

CAPITAL IMPROVEMENT PLANNING

AN INTRODUCTION FOR
LOCAL LEADERS IN
ASSET PLANNING



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INTRODUCTION

Government exists to provide services that improve and protect the general health, safety, and welfare. For municipalities and counties, this means providing services like fire and police protection, water, sewer, transportation, and recreation. These services can only be provided when adequate, functional capital assets and facilities are in place.

Capital assets generally refer to a community's high-cost assets that have an intended lifespan of more than a single year. These assets include roads, pipelines, water treatment, sewage facilities, vehicles, arenas, buildings, parks, and sheds. Capital assets are the most fundamental component of community service provision—without an asset, no services can be provided.

As a result, planning for capital assets is critical to maintaining long-term service provision for residents. Capital improvements are best managed in a capital improvement plan (CIP). CIPs are a "budgeting and financial tool used by a local government for maintaining, improving, or building new public facilities. The CIP looks at the 'big picture' of community needs."¹ These plans illustrate a community's intended capital purchases for the upcoming fiscal year and expected purchases for the subsequent four years (most CIPs have five-year durations). CIPs match community needs with expected revenues and other funding sources to identify what is fiscally feasible.

While striving to follow the general plan, CIPs should integrate information from the community's master plans and the capital asset inventory; ultimately, using these tools together creates an expectation for how the physical facilities in the community will be planned and then constructed in the coming years.

This document lays out an example CIP process for those who are new to the concept or who are reviewing their current capital improvement planning process.



OVERVIEW OF CAPITAL IMPROVEMENT PLANNING

Capital improvement plans establish a community’s intended capital expenditures for a prescribed timeline. Generally, there is a one-year list that is integrated with the community budget and a five-year plan of expected capital projects. This plan is created through a capital improvement planning process.

There are many different methods communities can use. Utah’s Community Development Office compiled a set of generally applicable steps for a capital improvements plan which are outlined below. Most communities adapt some form of these elements into a system that works for their situation; local processes may have a different number of sections or may be in a different order.

This guide is an overview of the capital improvement planning process. Each of these steps will be discussed in this document. The first two will only need to be done when setting up a process the first time and used as a resource every year afterward; the other four steps will need to occur annually.

FIRST-YEAR STEPS

1 ESTABLISH A CAPITAL IMPROVEMENT PLAN PROCESS & POLICY

The municipal council should establish a CIP policy and process that identifies responsible parties, timelines, and criteria for prioritizing projects—including an annual capital asset inventory.

2 CREATE A CAPITAL ASSET INVENTORY

Inventory existing assets, identify current conditions, needed repairs, replacement horizons and locations. Update inventory as changes occur. Refer to this list during each annual CIP process.

ANNUAL STEPS

4 DETERMINE OPERATIONS & MAINTENANCE COSTS

Through research, municipalities should determine the operation and maintenance costs of a new asset and ensure it is viable based on the city’s budget.

3 IDENTIFY & PRIORITIZE CAPITAL FACILITY NEEDS

Identify and prioritize future projects by recognizing gaps among inventoried assets, or as emergencies and crises occur. Use prioritization criteria to determine which projects should be completed first.

5 PRESENT CIP TO COUNCIL IN PUBLIC MEETING & ADOPT PLAN

The party responsible for CIP preparation should present it to the city council who should review, adapt, alter and present the plan to residents before adoption.

6 IMPLEMENT THE PLAN

Use identified funding sources and available community capacity to implement the one-year project list. Throughout implementation, seek ways to improve preparation for future projects. Review status of one-year projects before starting the new CIP.

WHY SHOULD WE PLAN FOR CAPITAL ASSETS?

Without capital improvement planning, crises drive community purchases instead of proactive community management. Crisis-driven investment increases the likelihood of wasting funds, sub-optimal service provision, and ultimately lower quality of life for community residents. Adequate, accurate capital improvement plans match a community's capital needs with its financial capacity and integrate capital budgets with the annual operating budget, turning plans and budgeted funds into real projects. In many ways, a CIP is where a community plan's rubber meets the road.

As leaders consider and discuss their community's future with constituents, a CIP will help set the stage for what can be expected, what is feasible, and what is not possible based on community finances. This helps leaders focus on improvements that will hopefully improve constituents' day-to-day lives by ensuring adequate service provision into the future.

