

CITY OF ELLSWORTH

ANNUAL REPORT



FISCAL YEAR 2025
JULY 1, 2024 TO JUNE 30, 2025

ELLSWORTH VISION & MISSION

City of Ellsworth – Vision

Ellsworth is a vibrant, year-round community rooted in tradition and guided by opportunity. As the proud shire town of Hancock County and the crossroads of Downeast Maine, Ellsworth serves the region as an exceptional place for business, leisure, and life. Our city thrives through a balance of preservation and growth, urban and rural character, and a diverse economy that supports entrepreneurs, local businesses, and regional partners.



Ellsworth's distinctive Downtown and Riverfront, walkable neighborhoods, parks, and trails create a welcoming environment where people can work, shop, learn, and play. We are known for safe and inclusive neighborhoods, quality housing choices for all ages and incomes, strong schools, and family-friendly recreation. City government, businesses, nonprofits, and community organizations work together to strengthen this shared future ensuring Ellsworth remains a healthy, connected, and resilient community for generations to come.

City of Ellsworth – Mission

The City of Ellsworth enhances quality of life by providing reliable infrastructure, public safety, education, and recreation; by supporting a strong and inclusive economy; and by delivering responsive, professional services with fiscal responsibility. We partner with residents, businesses, and community organizations to foster balanced growth, protect our natural and historic assets, and create opportunity for all who live, work, play, and visit here.



City Council – Mission

The Ellsworth City Council provides leadership in policymaking, planning, and public investment to advance the community's vision, while ensuring high-quality municipal services at reasonable and sustainable rates.

CITY MANAGER'S MESSAGE

Dear Residents, Council, Business Owners, and Community Partners,

2025 Results & 2026 Execution Preview

Charlie Pearce, City Manager

As we close out 2025, I want to briefly name what this organization accomplished and why it matters for where we're headed.

2025 was the year Ellsworth rebuilt its ability to execute.

Not with slogans or new plans—but by fixing the systems that actually make government work.

We completed wholesale civil service reform. For the first time, Ellsworth has a citywide performance review system, merit-based pay, standardized hiring, and real management training.

We stabilized financial operations, restored predictable budgeting, and implemented modern budget tools with full public transparency—while holding spending to inflation levels and expanding service capacity.

We restored execution credibility in infrastructure - partnering on over \$20 million in state road projects moved forward, and almost \$2 million in city-funded road work. Data-driven planning replaced anecdotes, and safety and equipment upgrades were made across Public Works.

We moved the Comprehensive Plan from vision to action by aligning planning, zoning, capital investment, housing, and economic development—so it doesn't sit on a shelf like it does in many communities.

Public safety was strengthened. Fire achieved full staffing and 24/7 advanced life support. Police completed re-accreditation, modernized systems and embedded mental health clinicians.

We launched a massive digital transformation effort —moving away from paper-based, fragmented systems toward modern tools that improve transparency, productivity, and decision-making. That work accelerates in 2026.

And we created the city's first professional Parks and Recreation Department while expanding library programming - investing in quality of life, not just core services.

The point of all this is capacity. Because without capacity, plans don't matter.

That's why 2026 looks different.

We are no longer moving from fire to fire. We now have a year of work planned out.

Projects are sequenced, previewed with the Council and community through workshops before votes, and managed as a portfolio—not as surprises.



CITY MANAGER'S MESSAGE CONT.

Very briefly, here's what that looks like.

Tier One projects—execution-critical in 2026—include:

- Groundbreaking on the new courthouse road and \$60 million regional courthouse
- Water system stabilization and \$20 million treatment plant replacement planning
- Ordinance modernization to align with state standards, promote housing, and increase business friendliness
- Tax Increment Financing redesign to help pay for infrastructure improvements necessitated by growth and further increase business expansions
- A data-driven 10 year Capital Improvement Plan to plan for the future in a fiscally responsible way
- Fire engine replacement planning
- Library expansion design
- Streetlight ownership and LED conversion
- School track and soccer field replacement
- Downtown façade grants

Tier Two projects—strategic and catalytic—include:

- Bayside Road reconstruction and corridor planning
- Union River Center for Innovation reimagining and fiscal realignment
- City entrance and wayfinding signage
- Trails and Branch Lake upgrades
- Transportation and tourism planning

Tier Three projects—longer-term quality-of-place investments—include:

- Harbor and waterfront improvements
- Riverwalk and placemaking concepts
- Strategic reuse of city property

This is a new phase of city government in Ellsworth—best-in-class civil service, anchored in purpose, disciplined execution, and public accountability.

We've completed the acute turnaround phase.

Now the work is sustained performance—doing big things, on time, and in public view.

As one councilor said recently: "Be boring. Get stuff done."

This organization is ready for that standard.

Thank you.

CHARLIE PEARCE

City Manager, Ellsworth Maine



CITY COUNCIL

Below is the 2026 City Council. After a recount, Carol Patterson-Martineau, Marinna Smith, and Patrick Shea won the three open seats at the November 2025 election.



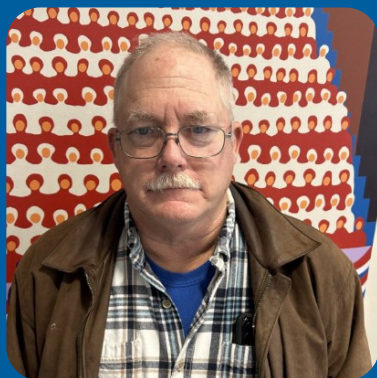
PATRICK LYONS
Chairperson



**CAROL
PATTERSON -
MARTINEAU**



STEVEN O'HALLORAN



PATRICK SHEA



NANCY SMITH



MARINNA SMITH



TABATHA WHITE



CONTACT NUMBERS & HOLIDAYS

Assessor	667-8674
City Clerk	669-6604
City Hall	667-2563
City Manager	669-6601
Code Enforcement	667-4910
Finance	667-2563
Fire – Regular Business	667-8666
Public Works Department	669-6619
Harbormaster – Seasonal	667-6311
Information Technologies	669-6600
Library	667-6363
General Assistance	669-6630
Parks & Recreation	667-2563
Planning Department	667-2563
Police – Regular Business	667-2168
Tax Office	669-6620
Transfer Station	667-1181
Wastewater Department	667-7315
Water Department	667-8632
Emergencies	911

Holidays when City Hall is Closed:

New Year's Day	January 1, 2026
Martin Luther King, Jr Day	January 19, 2026
President's Day	February 16, 2026
Memorial Day	May 25, 2026
Juneteenth (Observed)	June 18, 2026
Labor Day	September 7, 2026
Indigenous People's Day	October 12, 2026
Veteran's Day	November 11, 2026
Thanksgiving	November 26, 2026
Christmas (Observed)	December 24, 2026

A holiday that falls on a Friday will be observed on the preceding Thursday.
A holiday that falls on a Sunday will be observed on the following Monday.

BOARDS, COMMISSIONS, AND COMMITTEES

Arbor Commission
Board of Appeals (ad hoc)
Cemetery Commission
Ellsworth Business Development Corporation (EBDC)
Ellsworth Housing Authority
Ellsworth School Board
Finance Committee
Harbor Commission
Historic Preservation Commission
Human Resources Committee (ad hoc)
Library Board of Trustees
Local Roads Committee (ad hoc)
Planning Board
Public Safety Committee (ad hoc)
Recreation Commission
Solid Waste Committee (ad hoc)
Voter Registration Board of Appeals (ad hoc)



POLICE DEPARTMENT

Police Department by the numbers FY 25

Calls for service: 9,412

Offenses: 10,219

Accidents: 458

Traffic stops: 3002

Traffic Citations: 411

Mental Health -Wellness Checks: 628

OUI Alcohol/Drugs: 45

Records/FOAA Requests: 532

Disorderly/Disputes/Trespassing: 715

Assaults: 112

Thefts: 312



With the completion of our first full year with a new administrative team, the department continues to move forward with technology, upgraded equipment, collaboration with other area law enforcement agencies and finding ways to serve the citizens of Ellsworth by delivering the highest level of professional service.

