

## Exhibit B: Detail of 2026 Budgeted Expenditures

| Fund / Dept. / Classification      |  | Expenditures     |
|------------------------------------|--|------------------|
| <b>110 General Fund</b>            |  |                  |
| <b>41 General Government</b>       |  |                  |
| 411 Admin                          |  |                  |
| Personal Services                  |  | 3,472,014        |
| Purchased Services                 |  | 1,041,410        |
| Materials and Supplies             |  | 131,389          |
| Capital Outlay & Depreciation      |  | 67,100           |
| Indirect Cost Allocation           |  | (1,322,187)      |
| 412 Downtown                       |  |                  |
| Personal Services                  |  | 690,656          |
| Purchased Services                 |  | 55,900           |
| Materials and Supplies             |  | 11,600           |
| Special Projects/Events            |  | 16,500           |
| 413 City Warehouse                 |  |                  |
| Personal Services                  |  | 164,460          |
| Purchased Services                 |  | 6,625            |
| Materials and Supplies             |  | 9,150            |
| Misc. Adjustments/Reimbursements   |  | 2,500            |
| Indirect Cost Allocation           |  | (51,289)         |
| 414 Planning                       |  |                  |
| Personal Services                  |  | 1,156,975        |
| Purchased Services                 |  | 138,976          |
| Materials and Supplies             |  | 41,950           |
| Special Projects/Events            |  | (128,162)        |
| Indirect Cost Allocation           |  | (21,236)         |
| 415 Growth & Development           |  |                  |
| Transfers                          |  | 3,120            |
| 416 Business License               |  |                  |
| Personal Services                  |  | 462,530          |
| Purchased Services                 |  | 46,250           |
| Materials and Supplies             |  | 32,775           |
| Capital Outlay & Depreciation      |  | 14,000           |
| 417 Liberty Center                 |  |                  |
| Purchased Services                 |  | 43,805           |
| Materials and Supplies             |  | 8,000            |
| Capital Outlay & Depreciation      |  | 5,000            |
| <b>41 General Government Total</b> |  | <b>6,099,811</b> |
| <b>42 Public Safety</b>            |  |                  |
| 421 Police                         |  |                  |
| Personal Services                  |  | 11,259,787       |
| Purchased Services                 |  | 1,793,905        |
| Materials and Supplies             |  | 1,099,552        |
| Capital Outlay & Depreciation      |  | 5,000            |
| Misc. Adjustments/Reimbursements   |  | (341,768)        |
| Indirect Cost Allocation           |  | (242,420)        |
| 422 Police Joint Shared            |  |                  |
| Personal Services                  |  | 2,503,903        |
| Purchased Services                 |  | 930,070          |

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|                               | Materials and Supplies           | 277,858           |
|                               | Indirect Cost Allocation         | (65,125)          |
| 423                           | Fire                             |                   |
|                               | Personal Services                | 8,748,372         |
|                               | Purchased Services               | 434,342           |
|                               | Materials and Supplies           | 557,260           |
|                               | Capital Leases                   | 539,808           |
|                               | Capital Outlay & Depreciation    | 548,500           |
|                               | Indirect Cost Allocation         | (189,983)         |
| 425                           | Building Inspection              |                   |
|                               | Personal Services                | 859,325           |
|                               | Purchased Services               | 98,791            |
|                               | Materials and Supplies           | 56,000            |
|                               | Capital Outlay & Depreciation    | 60,000            |
| 426                           | Codes Enforcement                |                   |
|                               | Personal Services                | 539,571           |
|                               | Purchased Services               | 43,900            |
|                               | Materials and Supplies           | 43,850            |
|                               | Capital Leases                   | 34,746            |
|                               | Capital Outlay & Depreciation    | 53,000            |
| 428                           | Municipal Court                  |                   |
|                               | Personal Services                | 146,899           |
|                               | Purchased Services               | 135,424           |
|                               | Materials and Supplies           | 3,750             |
| <b>42</b>                     | <b>Public Safety Total</b>       | <b>29,934,317</b> |
| <b>43</b>                     | <b>Public Works</b>              |                   |
| 432                           | Construction                     |                   |
|                               | Personal Services                | 918,282           |
|                               | Purchased Services               | 23,700            |
|                               | Materials and Supplies           | 69,650            |
|                               | Capital Outlay & Depreciation    | 105,000           |
|                               | Indirect Cost Allocation         | (156,728)         |
| 433                           | PW/Maintenance                   |                   |
|                               | Personal Services                | 805,154           |
|                               | Purchased Services               | 982,728           |
|                               | Materials and Supplies           | 317,800           |
|                               | Capital Leases                   | 197,215           |
|                               | Capital Outlay & Depreciation    | 849,000           |
|                               | Indirect Cost Allocation         | (401,262)         |
| 434                           | Sanitation                       |                   |
|                               | Personal Services                | 2,384,840         |
|                               | Purchased Services               | 1,059,036         |
|                               | Materials and Supplies           | 576,100           |
|                               | Capital Leases                   | 799,110           |
|                               | Capital Outlay & Depreciation    | 810,000           |
|                               | Misc. Adjustments/Reimbursements | 36,681            |
|                               | Indirect Cost Allocation         | (52,211)          |
| 435                           | Vehicle Maintenance              |                   |