The benefits of adequate, accurate capital improvement planning include:
"Synchronizing capital and operating budgets"²

- Matching financial capacity with community needs
- Prioritizing needs using objective criteria
- Focusing attention on goals, needs, and financial capacity
- Avoiding wasted resources
- Improving financial security
- Reducing emergencies through preparation
- Setting a clear financial path for a community's future
- Ensuring adequate service provision
- Supporting economic development
- Increased transparency
- Funding sources may require it



CAPITAL ASSET PROGRAM

To help communities with managing their capital assets, the Community Development Office established the Capital Asset Program (CAP). The Capital Asset Program (CAP) offers a suite of resources and tools in support of community-performed capital asset inventories. The program also offers an ArcGIS Online Organization which provides a platform for communities to gather, store, and analyze capital asset inventory data.

DEFINING CAPITAL ASSET

Capital asset definitions should be clear and concise. For example, New York, NY defines a capital asset as "construction, reconstruction, acquisition, or installation of a public improvement, with a value of \$35,000 or more and a "useful life of at least five years."⁴ Cities can select their own defining characteristics. The CDO recommends keeping the dollar amount relatively low (~\$1,000) for small communities.

ASSET PLANNING PROCESS

1 ESTABLISH A CAPITAL IMPROVEMENT PLAN PROCESS & POLICY

A CIP process and policy are intended to help community leaders and residents know how, when, and by whom a CIP will be completed. It should also describe its relationship to other important community documents. To be effective, leaders must feel confident they understand and are committed to following their community's CIP process and policy.

The process and policy should describe:

Who is responsible for completing the draft CIP?

What criteria will be used to prioritize the CIP list? (See page 8)

When will the annual CIP be conducted and adopted?

What is the CIP's relationship to the annual operating and capital budgets?

2 CREATE A CAPITAL ASSET INVENTORY

Identifying the current conditions of existing facilities, needed repairs, replacement timelines, and locations will provide leaders with the anticipated community capital needs. This inventory contains a timeline of expected expenses that leaders can save funds towards. Conversely, it identifies assets that can be retired to free up funds for other projects. This inventory should be updated as changes to the condition of an asset occur (e.g., repair work done, major storm damage, etc.) and repeated as needed.

This step should answer:

What is the current condition of our assets?

How much will it cost to replace our current assets?

What is the timeline for major overhaul or replacement of our capital facilities?

The Community Development Office (CDO) created a guide on capital asset inventories that can help with inventorying a community's asset condition and replacement horizon, a critical part of this step. The guide can help community leaders develop a method for inventorying their assets and identifying when and how those assets will need significant investment.

3 IDENTIFY & PRIORITIZE CAPITAL ASSET NEEDS

Communities must know the capital needs (repair, replacement, expansion) of their current assets and the need for new assets that will help make the community's master plans and general plan a reality.

All community needs assessments should include the repair and replacement costs of current assets, new asset needs, and a review of past CIPs. Your community can create its own methodology for assessing community needs. For instance, many communities have their department heads make requests, obtain input from the public, use facility plans from other master plans, and use a community asset inventory to inform the creation of their CIPs.

