

66. *Public Utilities.* 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.

67. *Expenditures.* 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 established 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 aggregate of all emergency notes which it is estimated will be outstanding at the end of the current year.

(e) 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.

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

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

(h) Expenditures proposed for capital projects.

68. *Expenditure Figures for Previous Years.* 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.

69. *Budget Summary.* 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