

It shall include a statement of pending capital projects of a capital program for the next five fiscal years. Attached to the budget message shall be such supporting schedules, exhibits, and other explanatory material, in respect to both current operations and capital improvements, as the mayor shall believe useful to the board of aldermen.

BUDGET CONTENTS

81. *The budget shall provide a complete financial plan for the budget year. It shall contain in tabular form:*

(a) A general summary.

(b) Detailed estimates of all anticipated revenues applicable to proposed expenditures.

(c) All proposed expenditures.

The total of the anticipated revenues shall equal the total of the proposed expenditures.

CLASSIFICATION OF REVENUES

82. *Anticipated revenues shall be classified as "surplus," "miscellaneous revenues," and "amount to be raised by property tax." Miscellaneous revenues shall be subclassified by sources.*

REVENUE FIGURES FOR PREVIOUS YEARS

83. *In parallel columns opposite the several items of anticipated revenues there shall be placed the amount of each such item in the budget of the last completed fiscal year, the amount of such items actually received during the last completed fiscal year, the amount of each such item in the budget of the current fiscal year, and the amount actually received to the time of preparing the budget plus receipts for the remainder of the fiscal year estimated as accurately as may be.*

PUBLIC UTILITIES

84. *The anticipated revenues and proposed expenditures and anticipated surplus of water and sewer operations and any other public utilities owned or operated by the city shall be stated in a separate section of the budget.*

EXPENDITURES

85. *The proposed expenditures shall be itemized in such form and to such extent as shall be provided by law, or, in the absence of such provision, by regulations estab-*