emergency medical service. EMS services management are the responsibility of the Town effective January 2017.

Emergency Preparedness

The function of the Emergency Preparedness Coordinator is to formulate plans and procedures for protection of the public in the event of a large-scale natural or man-made disaster.

Animal Control

Under the supervision of the Chief of Police, it is the responsibility of the Community Service Officer to handle all animal complaints in the community.

Public Works

The function of Public Works is separated into five divisions:

- Roads, Facility Maintenance, Fleet Maintenance and Solid Waste Management
- Engineering
- Building Inspection
- The Water Pollution Control Authority
- Health and Sanitation

Roads, Facility & Fleet Maintenance, Solid Waste

The Division of Roads provides for the maintenance and repair of all miles of town roads including paving, patching, plowing, curbing, grading, resurfacing, sanding, sweeping, drainage, and related activities. The Facility Maintenance crew is charged with maintaining all town and school athletic fields, lawns, and winter parking lot plowing. Fleet Maintenance is utilized for the upkeep of staff cars, trucks, and equipment. The Division of Roads is also responsible for the operation of the Town's solid waste collection and disposal in accordance with regulations established and enforced by the State Department of Energy and Environmental Protection.

Public Works (Continued)

Engineering

The Engineering Department provides technical engineering advice to Town agencies, boards, and commissions, as well as to the public. It prepares engineering designs and approves plans and specifications for the construction of municipal public works improvements. Construction of roadways and drainage are inspected to assure compliance with established standards.

Building Inspection

The Building Official is certified as a Connecticut Building Official charged with the responsibility of ensuring that all buildings constructed within the Town of Coventry comply with all local and State regulations.

Section 29-266 of the Connecticut General Statutes requires a municipal board consisting of five members to be established to hear appeals of decisions of the Building Official. This Building Code Board of Appeals meets as required.

Water Pollution Control Authority

The Coventry Water Pollution Control Authority, a five-member, Council-appointed board, established pursuant to provisions of the Connecticut General Statutes, is responsible for planning and directing the operations of a public sanitary sewer system and wastewater treatment plant.

Health & Sanitation

The activities of the Department of Health and Sanitation are directed toward addressing the Town's environmental health needs. The Town belongs to the Eastern Highlands Health District, which provides services to the public from within the code enforcement offices in the Town Hall. They undertake all inspections including food establishments and day care centers. The Districts' Director of Health enforces the Public Health Code of the State of Connecticut and ordinances of the Town of Coventry.

Boards & Commissions

Several boards and commissions assist the Town. These include:

- Planning and Zoning
- Zoning Board of Appeals
- Conservation
- Economic Development
- Inland Wetlands

Planning & Zoning Commission

The Planning and Zoning Commission and Inland Wetlands Commission both promote and protect land use and development. The Planning Office is responsible for the enforcement of subdivisions, regulations and updates, the master plan and updates, review of subdivisions, special permits and site plans. The Planning Office is also involved in the promotion of Economic Development within the Town of Coventry, reviewing proposals and public relations, and reviewing regulated activity within Inland Wetlands.

The responsibilities of the Zoning Office include the enforcement of the zoning regulations and presentation of cases before the Zoning Board of Appeals. This includes review and research regarding a specific zoning matter or regulation.

Zoning Board of Appeals

The Zoning Board of Appeals, consisting of five elected members serving as a quasi-judicial Board under Connecticut State Statute 8-5, is required by law to hear any appeal from zoning regulations for variances, special exemptions, or adverse rulings of the Zoning Agent. Hearings require three legal notices and stenographic service for each case.

Conservation Commission

The Conservation Commission conducts research, undertakes programs, and makes recommendations to the Town Council on matters affecting Coventry's natural resources. The Commission is composed of seven members appointed by the Town Council.

Economic Development Commission

The Economic Development Commission is a nine-member board appointed by the Town Council. They are charged with balancing the need to diversify the tax base while preserving the rural character of the Town. The Director of Planning and Development and the Town Manager assist the Commission in its activities.

Inland Wetlands Agency

The Inland Wetlands Agency is a five-member board appointed by the Town Council. It protects wetlands and watercourses within the territorial limits of the Town. It has power to amend, modify, enforce, and promulgate new regulations as needed to protect the Town's wetlands and watercourses.

Education

The Board of Education is the elected body responsible for developing educational policy for the Coventry Public School System. It is a seven-member body whose members are elected for two-year terms. The Board of Education appoints a Superintendent of Schools to administer the school system.

