



DOUGLAS B. HARDING
Chairman

STATE OF CONNECTICUT – COUNTY OF TOLLAND
INCORPORATED 1786

TOWN OF ELLINGTON

55 MAIN STREET – PO BOX 187
ELLINGTON, CONNECTICUT 06029-0187
www.ellington-ct.gov

DANIEL KEUNE
Vice Chairmen

BOARD OF FINANCE REGULAR MEETING

February 4, 2025

MAURICE BLANCHETTE
LOGAN JOHNSON
ELIZABETH NORD
BARRY C. PINTO

Minutes

Members Present: Douglas Harding, Daniel Keune, Barry Pinto, Maurice Blanchette, Liz Nord, Logan Johnson – via zoom.

Others Present: Matt Reid – Town Administrator, John Rainaldi – Town Assessor, Lori Spielman – First Selectman, David Stavens – BOS, Tiffany Pignataro – Finance Officer/Treasurer, Tom Modzelewski – DPW Director, Peter Hany – EVAC, Liz Dzen – BOE, Bob Smith – EFVD, Heather Smith – EFVD, John Turner – BOS, Tom Palshaw – Resident, Dr. Scott Nicol - BOE, Alisha Carpino - BOE Director of Finance & Operations, Steve Viens – BOE, Diane Trueb – Resident, Dustin Huguenin – Recreation Director, Mary Cardin – BOS via zoom, Sam Saunders – DPW via zoom.

Call to Order

The Chairman called the meeting to order at 6:01 pm.

Pledge of Allegiance

Roll Call

Mr. Pinto arrived at 6:07 pm.

Public Comment

None came forward.

Approval of Minutes

Regular Meeting – January 7, 2025

A motion to approve the January 7, 2025, Regular Meeting minutes amending the motion to passed (Aye: Keune, Blanchette, Harding, Johnson; Abstain: Pinto).

MOVED (BLANCHETTE) SECONDED (JOHNSON) AND PASSED UNANIMOUSLY TO APPROVE THE JANUARY 7, 2025 REGULAR MEETING MINUTES AMENDING THE MOTION TO PASSED (AYE: KEUNE, BLANCHETTE, HARDING, JOHNSON; ABSTAIN: PINTO).

Presentation

Board of Selectmen Present Capital Improvements FY2025-2026

First Selectman Spielman presented the Board with the proposed Capital Improvements for FY2025-2026.

The detailed plan is attached.

Financial Report

Mrs. Pignataro reviewed the financial highlights for the year ending December 31, 2024. To provide an accurate financial picture for the Board, the following tasks were completed: reconciling all Town bank accounts, recording Town deposits and payments, and reconciling investment and inter-fund accounts, including those with the Board of Education.

As of December 31, 61.8% of property tax revenue has been collected, a slight increase from 61.1% at the same time last year. Year-to-date investment earnings total \$872,890 YTD, compared to a budgeted amount of \$520,000.

Mrs. Pignataro reported that the Center Fire Department is currently experiencing higher-than-expected spending due to unanticipated costs for motor vehicle parts and repairs. Additionally, Equipment Maintenance (420) is trending high year to date due to two large repairs coming up in the second half of FY25.

New Business

2024 Grand List

Mr. Rainaldi referenced previous meeting minutes to clarify how the motor vehicle tax numbers are being calculated, specifically highlighting the MSRP and depreciation chart. He noted that depreciation is fixed at 70% of the MSRP, minus depreciation. The motor vehicle list is down by 14.21%, with other towns showing similar declines.

Mr. Harding inquired about how many residents have applied for daycare abatement. Mr. Rainalidi stated six applications last year and five this year.

Mr. Keune emphasized the need to educate taxpayers, explaining that tax increases are due to recalculations. Mr. Reed added that the town website has been proactive in clearly outlining the budget process, aiming to help taxpayers better understand the situation. He encouraged sharing as much information as possible to raise awareness.

Presentations are scheduled at the Senior Center, for Earth Day, and at the library, with Mr. Rainaldi leading efforts to inform taxpayers.

Mr. Harding concluded by offering the board's assistance, stating that if there's anything they can do to help lower compliance, he is open to suggestions.

The Grand List is attached.

Board of Finance Budget FY2025-2026

Mr. Harding provided an overview of the budget requests.

Mrs. Pignataro shared that Mr. Modzelewski will be hosting two budget presentations: one during the day at the Senior Center and another on a Saturday at the Library in May. These sessions are designed to give taxpayers who may not be able to attend meetings an opportunity to learn about the budget that will be presented for referendum. Both the Town and the Board of Education are collaborating on this effort. The meeting will be live-streamed and recorded by the IT department.

The budget request is attached.

A motion to set the Board of Finance fiscal year 2025-2026 budget.

MOVED (KEUNE) SECONDED (PINTO) AND PASSED UNANIMOUSLY TO SET THE BOARD OF FINANCE FISCAL YEAR 2025-2026 BUDGET AS FOLLOWS: DEPARTMENT 120 - \$12,300; DEPARTMENT 121 - \$61,200; DEPARTMENT 122 - \$1; DEPARTMENT 1010 \$200,000; DEPARTMENT 1011 - \$200,000; DEPARTMENT 1045 - \$100,000; DEPARTMENT 1046 - \$100,000.

Assignment of Auditing Services RFP Selection Committee

Only one firm attended the mandatory pre-bid meeting. Mrs. Pignataro reported that she reached out to other firms to understand why they did not attend. One firm indicated they lacked the capacity, another did not respond, and a third claimed they were unaware of the mandatory attendance requirement. CLA, our current auditor, was the only firm present.

Mr. Keune suggested waiving the pre-bid requirement to see if any other firms express interest. It was noted that our current firm, CLA, audits 60-70% of the state.

A motion to assign an Auditing Services Selection Committee.

MOVED (KEUNE) SECONDED (NORD) AND PASSED UNANIMOUSLY TO ASSIGN LOGAN JOHNSON, MAURICE BLANCHETTE, AND DOUGLAS HARDING TO THE AUDITING SERVICES RFP SELECTION COMMITTEE.