After a four-month review process the department completed re-accreditation through the Maine Chiefs of Police Association. This in-depth process involved a review of 164 standards including policies, evidence handling, reporting, our facility, and training, to name a few. The accreditation process is completed every three years and to receive our re-accreditation is an example of the professionalism of each and every member and the department as a whole. We have upgraded our scheduling and internal reporting procedures with the implementation of Vector Scheduling Systems and Frontline Software. This allows for a fair and efficient way to manage a very complex schedule and allows for updated digital tracking. The Department has also received a total of \$29,200.00 in grants to cover evidence room upgrades, mobile radios, radars and printers for our cruisers.



The Department looks forward to serving the citizens of Ellsworth in 2026 as we continue to move forward with technology, welcoming new officers, adopting new programs with the ever changing law enforcement climate and keeping our officers, citizens, and visitors safe.

PLANNING DEPARTMENT

FY25 kicked off two Department of Transportation (DOT) grants. These programs will look at the High Street and Main Street corridors and focus on ways to improve stormwater infrastructure, bike/ped safety, multimodal traffic and beautification.

- Thriving Communities Program - USDOT
 - Community Work Plan was completed
 - Site visits - kick off & stormwater
 - check out this video to learn more: <https://youtu.be/msQN6Ns70wk>
 -
- Village Partnership Initiative - Maine DOT
 - Consultant was selected



The Comprehensive Plan serves as a strategic vision for Ellsworth's future, emphasizing community connection, sustainable practices, and economic growth. After two years of collaborative effort to develop this community-led plan, the City Council adopted it at the close of the calendar year. Following adoption, the department transitioned its focus to implementing the plan—actively monitoring progress and tracking action items outlined in the implementation matrix.

Planning Board reviewed and approved eight Final Plans including:

- W.L. Properties – 150-unit multifamily subdivision located at the end of Eastward Lane (Tax Map 22, Lot 13)
- Home2Suites – a 4-story, 83-room extended stay hotel located at 6 Downeast Highway (Tax Map 128, Lot 8)
- Dysart's Convenience Store – gas station, car wash and retail space located at 269 & 271 High St (Tax Map 128, Lots 2&3)

"Cities have the capability of providing something for everybody, only because, and only when, they are created by everybody."

— Jane Jacobs, *The Death and Life of Great American Cities*



FIRE DEPARTMENT

Chief's Message

To the Citizens of Ellsworth,

As your Fire Chief and Emergency Manager, I am proud to present the Annual Report for FY25. This year has been defined by a commitment to enhancing our operational readiness and strengthening our regional partnerships. Managing a dedicated team of 32 employees, our department continues to evolve to meet the growing needs of our community while staying grounded in our mission of public safety.

Our focus this year extended beyond the borders of Ellsworth. We successfully served as the grant holder and coordinator for a regional SAFER grant, facilitating critical volunteer recruitment support for seven area fire departments, including Dedham, Hancock, Lamoine, Mariaville, Orland, and Trenton. Internally, we have made significant strides in strategic planning to include staffing, capital improvement and future building additions. Whether we are responding to one of our 2,173 incidents or working behind the scenes on Community Risk Reduction, our goal remains the same: providing professional, compassionate, and efficient service to everyone who calls Ellsworth home.

Sincerely,
Scott Guillerault, Fire Chief

Overview

This report outlines the operational performance and community impact of the Ellsworth Fire Department during FY25. Under the leadership of Chief Scott Guillerault, the department continued to manage high call volumes while overseeing critical regional initiatives, including the coordination of a regional SAFER grant for seven area fire departments.

Incident Response Data

The department responded to a total of 2,173 incidents during this fiscal year. Rescue and EMS services continue to constitute the vast majority of departmental activity, representing approximately 74% of all calls.

Fire Department Calls

- Fire (Structure Fire, Vehicle Fire, Wildland Fire): 50
- Rescue & Emergency Medical Service (EMS) Incident: 1,615
- Hazardous Condition - No Fire: 38
- Service Call (public assistance, Unauthorized burning): 56
- Good Intent Call: 198
- False Alarm & False Call: 189
- Severe Weather & Natural Disaster: 15
- Special Incident Type Citizen Complaint: 12
- Other: 100

Total Calls FY 2025: 2,173



Operational Highlights & Strategic Projects

- Workforce Management: The department oversees a team of 32 employees.
- Strategic Planning: Key accomplishments included the development of a strategic plan for staffing, capital vehicle and equipment improvement, and future buildings.
- Regional Collaboration: Efforts were formalized to improve regional responses for Ellsworth area of Hancock County and manage regional mutual aid systems.
- Community Risk Reduction (CRR): The department prioritized community safety through ongoing risk assessments and strategic budgeting for essential public safety equipment.

ELLSWORTH PUBLIC LIBRARY

During July and August of 2024, Ellsworth Public Library (EPL) and libraries across the state experienced a huge disruption to service with the temporary shutdown of statewide material delivery. EPL sends/receives about 2,000 items per month. Our library users were beyond gracious during this frustrating situation. We cannot thank them enough for their understanding. We LOVE our patrons!

Library staff started taking steps toward a building renovation which began in July with a community survey, followed by seven public space planning and design meetings to inform future improvements. Follow our progress:

www.ellsworthlibrary.net/renovation-updates/

We were fortunate to secure a \$10,000 American Library Association grant to enhance accessibility and improve services for patrons with physical disabilities. Staff are working with Maine Association of the Deaf and the State Accessibility Coordinator to make the most of these funds. We will be improving signage and updating our technology lab.

Some of our Program and Collection highlights:

- Expanded the Library of Things to 72 circulating items, increased access to educational resources, tools, and recreational materials for residents of all ages.
- Implemented two children's literacy initiatives in September 2024—Reading Dragons and Fall/Glide/Spring/Splash into Literacy—to support early reading and sustained engagement.
- Launched Mushroom Week in November 2024, an educational series focused on mycology; now an annual offering due to strong community response.
- In December 2024 Sheldon Goldthwait entrusted the Library with a genealogy database of over 100,000 names documenting Mount Desert Island, Hancock County, and surrounding-area families.
- Expanded the Seed Swap program in March 2025 to include a gardening-themed book sale and seed story time; the Seed Library operates March through August to support local food resilience and education.

Final Fun Facts:

- 663 programs attended by 10,308 people
- Print and digital items checked out: 104,743



PUBLIC WORKS

Notable Achievements

Strengthening Infrastructure and Investing in Our Community

This year, the Public Works Department made significant progress in improving and maintaining the essential infrastructure that supports daily life for residents, businesses, and visitors. Through strategic investments and long-term planning, we focused on enhancing road conditions, increasing reliability of utilities, and ensuring safer, more efficient transportation throughout the community.

\$2 Million Investment in Local Road Improvements

The City invested \$2 million in critical roadway upgrades, supporting safer travel, smoother driving surfaces, and improved neighborhood connectivity. These improvements reflect our continued commitment to maintaining and modernizing the transportation network.