<u>Year</u> <u>Ending</u>	<u>PreSchool</u>	<u>Elementary</u> <u>School</u>	<u>Middle</u> <u>School</u>	<u>High</u> <u>School</u>	<u>Total</u>
2009	11	854	481	563	1,909
2010	13	802	462	558	1,835
2011	23	781	452	524	1,780
2012	16	788	408	511	1,723
2013	20	754	393	518	1,685
2014	27	731	385	500	1,643
2015	38	713	397	476	1,624
2016	47	720	374	475	1,616
2017	108	731	374	469	1,682
2018	98	721	364	458	1,641

Source: Public School Information System Oct report

Human Services

The Human Services Department administers State mandated general and medical assistance and Workfare programs as well as providing services such as Youth Job Bank, Elderly Outreach, day care lists, and surplus food distribution. The department acts as an information and referral service in cooperation with area agencies, as an advocate for children, teenagers, handicapped individuals, and elderly citizens of Coventry, and as crisis intervention workers. This office also is responsible for the Senior Center and a senior van transportation program

Civic and Cultural

Recreation

The Recreation Department was established to develop, coordinate, implement, and supervise a varied range of recreational activities to meet the needs of various segments of the community. The Director of Recreation represents the department with other community and State agencies and with the general public. The director works hand-in-hand with the Recreation Commission to develop Town policies regarding recreation and, as such, maintain effective relationships with the Commission, the Town Manager, and the Town Council. The department develops community involvement by planning joint program efforts, fund raising, and volunteer service projects. Almost all recreation programming is fee based and self-sufficient. Rental income is also used to defray park maintenance expenses. It is also the responsibility of the Recreation Department and the Recreation Commission to see that the five Town parks are properly maintained to provide a healthy environment for recreation.

Town Facilities

Town Hall

The Town Offices are located on Main Street, Coventry. All administrative offices are located at the Town Hall.

Police Department

The Police facility is located just south of the Town Hall on Main Street, Coventry.

Public Works

The Public Works Facility is located on Olsen Farm Road and houses the Roads, Facility, Fleet Maintenance and Engineering Divisions.

Recycling

The Recycling Drop-Off Center is located on Main Street adjacent to the old landfill. The center is open on Thursday afternoons and Saturday mornings for recycling, disposal of stumps, brush and noncommercial construction debris. Household hazardous waste is accommodated at a regional facility in neighboring Willington.

Public Schools

Coventry's Public School System consists of: Coventry High School built in 1961 and updated with new facilities including a 700-seat auditorium, science wing, and double gymnasium; Captain Nathan Hale Middle School built in 1968; and two elementary schools, Coventry Grammar School built in 1955, and George Hersey Robertson School built in 1948. The School Administrative offices are located next to the Town Hall on Main Street.

Town Facilities (Continued)

Recreational Areas

Coventry has five parks totaling over 775 acres and containing a variety of active recreational facilities. The Nathan Hale State Forest on South Street provides hiking and hunting. The Town rents Camp Creaser from the State and plans to develop an environmental interpretive center and multi-use facility in the park. The State also operates a boat launch providing access to Lake Wangumbaug. The Town's Patriot's Park on Lake Street offers a large community center, lodge facilities, picnicking, an accessible playscape, a band shell for summer concerts, basketball courts, fishing, and a guarded beach for swimming. Lisicke Park offers picnicking, basketball courts, a tot's playscape, a guarded beach, and Red Cross swimming lessons during the summer months. Miller-Richardson Baseball Park contains three little league fields. In the fall it also serves as home to Youth Football. Laidlaw Park offers one softball field and two soccer fields.

Public Libraries

Booth & Dimock Library has significantly enhanced the services it offers the Town of Coventry. In addition to housing over 60,000 items, and maintaining an annual circulation of 110,000, the Town's library provides public access computers, a video collection, magazines, music, and books on tape. Statewide reciprocal borrowing arrangements may be made through the Connecticut program, of which the Booth & Dimock Library is a member. The Connecticut State Library as well as the University of Connecticut's Babbidge Library are also available to Coventry residents.

Roads

Coventry has approximately 111 miles of municipally paved road and 16.72 miles of State road within its borders.

Sewers

Coventry's sewer system has been in operation since 1987. In 2009 the expansion of sewers around Lake Wangumbaug was completed. In 1992 it was expanded into the central village, and the High School was added to the system in 1999.

Refuse

The Town instituted a volume-based collection system of refuse and recyclables on August 1, 1993 when we closed our landfill. Under the program, residents have a choice of three sizes of tipper barrels and pay an annual fee for the collection and disposal of all solid waste. Single-stream recyclables are also collected bi-weekly via tipper barrels. The solid waste is burned at a Trash to Energy plant in either Preston or Lisbon. Bulky waste is sorted, then recycled if possible, or sent to the burn plant. A Regional Household Chemical Collection Facility is open in Willington.

Utilities

Electricity

Electric energy is provided by one of the Northeast Utilities Companies.

Natural Gas

CT Natural Gas is just introducing service to the Town in the vicinity of the High School. Bottled propane is also available.

Water

The majority of households in Coventry are serviced by private wells. Water companies service only 30% of all dwellings in Coventry. Six private water companies service approximately 2,868 residents without private wells scattered throughout the Town. Connecticut Water is the largest of these companies.

General Financial Information

The Town of Coventry completed the 2017/2018 fiscal year with a General Fund fund balance of \$5,783,965 (GAAP). The Town uses the accrual method as the basis of budgeting and accounting for all fund types. The table on this page indicates the trend in tax and grand list growth (assessed valuation) over the past several decades.