North Central District Health Department Discussion

Mr. Keune brought this agenda item to the board's attention after receiving feedback from local business owners. Diane Trueb explained that the department has been understaffed since

covid, and this is the first year they have a full staff. Mr. Keune expressed his desire to pass the matter to the Board of Selectmen for further consideration, allowing them to determine the next steps. He emphasized that he is seeking a clear understanding of the services provided and the associated costs, as well as an evaluation of whether users are satisfied with the services.

Mr. Modzelewski added that at DPW, they have a strong working relationship with North Central, even despite the staffing shortages. He mentioned that whenever they receive a call, the team investigates promptly and takes the necessary actions.

A motion requesting that the Board of Selectmen review the town's relationship with the North Central District Health Department.

MOVED (KEUNE) SECONDED (JOHNSON) AND PASSED (AYE: KEUNE, JOHNSON, HARDING, PINTO, BLANCHETTE; NAY: NORD) THAT THE BOARD OF FINANCE RESPECTFULLY REQUESTS THAT THE BOARD OF SELECTMEN REVIEW THE TOWNS RELATIONSHIP WITH NORTH CENTRAL HEALTH DISTRICT TO ENSURE THE RESIDENTS AND BUSINESSES ARE GETTING THE BEST POSSIBLE LEVEL OF SERVICE AT THE BEST POSSIBLE COST.

Unfinished Business

Committee/Liaison Updated

a. American Rescue Plan Act (ARPA)

No update.

a. Shared Services

No update.

b. Deferred Compensation

No update.

c. Ad Hoc Emergency Services

No update.

d. Permanent Building

Mrs. Nord announced that at the next meeting, they will tour phase one of the Windermere Project. The tour will be open to the public on February 11th at 4:30 PM, and attendees are requested to RSVP.

e. Board of Education Liaison

Mr. Keune stated they are highly focused on budgets with presentations coming up.

f. Hall Memorial Library Liaison

No update.

Adjournment

MOVED (BLANCHETTE) SECONDED (PINTO) AND PASSED UNANIMOUSLY TO ADJURN THE MEETING AT 7:06 PM.

Respectfully submitted:

A handwritten signature in cursive script that reads "Elizabeth Luginbuhl". The ink is dark and the handwriting is fluid.

Elizabeth Luginbuhl, Recording Secretary

SPECIFICATIONS
SERVICES – AUDITING SERVICES #2025-01-RFP - Professional Services – 002

I. GENERAL INFORMATION

A. Introduction

The Town of Ellington is requesting proposals from qualified independent certified public accounting firms to audit its financial statements for the fiscal year ending June 30, 2025 with the option by the Town to extend the contract to include the audit of the Town's financial statements for each of the following four (4) subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this request for proposal and with the auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); the provisions of the State Single Audit Act as set forth in Connecticut General Statutes §§4-230 through 4-236; and requirements of the State of Connecticut Office of Policy and Management concerning municipal audits, requirements of the State of Connecticut Department of Education, and such other requirements as shall be promulgated by various oversight agencies.

B. Description of government

1. General

The auditor's principal contact with the Town of Ellington will be the Finance Officer and/or a designated representative, who will coordinate the assistance to be provided by the Town to the auditor. A list of key personnel is included as **Attachment A**.

The Town of Ellington is a municipal corporation of the State of Connecticut. The principal municipal departments, all of which will be subject to this audit, have a total appropriation of \$71,260,755 in the current fiscal year and a current equivalent work force of approximately 400 full-time, part-time and seasonal employees. The town is organized into several departments/divisions and more detailed information on the government and its finances, including the most recent audits, can be found on the Town's website:

<https://www.ellington-ct.gov/departments-and-services/finance>

2. Fund Structure

The Town of Ellington reported the following funds for the year ended June 30, 2024:

Major Funds (6):

- General Fund
- ARPA Fund
- Education Grants Fund
- Windermere School Addition/Renovation Fund

- Sewer Authority Fund
- Crystal Lake Sewer Fund

Non-Major Governmental Funds (46)

- Special Revenue Funds (28)
- Capital Project Funds (9)
- Permanent Funds (9)

Proprietary Funds – Non-Major Enterprise Funds (2)

Proprietary Funds – Non-Major Internal Service Funds (2)

Fiduciary Funds – Pension Trust Fund and Private Purpose Trust Funds (3)

3. Pension and Other Post Employment Benefit (OPEB) Plans

The Town of Ellington participates in the State of Connecticut Municipal Employee Retirement System (CMERS) for eligible employee pension benefits, and certified teachers participate in the State of Connecticut Teachers Retirement System (TRS).

The Town of Ellington provides healthcare benefits to its retirees and their dependents. The amount of retiree required contribution varies by employment group and are established through negotiations between the Town and respective bargaining unit/labor union. All employees participating in the medical plan who retire directly from the Town and meet eligibility criteria may participate. Town pays the benefits on a pay-as-you-go basis.

The Town sponsors a defined benefit Length of Service Award Program (LOSAP) for active volunteers of the Ellington Volunteer Ambulance Corps and volunteer firefighters of the Crystal Lake and Ellington Fire Departments. The program was established pursuant to Connecticut General Statutes and provides pension benefits to facilitate the recruitment and retention of volunteer firefighters.

C. Minimum Requirements

To be considered, interested firms and individuals must satisfy the following requirements:

- Firms submitting proposals must be qualified and licensed to perform independent audits of municipalities of the State of Connecticut.
- Supervisory members of the audit team, including the 'in charge' field auditor, should be certified public accountants and have a minimum of four (4) years of municipal audit experience in the State of Connecticut. All of the firm's personnel shall receive adequate continuing professional education.

- The firm shall have no conflict of interest with regard to any other work performed by the firm for the Town of Ellington.
- The firm must have audited and rendered an opinion on at least three Financial Statements issued by Connecticut Municipalities similar in size to the Town of Ellington. It is required that one of the reports shall be a ACFR which has been awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting. Each Firm shall submit a listing of these reports in the proposal. It is not required to submit copies of these reports with the proposal response; however, firms should be prepared to present copies upon the Town's request.
- The firm must have background and experience in performing assessments of compliance with federal statutes, regulations, and the terms and conditions of federal awards to municipalities applicable to their federal programs and the Uniform Guidance Federal Procurement Standards, as well as the provisions of the State Single Audit Act as set forth in Connecticut General Statutes §§4-230 through 4-236.
- The firm shall have a record of quality audit work. The firm must submit a copy of its most recent external peer review report.