During FY 25 major **paving and roadway enhancement** projects were completed on:

- Argonne Street
- Bayview Avenue
- Birch Street
- Foster Street
- Happytown Road
- Harbor Park Parking Lot
- Holt Drive
- Boggy Brook Road
- Maddocks Avenue
- Red Bridge Road
- Western Avenue



These projects not only improve driving conditions but also extend the lifespan of our roads and reduce long-term maintenance needs. Road improvement efforts have continued into FY 26 and will remain a priority in the years to come as we work to strengthen and modernize our transportation network.

Surry Road Water Main Replacement Project

In addition to roadway improvements, the Water Department launched an important infrastructure initiative with the Surry Road Water Main Replacement Project. This project began to replace a deteriorating section of water main that had been the site of numerous breaks over time. By addressing this issue proactively, the City is improving water system reliability, reducing service disruptions, and ensuring a stronger foundation for future utility needs.

Looking Ahead

Public Works remains committed to advancing sustainable infrastructure solutions, preventative maintenance, and targeted investments that enhance quality of life for all residents. In the coming year, we will continue building on this momentum, including moving forward in the preliminary design phase of a new water treatment plant - a major long-term project that will help ensure safe, reliable water service for decades to come. These ongoing efforts reflect the City's dedication to a safer, stronger, and more resilient community.

ECONOMIC DEVELOPMENT

Overview

During FY25, Ellsworth experienced continued economic development momentum driven by private investment, housing activity, institutional expansion, and strategic state and federal partnerships. Department efforts focused on infrastructure, transportation safety and access, housing, and positioning Ellsworth for long-term, sustainable growth as a regional service center.

Development Activity and Investment

The department supported projects along the High Street, Beechland Road, and Route 1 corridors, including more than 100 housing units proposed or under review, addressing senior, workforce, and market-rate needs. Progress continued toward a new hotel on High Street, along with expanded retail and service development, including a Dysart's travel center and two tractor and equipment dealerships, further supporting job creation and tax base growth.

The relocation of the Hancock Judicial Center to Merrill Lane represents a major State of Maine investment and strengthens Ellsworth's role as the county's civic and employment hub. Renewed interest in Acadia Crossing further reinforces Ellsworth's position as a regional commercial center and gateway to Acadia National Park. The department worked closely with Planning and Code Enforcement to provide technical assistance, coordinate permitting, and support infrastructure planning.

Grants, Planning, and Federal Partnerships

Ellsworth was selected for the USDOT Thriving Communities Program, receiving technical assistance for High Street corridor planning focused on traffic flow, pedestrian and bicycle safety, transit connectivity, and stormwater management.

Union River Center for Innovation

The City evaluated the next phase of the Union River Center for Innovation, including consultant support to explore a potential food hub and operational options.

Looking Ahead

Ellsworth enters FY26 with a continued focus on advancing housing, improving transportation safety, and leveraging public and private investment for long-term resilience.



ASSESSING DEPARTMENT

We wish to thank Marcia Monk for her wonderful service working first downstairs with the City Clerk and City Public Works and her last three years here as Assistant to the Assessor. Marcia retired in June of 2025. We wish for her a retirement that's filled with relaxation, good health, and joy.

Assessing Facts and Figures

- The City of Ellsworth continues in a growth spurt. The city valuation base for FY25 increased 7.5% from 1.4 billion to 1.5 billion.
- The FY25 tax rate is 17.45. FY24 was 17.30. An increase of a little less than 1%.
- 1,953 residents received the Homestead Exemption in FY25 reducing their taxable value by \$25,000 and each a tax break of \$436.
- For FY25, we have 180 veterans receiving the Veterans Exemption. This reduces their tax bill by about \$100 for each veteran.
- Tree Growth (TG) Program – Almost 18,000 acres are enrolled in the Tree Growth Program. This TG program provides a 95% tax reduction. Almost 40% of Ellsworth's undeveloped land is in the TG Program.
- The city has several Tax Increment Financing (TIF) Districts. \$68.4 million was captured taxable value this year for FY25.

Property Tax Relief Programs

The State of Maine provides a measure of property tax relief through different programs to qualified individuals. While some are applied at a local level, others may be applied for through the Income Tax Division. Below are a list of the different categories and their links.

- [State Property Tax Deferral Program](#)
- [Business Equipment Tax Exemption \("BETE"\) Program](#)
- [Business Equipment Tax Reimbursement \("BETR"\) Program](#)
- [Current Land Use Programs](#) (Tree Growth, Farmland, Open Space, Working Waterfront)
- [Property Tax Exemptions](#)
- [Property Tax Fairness Credit](#)

Tax Bills, GIS Tax Maps, Assessment Cards Online

The City of Ellsworth Website (ellsworthmaine.gov) has many online services available to the public. Or call us at 207-667-8674.

Sincerely,

Larry Gardner, City Assessor

CITY CLERK'S OFFICE

There were two elections held in 2025:

June 10, 2025: Municipal Referendum Election – School Budget Validation

Total Ballots Cast: 369; 6% Turnout

November 4, 2025: Municipal General Election

Total Ballots Cast: 3012; 47% Turnout

Voter Registration

- Registered Voters: 6,440
- New Voters: 317
- Canceled: 1,280
- Changes: 358 (address, name, enrollment change)

Vital Records

- Birth Certificates Issued: 571
- Death Certificates Issued: 110
- Marriage Licenses Issued: 96
- Marriage Certificates Issued: 188
- Marriages Performed: 15
- Burial Permits: 185

Business

- Number of Licensed Businesses: 147
- New Business Licenses Issued: 23

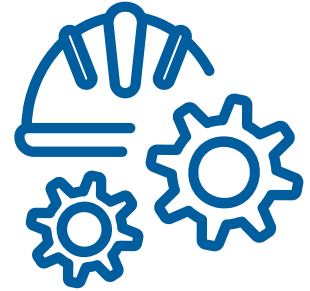
Recreation

- ATVs Registered: 291
- Snowmobiles Registered: 140
- Boats Registered: 614
- Hunting & Fishing Licenses Issued: 216
- Recreational Shellfish Licenses Issued: 35

FUN FACTS: BY THE NUMBERS

Code Enforcement

- Permits Issued: 823
- Fees Collected: \$126,025.26
- Estimated cost of construction: \$30 Million



Human Resources - Applications and Hirings

- 20 Positions Advertised
- 438 Total Applicants
- 30 People Hired
- 10% Veterans

Assistance for Local Kids

- 130+ Received backpacks and school supplies
- 120+ Received a holiday gift; along with a huge toy donation to the EMMAUS shelter to help replenish the toys that were ruined by flooding.
- \$4,851 raised by the Silent Auction for the Christmas for Kids program



Social Media



- 7,389 total Facebook followers
- 70% women and 30% men
- Most liked Facebook post is the “The Homestead Exemption application deadline is just a week away!” from March 2025
- 59 K visits, up 82% in FY25
- 667 follows, up 14% in FY25

AUDITED FINANCIAL REPORTS

**A complete audit report for the fiscal year
ending June 30, 2024 is on file at:**

Ellsworth City Hall
1 City Hall Plaza
Ellsworth, ME 04605

Audit performed by:

RHR SMITH & COMPANY
3 Old Orchard Road Buxton, Maine 04093
Phone (207) 929-4606



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT

City Council
City of Ellsworth
Ellsworth, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Ellsworth, Maine, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the City of Ellsworth, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Ellsworth, Maine as of June 30, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Ellsworth, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Ellsworth, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Ellsworth, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the City of Ellsworth, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension and OPEB information on pages 5 through 14 and 97 through 108 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Ellsworth, Maine's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements, capital asset schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2025, on our consideration of the City of Ellsworth, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City of Ellsworth, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Ellsworth, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
August 15, 2025