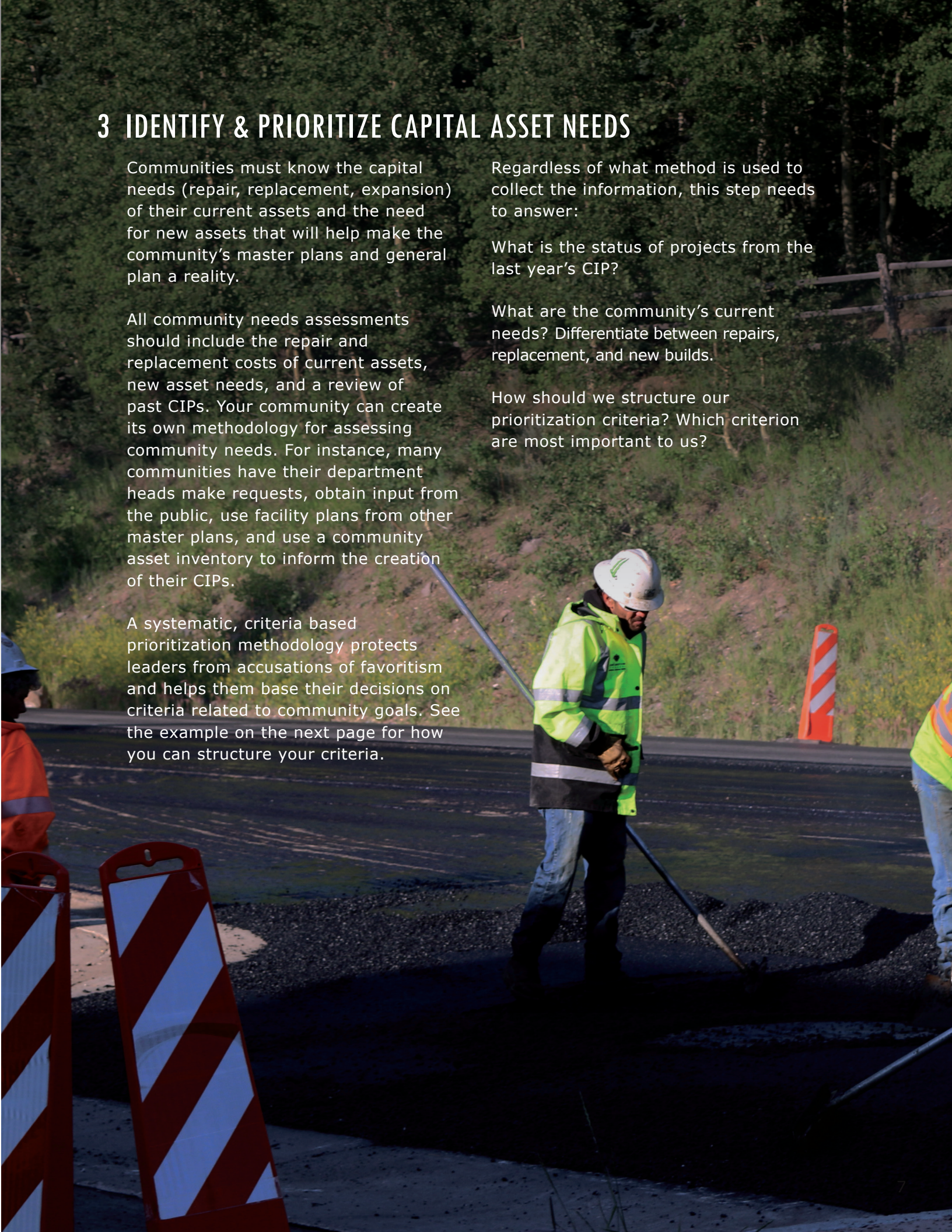
A systematic, criteria based prioritization methodology protects leaders from accusations of favoritism and helps them base their decisions on criteria related to community goals. See the example on the next page for how you can structure your criteria.

Regardless of what method is used to collect the information, this step needs to answer:

What is the status of projects from the last year's CIP?

What are the community's current needs? Differentiate between repairs, replacement, and new builds.

How should we structure our prioritization criteria? Which criterion are most important to us?



PRIORITIZATION CRITERIA

Establishing prioritization criteria protects decision makers from the threat of creating criteria that favor a pet project. It establishes the justification for why one project may receive funding while another does not. These criteria should match the community’s priorities, but should not change with every shift in leadership. Well-established criteria will stand the test of time and guide the community to good decisions, even in the midst of political or financial uncertainty.

Weighting criteria helps match the criteria to community priorities.⁴ The City of Waterville, WA established twelve criteria that are weighted on a 1 (least important) to 5 (most important) scale. Waterville includes more criteria than most communities, demonstrating the number of criteria that communities can consider.

Local leaders can use any of these criteria (see below) or develop their own to address their community’s priorities.⁵

TITLE ⁵	WEIGHT	CRITERIA
Life, Health, Safety	5	Is the proposed improvement needed to protect public health, safety, and welfare?
Legal Mandate	5	Is the proposed improvement required to comply with a legal mandate?
Tax Base	4	Does the proposed improvement contribute to or directly improve the tax base?
Funding Available	4	Is funding for this project available?
Revenue Generation	4	Is the proposed improvement part of a service that generates revenue?
Maintenance	4	Does the improvement have a clearly identified source of revenue for maintenance?
Cost Effective Service	4	Will the proposed improvement result in cost effective service delivery?
Coordination	4	Is the proposed improvement a part of another project?
Partnership	3	Does the improvement create partnership opportunities (private, public or other)?
Consistency	3	Is the improvement consistent with general plan?
Level of Service	3	Will the improvement enhance provision of services for existing residents?
Forecast Demand	3	Is the improvement needed to help meet forecasted service demand in the future?

4 DETERMINE THE OPERATIONS & MAINTENANCE COSTS

When collecting information on a capital asset, it is important to remember that most capital assets are not a one-time expense. Operating the asset and maintaining it in good condition are costs that the community will have to bare for the lifetime of the asset. Identifying these costs, and including them in the capital asset needs and capacity will help communities prioritize necessary and feasible projects.

Often operations and maintenance costs become an afterthought for community leaders and a newly obtained asset becomes a drain on the community's staff and finances. Operations and maintenance considerations apply to every single physical project a community undertakes.