D. Evaluation Criteria

The following represents the principal selection criteria which will be considered during the evaluation process of proposals. At a minimum, the audit firm must meet the minimum requirements described herein.

1. Experience and Staff/Team Qualifications

- The firm's past experience and performance on comparable government engagements.
- The qualifications of the firm's professional personnel that will be assigned to the engagement and the qualification of the firm's management support personnel to be available for technical consultation.

2. Audit Approach – The audit approach is comprehensive and effective. Describe how the firm intends to conduct the audit in the first year versus subsequent years.

3. Proposed Work Plan/Timeline

The service delivery plan is effective and responsive to the Town's needs. Describe what will be done, by whom, how and where. Provide detail on staffing requirements. Describe how the services will be coordinated and monitored and how access to audit management will be ensured. Frequent touchpoints such as entrance conferences, progress reporting, and exit conferences are required.

4. Other Considerations – The audit firm adhered to the proposal instructions regarding presentation and required attachments. If the proposal identifies any exception from the stated requirements and specifications, they must be clearly noted as exceptions and attached to the proposal.

E. Selection Process

Proposals submitted will be evaluated in accordance with the criteria set forth herein by a Selection Committee designated by the First Selectman and the Board of Finance. During the evaluation process, the Selection Committee may, at their discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions the Selection Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations. Oral presentations, if requested, will be scheduled upon request of the Town, but prior to making the final decision for selection of an audit firm.

Based on the results of the presentations the Selection Committee will recommend a firm for approval by the Board of Finance and Finance Officer. The Finance Officer will review the Scope of Services, proposed fee structure, and other factors with the top rated firm and negotiate a specific agreement and final fee based on these discussions.

It is anticipated the selection of a firm will be completed by April 30, 2025.

The Town will not award the contract to any business that, or individual who, is in arrears or in default to the Town regarding any tax, debt, contract, security or any other obligation.

The selected proposer will be required to execute a contract with the Town of Ellington within fourteen (14) days following the Notice of Award. The Notice of Award does not provide the proposer with any rights and does not impose on the Town any obligations. The Town is free to withdraw its award at any time and for any reason prior to the signing of the contract.

II. SCOPE OF SERVICES

A. Specific Services

The audit firm will perform an audit of all funds of the Town of Ellington. The audit will be conducted in accordance with auditing standards set forth in Section I.A. The Town's Financial Statements will be finalized and issued by the audit firm. The audit firm will render their auditors' report on the basic financial statements which will include both government-wide financial statements and fund financial statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis and other required supplementary information. In addition, the audit firm will render the appropriate report on compliance and on internal control over financial reporting based on an audit of the basic financial statements performed in accordance with the standards set forth herein.

The audit firm will perform a single audit of the expenditures of federal financial assistance in accordance with the standards set forth herein and render the appropriate reports on compliance with requirements applicable to each major program, internal control over compliance in accordance with the standards set forth herein, and on the schedule of expenditures of federal awards. The single audit report will include the appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, and follow up on prior audit findings where required.

All reports will be delivered no later than mid-December of each year for the previous fiscal year. A PDF or similar word searchable file of the reports that can be posted on the Town's website will be provided to the Town at that time.

The auditor shall promptly notify, in writing, the Town's First Selectman, Town Administrator, Finance Officer, Board of Finance and, if applicable, Superintendent of Schools of any suspicion of fraud or misapplication of funds. Such notice shall be in addition to any notice to grantors required by single audit legislation.

The auditor shall communicate in a letter to the First Selectman, Town Administrator, Finance Officer and Board of Finance any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

The auditor shall attend a Board of Finance meeting after the financial statements have been issued. The auditor shall discuss with the Board any challenges encountered during the audit or relevant information pertinent to the audit process.

B. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five years unless the Firm is notified in writing by the Town of Ellington of the need to extend the retention period. The auditor will be required to make working papers available, upon request by the Town of Ellington. In accordance with the requirements of *Government Auditing Standards* and of the Single Audit Act Amendments of 1996, the auditor is required to provide access to the working papers and photocopies thereof to a federal agency or the Comptroller General of The United States upon their request for their regulatory oversight purposes. If such a request is made, the auditor will inform the Town Finance Officer prior to providing such access.

In addition, the Firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

C. Implied Requirements

All services not specifically mentioned in this request for proposal that are necessary to provide the functional capabilities described by the auditor shall be included in the Scope of Services.

D. Special Considerations

The Town of Ellington will be submitting an annual comprehensive financial report (ACFR) to the Government Finance Officers Association (GFOA) for review in its Certificate of Achievement for Excellence in Financial Reporting program at some point during the audit engagement. The auditor

will be required to aid the Town in meeting the requirements of that program.

The schedule of federal and state financial assistance and related auditor's reports, as well as the reports on the internal control structure and compliance, are to be issued separately from the annual comprehensive financial report.

Prior to submission of the final report, the firm's staff will provide a copy of the report marked Draft for Discussion Only. A copy of all audit adjustments shall be furnished to the Finance Officer.

The selected firm shall be available on occasion to assist in certain accounting issues if they arise during the course of the year. These issues may include advice on implementation of new governmental accounting pronouncements and internal control procedure improvements.

The Town of Ellington anticipates it may prepare one or more official statements in connection with the sale of debt securities which will contain the basic financial statements and the auditor's opinion thereon. The auditor shall be required, if requested by the financial advisor, underwriter and/or bond counsel, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters." By responding to the RFP, the responder acknowledges that the financial statements, including the auditor's opinion, are property of the Town, and the responder consents to the use of such in the Town's official statements, and posting on Town website and MSRB's EMMA portal.

