

## Exhibit B: Detail of 2025 Budgeted Expenditures Amended

Fund / Dept. / Classification	Adopted	Amendment	Amended
<b>110 General Fund</b>			
<b>41 General Government</b>			
411 Admin			
Personal Services	3,077,629	-	3,077,629
Purchased Services	755,000	-	755,000
Materials and Supplies	118,500	-	118,500
Capital Outlay & Depreciation	108,240	-	108,240
Indirect Cost Allocation	(787,608)	-	(787,608)
412 Downtown			
Personal Services	664,431	-	664,431
Purchased Services	50,650	-	50,650
Materials and Supplies	9,000	-	9,000
Special Projects/Events	4,000	-	4,000
413 City Warehouse			
Personal Services	154,755	-	154,755
Purchased Services	6,625	-	6,625
Materials and Supplies	9,150	-	9,150
Indirect Cost Allocation	(31,014)	-	(31,014)
Misc. Adjustments/Reimbursements	2,500	-	2,500
414 Planning			
Personal Services	1,068,653	-	1,068,653
Purchased Services	157,131	-	157,131
Materials and Supplies	18,500	-	18,500
Indirect Cost Allocation	(12,594)	-	(12,594)
Special Projects/Events	(113,162)	-	(113,162)
415 Growth & Development			
Transfers	2,500	-	2,500
416 Business License			
Personal Services	321,515	-	321,515
Purchased Services	31,500	-	31,500
Materials and Supplies	15,500	-	15,500
417 Liberty Center			
Purchased Services	42,105	-	42,105
Materials and Supplies	17,800	-	17,800
Capital Outlay & Depreciation	5,000	-	5,000
<b>41 General Government Total</b>	<b>5,696,306</b>	<b>-</b>	<b>5,696,306</b>
<b>42 Public Safety</b>			
421 Police			
Personal Services	10,336,488	300,000	10,636,488
Purchased Services	1,101,300	-	1,101,300
Materials and Supplies	918,812	-	918,812
Capital Outlay & Depreciation	134,750	-	134,750
Indirect Cost Allocation	(153,282)	-	(153,282)
422 Police Joint Shared			
Personal Services	2,319,372	-	2,319,372
Purchased Services	201,087	-	201,087
Materials and Supplies	273,913	-	273,913
Indirect Cost Allocation	(36,690)	-	(36,690)
423 Fire			
Personal Services	8,019,862	450,000	8,469,862
Purchased Services	420,256	-	420,256
Materials and Supplies	415,705	-	415,705
Capital Leases	568,495	-	568,495
Capital Outlay & Depreciation	863,000	-	863,000
Indirect Cost Allocation	(126,363)	-	(126,363)
425 Building Inspection			
Personal Services	855,777	-	855,777
Purchased Services	95,681	-	95,681
Materials and Supplies	42,800	-	42,800
426 Codes Enforcement			
Personal Services	582,717	-	582,717
Purchased Services	53,750	-	53,750
Materials and Supplies	35,000	-	35,000

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<b>Fund / Dept. / Classification</b>	<b>Adopted</b>	<b>Amendment</b>	<b>Amended</b>
Capital Leases	34,746	-	34,746
428 Municipal Court			
Personal Services	140,386	-	140,386
Purchased Services	134,885	-	134,885
Materials and Supplies	4,300	-	4,300
<b>42 Public Safety Total</b>	<b>27,236,747</b>	<b>750,000</b>	<b>27,986,747</b>
<b>43 Public Works</b>			
432 Construction			
Personal Services	848,190	-	848,190
Purchased Services	21,200	-	21,200
Materials and Supplies	71,650	-	71,650
Capital Outlay & Depreciation	65,990	-	65,990
Indirect Cost Allocation	(94,637)	-	(94,637)
433 PW/Maintenance			
Personal Services	800,708	-	800,708
Purchased Services	873,928	-	873,928
Materials and Supplies	297,800	-	297,800
