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GOVERNMENTAL FINANCE ONLINE COURSE:
Capital Improvement Program (CIP)

Capital Improvement Program (CIP) — Learning Objectives

Lesson 1 — CIP Overview
Learning Objectives:
• Recall the definition of a capital improvement plan
• Understand state and local laws related to CIP
• Distinguish between different types of capital

Lesson 2 — CIP and the Local Government Budget System
Learning Objectives:
• Explain how the CIP relates to the operating budget
• Understand the two most important references in the development of the CIP — the strategic plan and the budget policy — as well as associated components

Lesson 3 — The CIP Process
Learning Objectives:
• Describe the steps in a successful CIP process
• Recognize vision statements for future service delivery
• Explain the significance of the comprehensive plan to the CIP
• Restate the purpose of a capital needs assessment

Lesson 4 — Capital Improvement Requests
Learning Objectives:
• List the components of a department capital improvement request, including the project description, purpose, and history; funding requirement; and operating impact
• Understand the importance of public input
• Summarize the role of decision makers

Lesson 5 — Capital Improvements in the Budget
Learning Objectives:
• Describe how capital improvements are selected
• Explain the prioritization processes
• List the elements to include in the budget document
• Summarize the CIP adoption process
Lesson 6 — Paying for Capital Improvements

Learning Objectives:
• Define funding sources for CIP
• Determine appropriate funding sources

Lesson 7 — Capital Improvements after Budget Adoption

Learning Objectives:
• List the elements involved in preparing for capital improvements
• Determine when budget amendments are required
• Describe how to manage CIP balances

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For more information about Governmental Finance Courses, contact us at questions@georgiacenter.uga.edu or by telephone at +1-706-583-0424.