E. Staff Responsibilities

The staff of the Town of Ellington will prepare or provide the following statements and schedules for the auditor:

1. Adjusted trial balance for all funds
2. Detailed schedules of revenues and expenditures, expenses, accounts payable and receivable, and encumbrances
3. Detail of balance sheet and subsidiary account activity, as requested
4. Check registers for all funds
5. Bank reconciliations for all accounts
6. Detail of capital projects expenditures
7. Analysis of accounts as requested
8. Debt schedules
9. Capital assets schedules
10. Payroll records
11. Tax collection schedules
12. Schedule of compensated absences
13. Latest actuarial reports
14. Completed Education Financial System (EFS) report and supporting documents
15. Standard representation letters
16. Individual fund statements for all funds
17. Notes to the financial statements
18. Required supplementary information
19. Management's discussion and analysis
20. Schedules of federal and state assistance

Office space will be provided in close proximity to the financial records.

Wireless connections and the use of a copy machine will be made available during the engagement.

The auditors will be required to provide their own computer/electronic equipment and other office materials.

All respondents are required to submit the information detailed below. Please ensure that responses are organized and presented in the order listed below to assist the town in reviewing and evaluation proposals.

Title Page – Showing the Firm name, along with the name, address and telephone number of the contact person and the date of the proposal.

Table of Contents – To include clear identification of the material provided by section.

Transmittal Letter – Indicating the Firm's interest in providing the service, the Firm's understanding of the work to be completed and any other information that would assist the Town in making a selection. The letter should be signed by a person legally authorized to bind the Firm to a contract.

Minimum Qualifications – The proposal shall state that the Firm meets the minimum requirements listed within this RFP and any additional information needed to demonstrate compliance.

Firm Experience and Qualifications – The proposal shall state background information on the specific office that will be assigned to the engagement including size, location, and number of staff specific to the engagement. Proposal should identify the principal supervisory and management staff who would be assigned to the engagement, and list the individuals' qualifications.

Audit Approach – Set forth an explanation of the audit methodology to be followed. Specifics to be addressed are:

- How the Firm intends to conduct the audit in the first year versus subsequent years
- Approach to be taken in drawing audit samples for purposes of tests of compliance
- Approach to be taken to gain and document an understanding of the internal control structure for the Town of Ellington
- Type of analytical procedures to be used in the engagement

Proposed Work Plan and Timeline – The proposal should describe the service delivery including staffing requirements, breakdown of estimated hours for each segment of the engagement, and estimated dates of completed reports. Please list standard communications to be expected such as commencement and exit meetings, progress updates, or other reports. Details should be provided regarding service coordination and monitoring procedures.

Other Considerations – The proposal should identify any exceptions taken to this Request for Proposal. Any exceptions must be clearly noted as such and attached to the proposal.

Proposer Guarantees/Warranties – See **Attachment B**

Pricing – See **Attachment C** for pricing format.

Legal Status Disclosure – If a proposer is a Corporation, Limited Liability Company, or other business entity that is required to register with the Connecticut Secretary of State's Office, it must have a current registration with that office. The Town may, in its discretion, request acceptable evidence of any proposer's legal status. Any such proposer shall complete and submit the attached Proposer's Legal Status Disclosure – see **Attachment D**.

Proposed Contract – See **Attachment E**

B. Fee for Additional Professional Services

If it should become necessary for the Town of Ellington to request the auditor to perform additional services not requested in this request for proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Town and the firm. Any such additional work agreed to between the Town and the firm shall be performed for a mutually agreed upon fee.

IV. AUDIT SCHEDULE AND DELIVERABLES

A. Schedule for the Annual Audit

An entrance conference will be held between the Finance Officer, Board of Education Director of Finance and Operations, other Town staff as determined appropriate and the auditor as soon as possible after selection and contract completion to arrange time to commence preliminary and year end field work.

The Town and auditor will work together to ensure completion of the engagement so that the auditor delivers a draft to the Finance Officer by mid-November.

B. Report Submissions

Submission dates for the various reports to the municipality are to be no later than:

- | | |
|---|-------------------|
| • EFS Certification | December 15, 2025 |
| • Financial Statements and Accompanying Notes | December 15, 2025 |
| • Single Audit Reports | December 15, 2025 |

Where an extension of time may be required, it will be the responsibility of the auditor to promptly notify the Town of Ellington. It is the Town's responsibility to secure all necessary approvals in a timely manner.

Five (5) copies of the finalized Financial Statements, and both Single Audits should be delivered to:

**Finance Office
Town of Ellington
55 Main Street
Ellington, CT 06029**

An additional sealed copy of each should be addressed to the Town Clerk. A PDF file of the Financial Statements and the federal and state single audit reports to be posted to the Town's and other regulatory websites should also be provided at that time. In addition, the audit firm will supply a PDF of the Financial Statements, related supporting worksheets and opinion for the financial statements to be used exclusively for official statement purposes for the issuance of bonds and/or short term bond anticipation notes.

ATTACHMENT A

LIST OF KEY PERSONNEL

Name	Title
Lori L. Spielman	First Selectman
Matthew D. Reed	Town Administrator
Tiffany L. Pignataro, CPA, MBA	Finance Officer/Treasurer
Felicia LaPlante	Assistant Finance Officer/Deputy Treasurer
TBD	Tax Collector
John Rainaldi	Assessor
Dr. Scott Nicol	Superintendent of Schools
Alisha Carpino	Director of Finance and Operations

ATTACHMENT B

PROPOSER GUARANTEES / WARRANTIES

Proposer Guarantees:

The Proposer certifies it can and will provide and make available, all services set forth in this Request for Proposal.

Proposer Warranties:

1. Proposer warrants that it is independent and licensed to practice in Connecticut.
2. Proposer warrants that it is willing and able to comply with State of Connecticut laws with respect to foreign (non-State of Connecticut) corporations.
3. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
4. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the Town of Ellington.
5. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
6. Proposer warrants that the proposal is genuine; it is not a collusive or sham proposal;
7. Proposer warrants that proposer developed the proposal independently and submitted it without collusion with, and without any agreement, understanding, communication or planned common course of action with any other person or entity designed to limit independent competition;
8. Proposer warrants that proposer, its employee and agents have not communicated the contents of the proposal to any person not an employee or agent of the proposer, and will not communicate the proposal to any such person prior to the official opening of the proposal; and
9. Proposer warrants that no elected or appointed official or other officer or employee of the Town of Ellington is directly or indirectly interested in the proposer's proposal, or in the supplies, materials, equipment, work or labor to which it relates, or in any of the profits thereof.