	<u>GRAND LIST GROWTH</u>		<u>MIL RATES</u>	
	<u>Grand List</u>	<u>Change</u>	<u>Fiscal Year</u>	<u>Mil Rate</u>
1997	493,620,985	2.22%	98/99	24.00
1998	503,733,660	2.05%	99/00	25.00
1999	521,407,185	3.51%	00/01	26.59
2000	561,274,145 *	7.65%	01/02	27.90
2001	577,437,235	2.88%	02/03	28.33
2002	591,005,450	2.35%	03/04	30.35
2003	603,867,285	2.18%	04/05	31.85
2004	803,021,620 *	32.98%	05/06	25.92
2005	820,169,205	2.15%	06/07	26.92
2006	840,185,954	2.37%	07/08	27.59
2007	855,277,981	1.80%	08/09	28.09
2008	857,766,786	0.29%	09/10	28.54
2009	957,020,822 *	11.57%	10/11	26.58
2010	968,625,559	1.21%	11/12	27.00
2011	983,526,745	1.54%	12/13	27.00
2012	994,973,795	1.16%	13/14	27.97
2013	999,714,550	0.48%	14/15	28.47
2014	930,973,231 *	-6.88%	15/16	31.20
2015	949,774,141	2.02%	16/17	31.20
2016	951,967,368	0.23%	17/18	32.00
2017	965,961,835	1.47%	18/19	32.20
2018	977,892,640	1.24%	19/20	

* Due to Revaluation

The following pages, prepared from data provided by the State of Connecticut Office of Policy and Management, are designed to assist the reader in gaining an understanding of the budget and finances of the individual municipality of Coventry, CT as compared to all 169 municipalities in the State of Connecticut.

CT Municipal Budget Comparisons

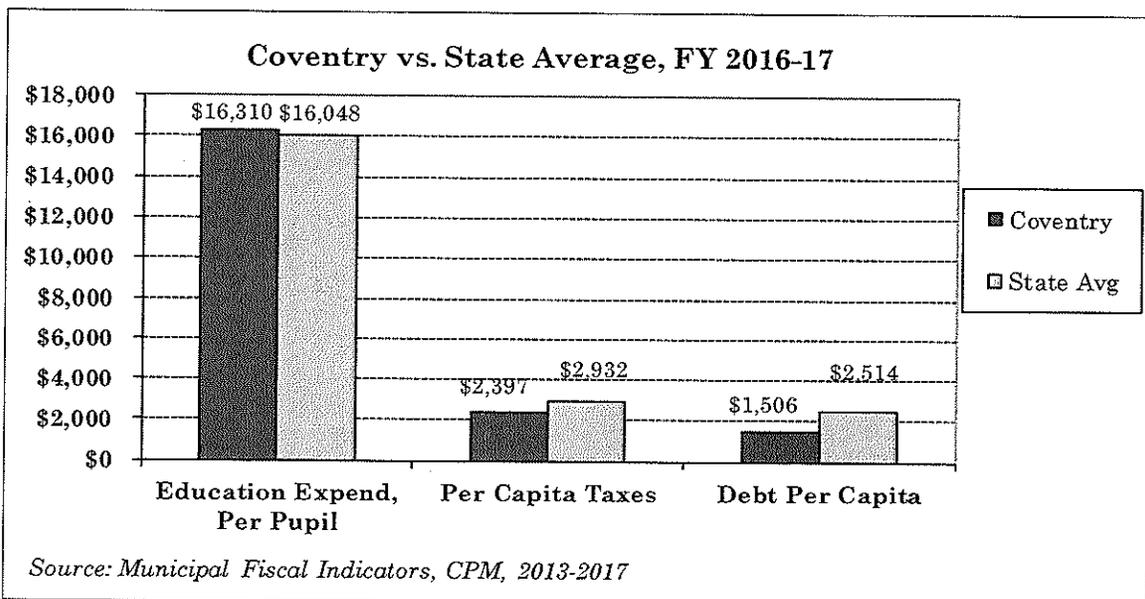
	FY 17 Ranking	FY 17 Value	17 State Average	17 Rank Change	17 Value Change
Taxes	122	\$2,397	\$2,932	0	\$47
Education Expend, Per Pupil	104	\$16,310	\$16,048	10	\$808
Debt Service	96	\$1,506	\$2,514	(12)	(\$110)

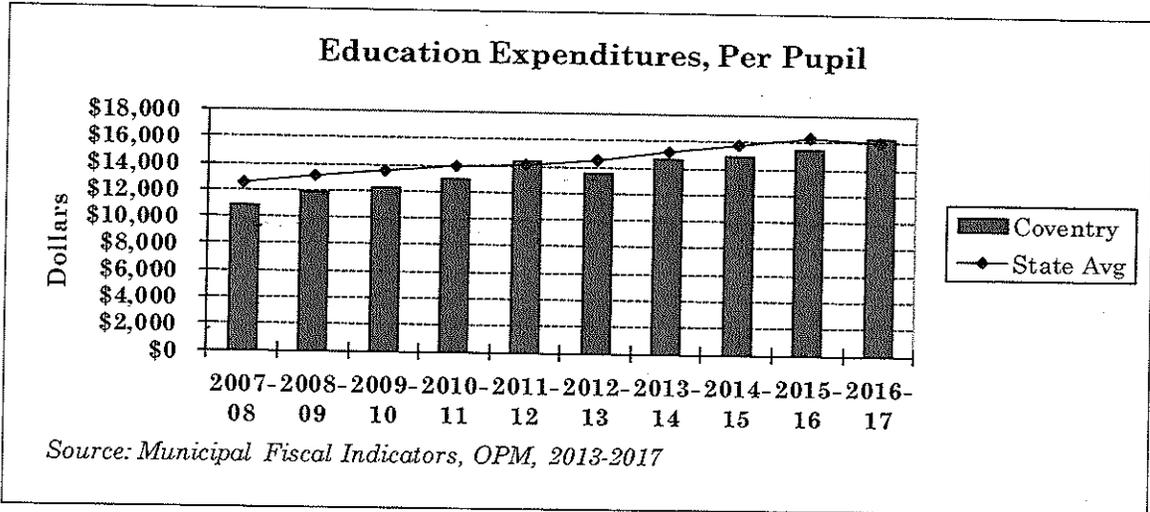
The per capita rankings in the previous chart are the most current information available from OPM *"Municipal Fiscal Indicators 2013-2017"*.