Here are some questions your community should consider in this step:

Which staff member will oversee the care of the new asset?

How much will it cost to operate this asset on a weekly, monthly, or annual basis?

Approximately how much will regular maintenance on this asset cost?

The Community Development Office (CDO) created a guide on determining operations and maintenance costs. The guide can help community leaders identify and account for these costs.





5 PRESENT CIP TO COUNCIL & ADOPT PLAN

Some communities collect public feedback at this point while others have their leaders decide to accept, amend, or not accept a proposed CIP list. Leadership should be involved in this meeting, ask questions, find out how well the prioritized plan meets community goals and objectives, and ultimately adjust the CIP. This may take one or more meetings and subsequent adjustments to approve the plan. This phase should answer:

How will elected officials adjust the prioritized list or plan to better meet community needs?

What adjustments should be made based on public input (if your community solicits public input)?

What is the final one-year and five-year capital improvement list?

6 IMPLEMENT THE PLAN

At this point in the process, communities should know who will be managing each project and which projects are prioritized. Carefully thought out contracts should ensure the projects are completed within budget and within appropriate timelines for addressing community needs. When municipalities begin implementing the plan, the CIP projected budget should inform the community's operating budget. This step should answer:

Who will manage each annual capital project from start to finish?

Who will ensure projects on the three-to-five year list are reviewed in next year's CIP process?

When will we know that the project is completed?

The capital improvement planning process will vary based on a community's staff capacity, financial capacity, capital needs, and political situation. For instance, a community that typically generates \$200,000 in annual revenue but has average annual operating costs of \$190,000, will not likely be planning on building capital facilities every year. For these communities, the process remains the same. The capital budget may involve capital expenditures once every three-to-five years, based on debt amortization and the availability of grant funding or low-interest loans. However, the basic structure of identifying needs, identifying available funds, prioritizing projects that address needs, and then assigning funding to prioritized projects, should be followed.



CAPITAL BUDGETS

Municipal budgets should include budgets for the general fund, special revenue funds, debt service funds, capital project funds, and enterprise funds.⁷

Capital budgets account for expected capital improvement costs or repairs. These funds are developed based on the capital improvement needs of a community. Definitions of what expenses count as a “capital improvement” vary, but should identify an asset’s minimum useful life and cost. Capital budgets provide residents a general idea of what physical resources the community intends to build, repair, or replace with their tax dollars. Typical capital budget items include vehicles, buildings, pipeline, roads, high-cost equipment and other major infrastructure.

In addition to dedicating community funds for capital asset projects, leaders should seek out project funding from outside sources. Finding and obtaining project funding is more like fitting puzzle pieces together than an exact science—for example, sometimes higher urgency projects are best suited to wait for a future year because additional funding capacity will become available. Preferably these projects would be assigned to a certain year and accounted for with specific funds. If too costly, projects may need to be reduced in scope or phased.

Capital improvement plans are the best way to accurately and adequately prepare a capital budget by addressing community needs and wants in a logical, criteria driven process.

DEFINITIONS

Capital budget: Money set aside for the acquisition of capital assets.

Operating Budget: Budget that covers the anticipated costs of operating the community and its resources.

WHEN TO COMPLETE THE CAPITAL IMPROVEMENT PLAN

There are no legal requirements to complete a CIP. However, most capital improvement plans are completed annually in a timeframe that allows the CIP to inform the upcoming fiscal year's budget. There are a few other important dates that should be taken into account as your community considers its CIP process.

May 1st. Capital improvement projects that anticipate receiving funds from the Community Impact Board (CIB) or Community Development Block Grant (CDBG) are due to program staff by May 1st of each year. Communities submit these requests to the local Association of Governments (AOG) who then forward an aggregated list from all communities, special service districts and counties in the AOG to program staff. Your community will need to submit its Capital Asset Self-Inventory and proposed capital improvement projects to your local AOG regional planner before this date. Talk to your regional planner to find out when your region requires their local applications.

June 30th. Budgets are required for municipalities by June 30th of each year.⁶

Other considerations which should be taken into account include:

Funding source requirements: CIB and CDBG lists should accurately reflect the community's intended capital projects. To

be accurate, these lists should reflect the most updated capital improvement plan.

Public engagement: Community leaders' desired level of public participation in the planning process can have significant impacts on the total time frame for development. More input generally increases the amount of time necessary to complete the plan, but assures transparency.

Transparency: Consistency in process and timeline, year over year, increases transparency for community residents. Consistency should be integral to the overall process and timeline to ensure transparency. Consistency is established as community leaders follow the CIP policy and process established in step one (see page 6).

