



County Technical Assistance Service

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Capital Improvement Plan/Budget

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Capital Improvement Plan/Budget

Reference Number: CTAS-1797

The Capital Improvement Plan should identify the current assets in use, their anticipated replacement date and any anticipated needed or planned future assets. As this plan is classified by asset and year, then an estimated replacement and purchase cost can be assigned to each asset. Related revenue can then be identified to acquire the replacement or new asset. If the revenue assigned is notes or bond proceeds, then this cost is considered a part of the Debt Management Plan.

See [Reasons for a Capital Improvement Plan/Budget](#) under [Capital Budgets](#).

Source URL: <http://eli.ctas.tennessee.edu/reference/capital-improvement-planbudget>