The undersigned proposer further certifies that this statement is executed for the purpose of inducing the Town of Ellington to consider the proposal and make an award in accordance therein.

Typed/Printed Name of Individual

Legal Name of Firm/Doing Business as

Signature of Individual

Street Address

Title

City, State, Zip Code

Date

Telephone/Fax Number

E-Mail Address

SS # or TIN #

ATTACHMENT C

FORMAT FOR DOLLAR COST PROPOSAL

Fixed Fees:

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
Town:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
WPCA:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Board of Education:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
ACFR:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Combined Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Total hours included in combined total fees:

Partner _____

Manager _____

Staff _____

Please disclose any and all fees or expenses not included in the above pricing which may be charged back to the Town of Ellington.

BOARD OF SELECTMEN									CAPITAL IMPROVEMENTS BUDGET REQUEST 2025-26						
PROPOSED CAPITAL IMPROVEMENT		BOS													
BUDGET- 2025-26		Approved				APPROVED	BOS	BOF							
		Requests				BOS CAP	APPROVED	APPROVED							
	Budget	Cap Non-	BOF	TOTAL	BUDGET	IMP COM	CAP IMP								
Amounts shown in dollars	Requests	Recur	APPROVED	ESTIMATED	REQUESTS	PROJECTS	PROJECTS								
	2024-25	2024-25	2024-25	COST	2025-26	2025-26	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-2031		
ROAD CONSTRUCTION															
Road Overlay	650,000	650,000	650,000	3,900,000	650,000	650,000	650,000		650,000	650,000	650,000	650,000	650,000		
Local Capital Improvement Program	108,297	108,297	165,800	994,800	165,800	165,800	165,800		165,800	165,800	165,800	165,800	165,800		
Unimproved Road Improvement	30,000	30,000	15,000	425,000	50,000	50,000	50,000		75,000	75,000	75,000	75,000	75,000		
Sidewalks	20,000	20,000	20,000	120,000	20,000	20,000	20,000		20,000	20,000	20,000	20,000	20,000		
Culvert Maintenance & Repair	10,000	10,000	10,000	120,000	20,000	20,000	20,000		20,000	20,000	20,000	20,000	20,000		
Large/Small Bridges	30,000	30,000	30,000	180,000	30,000	30,000	30,000		30,000	30,000	30,000	30,000	30,000		
Total	848,297	848,297	890,800	5,739,800	935,800	935,800	935,800	-	960,800	960,800	960,800	960,800	960,800		
BUILDING CONSTRUCTION															
BOE - CIP Construction Projects	135,000	135,000	40,000	525,000	25,000	25,000	-		100,000	100,000	100,000	100,000	100,000		
Total	135,000	135,000	40,000	525,000	25,000	25,000	-	-	100,000	100,000	100,000	100,000	100,000		
BUILDING REPAIRS															
DPW - Town Hall Renovation/Addition	-	-	-	260,000	60,000	60,000	60,000		40,000	40,000	40,000	40,000	40,000		
DPW - Town Hall Gutters & Painting	55,000	55,000	40,000	-	-	-	-		-	-	-	-	-		
DPW - Senior Center Updates	20,000	20,000	20,000	-	-	-	-		-	-	-	-	-		
DPW - DPW Building Maintenance	40,000	40,000	25,000	125,000	25,000	25,000	25,000		20,000	20,000	20,000	20,000	20,000		
DPW - ADA Access	25,000	25,000	5,000	-	-	-	-		-	-	-	-	-		
DPW - Library Updates	55,000	55,000	55,000	200,000	50,000	50,000	50,000		30,000	30,000	30,000	30,000	30,000		
BOE - Roof Replacement	-	-	-	5,151,380	-	-	-		-	5,151,380	-	-	-		
DPW - Old Crystal Lake School House Repairs	-	-	-	20,000	20,000	20,000	20,000		-	-	-	-	-		
EVFD - Bathroom Remodel	-	-	-	48,000	48,000	48,000	48,000		-	-	-	-	-		
Total	195,000	195,000	145,000	5,804,380	203,000	203,000	203,000	-	90,000	5,241,380	90,000	90,000	90,000		

