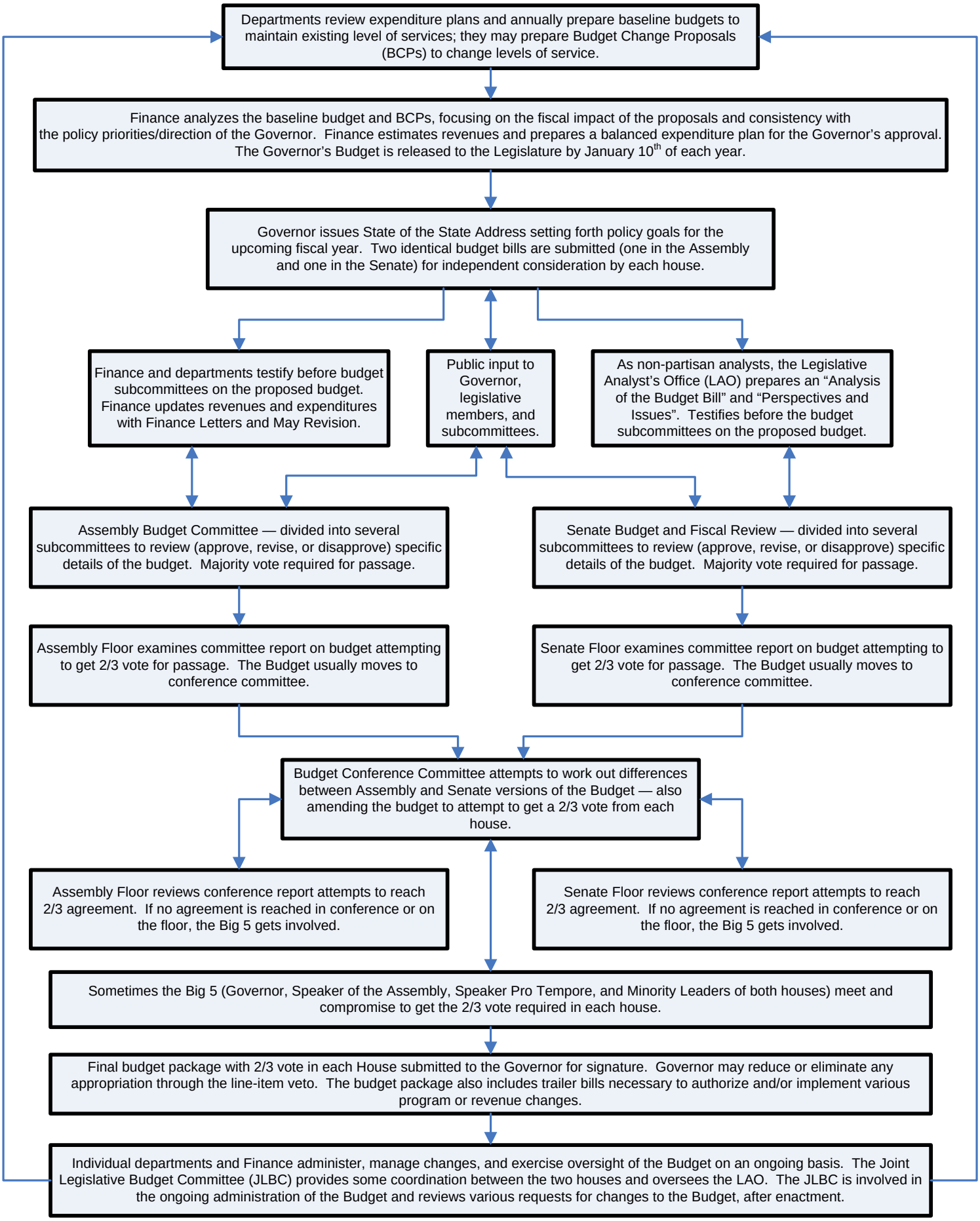The Annual Budget Process