CITY OF ELLSWORTH, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 7,905,062	\$ 462,875	\$ 8,367,937
Investments	2,922,010	406,554	3,328,564
Accounts receivable (net of allowance for uncollectibles):			
Taxes	1,523,319	-	1,523,319
Liens	394,724	44,335	439,059
Other	2,279,941	595,283	2,875,224
Due from other governments	2,015,500	895,391	2,910,891
Inventory	17,151	8,165	25,316
Prepaid items	70,777	-	70,777
Internal balances	3,575,904	(3,575,904)	-
Total current assets	<u>20,704,388</u>	<u>(1,163,301)</u>	<u>19,541,087</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	3,906,021	2,280,845	6,186,866
Infrastructure, buildings, equipment and vehicles net of accumulated depreciation	68,650,361	29,215,504	97,865,865
Total noncurrent assets	<u>72,556,382</u>	<u>31,496,349</u>	<u>104,052,731</u>
TOTAL ASSETS	<u>93,260,770</u>	<u>30,333,048</u>	<u>123,593,818</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	639,043	-	639,043
Deferred outflows related to pensions	1,995,586	-	1,995,586
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>2,634,629</u>	<u>-</u>	<u>2,634,629</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 95,895,399</u>	<u>\$ 30,333,048</u>	<u>\$ 126,228,447</u>

STATEMENT A (CONTINUED)

CITY OF ELLSWORTH, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 816,587	\$ 83,084	\$ 899,671
Accrued expenses	2,372,862	14,518	2,387,380
Accrued interest	138,410	28,723	167,133
Due to other governments	189,438	-	189,438
Current portion of long-term obligations	3,506,703	690,306	4,197,009
Total current liabilities	<u>8,224,000</u>	<u>816,631</u>	<u>9,040,631</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	6,676,948	6,290,410	12,967,358
Bond premium payable	88,119	81,771	169,890
Note from direct borrowings payable	11,850,047	-	11,850,047
Lease liabilities	3,614,787	37,822	3,652,609
Accrued compensated absences	828,858	67,818	896,676
Net OPEB liability	4,240,872	-	4,240,872
Net pension liability	2,915,772	-	2,915,772
Total noncurrent liabilities	<u>30,215,403</u>	<u>6,477,821</u>	<u>36,693,224</u>
TOTAL LIABILITIES	<u>38,439,403</u>	<u>7,294,452</u>	<u>45,733,855</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	125,854	-	125,854
Deferred revenue	461,437	-	461,437
Contributions in aid of construction	-	1,370,391	1,370,391
Deferred inflows related to OPEB	1,011,177	-	1,011,177
Deferred inflows related to pensions	766,993	-	766,993
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,365,461</u>	<u>1,370,391</u>	<u>3,735,852</u>
NET POSITION			
Net investment in capital assets	49,026,626	24,227,531	73,254,157
Restricted	11,976,218	-	11,976,218
Unrestricted (deficit)	(5,912,309)	(2,559,326)	(8,471,635)
TOTAL NET POSITION	<u>55,090,535</u>	<u>21,668,205</u>	<u>76,758,740</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 95,895,399</u>	<u>\$ 30,333,048</u>	<u>\$ 126,228,447</u>

See accompanying independent auditor's report and notes to financial statements.

STATEMENT B

CITY OF ELLSWORTH, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities:							
General government	\$ 6,043,622	\$ 188,397	\$ -	\$ -	\$ (5,855,225)	\$ -	\$ (5,855,225)
Public safety	5,887,877	196,593	32,535	-	(5,658,749)	-	(5,658,749)
Municipal buildings	334,789	-	-	-	(334,789)	-	(334,789)
Recreation and culture	933,842	117,503	-	-	(816,339)	-	(816,339)
Education	27,816,097	2,855,404	15,226,834	-	(9,733,859)	-	(9,733,859)
Public works	2,987,131	301,930	218,912	-	(2,466,289)	-	(2,466,289)
County tax	586,248	-	-	-	(586,248)	-	(586,248)
Health and human services	262,696	-	-	-	(262,696)	-	(262,696)
Unclassified	508,648	-	-	-	(508,648)	-	(508,648)
Capital outlay	-	-	-	731,980	731,980	-	731,980
State of Maine on-behalf payments	3,977,201	-	3,977,201	-	-	-	-
Interest on long-term debt	608,969	-	-	-	(608,969)	-	(608,969)
Total governmental activities	49,947,120	3,659,827	19,455,482	731,980	(26,099,831)	-	(26,099,831)
Business-type activities:							
Wastewater	2,201,307	2,094,869	-	-	-	(106,438)	(106,438)
Water	1,268,090	1,566,322	-	-	-	298,232	298,232
Total business-type activities	3,469,397	3,661,191	-	-	-	191,794	191,794
Total government	\$ 53,416,517	\$ 7,321,018	\$ 19,455,482	\$ 731,980	(26,099,831)	191,794	(25,908,037)

STATEMENT B (CONTINUED)

CITY OF ELLSWORTH, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(26,099,831)	191,794	(25,908,037)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	24,528,367	-	24,528,367
Excise taxes	2,208,162	-	2,208,162
Grants and contributions not restricted to specific programs	1,794,963	-	1,794,963
Investment income	529,974	46,367	576,341
Other income	1,048,331	3,861	1,052,192
Total general revenues	<u>30,109,797</u>	<u>50,228</u>	<u>30,160,025</u>
Change in net position	<u>4,009,966</u>	<u>242,022</u>	<u>4,251,988</u>
NET POSITION - JULY 1, AS PREVIOUSLY REPORTED	52,453,674	20,374,340	72,828,014
NET POSITION CORRECTIONS	<u>(1,373,105)</u>	<u>1,051,843</u>	<u>(321,262)</u>
NET POSITION - JULY 1, AS RESTATED	<u>51,080,569</u>	<u>21,426,183</u>	<u>72,506,752</u>
NET POSITION - JUNE 30	<u><u>\$ 55,090,535</u></u>	<u><u>\$ 21,668,205</u></u>	<u><u>\$ 76,758,740</u></u>

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Education Fund	Capital Projects Fund	School Grants	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 2,135,166	\$ 5,011,552	\$ -	\$ 297,362	\$ 460,982	\$ 7,905,062
Investments	112,432	-	768,823	392,204	1,648,551	2,922,010
Accounts receivable (net of allowance for uncollectibles):						
Taxes	1,523,319	-	-	-	-	1,523,319
Liens	394,724	-	-	-	-	394,724
Other	196,439	2,068,810	-	-	14,692	2,279,941
Due from other governments	-	1,165,481	-	693,825	156,194	2,015,500
Inventory	-	-	-	-	17,151	17,151
Prepaid items	-	67,623	-	342	2,812	70,777
Due from other funds	6,168,455	613,481	-	278,923	3,205,397	10,266,256
TOTAL ASSETS	\$ 10,530,535	\$ 8,926,947	\$ 768,823	\$ 1,662,656	\$ 5,505,779	\$ 27,394,740
LIABILITIES						
Accounts payable	\$ 464,340	\$ 233,795	\$ 20,084	\$ 80,827	\$ 17,541	\$ 816,587
Accrued expenses	198,433	1,970,519	-	158,433	45,477	2,372,862
Due to other governments	189,438	-	-	-	-	189,438
Note payable	-	-	1,200,000	-	-	1,200,000
Due to other funds	3,770,532	278,923	1,603,135	438,786	598,976	6,690,352
TOTAL LIABILITIES	4,622,743	2,483,237	2,823,219	678,046	661,994	11,269,239
DEFERRED INFLOWS OF RESOURCES						
Prepaid taxes	125,854	-	-	-	-	125,854
Deferred taxes	1,110,883	-	-	-	-	1,110,883
Deferred revenue	-	-	-	-	461,437	461,437
TOTAL DEFERRED INFLOWS OF RESOURCES	1,236,737	-	-	-	461,437	1,698,174
FUND BALANCES (DEFICITS)						
Nonspendable	-	67,623	-	342	656,714	724,679
Restricted	-	6,376,087	-	978,844	3,984,536	11,339,467
Committed	-	-	-	-	-	-
Assigned	-	-	-	5,766	28,682	34,448
Unassigned	4,671,055	-	(2,054,396)	(342)	(287,584)	2,328,733
TOTAL FUND BALANCES (DEFICITS)	4,671,055	6,443,710	(2,054,396)	984,610	4,382,348	14,427,327
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 10,530,535	\$ 8,926,947	\$ 768,823	\$ 1,662,656	\$ 5,505,779	\$ 27,394,740