BOARD OF SELECTMEN									CAPITAL IMPROVEMENTS BUDGET REQUEST 2025-26					
PROPOSED CAPITAL IMPROVEMENT		BOS												
BUDGET- 2025-26		Approved				APPROVED	BOS	BOF						
		Requests				BOS CAP	APPROVED	APPROVED						
	Budget	Cap Non-	BOF	TOTAL	BUDGET	IMP COM	CAP IMP							
Amounts shown in dollars	Requests	Recur	APPROVED	ESTIMATED	REQUESTS	PROJECTS	PROJECTS							
	2024-25	2024-25	2024-25	COST	2025-26	2025-26	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-2031	
MISCELLANEOUS														
DPW - Parking Lot Renovations	-	20,000	20,000	180,000	30,000	30,000	30,000		30,000	30,000	30,000	30,000	30,000	
DPW - Transfer Station Site Improvements	20,000	20,000	-	120,000	20,000	20,000	20,000		20,000	20,000	20,000	20,000	20,000	
DPW - Generator Upgrade	5,000	5,000	-	-	-	-	-		-	-	-	-	-	
DPW - Tennis & Basketball Court Maintenance	20,000	20,000	-	150,000	25,000	25,000	25,000		25,000	25,000	25,000	25,000	25,000	
DPW - High School Track	10,000	10,000	-	150,000	25,000	25,000	25,000		25,000	25,000	25,000	25,000	25,000	
DPW - Bleacher Repair/Replacement	5,000	5,000	-	-	-	-	-		-	-	-	-	-	
DPW - Guide Rail Program	20,000	20,000	20,000	120,000	20,000	20,000	20,000		20,000	20,000	20,000	20,000	20,000	
DPW - Crystal Lake Beach	-	-	-	50,000	50,000	50,000	50,000		-	-	-	-	-	
DPW - High School Fence	-	-	-	40,000	40,000	40,000	40,000		-	-	-	-	-	
Assessor - Revaluation	67,000	67,000	67,000	342,000	57,000	57,000	57,000		57,000	57,000	57,000	57,000	57,000	
BOE - Modern Classroom Furniture	-	-	-	-	-	-	30,000		-	-	-	-	-	
BOE - Lawn Tractor	-	-	-	-	-	-	17,668		-	-	-	-	-	
BOE - A/V Upgrades	-	-	-	-	-	-	25,000		-	-	-	-	-	
BOE - Equipment Upgrades	95,000	95,000	95,000	868,895	72,668	72,668	-		356,227	170,000	90,000	90,000	90,000	
Total	242,000	262,000	202,000	2,020,895	339,668	339,668	339,668	-	533,227	347,000	267,000	267,000	267,000	
EQUIPMENT PURCHASE														
DPW - Snow Plow Dumptrucks Replacement	210,000	210,000	210,000	150,000	90,000	90,000	90,000		-	60,000	-	-	-	
DPW - Loader	-	-	-	195,000	195,000	195,000	195,000		-	-	-	-	-	
DPW - Building Inspector Vehicle Replacement	50,000	50,000	-	-	-	-	-		-	-	-	-	-	
DPW - Stand on Blower	15,000	-	-	-	-	-	-		-	-	-	-	-	
DPW - Parks Equipment	50,000	50,000	50,000	60,000	20,000	20,000	20,000		-	20,000	-	20,000	-	
DPW - Equipment Trailer	-	-	-	70,000	20,000	20,000	20,000		-	-	-	50,000	-	
DPW - Disc Style Seeder	-	-	-	26,000	26,000	26,000	26,000		-	-	-	-	-	
EVFD - Rescue Tools Replacement	51,767	51,767	51,767	-	-	-	-		-	-	-	-	-	
EVAC - Ambulance Replacement	375,000	375,000	375,000	-	-	-	-		-	-	-	-	-	
EVAC - Service Vehicle SUV Replacement	-	-	-	83,200	83,200	83,200	83,200		-	-	-	-	-	
EVFD - Confined Space Equipment	-	-	-	35,000	-	-	-		35,000	-	-	-	-	
EVFD - Service Vehicle Truck Replacement	-	-	-	150,000	-	-	-		-	-	150,000	-	-	
EVFD - Tanker 143 Refurbishment	-	-	-	350,000	-	-	-		-	350,000	-	-	-	
BOE - Vehicle Replacement	-	-	-	155,000	30,000	30,000	30,000		25,000	25,000	25,000	25,000	25,000	
Total	751,767	736,767	686,767	1,274,200	464,200	464,200	464,200	-	60,000	455,000	175,000	95,000	25,000	
Grand Total	2,172,064	2,177,064	1,964,567	15,364,275	1,967,668	1,967,668	1,942,668	-	1,744,027	7,104,180	1,592,800	1,512,800	1,442,800	
TOTAL FUNDING	2,172,064	2,177,064	1,964,567	15,364,275	1,967,668	1,967,668	1,942,668	-	1,744,027	7,104,180	1,592,800	1,512,800	1,442,800	

BOARD OF SELECTMEN									CAPITAL IMPROVEMENTS BUDGET REQUEST 2025-26					
PROPOSED CAPITAL IMPROVEMENT		BOS												
BUDGET- 2025-26		Approved				APPROVED	BOS	BOF						
		Requests				BOS CAP	APPROVED	APPROVED						
	Budget	Cap Non-	BOF	TOTAL	BUDGET	IMP COM	CAP IMP							
Amounts shown in dollars	Requests	Recur	APPROVED	ESTIMATED	REQUESTS	PROJECTS	PROJECTS							
	2024-25	2024-25	2024-25	COST	2025-26	2025-26	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-2031	
LESS FED/STATE GRANTS/ASSESSMENTS/BOND/LEASE														
State Grant - BOE Roof Replacement	-	-	-	2,554,440	-	-	-		-	2,554,440	-	-	-	
Ambulance Fee Fund	375,000	375,000	375,000	83,200	83,200	83,200	83,200		-	-	-	-	-	
State Grant - LOCIP (1)	108,297	108,297	165,800	994,800	165,800	165,800	165,800		165,800	165,800	165,800	165,800	165,800	
*Municipal Grants in Aid	223,527	223,527	223,527	-	223,527	223,527	223,527		-	-	-	-	-	
TOTAL	706,824	706,824	764,327	3,632,440	472,527	472,527	472,527	-	165,800	2,720,240	165,800	165,800	165,800	
NET COST TO TOWN	1,465,240	1,470,240	1,200,240	11,731,835	1,495,141	1,495,141	1,470,141	-	1,578,227	4,383,940	1,427,000	1,347,000	1,277,000	
CAP NON REC FUND														
One Mill for FY2024-25= \$1,582,582														

**TOWN OF ELLINGTON
BUDGET REQUEST
120 BOARD OF FINANCE**

Object No.	Description & Explanation(s)	FISCAL YEAR 2025-26	
		FY 2024-25	FY 2025-26
		Revised	
5103	<u>PART TIME PAYROLL</u>	\$ 2,290	\$ 2,300
	BOF Recording Secretary (\$130*15 Meetings) Misc. other tasks (agenda, annual report, etc.)		
	TOTAL PAYROLL	<u>\$ 2,290</u>	<u>\$ 2,300</u>
6221	<u>ADVERTISING-PRINTING-FORMS</u>	\$ 1,000	\$ 1,000
	Publication of Legal Notices on the Budget - \$1,000		
6250	<u>CONTRACTED SERVICES</u>	\$ 8,000	\$ 9,000
	Printing of the Town Report		
6341	<u>OFFICE SUPPLIES</u>	\$ -	\$ -
	Office supplies		
	TOTAL OFFICE BUDGET	<u>\$ 9,000</u>	<u>\$ 10,000</u>
	DEPARTMENT TOTAL	<u>\$ 11,290</u>	<u>\$ 12,300</u>