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|--|---------------------|
| Personal Services                                    | 150,673             |
| Purchased Services                                   | 28,200              |
| Materials and Supplies                               | 9,300               |
| Indirect Cost Allocation                             | (52,841)            |
| <b>43 Public Works Total</b>                         | <b>9,459,427</b>    |
| <b>44 Parks &amp; Gardens</b>                        |                     |
| 441 Parks  |                     |
| Personal Services                                    | 1,068,051           |
| Purchased Services                                   | 199,850             |
| Materials and Supplies                               | 218,750             |
| Capital Leases                                       | 57,784              |
| Capital Outlay & Depreciation                        | 242,000             |
| Indirect Cost Allocation                             | (78,379)            |
| 442 Gardens  |                     |
| Personal Services                                    | 676,297             |
| Purchased Services                                   | 325,765             |
| Materials and Supplies                               | 174,950             |
| Capital Outlay & Depreciation                        | 67,000              |
| <b>44 Parks &amp; Gardens Total</b>                  | <b>2,952,068</b>    |
| <b>45 Culture &amp; Recreation</b>                   |                     |
| 451 Tennis   |                     |
| Personal Services                                    | 642,701             |
| Purchased Services                                   | 233,300             |
| Materials and Supplies                               | 60,400              |
| Special Projects/Events                              | 60,000              |
| 452 Aquatic  |                     |
| Personal Services                                    | 357,288             |
| Purchased Services                                   | 84,100              |
| Materials and Supplies                               | 55,300              |
| Special Projects/Events                              | 15,000              |
| Capital Outlay & Depreciation                        | 85,000              |
| 458 Opera House Auditorium/Annex                     |                     |
| Purchased Services                                   | 83,038              |
| Materials and Supplies                               | 5,370               |
| Special Projects/Events                              | 48,100              |
| <b>45 Culture &amp; Recreation Total</b>             | <b>1,729,597</b>    |
| <b>46 Community &amp; Economic Development</b>       |                     |
| 466 Community Dev. / Hope Centers                    |                     |
| Personal Services                                    | 797,251             |
| Purchased Services                                   | 189,050             |
| Materials and Supplies                               | 30,800              |
| <b>46 Community &amp; Economic Development Total</b> | <b>1,017,101</b>    |
| <b>47 Debt Service</b>                               |                     |
| 471 General Obligation Bonds                         |                     |
| Debt Service   | 559,000             |
| 473 Interest Bond                                    |                     |
| Debt Service   | 88,447              |
| <b>47 Debt Service Total</b>                         | <b>647,447</b>      |

