

lished by ordinance. Separate provision shall be included in the budget for at least:

(a) Interest, amortization, and redemption charges on the public debt for which the faith and credit of the city is pledged.

(b) Other statutory expenditures.

(c) The payment of all judgments.

(d) An amount equal to the deficit for operations of water and sewer and other public utilities during the last completed fiscal year, separately stated for each utility which appears in a separate section of the budget.

(e) Administration, operation, and maintenance of each office, department, or agency of the city itemized by character and object of expenditure.

(f) Contingent expense in an amount of not more than three per cent (3%) of the total proposed expenditures.

(g) Expenditures proposed for capital projects.

#### EXPENDITURE FIGURES FOR PREVIOUS YEARS

86. In parallel columns opposite the several items of proposed expenditures, 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 expended during the last completed fiscal year, the amount of each such item in the budget of the current fiscal year, and the amount actually expended to the time of preparing the budget plus the expenditures for the remainder of the current fiscal year estimated as accurately as may be.

#### BUDGET SUMMARY

87. At the head of the budget there shall appear a summary of the budget, which need not be itemized further than by principal sources of revenue and kinds of expenditures, in such form as to present to the taxpayers a simple and clear picture of the detailed estimates of the budget.

#### BUDGET A PUBLIC RECORD

88. The budget and budget message and all supporting schedules shall be a public record in the office of the city register and collector of taxes open to public inspection by anyone.