

kinds of expenditures, in such form as to present to the taxpayers a simple and clear picture of the detailed estimates of the budget.

70. *Budget A Public Record.* The budget and budget message and all supporting schedules shall be a public record in the office of the city treasurer open to public inspection by anyone. The mayor shall cause sufficient copies of the budget and budget message to be prepared for distribution to interested persons.

71. *Notice of Hearing.* At the meeting of the council at which the budget and budget message are submitted, the council shall determine the place and time of the public hearing on the budget, and shall cause to be published in one or more newspapers published in the city a notice of the place and time, not less than seven days after publication of the notice, at which the council will hold a public hearing.

72. *Public Hearing.* At the time and place so advertised, or any time and place to which such public hearing shall from time to time be adjourned, the council shall hold a public hearing on the budget as submitted at which all interested persons shall be given an opportunity to be heard for or against the estimates or any item thereof.

73. *Public Statements by Officials.* No director or head of any office, department, or agency shall take any public stand on the items of the proposed budget except when called before the council hearings on the budget. Appearances of directors or heads of any office, department, or agency at budget hearings may be requested by the mayor, the council, or any member of the council.

74. *Council Action.* The council may insert new items or may increase or decrease the items of the budget. Where the council shall increase the total proposed expenditures, it shall also increase the total anticipated revenue to at least equal such total proposed expenditures.

75. *Vote On Budget.* The budget shall be prepared and adopted in the form of an ordinance. A favorable vote of at least a majority of the total membership of the council shall be necessary for adoption.

76. *Final Adoption Date.* The budget for the new fiscal year shall be finally adopted not later than the twenty-