**TOWN OF ELLINGTON
BUDGET REQUEST
121 AUDITORS**

Object No.	Description & Explanation(s)	FISCAL YEAR 2025-26	
		FY 2024-25 Revised	FY 2025-26
6250	<u>CONTRACTED SERVICES</u>	\$ 52,300	\$ 61,200
	Appointment of auditors to audit the records and accounts of the town, including the Board of Education as provided in Chapter 111 of the General Statutes, as amended, and Town Charter Section 1105. Duties of the Board of Finance.	\$ 37,500	\$ 45,000
	Annual Comprehensive Financial Report	\$ 3,500	\$ 4,200
	GFOA Review Fee	\$ -	\$ 500
	OPEB - GASB 75 Disclosure and Valuation	\$ 10,300	\$ 10,300
	LOSAP - GASB 68 Disclosure and Valuation	\$ 1,000	\$ 1,200
	TOTAL OFFICE BUDGET	<u>\$ 52,300</u>	<u>\$ 61,200</u>
	DEPARTMENT TOTAL	<u>\$ 52,300</u>	<u>\$ 61,200</u>

**TOWN OF ELLINGTON
BUDGET REQUEST
122 AUDITORS - SPECIAL PROJECTS**

Object No.	Description & Explanation(s)	FISCAL YEAR 2025-26	
		<u>FY 2024-25</u> <u>Revised</u>	<u>FY 2025-26</u>
6250	CONTRACTED SERVICES	\$ 1	\$ 1
	Town Charter Section 1005- Duties of the Board of Finance		
	"The Board of Finance shall also have the power to initiate and appropriate funds for special inquiries by said independent auditors of financial situations that, in the opinion of the Board of Finance, warrant the interim audit and/or gathering of specific information on any accounts, investments or funds operating under the control of employees, boards or agents of the Town of Ellington"		
	TOTAL OFFICE BUDGET	\$ 1	\$ 1
	DEPARTMENT TOTAL	\$ 1	\$ 1

**TOWN OF ELLINGTON
BUDGET REQUEST
1010 CONTINGENCY FUND**

Object No.	Description & Explanation(s)	FISCAL YEAR 2025-26	
		<u>FY 2024-25</u> <u>Revised</u>	<u>FY 2025-26</u>
6850	<u>CONTINGENCY PLAN</u>	\$ 200,000	\$ 200,000
	Town Charter Section 1004 - Duties of the Board of Finance on the Budget		
	"The estimate of expenditures submitted by the Board of Finance to the annual town budget meeting shall include a recommendation for a contingency fund which shall not exceed three (3) percent of the total expenditures for the current fiscal year."		
	TOTAL OFFICE BUDGET	<u>\$ 200,000</u>	<u>\$ 200,000</u>
	DEPARTMENT TOTAL	<u>\$ 200,000</u>	<u>\$ 200,000</u>

**TOWN OF ELLINGTON
BUDGET REQUEST
1011 CAPITAL RESERVE FUND**

Object No.	Description & Explanation(s)	FISCAL YEAR 2025-26	
		<u>FY 2024-25</u> <u>Revised</u>	<u>FY 2025-26</u>
6851	<u>CAPITAL RESERVE FUND</u>	\$ 200,000	\$ 200,000
Town Charter Section 1004 - Duties of the Board of Finance on the Budget			
"The estimate of expenditures submitted by the Board of Finance to the annual town budget meeting will provide a contribution to the Capital Reserve Fund in order to maintain at least a minimum of five (5) percent of the total expenditures for the current year."			
TOTAL OFFICE BUDGET		<u>\$ 200,000</u>	<u>\$ 200,000</u>
DEPARTMENT TOTAL		<u>\$200,000</u>	<u>\$200,000</u>

**TOWN OF ELLINGTON
BUDGET REQUEST
1045 GASB - OPEB**

Object No.	Description & Explanation(s)	FISCAL YEAR 2025-26	
		<u>FY 2024-25</u>	<u>FY 2025-26</u>
		<u>Revised</u>	
6250	CONTRACTED SERVICES	\$ 100,000	\$ 100,000
	For funding the Other Post-Employment Benefit Obligation		
	TOTAL OFFICE BUDGET	\$ 100,000	\$ 100,000
	DEPARTMENT TOTAL	\$ 100,000	\$ 100,000

Fund Balance Assigned-General Government for Post-Employment Benefits (OPEB)
Amount shown in Dollars

	Contribution Fiscal Year	Cumulative Total
FISCAL YEAR 2005-06	\$ 283,774.25	\$ 283,774.25
FISCAL YEAR 2008-09	\$ 100,000.00	\$ 383,774.25
FISCAL YEAR 2009-10	\$ 100,000.00	\$ 483,774.25
FISCAL YEAR 2010-11	\$ 100,000.00	\$ 583,774.25
FISCAL YEAR 2011-12	\$ 100,000.00	\$ 683,774.25
FISCAL YEAR 2012-13	\$ 100,000.00	\$ 783,774.25
FISCAL YEAR 2013-14	\$ 100,000.00	\$ 883,774.25
FISCAL YEAR 2014-15	\$ 100,000.00	\$ 983,774.25
FISCAL YEAR 2015-16	\$ 100,000.00	\$ 1,083,774.25
FISCAL YEAR 2016-17	\$ 100,000.00	\$ 1,183,774.25
FISCAL YEAR 2017-18	\$ 100,000.00	\$ 1,283,774.25
FISCAL YEAR 2018-19	\$ 100,000.00	\$ 1,383,774.25
FISCAL YEAR 2019-20	\$ 100,000.00	\$ 1,483,774.25
FISCAL YEAR 2020-21	\$ 100,000.00	\$ 1,583,774.25
FISCAL YEAR 2021-22	\$ 100,000.00	\$ 1,683,774.25
FISCAL YEAR 2022-23	\$ 100,000.00	\$ 1,783,774.25
FISCAL YEAR 2023-24	\$ 100,000.00	\$ 1,883,774.25
FISCAL YEAR 2024-25	\$ 100,000.00	\$ 1,983,774.25
FISCAL YEAR 2025-26	\$ 100,000.00	\$ 2,083,774.25

**TOWN OF ELLINGTON
BUDGET REQUEST
1046 MILL RATE STABILIZATION**

Object No.	Description & Explanation(s)	FISCAL YEAR 2025-26	
		<u>FY 2024-25 Revised</u>	<u>FY 2025-26</u>
6250	<u>CONTRACTED SERVICES</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
	TOTAL OFFICE BUDGET	<u>\$ 100,000</u>	<u>\$ 100,000</u>
	DEPARTMENT TOTAL	<u>\$ 100,000</u>	<u>\$ 100,000</u>