Capital Leases	145,558	-	145,558
Capital Outlay & Depreciation	681,000	-	681,000
Indirect Cost Allocation	(209,310)	-	(209,310)
434 Sanitation			
Personal Services	2,287,548	-	2,287,548
Purchased Services	871,952	-	871,952
Materials and Supplies	531,100	-	531,100
Capital Leases	704,977	-	704,977
Capital Outlay & Depreciation	795,000	-	795,000
Indirect Cost Allocation	(33,075)	-	(33,075)
Special Projects/Events	-	250,000	250,000
435 Vehicle Maintenance			
Personal Services	169,952	-	169,952
Purchased Services	29,690	-	29,690
Materials and Supplies	8,100	-	8,100
Indirect Cost Allocation	(40,320)	-	(40,320)
<b>43 Public Works Total</b>	<b>8,827,001</b>	<b>250,000</b>	<b>9,077,001</b>
<b>44 Parks &amp; Gardens</b>			
441 Parks			
Personal Services	1,044,597	-	1,044,597
Purchased Services	165,350	-	165,350
Materials and Supplies	218,750	-	218,750
Capital Leases	60,725	-	60,725
Capital Outlay & Depreciation	229,500	-	229,500
Indirect Cost Allocation	(51,167)	-	(51,167)
442 Gardens			
Personal Services	665,370	-	665,370
Purchased Services	311,915	-	311,915
Materials and Supplies	171,950	-	171,950
Capital Leases	10,069	-	10,069
Capital Outlay & Depreciation	60,000	-	60,000
<b>44 Parks &amp; Gardens Total</b>	<b>2,887,059</b>	<b>-</b>	<b>2,887,059</b>
<b>45 Culture &amp; Recreation</b>			
451 Tennis			
Personal Services	558,958	125,000	683,958
Purchased Services	231,059	-	231,059
Materials and Supplies	57,530	-	57,530
Special Projects/Events	9,700	-	9,700
452 Aquatic			
Personal Services	385,110	-	385,110
Purchased Services	78,935	-	78,935
Materials and Supplies	51,450	-	51,450
458 Opera House Auditorium/Annex			
Purchased Services	86,667	-	86,667
Materials and Supplies	10,125	-	10,125
Special Projects/Events	65,860	40,000	105,860

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<b>Fund / Dept. / Classification</b>	<b>Adopted</b>	<b>Amendment</b>	<b>Amended</b>
<b>45 Culture &amp; Recreation Total</b>	<b>1,535,394</b>	<b>165,000</b>	<b>1,700,394</b>
<b>46 Community &amp; Economic Development</b>			
466 Community Dev. / Hope Centers			
Personal Services	733,927	-	733,927
Purchased Services	189,515	-	189,515
Materials and Supplies	28,600	-	28,600
467 Economic Development			
Capital Outlay & Depreciation	-	350,000	350,000
Special Projects/Events	-	350,000	350,000
<b>46 Community &amp; Economic Development Tot</b>	<b>952,042</b>	<b>700,000</b>	<b>1,652,042</b>
<b>47 Debt Service</b>			
471 General Obligation Bonds			
Debt Service	543,000	-	543,000
473 Interest Bond			
Debt Service	104,628	-	104,628
<b>47 Debt Service Total</b>	<b>647,628</b>	<b>-</b>	<b>647,628</b>
<b>48 Approp to Other Agencies</b>			
481 Appropriations to Other Agencies			
Appropriations To Other Agencies	264,581	-	264,581
<b>48 Approp to Other Agencies Total</b>	<b>264,581</b>	<b>-</b>	<b>264,581</b>
<b>49 Other</b>			
491 Other			
Purchased Services	2,430,428	-	2,430,428
Capital Leases	108,135	-	108,135
Contingencies/Reserves	700,000	-	700,000
Capital Outlay & Depreciation	150,000	-	150,000
Indirect Cost Allocation	(470,197)	-	(470,197)
Misc. Adjustments/Reimbursements	25,000	-	25,000
Other Programs/Community Promotion	103,000	-	103,000
