

*have custody of all bonds and certificates of City indebtedness, including such bonds and certificates unissued or canceled, and the receipt, registration, and delivery of City bonds and certificates.*

*4. To perform such other duties as the Council may by ordinance prescribe or the City Manager may direct.*

*I. (Fiscal Year.) The fiscal year of the City Government shall begin on the first day of July and end on the last day of June. Such year shall constitute the budget year of the City Government.*

*J. (The City Budget.) 1. (Scope of the Budget.) The budget for the City Government shall present a complete financial plan for the ensuing fiscal year. It shall set forth all proposed expenditures for the administration, operation, and maintenance of all offices and agencies of the City government and any other agency for which appropriations are made or taxes levied by the City; all expenditures for capital projects to be undertaken or executed during the fiscal year; all interest and debt redemption charges payable during the fiscal year; and any actual or estimated deficits from prior fiscal years. In addition thereto the budget shall set forth the anticipated revenues and other means of financing the total proposed expenditures of the City government for the fiscal year.*

*2. (The Budget Document.) The Budget document shall consist of two parts, as follows:*

*Part I shall contain: (1) a budget message prepared by the City Manager, which shall outline a fiscal program for the City government, describing therein the important features of the budget with reference both to the proposed expenditures and to anticipated income; and (2) a general budget summary, which shall exhibit the aggregate figures of the budget in such manner as to show the relation between the total proposed expenditures and the total anticipated income for the fiscal year covered by the budget, and compare these figures with the corresponding figures for the last completed year and the year in progress.*

*Part II shall contain: (1) detailed estimates of all proposed expenditures, showing the corresponding expenditures for each item for the current year and the preceding fiscal year, with explanations of increases or decreases recommended as compared with appropriations for the current fiscal year; the total of the proposed expenditures shall not exceed 90% of the estimated revenues of the City, including the balance from the preceding fiscal year; the remaining 10% of said estimated reve-*