First time vs. repeats: The first time a community completes a capital improvement plan, or when they make significant revisions to the CIP process, the process will likely take longer than in subsequent years.

It should be noted that there is not a "bad" time to complete a capital improvement plan. Simply developing a resolution to adopt a CIP, follow a process, and meet a timeline is the first step to implementing an effective CIP.



WHO CAN MANAGE THE CIP PROCESS

In larger communities where departments handle different aspects of community service provision and management, the city administrator, finance department, and a capital improvement committee (made up of department heads and others) hold responsibility for the capital improvement planning process. In other communities, steering committees made up of city leaders and community members hold responsibility for the plan.

In smaller towns, this task typically falls on the town's volunteer mayor and council, and the community's part-time clerk. The Community Development Office suggests that community leaders honestly assess their available time and capacity to take on this effort as they consider using resources available to them such as their AOG and inviting the planning commission or other established boards as potential project leads.

Ultimate responsibility rests with the city or town council and the mayor who have the final say before adopting a plan.

A lack of financial resources to undertake new projects on an annual basis can make an annual CIP process seem like a waste of time for small towns. However, reviewing asset condition information, revisiting community priorities, and looking at ways of integrating various projects on an annual basis will help these leaders prioritize their limited funds. In this sense, it is even more critical for communities with the smallest budgets to make the best decisions about their capital improvements—they only get one shot.



WHAT SHOULD A COMPLETED PLAN LOOK LIKE?

The CIP should include project names, project type (sewer, water, etc.), expected funding sources, time frame for starting and completing the project, responsible party for managing the asset development process, and where the community will get additional funds if the project costs more than expected.

Communities may want to include additional information that can assist them in completing an accurate, useful CIP. Because there are no specific requirements in Utah state code for CIPs, communities are allowed to adjust their plan process and included information in whatever manner they deem necessary to making good capital improvement decisions. Appendix C has a partial sample of a capital improvement plan from Livingston, Montana.

NEXT STEPS

Once a community has completed a capital improvement plan, they should adopt their one-year capital improvement list as the community's one-year capital budget. This involves giving someone responsibility for each individual project on the list, following up on timeframes and costs relative to the approved budget, and working towards project completion (see table below for examples). After integrating the one-year plan with the annual budget, community leaders should work to secure funding sources for the future expenses identified in the three-to-five year list. This will help community leaders start saving money so their CIP is an action plan rather than a wish list. Communities will know they are successful when they are consistently completing their annual projects on time and within budget year after year.

