



# Our Budget 101

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# Capital Budget



# Operational Budget





Land purchases over  
\$3,000

Construction over \$5,000

Major alterations to  
buildings/facilities

Original equipment or  
vehicles over \$20,000  
and life expectancy of  
10+ years

**Capital Budget**





Developed annually and  
in consideration of 5-year  
plan



April through June for  
submission

September through  
November for discussion,  
amendments, and  
approval

**Capital Budget**



Daily services for  
community members

Salaries

Funding to community-  
based orgs to deliver  
services on our behalf

Other supplies and  
equipment



Operational Budget



Avoids using one time revenue to fund ongoing expenses

Guidance in May or June for submission in July

September to November for presentation, discussion, amendments, and approval



**Operational Budget**

# Capital Budget Timeline



**March:** Given directives about how to create capital budget


**April/May:** Agency requests due

**September:** Executive Capital Budget released; Finance Committee Hearings

**November:** Common Council and County Board hearings on budget

# Operating Budget: Timeline

## Phase 1- Agency Budget Build




**March to June:** Reconcile previous year's actual costs, identify rising costs to request additional funding (not including personnel)



**May/June:** Receive budget target from City and County



**June:** City budget kick-off



**July:** Present budget to Board of Health; Budget due to City and County Executives and finance teams



# Operating Budget: Timeline

## Phase 2- Legislative Process



**October:** Executive Operating Budgets released, Finance Committee hearings, Amendments



**November:** Common Council and County Board hearings on budgets

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# More Budget Process Info

[2024 City of Madison Budget Documents](#)

[2025 City Budget Outlook/Information Series](#)

[Common Council 2025 Budget Guidance](#)

[2024 Dane County Budget,](#)  
our details found on pgs 391-  
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