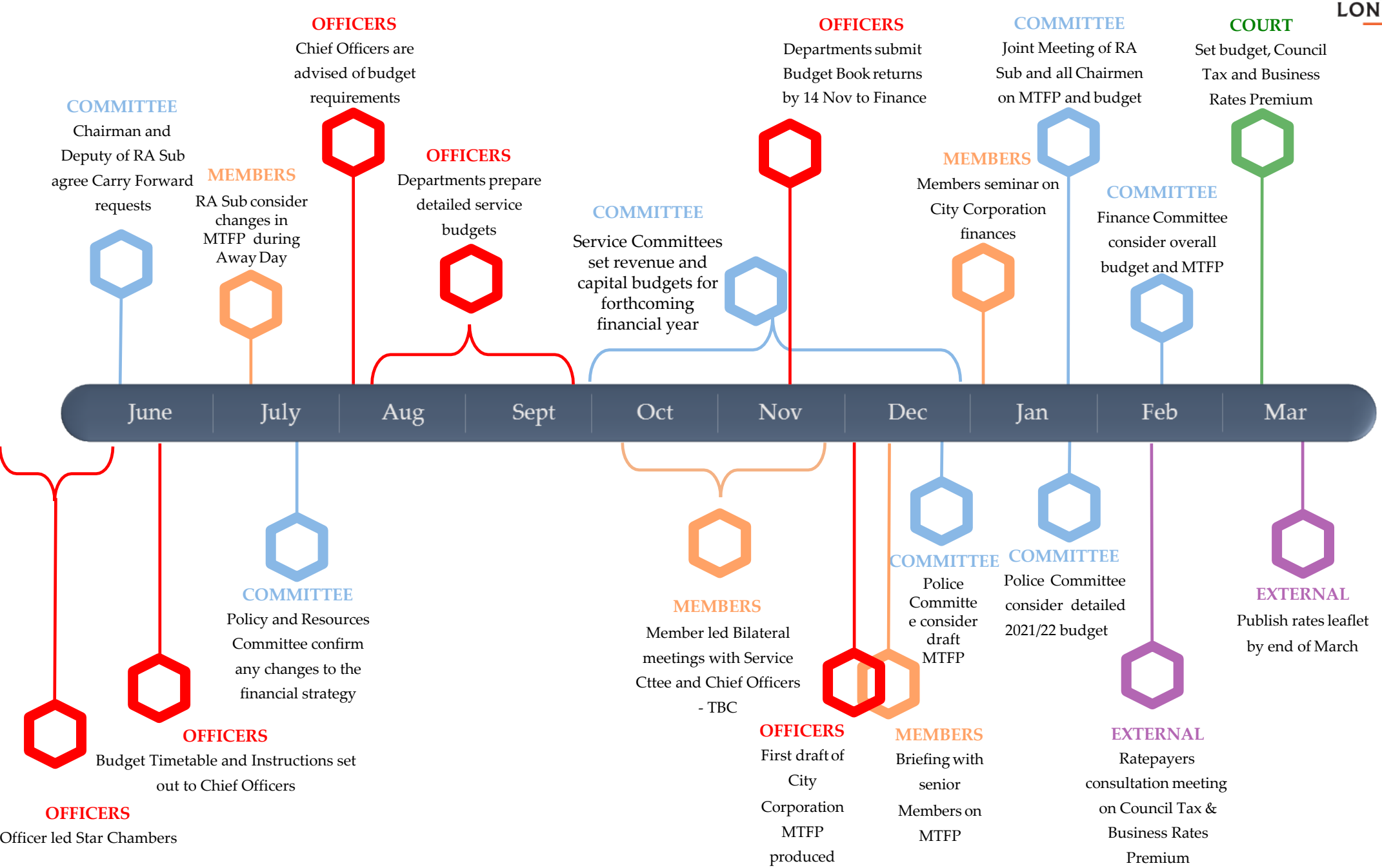Budget Setting Process Summary