

needed for the ensuing fiscal year; said request for estimates shall be accompanied by a statement of any general or specific policies to be followed in the preparation of said estimates; said request for estimates shall state specifically the date at which estimates are to be returned to the budget officer. After the return of said estimates to the budget officer, the budget officer may, with the full knowledge and understanding of the department head or director concerned in each instance, reduce or increase any estimated budget item. During the budgetary negotiations regarding said estimates, the department head or director shall be granted a hearing with the budget officer and the Mayor to discuss the estimates for his department or agency. The preparation of the budget estimates by the budget officer shall be completed and the complete estimated budget for all city expenditures for the ensuing year shall be deposited with the Mayor at least one week before the date set by the Council for the consideration of appropriations, as hereinbefore provided. The Mayor may reduce or increase any estimated budget item as in his judgment seems best.

37. It shall be the duty of the Mayor, at the meeting of the Council on the date set by the Council for the consideration of appropriations to present to the Council the complete estimated budget. Neither the budget officer nor any director or head of any department or agency shall appear as advocates for or as opponents against any estimated budgetary item or items before the Council or any member thereof, except upon the request of the Mayor or the Council or a member of the Council. At the time the budget estimates are presented to the Council, the Mayor shall also make a statement to the Council as to the estimated revenue yield, the earnings of the various City enterprises, and the estimated ad valorem tax rate necessary to support the budget as estimated. The discretion of the Council in making appropriations and in providing revenue for the City shall not be limited in any way by the recommendations of the Mayor, provided, however, that the Mayor may veto appropriation and revenue ordinances, as in the case of other ordinances.

38. The Council is hereby authorized and empowered to transfer or direct the transfer of any funds of the said City to the General Purposes Account of said City, or to or for any other account of the said City in the discretion