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2024

	Total Governmental Funds
Total Fund Balances	\$ 14,427,327
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	72,556,382
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	1,110,883
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	639,043
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	1,995,586
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(7,680,111)
Bond premium payable	(94,414)
Note from direct borrowings payable	(13,954,268)
Lease liabilities	(3,964,187)
Accrued compensated absences	(872,482)
Accrued interest	(138,410)
Net OPEB liability	(4,240,872)
Net pension liability	(2,915,772)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(1,011,177)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(766,993)
Net position of governmental activities	<u>\$ 55,090,535</u>

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Education Fund	Capital Projects Fund	School Grants	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 26,800,886	\$ -	\$ -	\$ -	\$ -	\$ 26,800,886
Intergovernmental revenue	3,531,130	11,847,289	480,682	2,084,986	1,684,852	19,628,939
Charges for services	804,423	2,723,852	-	-	131,552	3,659,827
Investment income	263,960	-	11,730	-	254,284	529,974
Other revenues	400,042	82,743	67,918	413,893	83,735	1,048,331
TOTAL REVENUES	31,800,441	14,653,884	560,330	2,498,879	2,154,423	51,667,957
EXPENDITURES						
Current:						
General government	4,790,195	-	-	-	437,722	5,227,917
Public safety	5,353,172	-	-	-	176,338	5,529,510
Municipal buildings	266,867	-	-	-	-	266,867
Recreation and culture	740,489	-	-	-	189,106	929,595
Education	-	23,868,474	-	2,454,723	1,552,957	27,876,154
Public works	2,292,252	-	-	-	-	2,292,252
County tax	586,248	-	-	-	-	586,248
Health and human services	262,696	-	-	-	-	262,696
Unclassified	426,377	-	15,760	-	36,246	478,383
State of Maine on-behalf payments	-	1,623,715	-	-	-	1,623,715
Capital outlay	-	-	3,714,084	-	152,725	3,866,809
Debt service:						
Principal	533,873	1,911,781	60,819	-	442,250	2,948,723
Interest	213,224	171,241	876	-	138,188	523,529
TOTAL EXPENDITURES	15,465,393	27,575,211	3,791,539	2,454,723	3,125,532	52,412,398
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	16,335,048	(12,921,327)	(3,231,209)	44,156	(971,109)	(744,441)
OTHER FINANCING SOURCES (USES)						
Debt proceeds	-	2,068,810	-	-	-	2,068,810
Transfers in	10,110	13,477,056	2,407,842	-	1,208,396	17,103,404
Transfers (out)	(17,012,271)	(73,238)	-	(7,785)	(10,110)	(17,103,404)
TOTAL OTHER FINANCING SOURCES (USES)	(7,002,161)	15,472,628	2,407,842	(7,785)	1,198,286	2,068,810
NET CHANGE IN FUND BALANCES (DEFICITS)	(667,113)	2,551,301	(823,367)	36,371	227,177	1,324,369
FUND BALANCES (DEFICITS) - JULY 1, AS PREVIOUSLY REPORTED	6,190,576	3,892,409	(1,636,420)	948,239	5,631,036	15,025,840
FUND BALANCE CORRECTIONS	(852,408)	-	405,391	-	(1,475,865)	(1,922,882)
FUND BALANCES (DEFICITS) - JULY 1, AS RESTATED	5,338,168	3,892,409	(1,231,029)	948,239	4,155,171	13,102,958
FUND BALANCES (DEFICITS) - JUNE 30	\$ 4,671,055	\$ 6,443,710	\$ (2,054,396)	\$ 984,610	\$ 4,382,348	\$ 14,427,327

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT
OF ACTIVITIES - FOR THE YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 1,324,369</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital asset acquisitions	9,855,697
Depreciation expense	<u>(3,285,244)</u>
	<u>6,558,155</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(64,357)</u>
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term obligations in the Statement of Net Position.	
	<u>(6,605,172)</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	
	<u>(273,086)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>3,264,874</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	
	<u>(9,449)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	38,500
Accrued interest	(91,735)
Net OPEB liability	63,784
Net pension liability	<u>(195,917)</u>
	<u>(185,368)</u>
Change in net position of governmental activities (Statement B)	<u>\$ 4,009,966</u>

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2024

	Enterprise Funds		
	Wastewater	Water	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 462,301	\$ 574	\$ 462,875
Investments	388,870	17,684	406,554
Accounts receivable (net of allowance for uncollectibles)	359,337	235,946	595,283
Due from other governments	895,391	-	895,391
Liens receivable	44,335	-	44,335
Inventory	8,165	-	8,165
Due from other funds	-	543,536	543,536
Total current assets	<u>2,158,399</u>	<u>797,740</u>	<u>2,956,139</u>
Noncurrent assets:			
Capital assets:			
Land and easement	-	1,693,299	1,693,299
Construction in progress	247,000	330,732	577,732
Organization costs	-	9,814	9,814
Infrastructure, buildings, equipment and vehicles net of accumulated depreciation	<u>19,027,647</u>	<u>10,187,857</u>	<u>29,215,504</u>
Total noncurrent assets	<u>19,274,647</u>	<u>12,221,702</u>	<u>31,496,349</u>
TOTAL ASSETS	<u>\$ 21,433,046</u>	<u>\$ 13,019,442</u>	<u>\$ 34,452,488</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 65,535	\$ 17,549	\$ 83,084
Accrued payroll and related liabilities	5,963	8,555	14,518
Accrued interest	21,133	7,590	28,723
Due to other funds	4,119,440	-	4,119,440
Current portion of long-term obligations	<u>522,054</u>	<u>168,252</u>	<u>690,306</u>
Total current liabilities	<u>4,734,125</u>	<u>201,946</u>	<u>4,936,071</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Accrued compensated absences	31,468	36,350	67,818
Bonds payable	4,449,963	1,840,447	6,290,410
Premium on bonds payable	81,771	-	81,771
Lease liability	-	37,822	37,822
Total noncurrent liabilities	<u>4,563,202</u>	<u>1,914,619</u>	<u>6,477,821</u>
TOTAL LIABILITIES	<u>9,297,327</u>	<u>2,116,565</u>	<u>11,413,892</u>
DEFERRED INFLOWS OF RESOURCES			
Contributions in aid of construction	<u>1,370,391</u>	<u>-</u>	<u>1,370,391</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,370,391</u>	<u>-</u>	<u>1,370,391</u>
NET POSITION			
Net investment in capital assets	13,283,632	10,943,899	24,227,531
Unrestricted (deficit)	<u>(2,518,304)</u>	<u>(41,022)</u>	<u>(2,559,326)</u>
TOTAL NET POSITION	<u>10,765,328</u>	<u>10,902,877</u>	<u>21,668,205</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 21,433,046</u>	<u>\$ 13,019,442</u>	<u>\$ 34,452,488</u>