MEMORANDUM

To: Matthew Reed, Town Administrator; Lori L. Spielman, First Selectman; Tiffany Pignataro, Finance Officer/Treasurer

From: John Rainaldi, Assessor

Date: January 28, 2025

Re: October 1, 2024 Grand List

The completed October 1, 2024 Grand List of net taxable property has been completed and signed. This Grand List will be reflected on the July 1, 2025 tax bills (FY 2025/2026) is summarized below. This Grand List will change due to Board of Assessment Appeals hearings, and other routine changes. Below are assessments by category as compared to the post-BAA 2023 Grand List:

Assessment	2024	% of List	2023	% of List	% Change (2024/2023)	# Change (2024/2023)
Real Estate	\$1,290,539,810	83.92%	\$1,287,683,230	82.51%	0.22%	\$2,856,580
Motor Vehicle	\$168,530,7300	10.96%	\$196,448,830	12.59%	-14.21%	-\$27,918,100
Personal Property	\$78,791,770	5.12%	\$76,594,670	4.91%	2.87%	\$2,197,100
TOTAL	\$1,537,862,310	100.00%	\$1,560,726,730	100.00%	-1.46%	-\$22,864,420

The 2024 Grand List had a combined assessment decrease of \$22,862,310, which is an overall decrease of 1.46%.

The biggest item impacting the 2024 Grand List is the Motor Vehicle Grand List, which is down 14.21%, or \$27,915,990 in net assessment from the 2023. The 2023 Motor Vehicle Grand List itself was down 5.11% from the 2022 Motor Vehicle Grand List. The decrease in motor vehicle assessed values on both the 2023 Grand List and the 2022 Grand List was expected in advance.

The reason the 2024 Motor Vehicle Grand List decreased by 14.21% is due to a change in how Connecticut municipalities value motor vehicles for assessment purposes. The valuation model used from 1993 to 2023 was based on the unadjusted "clean retail" value of vehicles as obtained from the JD Power/NADA valuation guides. In 2022, the Connecticut State Legislature adopted a statute that changed the valuation model to a formula using the vehicle's original MSRP, minus a set depreciation schedule. Due to technical reasons in the legislation, it was amended, revised, and adopted officially for the 2024 Grand List.

Decreases in Motor Vehicle Grand List assessments will impact all 169 municipalities in Connecticut. Ellington's decrease in the Motor Vehicle Grand List is in the middle the statewide range.

It is likely that the Motor Vehicle Grand List will continue to decrease in the coming years as most vehicles age and depreciate in accordance to the adopted depreciation schedule.

The Real Estate Grand List increased by 0.22%, or \$2,856,580. The Real Estate Grand List was impacted by a new exemption adopted in the Connecticut State Legislature in 2024. The exemption provides an exemption of 100% of dwelling (i.e., the house, not the land) assessed value for permanent and totally disabled veterans. This exemption was applied to over 30 real estate taxpayers, with a total exemption amount of \$4,952,140, with another \$21,840 applied to motor vehicle assessments.

The 2024 Real Estate Grand List is the last Real Estate Grand List that will be calculated using the revaluation date of October 1, 2020. The Town's next revaluation is scheduled for the Grand List of October 1, 2025. As previously noted, real estate values, especially for residential properties, have increased significantly since October 1, 2020.

There are three active real estate assessment abatements for the 2024 Grand List:

<u>TAXPAYER</u>	<u>PROPERTY LOCATION</u>	<u>ABATEMENT YEAR</u>	<u>NET ASMT LOSS</u>
Schneider Brothers LLC	128 West Road	3rd of 7 Years	(\$713,420)
Oakridge Dairy LLC	80 Meadow Brook Road	1st of 7 Years	(\$324,430)
Ellington Racquet Club	55 Lower Butcher Road	1 st of 7 Years	(\$975,250)

For the 2024 Grand List, five more properties were added defective concrete list, totaling \$352,550 in assessment reduction. while seven more properties were removed from the defective concrete list, totaling \$476,720 in assessment reset increase. Ellington currently has 58 properties with reduced assessments due to defective concrete, with a net assessment reduction of \$3,695,580. Since the creation of CFSIC (the insurance fund for foundation replacement), 68 homes in Ellington have had their defective concrete foundations replaced.

The Personal Property Grand List reflects an increase of 2.87%, or \$2,197,100 in assessment. The number of accounts on the Personal Property Grand List increased from 947 on the 2023 Grand List to 950 on the 2024 Grand List. Growth in the Personal Grand List is attributed to increases in personal property investment by businesses in town, new businesses in town, and the impact of the ongoing personal property audit process that began in 2024. The noncompliance rate for personal property declaration filings rose slightly from the 2023 Grand List from 24% to 25%. Most municipalities in Connecticut report a personal property filing noncompliance rate of over 35%.

Exemptions for newly acquired manufacturing equipment decreased from the 2022 Grand List as noted below. Manufacturing companies must file for the exemption annually. The equipment is considered tax exempt for this year.

MANUFACTURING EQUIPMENT EXEMPTIONS

<u>CATEGORY</u>	<u>2023</u>	<u>2024</u>	<u>PERCENT CHANGE</u>	<u>NET ASSESSMENT CHANGE</u>
MME 13	\$21,241,980	\$23,508,510	10.07%	\$2,266,530

The Top Ten taxpayers on Ellington's 2024 Grand List are:

Taxpayer	Net Assessment
Deer Valley LLC	34,095,350
Autumn Chase LLC	33,563,740
Deer Valley North LLC	30,146,960
Connecticut Light + Power Co	26,304,650
Ellington Cornfield Associates LLC	14,006,180
Arji Ellington LLC	13,905,440
Connecticut Water Company	9,911,660
Oakridge Dairy LLC	8,656,500
West Road Limited Partnership	8,218,460
Natural Country Farms Inc	7,864,230
Total Assessed Value	186,673,170

The Top 10 Taxpayers account for 12.14% of Ellington's 2024 Total Net Grand List.

A big thank you to Deputy Assessor Laura Plona and Administrative Assessment Technician Holly Petronella for their work on this Grand List. Their work and dedication to the Town of Ellington is exemplary.