This chart can be interpreted in the following manner: The columns for rank and value changes reflect changes from the previous year. For example, in per capita taxes, Coventry ranked 122 out of 169 Connecticut municipalities in FY 2016-17. This means that 47 municipalities had lower per capita taxes and 121 municipalities had higher per capita taxes than Coventry. The rank change of 0 means that Coventry did not change in relationship with all other Connecticut municipalities. The value change means that per capita taxes are \$47 higher than the previous year.

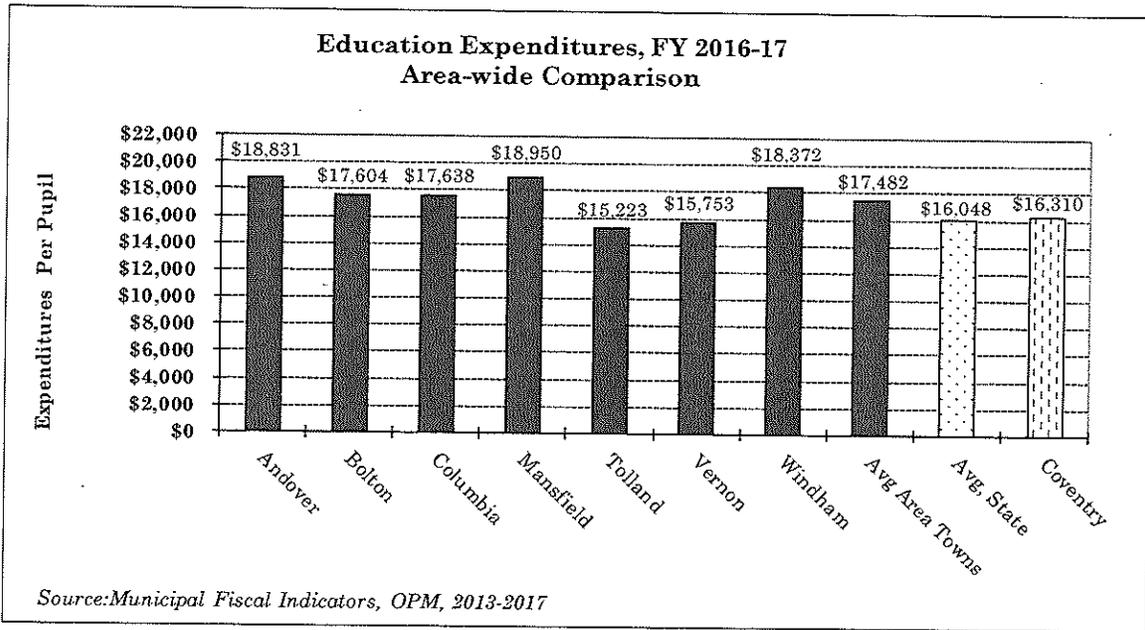
Coventry is historically below the state averages in the categories shown above.

The charts below shows the amounts Coventry spends for various programs, median property taxes, and per capita taxes compared with state averages.