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2024

	Enterprise Funds		
	Wastewater	Water	Total
OPERATING REVENUES			
Charges for services	\$ 2,094,869	\$ 1,566,322	\$ 3,661,191
Other	3,122	739	3,861
TOTAL OPERATING REVENUES	<u>2,097,991</u>	<u>1,567,061</u>	<u>3,665,052</u>
OPERATING EXPENSES			
Salaries	525,457	515,394	1,040,851
Contract services	52,985	14,328	67,313
Supplies, maintenance and repairs	344,501	298,969	643,470
Insurance	19,469	10,485	29,954
Utilities	293,684	12,044	305,728
Rent	-	48,265	48,265
Depreciation	811,386	261,090	1,072,476
Other	5,708	62,793	68,501
TOTAL OPERATING EXPENSES	<u>2,053,190</u>	<u>1,223,368</u>	<u>3,276,558</u>
OPERATING INCOME (LOSS)	<u>44,801</u>	<u>343,693</u>	<u>388,494</u>
NONOPERATING REVENUES (EXPENSES)			
Interest revenue	46,348	19	46,367
Interest expense	(148,117)	(44,722)	(192,839)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(101,769)</u>	<u>(44,703)</u>	<u>(146,472)</u>
CHANGE IN NET POSITION	<u>(56,968)</u>	<u>298,990</u>	<u>242,022</u>
NET POSITION - JULY 1, AS PREVIOUSLY REPORTED	9,268,574	11,105,766	20,374,340
NET POSITION CORRECTIONS	<u>1,553,722</u>	<u>(501,879)</u>	<u>1,051,843</u>
NET POSITION - JULY 1, AS RESTATED	<u>10,822,296</u>	<u>10,603,887</u>	<u>21,426,183</u>
NET POSITION - JUNE 30	<u>\$ 10,765,328</u>	<u>\$ 10,902,877</u>	<u>\$ 21,668,205</u>

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Enterprise Funds		
	Wastewater	Water	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	\$ 2,025,276	\$ 1,497,647	\$ 3,522,923
Internal activity - receipts (payments) from/to other funds	(431,373)	(531,100)	(962,473)
Payments to employees	(523,552)	(511,797)	(1,035,349)
Payments to suppliers	(682,342)	(506,445)	(1,188,787)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	388,009	(51,695)	336,314
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Capital grants receivable	895,391	-	895,391
Purchase/disposal of capital assets	(700,394)	170,597	(529,797)
Principal paid on capital debt	(423,200)	(130,458)	(553,658)
Bond premium amortization	(17,520)	-	(17,520)
Debt proceeds received for capital debt	-	56,733	56,733
Interest paid on capital debt	(148,117)	(44,722)	(192,839)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(393,840)	52,150	(341,690)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES:			
Interest income	46,348	19	46,367
Purchase of investments	(21,535)	-	(21,535)
NET CASH PROVIDED (USED) BY NONCAPITAL AND RELATED FINANCING ACTIVITIES	24,813	19	24,832
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	18,982	474	19,456
CASH AND CASH EQUIVALENTS - JULY 1	443,319	100	443,419
CASH AND CASH EQUIVALENTS - JUNE 30	\$ 462,301	\$ 574	\$ 462,875
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	\$ 44,801	\$ 343,693	\$ 388,494
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation/amortization expense	811,386	261,090	1,072,476
Changes in operating assets and liabilities:			
(Increase) decrease in accounts receivable	(80,655)	(69,414)	(150,069)
(Increase) decrease in liens receivable	7,940	-	7,940
(Increase) decrease in due from other funds	-	(531,100)	(531,100)
Increase (decrease) in accounts payable	29,983	(60,276)	(30,293)
Increase (decrease) in accrued payroll and related liabilities	(4,116)	261	(3,855)
Increase (decrease) in accrued interest	4,022	715	4,737
Increase (decrease) in accrued compensated absences	6,021	3,336	9,357
Increase (decrease) in due to other funds	(431,373)	-	(431,373)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 388,009	\$ (51,695)	\$ 336,314

See accompanying independent auditor's report and notes to financial statements.

CITY OF ELLSWORTH, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2024

	Private- Purpose Trusts (Library)
ASSETS	
Cash and cash equivalents	\$ 128,350
Investments, at fair value	1,213,766
Due from other governments	91,145
TOTAL ASSETS	<u>\$ 1,433,261</u>
LIABILITIES	
Accounts payable	<u>\$ 1,941</u>
TOTAL LIABILITIES	<u>1,941</u>
NET POSITION	
Restricted	<u>1,431,320</u>
TOTAL NET POSITION	<u>1,431,320</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,433,261</u>

See accompanying independent auditor's report and notes to financial statements.

TAX LIEN BALANCES

As of June 30, 2025

Information about how the tax lien and foreclosure process for non-payment of taxes works:

The list of Tax Lien balances as of June 30, 2025 represents taxpayers with outstanding real estate taxes as of June 30, 2025, all of which have had a tax lien certificate recorded at the Hancock County Registry of Deeds. Municipalities are required by law to publish this information in their Annual Reports. The State of Maine has a very specific procedure for the collection of taxes, the recording of liens, and the automatic foreclosure of tax liens by a municipality.

The process begins with the commitment of taxes that are collected in two installments. If those taxes remain outstanding after a certain timeframe, a 30-Day Notice is mailed to the delinquent taxpayer. The purpose of this notice is to inform them that if the taxes are not paid in full within 30 days from the date of the notice, then a tax lien certificate will be placed on the property.

The filing of a tax lien certificate at the Registry of Deeds creates a tax lien mortgage on the real estate. This recording gives the municipality priority over all other mortgages, liens, attachments, and encumbrances on the property. If the tax lien mortgage, together with interest, filing, and any other incidental costs, is not paid within 18 months after the date of the filing of a tax lien certificate, the tax lien mortgage will be deemed to have automatically foreclosed. At this point, the right of redemption has expired and title to the property passes automatically to the municipality.

The City then follows its municipal ordinance which dictates how property acquired through the tax lien process may be disposed of. The City Council may elect to sell the property through sealed bid or retain the property for City use. If it is a qualifying property, the City Council may also choose to authorize a payment arrangement for the delinquent taxes with the prior owner through a Real Estate Purchase Installment Contract (REPIC).

Call the Tax Collection Office at 207-667-2563 to discuss payment arrangements and current status of balances.

