

Sec. 26. Mayor's estimate.

The fiscal year of the city shall begin on the first day of January. On or before the fifteenth day of November in each year the mayor shall prepare and submit to council an estimate of the expense of conducting the affairs of the city for the following fiscal year. This estimate shall be compiled from detailed information obtained from the various departments, on uniform blanks prepared by the city auditor, and shall be set forth:

- (a) An itemized estimate of the expense of conducting each department during the next fiscal year.
- (b) Comparisons of such estimates with the corresponding items of expenditure for the last two complete fiscal years, and with the expenditures of the current fiscal year plus an estimate of expenditures necessary to complete the current fiscal year.
- (c) Reasons for proposed increases or decreases in such items of expenditure compared with the current fiscal year.
- (d) A separate schedule for each department showing the things necessary for the department to do during the ensuing year and which of any desirable things it ought to do if possible.
- (e) Items of pay roll increases, either as additional pay to present employees, or pay for more employees.
- (f) A statement from the city auditor of the total probable income of the city from taxes for the period covered by the mayor's estimate.
- (g) An itemization of all anticipated revenue from sources other than the tax levy, including probable balances at the end of current fiscal year.
- (h) The amounts required for interest on the city's debt, and for sinking funds as required by law.
- (i) The total amount of outstanding city debt with a schedule of maturities of bond issues.
- (j) Such other information as may be required by the council.

Upon the filing of such estimate ~~the council, the mayor shall cause at least two hundred copies thereof to be printed for distribution. Copies of the estimate shall also be furnished to the newspapers of the city and to the public library and each of its branches.~~ the estimate to be published as an electronic record that is easily accessible to the public.