

*five next succeeding years. In preparing the budget, the mayor and/or the executive secretary to the mayor shall review the estimates, shall hold hearings thereon with the head or other representative of the office, department or agency concerned, and may revise the estimates as deemed advisable.*

*62. Budget Message. The budget message submitted by the mayor to the council shall explain the budget, shall contain an outline of the proposed financial policies of the city for the budget year, and shall describe the important features of the budget plan. It shall set forth the reasons for salient changes from the previous year in cost and revenue items and shall explain any major changes in financial policy. 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 council.*

*63. Budget Contents. 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.*

*64. Classification of Revenues. Anticipated revenues shall be classified as "surplus", "miscellaneous revenues", and "amount to be raised by property tax". Miscellaneous revenues shall be sub-classified by sources.*

*65. Revenue Figures for Previous Years. 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.*