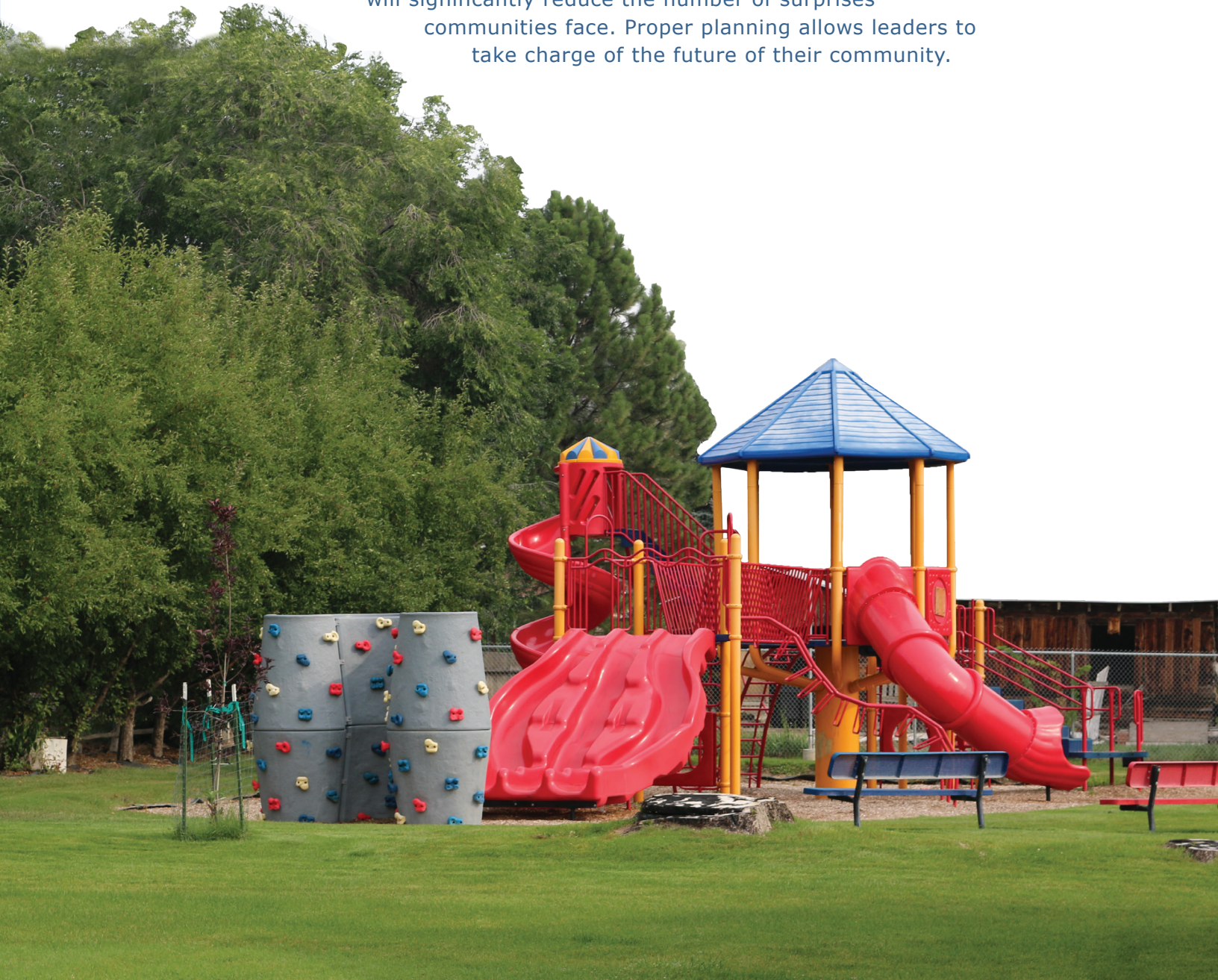
EXAMPLES OF DEFINING RESPONSIBILITIES

COMMUNITY	RESPONSIBLE PARTY				
	Project Identification	Project Prioritization	Identifying Financial Capacity	Matching Finances with Projects	Overall Process Manager
Livingston, MT ⁹	Department heads	City manager, Department heads, Finance department	Finance department	City manager, Department heads, Finance department	City manager
Concord, NC ¹⁰	Department heads	Capital project selection committee	Not identified	Capital project selection committee	City Manager
Castle Valley SSD, UT	Individual cities	SSD Board	SSD Staff / Financial Advisor	SSD Board	SSD Manager
Salt Lake City, UT ¹¹	City residents & Department heads	Citizens board/CIP staff	CIP staff/Citizens Board	Citizens Board/CIP staff	CIP Staff