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| Fund / Dept. / Classification                        | Expenditures      |
|--|-------------------|
| <b>48 Approp to Other Agencies</b>                   |                   |
| 481 Appropriations to Other Agencies                 |                   |
| Appropriations To Other Agencies                     | 264,581           |
| <b>48 Approp to Other Agencies Total</b>             | <b>264,581</b>    |
| <b>49 Other</b>                                      |                   |
| 491 Other  |                   |
| Purchased Services                                   | 2,788,090         |
| Contingencies/Reserves                               | 700,000           |
| Other Programs/Community Promotions                  | 108,000           |
| Capital Leases                                       | 143,362           |
| Capital Outlay & Depreciation                        | 840,000           |
| Misc. Adjustments/Reimbursements                     | 25,000            |
| Indirect Cost Allocation                             | (725,751)         |
| 493 Employee Fringe Benefits                         |                   |
| Purchased Services                                   | 560,000           |
| 495 Transfers Out                                    |                   |
| Transfers  | 395,140           |
| <b>49 Other Total</b>                                | <b>4,833,841</b>  |
| <b>110 General Fund Total</b>                        | <b>56,938,190</b> |
| <b>111 TIF</b>                                       |                   |
| <b>46 Community &amp; Economic Development</b>       |                   |
| 467 Economic Development                             |                   |
| Special Projects/Events                              | 380,220           |
| <b>46 Community &amp; Economic Development Total</b> | <b>380,220</b>    |
| <b>47 Debt Service</b>                               |                   |
| 471 General Obligation Bonds                         |                   |
| Debt Service   | 380,000           |
| 473 Interest Bond                                    |                   |
| Debt Service   | 39,780            |
| <b>47 Debt Service Total</b>                         | <b>419,780</b>    |
| <b>111 TIF Total</b>                                 | <b>800,000</b>    |
| <b>330 Water &amp; Sewer</b>                         |                   |
| <b>50 Departmental</b>                               |                   |
| 501 Contracts, Transfers, and Reserve                |                   |
| Purchased Services                                   | 7,150             |
| Materials and Supplies                               | 3,000             |
| Contingencies/Reserves                               | 896,104           |
| Transfers  | 2,174,563         |
| Capital Outlay & Depreciation                        | 50,000            |
| Indirect Cost Allocation                             | 3,359,412         |
| 502 Utility Billing                                  |                   |
| Personal Services                                    | 2,059,408         |
| Purchased Services                                   | 680,580           |
| Materials and Supplies                               | 167,300           |
| Capital Outlay & Depreciation                        | 42,000            |
| Misc. Adjustments/Reimbursements                     | 250,000           |
| 503 Water & Sewer Distribution                       |                   |
| Personal Services                                    | 2,478,156         |

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|                               | Purchased Services                | 464,750           |
|                               | Materials and Supplies            | 1,141,220         |
|                               | Capital Leases                    | 325,592           |
|                               | Capital Outlay & Depreciation     | 1,553,900         |
| 504                           | Mechanical Maintenance            |                   |
|                               | Personal Services                 | 964,238           |
|                               | Purchased Services                | 85,459            |
|                               | Materials and Supplies            | 351,129           |
|                               | Capital Leases                    | 60,064            |
|                               | Capital Outlay & Depreciation     | 46,000            |
| 505                           | Water Plants                      |                   |
|                               | Personal Services                 | 1,059,841         |
|                               | Purchased Services                | 1,622,294         |
|                               | Materials and Supplies            | 972,887           |
|                               | Capital Outlay & Depreciation     | 372,500           |
| 506                           | Wastewater                        |                   |
|                               | Personal Services                 | 1,998,882         |
|                               | Purchased Services                | 1,771,478         |
|                               | Materials and Supplies            | 721,479           |
| 507                           | Electrical Maintenance            |                   |
|                               | Personal Services                 | 191,819           |
|                               | Purchased Services                | 12,200            |
|                               | Materials and Supplies            | 41,630            |
|                               | Capital Outlay & Depreciation     | 58,500            |
| 509                           | Engineering                       |                   |
|                               | Personal Services                 | 620,235           |
|                               | Purchased Services                | 222,110           |
|                               | Materials and Supplies            | 41,600            |
| <b>50</b>                     | <b>Departmental Total</b>         | <b>26,867,480</b> |
| <b>57</b>                     | <b>Debt Service</b>               |                   |
| 573                           | Interest Revenue Bonds            |                   |
|                               | Debt Service                      | 1,304,275         |
| 575                           | Agency Fees                       |                   |
|                               | Purchased Services                | 4,000             |
| <b>57</b>                     | <b>Debt Service Total</b>         | <b>1,308,275</b>  |
| <b>59</b>                     | <b>Other</b>                      |                   |
| 591                           | Water & Sewer, Other              |                   |
|                               | Purchased Services                | 77,247            |
|                               | Appropriations To Other Agencies  | 243,650           |
|                               | Capital Outlay & Depreciation     | 2,555,000         |
| 593                           | Purchased Services Insurance      |                   |
|                               | Purchased Services                | 240,500           |
| <b>59</b>                     | <b>Other Total</b>                | <b>3,116,397</b>  |
| <b>330</b>                    | <b>Water &amp; Sewer Total</b>    | <b>31,292,152</b> |
| <b>334</b>                    | <b>Mayesville Water System</b>    |                   |
| <b>50</b>                     | <b>Departmental</b>               |                   |
| 501                           | Contracts, Transfers, and Reserve |                   |
|                               | Personal Services                 | 156,038           |