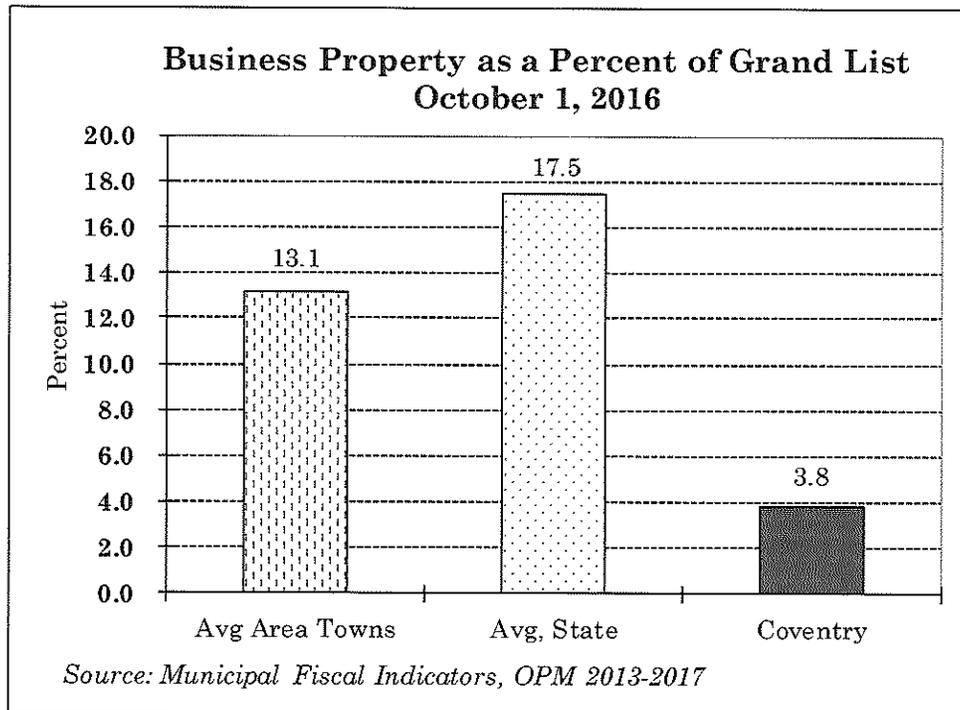




As shown in the next chart, Coventry's per pupil expenditures are \$16,310, less than all contiguous towns except for Tolland and Vernon.



Business property as a percentage of the Grand List is an important consideration in town budgets. Generally the more business property within any given town, the more opportunity for prosperity in the community. Coventry has 3.8% of its taxable base in business property, compared with the state average of 17.5%, and the average for area towns of 13.1%.



Coventry has a low percentage of business property. This is reflective of the rural nature of the community. The Town is actively seeking ways to attract appropriate development, in a manageable way, to improve our quality of life and to reduce the tax burden on residents.

COMPARISON TO TOWNS IN REGION

<u>TOWN</u>	<u>2017 POPULATION</u>	<u>Last REVAL</u>	<u>18/19 MIL RATE</u>	<u>2017 EQLZD MIL RATES</u>	<u>17 PerCapita TAX **</u>
Andover	3,248	2016	33.95	22.00	2,518
Ashford	4,244	2016	34.77	21.94	2,288
Bolton	4,916	2018	39.00	25.98	3,295
Chaplin	2,241	2018	32.05	24.66	2,549
Columbia	5,418	2016	29.33	18.86	2,433
Coventry	12,439	2014	32.20	20.91	2,397
Eastford	1,756	2018	26.11	16.41	2,068
Ellington	16,195	2015	31.70	21.55	2,524
Franklin	1,944	2018	25.72	16.46	2,651
Hampton	1,844	2018	28.50	18.47	2,129
Hebron	9,507	2016	37.44	26.39	2,974
Lebanon	7,209	2018	29.40	20.28	2,528
Mansfield**	25,912	2014	30.88	20.59	1,221
Marlborough	6,397	2015	36.52	24.14	3,107
Tolland	14,722	2014	35.00	23.93	2,950
Vernon	29,289	2016	39.63	26.95	2,134
Willington	5,921	2018	30.09	20.05	2,083
Windham**	24,686	2018	37.51	27.11	1,458

*includes student population

** Adjusted tax levy per capita – represents the property tax levy for the fiscal year less any lawful adjustments as determined by the municipality – does not include prior years' tax levies.

*Sources: Municipal Fiscal Indicators 2013-2017, OPM
Population numbers from the State Dept of Health*

The equalized (EQLZD) mil rate is calculated by dividing the grand levy by the equalized net grand list. The equalized mil rate can be compared between municipalities and can be interpreted as a comparative measure of the local property tax burden or tax effort.

COVENTRY'S BUDGET PROCESS

Overview

Coventry's Town Charter, which was adopted in 1967 in accordance with the Connecticut General Statutes, and amended in 1973, 1974, 1986 and 1991, governs the Town's budgetary procedures. Where the charter is silent, State law governs financial activities the Town might undertake or enter into. The specific legal requirements of the respective offices, agencies, boards, and commissions with regard to the budget process are outlined below, as well as a calendar depicting both the recommended and mandatory dates on which actions must occur.

In reality, the budget process is a priority-setting process; one of defining and prioritizing needs, evaluating alternatives, and then funding or staffing the appropriate alternative to meet the need. In simple terms, the budget is an operating plan with a dollar sign in front of it.

For the Town's departments, this process begins in the fall of the year preceding the budget year. At that time, the Town Manager's Office distributes its budget guidance to all departments, agencies, boards, and commissions of the Town. The budget guidance includes the budget calendar, usually adopted by the Council in early September, as well as appropriate forms and any special instructions or policy guidance that would affect the selection, prioritization, staffing requirements, or implementation of the budget process.

Capital Budget requests, including those of the Board of Education, are submitted earlier than Operational Budgets in order to allow the Town Council and interested citizens an opportunity to hear department heads explain and justify their requests in public. A series of public meetings are scheduled beginning in late January and extending through late February for those presentations. After the presentations are completed, the Town Manager prepares a recommended Capital Improvement Program, including Board of Education projects, which is submitted to the Town Council for review and modification, if appropriate, in conjunction with the Town Manager's Recommended Operating Budget in April.

During this same period, the Board of Education and Superintendent of Schools prepare the Board of Education's Operating Budget for submission to the Town Manager. The Town Manager then transmits the Board of Education Budget with the Town's Budget to the Town Council.