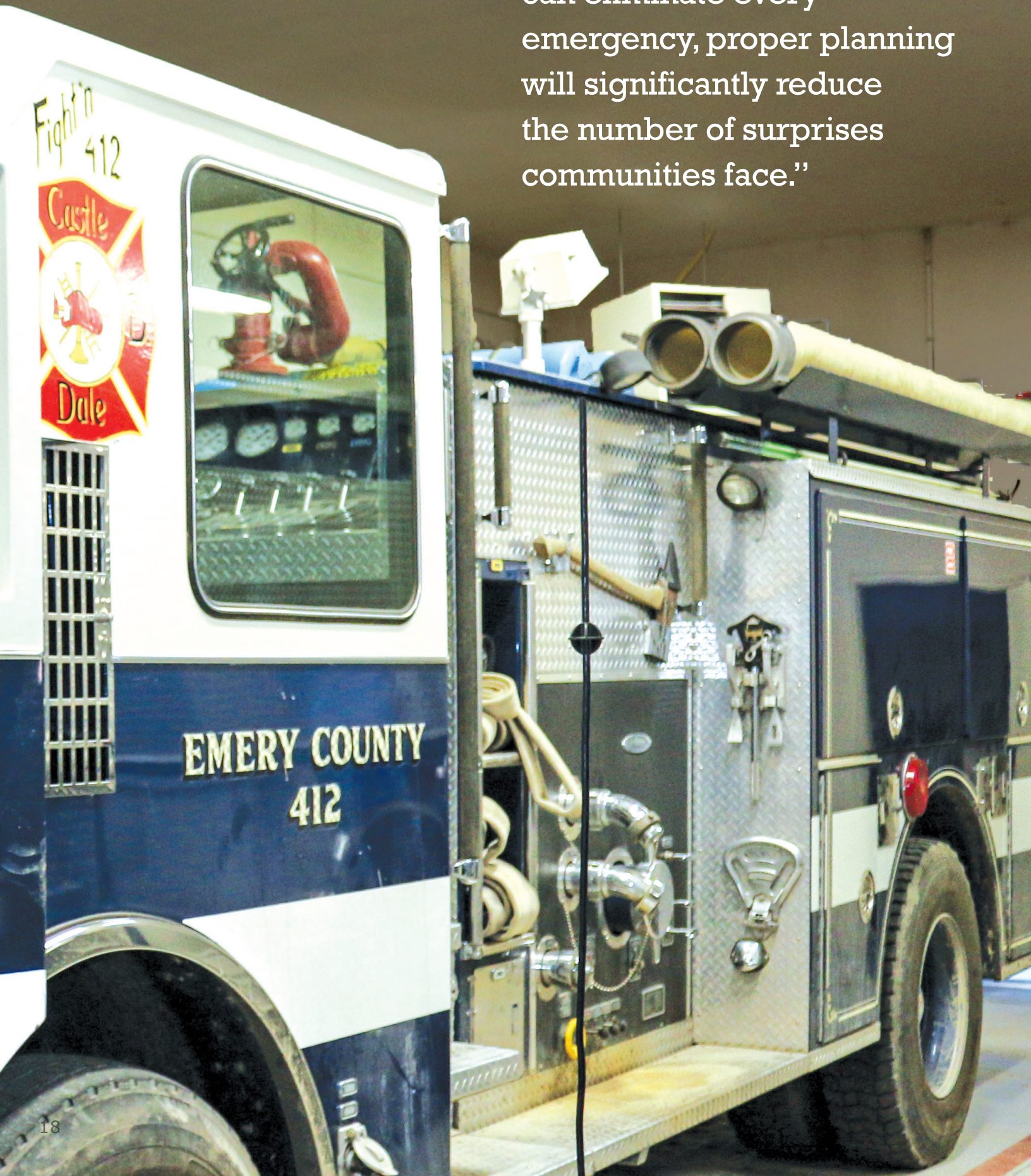
CONCLUSION

If done well, the process of capital improvement planning provides invaluable information and a clear rational method for building community amenities. Capital improvement planning is key to providing public services that promote community health, safety, welfare, and economy; this type of planning is also essential for reducing waste, improving financial security, and prioritizing limited resources.

As leaders work through the capital improvement planning process, they will understand what needs exist and become better prepared to address those needs. Without accurately and adequately preparing for future expenditures, communities are left to implement improvements based on emergencies or surprises. While no amount of planning can eliminate every emergency, proper planning will significantly reduce the number of surprises communities face. Proper planning allows leaders to take charge of the future of their community.



“ While no amount of planning can eliminate every emergency, proper planning will significantly reduce the number of surprises communities face.”



WORKS CITED AND ADDITIONAL RESOURCES



APPENDIX A: SAMPLE PROCESSES

Communities across the country have slightly varied capital improvement planning processes. The table below illustrates a few different methods for completing the CIP and intends to provide leaders with some ideas for their own community process.

Despite slight differences, most CIP processes have similar steps—all aim to prioritize expenditures in the best manner possible for their respective situations.

Small towns often have difficulty spending the time necessary on these processes as part-time clerks and volunteer leaders attempt to maintain the community. However, as demonstrated by Salt Lake City, citizen groups can be involved which reduces costs and helps citizens actively prioritize their future. Similarly, consulting firms can provide technical assistance as communities decide how, when, and where to spend their funds.

COMMUNITY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Attleboro, MA*	Establish policies/procedures	Inventory existing facilities	Determine status of prior year's CIP projects	Determine city's financial capacity	Compile & evaluate agencies' project requests	Adopt CIP
Salt Lake City, UT	Project proposals from residents/dept. heads	Citizen Board / CIP staff review apps / finances.	Citizen Board / staff give Mayor draft CIP	Mayor prepares & presents proposal to Council	Council amends & adopts plan	
Austin, TX	Needs identification	Pull projects from various master plans	Identify funding sources	Prioritize projects & Write 5-year CIP	Adopt CIP year 1 as that year's capital budget	
GFOA	Identify needs	Determine financial impacts	Prioritize capital requests	Develop financial plan for each project on the list		
OpenGov	Identify lead department or individual	Develop CIP development committee	Resident / dept. input / review inventories to identify capital projects	Identify funding options	Compile for & present to city council	City council adopts CIP & adopts the first year as that year's capital budget
Five County AOG Guide	Conduct a needs assessment	Set priorities, evaluate alternative solutions, & identify projects	Identify & evaluate funding options	Compile plan	Adopt official CIP	

**These processes were collected from community plans, presentations, and capital improvement related articles. These processes do not necessarily relate the exact process these organizations follow, rather they are the Community Development Office's understanding of their process based on the text in their respective documents.*

For those considering a capital improvement planning process for their community for the first time, reviewing other communities' processes will help identify implementable best practices. The grouping above represents only a small number of a vast quantity of capital improvement planning resources, guides, and sample plans that can be used to craft a community CIP process that addresses your individual needs and unique situation.

