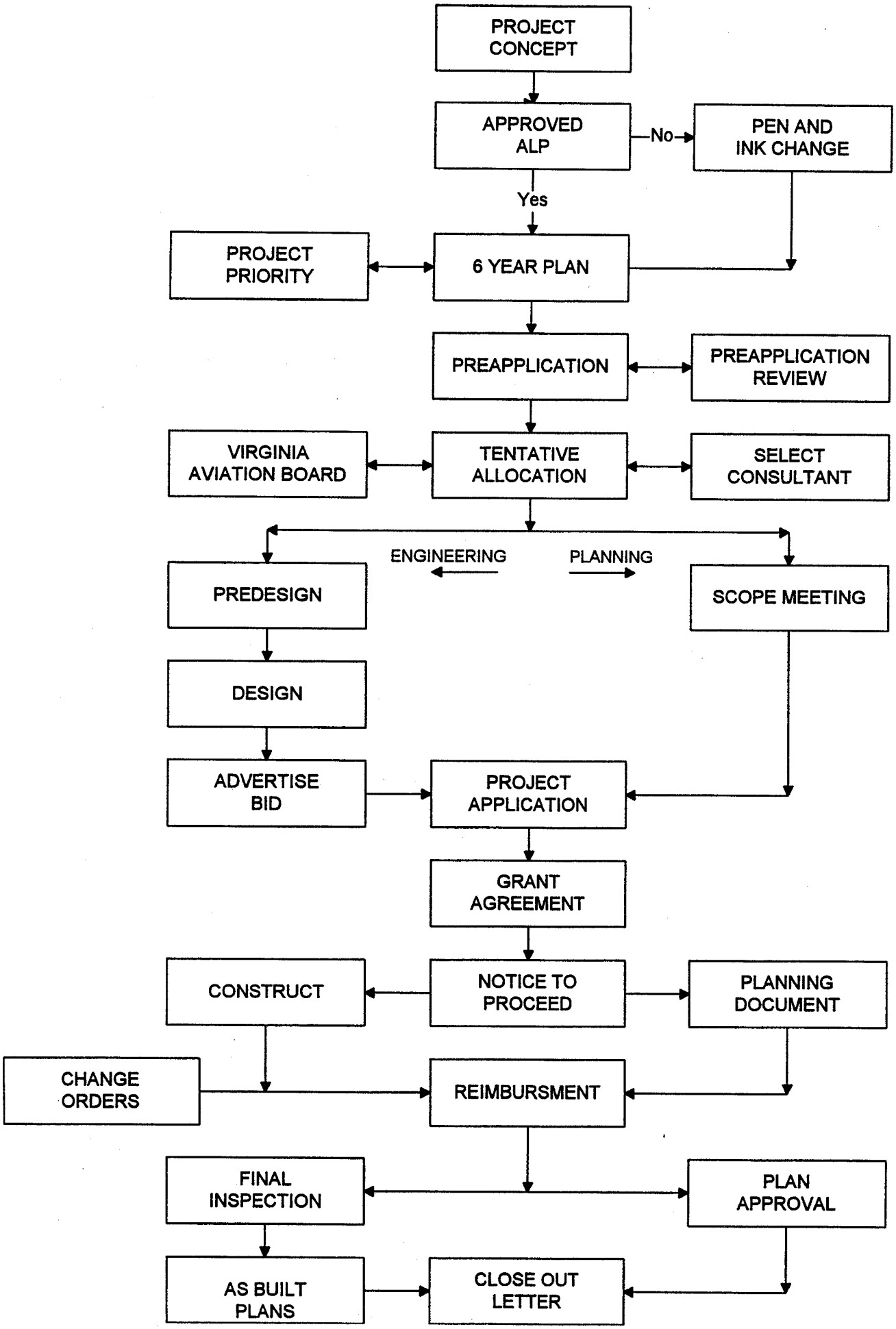CAPITAL IMPROVEMENT & PLANNING FLOW CHART