Upon receipt of the Town Manager's Budget, Capital Budget, and Board of Education Budget, the Town Council conducts a public hearing in accordance with the charter, followed by several public meetings to review, in detail, the consolidated budget. After a review of the budget, the Town Council makes what they feel are appropriate adjustments to the budget and recommends a budget to the Town Meeting in April.

The Annual Town Meeting allows for further input and adjustment to the budget prior to adoption, in accordance with the charter. Once adopted, the budget takes effect on July 1, beginning the fiscal year.

The budget process is dynamic and lengthy, with plenty of opportunity for public input. Specific questions concerning the budget process are welcome, and interested citizens or groups are urged to contact the Town Manager's Office for details.

Legal Requirements

Section 8-3 of the Coventry Town Charter deals with the general form of budget presentation and reads as follows:

"The town manager may, or at the request of the council, shall require each department, office or agency of the town supported wholly or in part by the town funds, or for which a specific town appropriation is made including the board of education, to set forth in narrative or such other form as the town manager may prescribe, a program or programs showing services, activities and work accomplished during the current year and to be accomplished during the ensuing year."

Section 8-4 assigns responsibilities to the Town Manager and department and agency heads to prepare estimates and reads as follows:

"The town manager shall compile preliminary estimates for the annual budget. The head of each department, office or agency of the town, including the board of education, shall, on or before March 12, file with the town manager on forms prescribed and provided by him a detailed estimate of the expenditures to be made by his department, office or agency and the revenue other than tax revenue, to be collected thereby in the ensuing fiscal year and such other information as may be required by the council or the town manager."

Section 8-5 outlines the duties of the Town Manager with respect to the budget and reads as follows:

"Not later than one hundred (100) days before the end of the fiscal year the Town Manager shall present to the council a budget consisting of: (a) A budget message outlining the proposed financial policy of the town government, describing in connection therewith the important features of the proposed budget plan indicating any major changes from the current year in financial policies, expenditures and revenues together with the reasons for such changes, and containing a clear general summary of its contents; (b) Estimates of revenue, presenting in parallel columns the itemized receipts collected in the last completed fiscal year, the receipts collected during the current fiscal year prior to the times of preparing the estimates, total receipts estimated to be

collected during the current fiscal year, and the estimates of the receipts, other than from the property tax, to be collected in the ensuing fiscal year and an estimate of available surplus; (c) Itemized expenditures for each office or agency for the last completed fiscal year, approved budget figures for the current fiscal year and expenditures for the current fiscal year prior to the time of preparing the estimates, total expenditures as estimated for the current fiscal year, and the town manager's recommendations for the ensuing fiscal year for all items except those of the board of education which he shall transmit to the council as submitted to him by such board. The town manager shall present reasons for all of his recommendations. The board of education shall have the same duties and follow the same form and procedure with respect to the budget of the board of education as required of other agencies and offices. As part of the budget, the town manager shall present a program previously considered and acted upon by the town planning and zoning commission in accordance with the General Statutes, of proposed municipal improvement projects for the ensuing fiscal year and for the five (5) fiscal years thereafter. Estimates of the costs of such projects shall be submitted by each office or agency annually in the form and manner prescribed by the town manager. The town manager shall recommend to the council those projects to be undertaken during the ensuing fiscal year and a method of financing the same."

Section 8-6 of the charter outlines the duties of the Town Council and reads as follows:

"Following receipt of the budget estimates from the town manager, the council shall hold one (1) or more public hearings not later than seventy (70) days before the end of the fiscal year at which any elector or taxpayer may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. The town manager shall cause sufficient copies of said estimates to be made available for general distribution in the office of the town clerk at least ten (10) days prior to the public hearing. Following the public hearing or hearings, the council shall make such revisions in the budget estimates as it deems desirable and shall recommend same to the annual budget meeting. Not less than ten (10) days prior to the annual budget meeting, the council shall cause to be published in a newspaper having a circulation in the town a notice of the meeting and a summary of the recommended budget showing anticipated revenues by major sources and proposed expenditures by functions or departments in the same columnar form prescribed for the budget and shall also show the amount for general distribution at the office of the town clerk at least ten (10) days prior to the annual budget meeting. By a majority of those present and voting at such meeting, an amount of money less than that recommended may be appropriated but no appropriation shall be made exceeding that for the same purpose recommended by the council and no appropriation shall be made for any purpose not so recommended."

Section 8-7 of the Charter calls for the setting of the mil rate. It states:

"Upon adoption of the budget by the adjourned town meeting by persons qualified to vote at such meeting for a "yes" or "no" vote; where the hours and method of voting are determined by the town council in accordance with the General Statutes of Connecticut, the council shall set the tax rate in mils which shall be levied on taxable property in the town for the ensuing fiscal year and shall file a copy of such budget with the town clerk and the town manager."

The Annual Town Meeting is established by Charter to be the fourth Saturday of April at 10:00 a.m. The Charter discusses (Section 9.1) the adjournment of the Annual Town Meeting to an adjourned Town Meeting (Referendum).