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|--|------------------|
| Transfers  | 37,752           |
| 502 Utility Billing                                  |                  |
| Purchased Services                                   | 2,650            |
| Misc. Adjustments/Reimbursements                     | 6,000            |
| 505 Water Plants                                     |                  |
| Purchased Services                                   | 19,321           |
| Materials and Supplies                               | 29,974           |
| 506 Wastewater                                       |                  |
| Purchased Services                                   | 16,565           |
| Materials and Supplies                               | 8,300            |
| <b>50 Departmental Total</b>                         | <b>276,600</b>   |
| <b>334 Mayesville Water System Total</b>             | <b>276,600</b>   |
| <b>333 Stormwater</b>                                |                  |
| <b>50 Departmental</b>                               |                  |
| 502 Utility Billing                                  |                  |
| Misc. Adjustments/Reimbursements                     | 7,500            |
| 508 Stormwater System                                |                  |
| Personal Services                                    | 291,782          |
| Purchased Services                                   | 146,950          |
| Materials and Supplies                               | 21,300           |
| Appropriations To Other Agencies                     | 58,000           |
| Capital Outlay & Depreciation                        | 309,718          |
| <b>50 Departmental Total</b>                         | <b>835,250</b>   |
| <b>59 Other</b>                                      |                  |
| 591 Water & Sewer, Other                             |                  |
| Appropriations To Other Agencies                     | 21,000           |
| <b>59 Other Total</b>                                | <b>21,000</b>    |
| <b>333 Stormwater Total</b>                          | <b>856,250</b>   |
| <b>212 Accommodations</b>                            |                  |
| <b>46 Community &amp; Economic Development</b>       |                  |
| 467 Economic Development                             |                  |
| Special Projects/Events                              | 312,614          |
| <b>46 Community &amp; Economic Development Total</b> | <b>312,614</b>   |
| <b>49 Other</b>                                      |                  |
| 495 Transfers Out                                    |                  |
| Transfers  | 537,386          |
| <b>49 Other Total</b>                                | <b>537,386</b>   |
| <b>212 Accommodations Total</b>                      | <b>850,000</b>   |
| <b>219 Hospitality</b>                               |                  |
| <b>46 Community &amp; Economic Development</b>       |                  |
| 467 Economic Development                             |                  |
| Special Projects/Events                              | 1,259,224        |
| <b>46 Community &amp; Economic Development Total</b> | <b>1,259,224</b> |
| <b>49 Other</b>                                      |                  |
| 495 Transfers Out                                    |                  |
| Transfers  | 2,740,776        |
| <b>49 Other Total</b>                                | <b>2,740,776</b> |
| <b>219 Hospitality Total</b>                         | <b>4,000,000</b> |

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| <b>Fund / Dept. / Classification</b> | <b>Expenditures</b> |
|--------------------------------------|---------------------|
| <b>250 Victim's Assistance</b>       |                     |
| <b>41 General Government</b>         |                     |
| 411 Admin                            |                     |
| Personal Services                    | 71,374              |
| Purchased Services                   | 13,830              |
| Materials and Supplies               | 4,400               |
| <b>41 General Government Total</b>   | <b>89,604</b>       |
| <b>250 Victim's Assistance Total</b> | <b>89,604</b>       |
| <b>Grand Total</b>                   | <b>95,102,796</b>   |