



GOVERNMENTAL FINANCE ONLINE COURSE: Capital Improvement Program (CIP)

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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.