". . . At the annual budget meeting a majority of those present and voting may, by amendment to the main motion, reduce, but not increase, any Town Council recommended appropriation. After reasonable discussion of the Town Council recommended annual budget appropriation, or the annual budget appropriation as may have been amended by the annual budget meeting, the moderator of the meeting shall adjourn the meeting to reconvene on the second Tuesday following the annual budget meeting and said Town Council recommended appropriation or said Town council recommended appropriation as may have been amended by the budget meeting, shall be voted on by a "yes" or "no" vote where the hours and method of voting are determined by the town council in accordance with the General Statutes of Connecticut. If the annual budget appropriation shall not pass, a Special Budget Meeting shall be called by the council. At this Special Budget Meeting a majority of those present and voting may, by amendment to the main motion, reduce, but not increase, any Town Council recommended appropriation. After reasonable discussion of the Town Council recommended annual budget appropriation, or the annual budget appropriation as may have been amended by the Special Budget Meeting, the moderator of the meeting shall adjourn the meeting to reconvene within fourteen (14) days and said Town Council recommended appropriation, or said Town Council recommended appropriation as may have been amended by the Special Budget Meeting, shall be voted by a "yes" or "no" vote where the hours and method of voting are determined by the town council in accordance with the General Statutes of Connecticut. The foregoing procedure shall be repeated until a budget is adopted."

Section 9-2 details the procedure of Annual Town Meeting and reads as follows:

"All town meetings shall be called to order by the chairman of the council. A moderator shall be elected and all business conducted in the manner provided by the General Statutes, except as otherwise provided in this charter. The town clerk shall serve as clerk of all

town meetings but in his absence an acting clerk may be designated by the meeting. All town meetings shall be conducted pursuant to the Roberts Rules of Order. A secret ballot shall be required at any town meeting at the request of one-third (1/3) of those present and voting..."

Section 9-3 (e) describes the budget amendment process:

"After the same [annual budget] has been approved by the council, any appropriation of one hundred thousand dollars (\$100,000) or more, and any resolution authorizing the issuance of bonds or notes of one hundred thousand dollars (\$100,000) or more shall be placed on the call of a town meeting; the town council shall thereafter determine if the town meeting shall be adjourned to a vote as provided by statute, or adjourned to a vote at the next regular election. After the completion of other business and after reasonable discussion of such appropriations or resolutions, the moderator of such meeting shall adjourn the meeting to a vote as provided by the Coventry Town Council. Any vote submitted to the next regular town election shall be submitted in accordance with General Statutes 9-369 through 9-370. If the Town Council elects to hold the vote at a time and place other than the regular Town election, they shall set the hours and method of voting in accordance with the General Statutes. Such appropriation or resolution shall become effective only after it has been submitted to a "yes" or "no" vote by the persons qualified to vote in such meeting or election. At the closing of the polls of the regular election or at the closing of the polls at the adjourned Town meeting, it shall be the duty of the moderator to cause the vote to be counted, and such resolution or appropriation mentioned in the immediately preceding sentence shall, if approved by a majority of those voting thereon, be deemed a vote of the Town meeting."

Definitions of Terms Used in Coventry's Budget

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may encounter.

Appropriation

A legal authorization granted by a legislative body (the Town Meeting or Town Council, for example) to make expenditures and to incur obligations for specific purposes. For budgetary/operating funds these appropriations lapse at the end of the calendar year. For non-budgetary or special purpose funds, they do not lapse but continue in force until fully expended or their purpose has been accomplished or abandoned. (This includes the Capital and Non-recurring Expenditure Fund, the Capital Improvement Fund, and certain Trust Funds of the Town).

Assessed Valuation

The fair market value of both land and buildings and personal property, as determined by the Town of Coventry Assessor's Office.

Budget

A financial operating plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

Capital Budget

The Capital Budget is the first year of the ten-year Capital Improvement Program, and is funded as part of the annual budget appropriation. It includes all equipment or facility improvements or modifications for the Town Government costing more than \$10,000 and having a life expectancy of more than five years (Capital Projects). For the Board of Education, this threshold has been established at \$20,000.

School Operating Budget

This budget includes funds which are received and spent by the Board of Education for the Town School System. These include: Instruction, Property and Employee Insurance, Operation of Plant, Pupil Transportation, Maintenance of Plant, General Control, Expenditures to Other Schools, Student Body Activities, Health Services, Capital Outlay, Special Federal Funds, Cafeteria Proceeds, and Student Activity Fees. These categories of expenditure are defined by the State of Connecticut Board of Education, and are uniform for all school systems within the state.

Town Operating Budget

This term relates to the services which are provided by the Town Government.

Function/Department/Division

Town Operating Budget expenditures are divided into a hierarchy.

A Function is a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Expenditure functions relate to the principal purpose/service for which expenditures are made.

A Department is an organizational or budgetary breakdown within many Town funds. Each department serves a specific function or functions within the given fund entity.

Departments can be further subdivided into Divisions which are usually associated with functioning working groups having a more limited set of work responsibilities.

Capital Improvement Program (CIP)

The Capital Improvement Program is a comprehensive list of capital projects which are proposed for the Town by both the Town Council and the Board of Education over the next ten years. The first five years of the program are provided in detail, while the second five years are provided in summary fashion, for discussion purposes only. The first year of the program is called the Capital Budget.