Acct	Name ----	Total Due
424	ACADIA SKATING ASSOCIATION	5214.77
425	ACADIA SKATING ASSOCIATION	2256.5
5464	ACADIA VILLAGE RESORT HOA	16.59
6744	ACADIA VILLAGE RESORT HOA	24.41
6948	ACADIA VILLAGE RESORT INC	223.86
7773	ACADIA VILLAGE RESORT H/O ASSOC	12.2
7333	ALLEN MICHAEL B	45.64
6436	ANDERSON ROSS M	19.46
6991	ANSTIS H ROSS	76.47
7354	ANSTIS H ROSS	209.81
2695	ARKIN KAREN SHEA	570.1
5699	BAILEY MICHAEL S	71.45
7502	BARTESKI BRADLEY T	71.45
5463	BEAL BARNEY B	113.13
5701	BEAL ROBIN L	21.33
5977	BIGGIE THERESE L	194.91
6910	BLACKWOOD SHANNA R	11.54
5983	BORNTAEGER HENRY W IV	54.49
7832	BORNTAEGER HENRY W IV	42.81
6427	BORNTAEGER IV HENRY W	45.57
5734	BRALEY JOSHUA M	103.84
7481	BRAY WILLIAM O	15.65
5481	BRICKETT STACIE L	60.33
6745	BRICKETT STACIE L	107.54
6879	BURRELL FRED	66.75
7230	BURRELL FRED J	66.75
2868	BUZZELL GLORIA	371.92
7293	BYBEE TIMOTHY A	44.49
2520	CHURCH OF CHRIST IN ISRAEL	2553.94
1802	CONWAY MICHAEL J	142.9
1635	CORCORAN MATTHEW J	255.7
7915	COURTLAND LIMITED PARTNERSHIP	23221.79
7916	COURTLAND LIMITED PARTNERSHIP	432.01
5859	DANFORTH MERRIL A	115.62
7260	DAVIS PATRICK P	40.87
5666	DESJARDIN SHAWN M	103.84
6184	DOW CARL O II	40.79
7880	DOWNEAST WELLNESS INTEGRATIVE	35.03
7895	DOWNEAST WELLNESS INTEGRATIVE	33.09
5613	DUBAY DANIEL SR	142.9
7906	DUNBAR BRITTANY E	3.4
4080	DUPUY MARIA K	10605.42
5852	ELK JAMES W	267.35
7781	ELLIS DALTON E	44.49
7083	EMERSON RHONDA M	57.81
376	ESTEY ELDEN S	11147.9
6125	EVERETT RYAN C	77.4
6113	FAIRBANK JODIE	40.87
7846	FINDLATER LISA A	45.07
2524	FOLSOM OWEN J INC	14.57
6554	FOSTER CHRISTOPHER D	54.49
6173	FREDERICK NICOLE	40.87
2328	FRENCH DECATUR	624.75
6902	FRYE LAURA	27.24
1947	GANG RICHARD	2258.35
5259	GARRISON P DAVID	79.95
6525	GOLDER ELIZABETH A	70.46

6853	GOLDSTIEN KENNETH G	64.6
2543	GRANT DENISE I	42.03
5622	HANNING STEVEN D	44.49
5167	HARMON MILTON A JR	34602.83
5168	HARMON MILTON A JR	28414.58
5170	HARMON MILTON A JR	28637.05
7339	HARREL, ARLENE	32.63
5919	HENSLEY SHIRLEY	54.49
6781	HENSLEY SHIRLEY	35.03
7283	INGALLS GREGORY P	94.25
6305	IVEY JEANNE L	40.79
1046	JAKS FAMOUS FRANKS LLC	99.97
8145	JOHNSTON MISTY PR	1010.85
6394	JONES STEVEN W	65.49
2539	JOY THOMAS E	455.49
8317	JUNCEWICZ RAYMOND	6074.6
6929	KAUPELIS CYNTHIA A	65.49
9051	KOHR DALE BRADFORD	6058.58
171	KOHR JASON R	9276.5
831	LAFRANCE NEAL C	97.68
6246	LAMAYE MACHELLE L	59.54
5784	LANDRY ALBERT T JR	96.42
6542	LAWRENCE TOBY C	194.91
5936	LEACH WENDY J	65.49
7327	LEATHERMAN JAMES	63.05
5486	LINDSEY BRIAN C	60.33
7538	LITTLE ROBERT S	21.41
7041	LOUNDER HOLLY	118.66
4325	LYMBURNER PAUL F	7668.58
5710	MACRAE RYAN D	38.92
6674	MADORE DAVID J SR	118.66
6041	MADORE TIMOTHY	103.84
4347	MARSHALL DAVID	308.52
2721	MAYNE SUSAN TRUSTEE OF MOORE F	9.36
5599	MCDERMOTT TIMOTHY	60.33
3678	MILLER CAROLYN A	2956.8
6220	MILLIKEN AMANDA A	30.14
4259	MILLIKEN DAWN M	1017.82
7592	MITCHELL RANDALL A	131
2534	MUNSON CARRIE	2844.48
5259	MURRAY MATTHEW D	114.96
8368	NICHOLS JENNY	18471.13
6770	NORRIS NAMI	71.45
5455	ORTIZ ANAIDA	54.49
7165	PARKER LANA M	71.45
7694	PARSONS KEITH	200.87
7789	PELKEY JOSEPH P JR	89.33
5842	PERRY MARC A	#VALUE!
1687	POORS AMY	4828.72
6222	PROSPERI FREDERICK	87.43
7314	PROSPERI FREDERICK	50.77
7315	PROSPERI FREDERICK	50.77
56	RAY DAVID TIMOTHY	1635.76
5919	REMILLARD CHERYL	25.24
7358	RICHARDS BILLIE	160.78
5445	RICHARDS LAURIE S	142.9
7798	RICHARDSON ADRIAN E	107.17
6003	RIMEK CAMILLE	77.08
5282	RODRIGUEZ ORTIZ KALEB J	103.84

1460	RONALD BEAN	3585.07
6275	ROSS ROBERT G	96.42
6676	RUBLE JOHN W	160.78
6052	RUSSELL GLENN E	125.04
1822	RUSSELL PATRICIA ANN PR	2762.69
5925	SAWYER MICHELE	18.93
71	SCHULZ MARCUS	2079.66
9123	SPINNEY JASON R	58.38
9123	SPINNEY JASON R	7006.25
5880	STERN RICHARD D	46.43
7046	STERN RICHARD D	34.02
6368	STETSON GARY M	125.04
8325	STEVENS RALPH	24.41
3193	SUMMERS DANIEL J	606.49
5603	TARBOX SAMUEL M	46.97
5694	TEMPLE AMANDA L	27.24
6369	THIBEAULT JOHN E	40.87
3678	TOZIER PATRICIA L	2518.83
2531	TRACEY DALE R	1145.29
5955	TRACY JEAN	36.98
6397	TRACY ROBERT A	113.13
3492	VERBURGT CHARLES M	61.02
5963	VIOLETTE GREGORY P	119.09
6049	VIOLETTE GREGORY P	125.04
6053	VIOLETTE GREGORY P	177.06
6085	VIOLETTE GREGORY P	154.82
6296	VIOLETTE GREGORY P	142.9
6343	VIOLETTE GREGORY P	154.82
5737	VIOLETTI DAWN E	142.9
7827	VITTUM JULIE M	69.67
6340	WALKER WAYNE P	74.17
4090	WALLACE BRUCE M	5745.18
6631	WAY LOUISE	85.85
6001	WILSON ADAM R	71.45
8152	WILSON DIANNA L	5494.83
6744	WORDEN LAURA J	81.58
7773	WORDEN LAURA J	40.79
6060	WYCOFF JACQUELINE	48.21
5885	YOUNG DAVID R	9.91

PERSONAL PROPERTY TAX BALANCES

As of June 30, 2025

Information about how the personal property tax process works:

Personal Property, for the purposes of taxation, includes all tangible goods and belongings that are used by businesses. In accordance with State statutes, it also includes unregistered camper trailers located in campgrounds within the City.

The State of Maine has a very specific procedure for the collection of personal property taxes. The process begins with the commitment of personal property taxes that are collected in two installments. If those taxes remain outstanding after a certain timeframe, a delinquent notice is mailed to the taxpayer. The purpose of this notice is to inform them that if the taxes are not paid in full within 30 days from the date of the notice, then legal action will be commenced to collect the taxes owed.