APPENDIX B: SAMPLE CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN GENERAL FUND (1000) Fiscal Years 2017 - 2021							
	Year 1 FY 2017	Year 2 FY 2018	Year 3 FY 2019	Year 4 FY 2020	Year 5 FY 2021	Total	Not Scheduled
Pool							
Pool Cover	9,180					9,180	
Diving Board Replacement	5,000					5,000	
Replace Guard Stands at Pool		12,000				12,000	
Sandblast and Repaint pool				15,000		15,000	
Parks							
Sprinklers	5,000	5,000	5,000	10,000	10,000	35,000	5,000
Carpentry Tools	3,500					3,500	
Bathrooms (Katie Bonnell Park)		11,000			11,000	22,000	
Trencher Attachment for Bobcat	6,000					6,000	
Garbage Receptacles	5,000	5,000	5,000	5,000	5,000	25,000	
Pool Chemicals	7,500					7,500	
Tennis Courts Maint. split with LSD, LTA & PC				12,000	12,000	24,000	
Animal Control							
Animal Waste Stations and Signage	4,000	4,000				8,000	
Miscellaneous Equipment and Waste bags			4,000			4,000	
Projects							
Fire							
Fire Station 2 Phase 2 & 3		14,500				14,500	
AFG Grant Matching Funds - Radios	3,075					3,075	
Cemetery							
Tree Removal/Trimming/Replacement	5,000	\$	5,000	\$	5,000	15,000	
Parks							
Sacajawea Park/Yellowstone River retaining wall				21,000		21,000	
Drinking Fountain (Sacajawea Park)	7,000					7,000	
Miles Park Baseball Field Light Poles			6,000			6,000	
Picnic Shelter (G Street Park)						-	
Sacajawea Park Irrigation Pump Outbuilding			6,000			6,000	
Swimming Pool Upgrades						-	140,000
Fence Repairs at Miles Park	7,500					7,500	
Paving Large Lot by Tennis Courts (McGee Drive)						-	32,000
Paving Parking Lot on McGee Drive						-	27,000
Paving Small Parking Lot by Tennis Courts					15,000	15,000	
Paving South Parking Lot at Soccer Fields				40,000		40,000	
Park Shop Addition for Storage				60,000		60,000	

Appendix C (next page) is a sample scoring sheet for capital projects that are under consideration for inclusion in a CIP list. This sample was developed by the Economic Development Corporation of Michigan.

While these may not be the right criteria for your community, the scoring methodology and criteria provide a sample leaders can use to craft their own, individually tailored, prioritization criteria.

Source: Michigan Economic Development Corporation. Capital Improvements Plan Guide. No date listed. <https://www.miplace.org/4a734f/globalassets/documents/rrc/rrc-guide-cip.pdf>

APPENDIX C: SAMPLE PROJECT PRIORITIZATION FORM

2014–2019 CAPITAL IMPROVEMENT NEEDS ASSESSMENT FORM				
Project name:		Project #:		
Department:		Total score:		
Rater name:	Score range	Rater score	Weight	Total points
1. Contributes to health, safety and welfare				
Eliminates a known hazard (accident history)	5		5	
Eliminates a potential hazard	4			
Materially contributes	3			
Minimally contributes	1			
No impact	0			
2. Project needed to comply with local, state or federal law				
Yes	5		5	
No	0			
3. Project conforms to adopted program, policy or plan				
Project is consistent with adopted city council policy or plan	5		4	
Project is consistent with administrative policy	3			
No policy/plan in place	0			
4. Project remediates an existing or projected deficiency				
Completely remedy problem	5		3	
Partially remedy problem	3			
No	0			
5. Will project upgrade facilities?				
Rehabilitates/upgrades existing facility	5		3	
Replaces existing facility	3			
New facility	1			
6. Contributes to long-term needs of community				
More than 30 years	5		2	
21–30 years	4			
11–20 years	3			
4–10 years	2			
3 years or less	1			
7. Service area of project				
Regional	5		2	
City-wide	4			
Several neighborhoods	3			
One neighborhood or less	1			
8. Department priority				
High	5		2	
Medium	3			
Low	1			
9. Project delivers level of service desired by community				
High	5		2	
Medium	3			
Low	1			



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toolbox.html](https://jobs.utah.gov/housing/community/planning/toolbox.html)

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