Capital and Non-Recurring Expenditure Fund (C.N.R.E.F)

A Capital Projects Fund for capital improvements authorized by State Statute and Town Charter, for which an annual levy of not more than two mils may be made.

Capital Outlay

An object classification in the Town's General Fund Budget for capital items of equipment, or facility improvements of less than \$10,000 and/or a life expectancy of less than five years. In the Board of Education budget, Capital Outlay is a major expenditure classification defined by the State of Connecticut Board of Education, but should be less than \$20,000.

Capital Project

A Capital Improvement Program project or piece of equipment costing more than \$10,000 (\$20,000 for the Board of Education) and having a life expectancy of more than five years.

Fund

Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity. It has a self-balancing set of accounts and records cash and other financial resources, together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on the specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Though funds are independent entities within the financial records of a government, there need not be physical segregation of assets. Funds may be established by the State Constitution, State Statute, Town Charter, Town Ordinances, or administrative decisions. Funds used by the Town of Coventry include:

General Fund: This is the fund used to account for all financial resources except those required to be accounted for in another fund.

Capital Project Fund: This fund is used to account for financial resources to be used for the acquisition or construction of major (generally over \$10,000 in cost and a life expectancy of at least five years) facilities or equipment.

Fiduciary Funds: These funds are individual Agency and Trust Funds. They are used to account for assets held by the Town as an agent or trustee for individuals, private organizations, other governments, or other funds.

Special Assessment Fund: This fund is used to account for the financing of public improvements or services deemed to benefit primarily the properties against which special assessments are levied.

Special Revenue Funds: The Special Revenue Fund is utilized to account for the proceeds of specific revenue sources (other than those assigned to other fund categories) that are in some way legally restricted to a specific purpose or purposes in terms of their expenditures.

Enterprise Fund: This fund is established to operate an independent agency in a self-funding manner.

Grand List

The Grand List is the compilation, by value, of all taxable and tax-exempt property within the municipality.

Mil Rate

The Mil Rate is the tax rate expressed as a monetary unit. One mil equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mil rate times the assessed value of property.

Object (of Expenditure)

This term is an expenditure classification. It applies to the type of item purchased, or service obtained. Examples include salaries, supplies, professional services, et cetera.

Surplus

This term refers to the Unappropriated General Fund balance. These funds are usually excess revenues received above those budgeted and unexpended funds from the Town and School budgets. The rating agency of Moody's Investors Service recommends that the Town maintains "Healthy reserve levels and liquidity due to conservative budgeting and formal policies". Town Council policy sets a goal of 15% for fund balance.

Town Meeting

An Annual Town Meeting for the consideration of the budget and the transaction of other town business is held on the fourth Saturday in April. Special Town meetings may be held at any time, as provided for in the Town Charter or State statutes.

Uncollectibles

These represent uncollectible taxes which could be collectible in future years (with incumbent penalties assessed in accordance with State Law), various tax abatement programs authorized by the State for eligible senior citizens, disabled, and handicapped individuals.

2019/2020 BUDGET CALENDAR

ACTIVITY DATE	LATEST DATE PER TOWN CHARTER	RECOMMENDED
Capital Budget forms prepared & sent out.		October 16, 2018
Completed Capital Budget forms returned to Town Manager (including Board of Education)		December 7, 2018
Operating Budget forms prepared & sent out.		November 16, 2018
Completed Operating Budget forms returned to Town Manager (excluding Board of Education)	March 12, 2019	December 28, 2018
Capital Budget discussion & presentation before Council		January-February 2019
Operating Budget meetings with Town Manager, Departments, Boards		Jan. 7-Jan 31, 2019
Capital Budget forwarded to Planning & Zoning		February 20, 2019
Board of Education Budget <u>totals</u> to Town Manager	March 12, 2019	February 15, 2019
Planning & Zoning 8-24 Review		February 25, 2019
Board of Education Budget filed with Town Clerk & forwarded to Town Council	March 12, 2019	February 22, 2019
Town Manager's Proposed Operating & Capital Budget to Town Council & Town Clerk (filed)	March 23, 2019	March 4, 2019
Public Copies for Hearing Available	April 16, 2019	March 4, 2019

2019/20 BUDGET CALENDAR (Continued)

ACTIVITY DATE	LATEST DATE PER TOWN CHARTER	RECOMMENDED
Legal Notice on Hearing	April 16, 2019	February 25, 2019
Public Hearing on Town, School & Capital Budget	April 22, 2019	March 7, 2019
Council meets with Board of Education on Budget		March 11, 2019
Council Budget Adjustments		March 4-April 1, 2019
Council's Final Adjustments & Budget Adoption & Warning of Town Meeting		April 1, 2019
Document Preparation		April 2-5, 2019
Legal Notice to Paper		April 11, 2019 AM Latest
Annual Meeting Legal Notice	April 16, 2019	April 16, 2019
Annual Town Meeting	April 27, 2019	April 27, 2019
Adjourned Town Meeting/ Referendum	May 7, 2019	May 7, 2019

NOTE: SCHOOL VACATION DATES

February 18, 19

March 8

April 15-19 Spring Break