Following the delinquent notice, the City utilizes the established small claims procedure through Maine's District Court in order to collect any unpaid personal property taxes. Small claims law provides a simple, speedy, and informal court procedure to remediate the past due accounts.

Call the Tax Collection Office at 207-667-2563 to discuss payment arrangements and current status of balances.

Acct		Name	Total
343	P	2ND TO NONE	48.66
28	P	AMYS SALON & SPA	335.81
37	P	ATLANTIC EQUIPMENT RENTAL	53.97
43	P	BAGLEY SHAW	507.08
627	P	BARKER DANIEL L JR	5052.61
631	P	BEMISS STEPHEN	53.91
634	P	BERGLUND RANDALL	991.49
843	P	BICKFORD TROY	243.27
62	P	BISHKO WILLIAM	245.81
63	P	BLAISDELL & BLAISDELL	64.22
72	P	BRIDGES RICHARD JR	346.83
847	P	BROWN STACTY	243.27
846	P	BUCK KYLE	243.27
78	P	BURKE RHODA	740.95
79	P	BURNS TERRA & JERRY	243.27
86	P	CAIN LAURA	83.97
93	P	CARING HANDS OF MAINE	6100.3
96	P	CARTER JAMES H	82.22
97	P	CARTER JOSHUA	740.95
106	P	CHASEY JENNIFER	740.95
645	P	CITICORP VENDOR FINANCE	2047.95
134	P	CROMWELL SIMONE MA	121.34
12	P	CROSSFIT ACADIA	434.14
312	P	CUSTOM EMERGENCY VEHICLESOF NE	77.88
140	P	D R S LANDSCAPING INC	405.35
248	P	DAMANDAS (TENANT)	4490.88
448	P	DANIEL POORS MASONRY	331.31
149	P	DAVIS DOROTHY	162.55
840	P	DERAPS DANNY	243.27
653	P	DILANDRO CARMEN SANTOS	548.08
165	P	DORR ROBERT & HEATHER	699.03
387	P	EAST COAST PERFORMANCE	1382.89
855	P	EATON EDWARD	243.27
199	P	ELLSWORTH AGWAY	886.3
199	P	ELLSWORTH FARM PRODUCTS	1580.64
225	P	FINELLI PIZZA & SUB	765.59
230	P	FITZPATRICK KENNY	1981.75
236	P	FOURNIER YVONNE MK	650.48
671	P	FRENETTE MARGARET JANIE	112.3
244	P	G4S RETAIL SOLUTIONS USA INC	149.71
673	P	GALLO MIKE	280.75
849	P	GEEL DENISE	243.27
251	P	GETCHELL BROTHERS INC	47.83
253	P	GILLEY ROGER	392.74
677	P	GOULD FAITH & CLOUGH JAY	792.3
679	P	HAINES JACKIE	43.74
268	P	HAIR ESSENTIALS	224.05
277	P	HARDY THOMAS	842.87
279	P	HARMON TIRE INC	116.16
278	P	HARMON'S CAR WASH	2702.48
282	P	HAWKES & QUIRK LLC	114.25
852	P	HAYWARD TERRI	243.27
290	P	HIGHLIGHTS SALON	571.9
304	P	HUGHES PHYSICAL THERAPY INC	2885.57
305	P	HUNT GARY ESQ	223.49
307	P	HUTCHINS ROLAND	422.37
22	P	IT'S ALL CONNECTED-MESSAGE	2.14

692	P	JOVANELLI CHRISTOPHER G SR	15.82
345	P	KING SHANE	1552.7
697	P	L AND L VENDING INC	3499.77
699	P	LEACH WENDY	34.57
374	P	MAINE PROPANE DISTRIBUTORS	352.25
705	P	MANNING RACHEL	40.84
382	P	MASIMO AMERICA INC	203.82
384	P	MATTHEWS CHIROPRACTIC CNTR PA	41.05
387	P	MCFARLAND GARY	2847.17
392	P	MIKE COOK CONSTRUCTION	2224.42
466	P	MIKES COUNTRY STORE	331.31
711	P	MISHOU NATHAN	112.73
713	P	MITCHELL TROY	107.56
447	P	MMP SERVICES	75.78
714	P	MOFO, LLC	230.47
395	P	MORSE LLC	616.87
396	P	MORSE WES	758.44
291	P	MOTIFS	129.8
398	P	MOTO CAR LLC	103.14
815	P	MURPHY BRIAN	2.55
717	P	MYTAR MARC	35.84
403	P	NAIF BARBARA	290.77
407	P	NEISIBA MATTSON CHIROPRACTIC	112.69
725	P	NORTH COUNTRY MGMT INC	7277.81
323	P	NY LIFE	50.8
419	P	OLYMPIA SPORTS	209.71
729	P	OPEN CAPITAL PARTNERS	142.98
429	P	PARTRIDGE JOHN	293.97
435	P	PCO CENTRAL LLC	993.85
437	P	PENKALSKI JOHN LCSW	237.67
441	P	PHILBROOK PATRICIA	277.4
442	P	PHILLIPS FARMS OF ME LLC	284.04
447	P	PLAISTED LARRY	984.09
448	P	POORS DANIEL	424.02
735	P	POS OF NEW ENGLAND INC	85.78
737	P	PRIMO WATER CORPORATION	13.28
253	P	R & R BUILDERS	217.48
460	P	RAINBOW LEASING LLC	297.75
836	P	RANCO ADAM	243.27
739	P	REALTY RESOURCES HOSPITALITY	1935.43
4550	P	RM REAL ESTATE HOLDING	784.22
751	P	RUMOR HAS IT LLC	51.16
411	P	SASSY NAILS	542.97

492	P	SAWYER RANDALL S	1611.69
501	P	SEARS HOLDINGS	39.94
761	P	SHUBERT GINGER	569.45
835	P	SIMMONS DIANNE	243.27
515	P	SKOWHEGAN DRIVING SCHOOL INC	108.22
859	P	SLAGTER RICK & CHERYL	243.27
20	P	SMALL ANIMAL CLINIC	290.47
766	P	SMART AND ASSOCIATES	1781.58
518	P	SPRAGUE KRISTE PHD	27.54
520	P	SPRAGUE THOMAS	417.21
521	P	SPRATT DAVID	277.4
524	P	STATE FARM MUTAUL INS CO	11.2
827	P	STEVENS RACHEL	243.27
527	P	STRANG JUD	1536.19
792	P	SYNCHRONY BANK	16.97
775	P	T E HASLAM CORP	3337.48
533	P	T. L. C. LOCK CO. INC.	964.1
395	P	TAGS SPORTS BAR	475.82
412	P	TAMMYDO COMPANY INC	136.23
547	P	THIBEAULT GILMAN	1422.59
557	P	TOOHAKER & CHONG INC	679.12
559	P	TOWN AUTO SALES INC	151.68
563	P	TRAFTON DENNIS	484.08
565	P	ULICHNY MICHAEL	740.95
575	P	VIKBERG VEINE	2203.76
586	P	WAYPORT INC 33037	31.06
593	P	WHALLEY CHRISTOPHER ESQ	196.52
787	P	WICKED MUNCHIES LLC	285.23
606	P	WOOD GLENROY & KIM	1799.47
607	P	WOOD GLENROY & PAM	194.61
609	P	WORKMAN KATHY	740.95
615	P	YOUNG BRENDA	2.23
617	P	YOUNG LINDSAY	740.95