Special Projects/Events	-	580,000	580,000
493 Employee Fringe Benefits			
Purchased Services	400,000	-	400,000
495 Transfers Out			
Transfers	275,431	-	275,431
<b>49 Other Total</b>	<b>3,721,797</b>	<b>580,000</b>	<b>4,301,797</b>
<b>110 General Fund Total</b>	<b>51,768,555</b>	<b>2,445,000</b>	<b>54,213,555</b>
<b>111 TIF</b>			
<b>46 Community &amp; Economic Development</b>			
467 Economic Development			
Special Projects/Events	407,672	-	407,672
<b>46 Community &amp; Economic Development Tot</b>	<b>407,672</b>	<b>-</b>	<b>407,672</b>
<b>47 Debt Service</b>			
471 General Obligation Bonds			
Debt Service	370,000	-	370,000
473 Interest Bond			
Debt Service	47,328	-	47,328
<b>47 Debt Service Total</b>	<b>417,328</b>	<b>-</b>	<b>417,328</b>
<b>111 TIF Total</b>	<b>825,000</b>	<b>-</b>	<b>825,000</b>
<b>330 Water &amp; Sewer</b>			
<b>50 Departmental</b>			
501 Contracts, Transfers, and Reserve			
Purchased Services	15,920	-	15,920
Materials and Supplies	3,000	-	3,000
Contingencies/Reserves	800,000	-	800,000
Capital Outlay & Depreciation	50,000	-	50,000
Indirect Cost Allocation	2,046,257	-	2,046,257
Transfers	2,432,921	-	2,432,921
502 Utility Billing			
Personal Services	1,892,109	-	1,892,109
Purchased Services	657,612	-	657,612
Materials and Supplies	128,400	-	128,400
Capital Outlay & Depreciation	38,000	-	38,000
Misc. Adjustments/Reimbursements	200,000	-	200,000

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503 Water & Sewer Distribution			
Personal Services	2,383,514	-	2,383,514
Purchased Services	427,560	-	427,560
Materials and Supplies	1,038,020	-	1,038,020
Capital Leases	260,076	-	260,076
Capital Outlay & Depreciation	1,163,418	3,434,878	4,598,296
504 Mechanical Maintenance			
Personal Services	897,946	-	897,946
Purchased Services	51,823	-	51,823
Materials and Supplies	327,382	-	327,382
Capital Leases	60,063	-	60,063
Capital Outlay & Depreciation	60,000	-	60,000
505 Water Plants			
Personal Services	987,323	-	987,323
Purchased Services	1,620,922	-	1,620,922
Materials and Supplies	892,487	-	892,487
Capital Outlay & Depreciation	398,500	-	398,500
506 Wastewater			
Personal Services	1,922,928	-	1,922,928
Purchased Services	1,653,538	-	1,653,538
Materials and Supplies	708,479	-	708,479
Capital Outlay & Depreciation	80,000	-	80,000
507 Electrical Maintenance			
Personal Services	183,092	-	183,092
Purchased Services	9,700	-	9,700
Materials and Supplies	43,630	-	43,630
Capital Outlay & Depreciation	50,000	-	50,000
509 Engineering			
Personal Services	574,949	-	574,949
Purchased Services	212,050	-	212,050
Materials and Supplies	37,350	-	37,350
<b>50 Departmental Total</b>	<b>24,308,969</b>	<b>3,434,878</b>	<b>27,743,847</b>
<b>57 Debt Service</b>			
573 Interest Revenue Bonds			
Debt Service	1,383,388	-	1,383,388
575 Agency Fees			
Purchased Services	4,000	-	4,000
<b>57 Debt Service Total</b>	<b>1,387,388</b>	<b>-</b>	<b>1,387,388</b>
<b>59 Other</b>			
591 Water & Sewer, Other			
Appropriations To Other Agencies	226,164	-	226,164
Capital Outlay & Depreciation	2,490,000	-	2,490,000
593 Purchased Services Insurance			
Purchased Services	246,555	-	246,555
