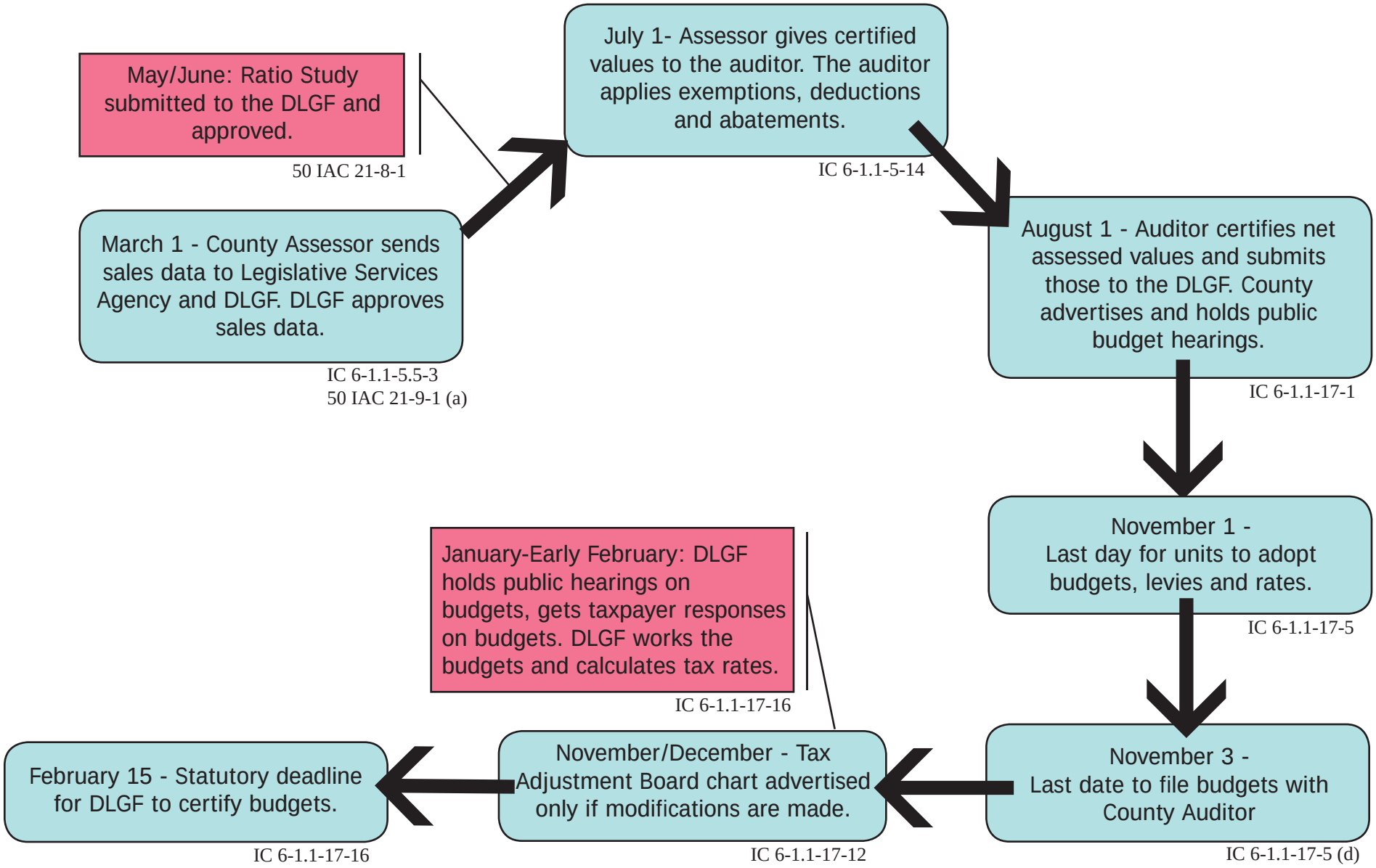Assessment to Budget Process