<b>59 Other Total</b>	<b>2,962,719</b>	<b>-</b>	<b>2,962,719</b>
<b>330 Water &amp; Sewer Total</b>	<b>28,659,076</b>	<b>3,434,878</b>	<b>32,093,954</b>
<b>334 Mayesville Water System</b>			
<b>50 Departmental</b>			
501 Administrative			
Personal Services	130,288	-	130,288
Transfers	62,876	-	62,876
502 Utility Billing			
Purchased Services	1,950	-	1,950
Misc. Adjustments/Reimbursements	8,000	-	8,000
505 Water Plants			
Purchased Services	19,130	-	19,130
Materials and Supplies	29,291	-	29,291
506 Wastewater			
Purchased Services	16,565	-	16,565
Materials and Supplies	8,300	-	8,300
<b>50 Departmental Total</b>	<b>276,400</b>	<b>-</b>	<b>276,400</b>
<b>334 Mayesville Water System Total</b>	<b>276,400</b>	<b>-</b>	<b>276,400</b>
<b>333 Stormwater</b>			

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<b>50 Departmental</b>			
502 Utility Billing			
Misc. Adjustments/Reimbursements	8,000	-	8,000
508 Stormwater System			
Appropriations To Other Agencies	58,000	-	58,000
Personal Services	289,124	-	289,124
Purchased Services	242,619	-	242,619
Materials and Supplies	21,400	-	21,400
Capital Outlay & Depreciation	216,857	375,000	591,857
<b>50 Departmental Total</b>	<b>836,000</b>	<b>375,000</b>	<b>1,211,000</b>
<b>59 Other</b>			
591 Water & Sewer, Other			
Appropriations To Other Agencies	21,000	-	21,000
<b>59 Other Total</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>
<b>333 Stormwater Total</b>	<b>857,000</b>	<b>375,000</b>	<b>1,232,000</b>
<b>212 Accommodations</b>			
<b>46 Community &amp; Economic Development</b>			
467 Economic Development			
Special Projects/Events	333,086	-	333,086
<b>46 Community &amp; Economic Development Tot</b>	<b>333,086</b>	<b>-</b>	<b>333,086</b>
<b>49 Other</b>			
495 Transfers Out			
Transfers	696,914	-	696,914
<b>49 Other Total</b>	<b>696,914</b>	<b>-</b>	<b>696,914</b>
<b>212 Accommodations Total</b>	<b>1,030,000</b>	<b>-</b>	<b>1,030,000</b>
<b>219 Hospitality</b>			
<b>44 Parks &amp; Gardens</b>			
441 Parks			
Capital Outlay & Depreciation	-	300,000	300,000
<b>44 Parks &amp; Gardens Total</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>
<b>45 Culture &amp; Recreation</b>			
452 Aquatic			
Capital Outlay & Depreciation	-	250,000	250,000
<b>45 Culture &amp; Recreation Total</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>
<b>46 Community &amp; Economic Development</b>			
467 Economic Development			
Special Projects/Events	1,088,176	-	1,088,176
<b>46 Community &amp; Economic Development Tot</b>	<b>1,088,176</b>	<b>-</b>	<b>1,088,176</b>
<b>49 Other</b>			
495 Transfers Out			
Transfers	2,661,824	200,000	2,861,824
<b>49 Other Total</b>	<b>2,661,824</b>	<b>200,000</b>	<b>2,861,824</b>
<b>219 Hospitality Total</b>	<b>3,750,000</b>	<b>750,000</b>	<b>4,500,000</b>
<b>250 Victim's Assistance</b>			
<b>41 General Government</b>			
411 Admin			
Personal Services	63,837	-	63,837
Purchased Services	12,700	-	12,700
Materials and Supplies	4,900	-	4,900
<b>41 General Government Total</b>	<b>81,437</b>	<b>-</b>	<b>81,437</b>
<b>250 Victim's Assistance Total</b>	<b>81,437</b>	<b>-</b>	<b>81,437</b>
<b>Grand Total</b>	<b>87,247,468</b>	<b>7,004,878</b>	<b>94,252,346</b>