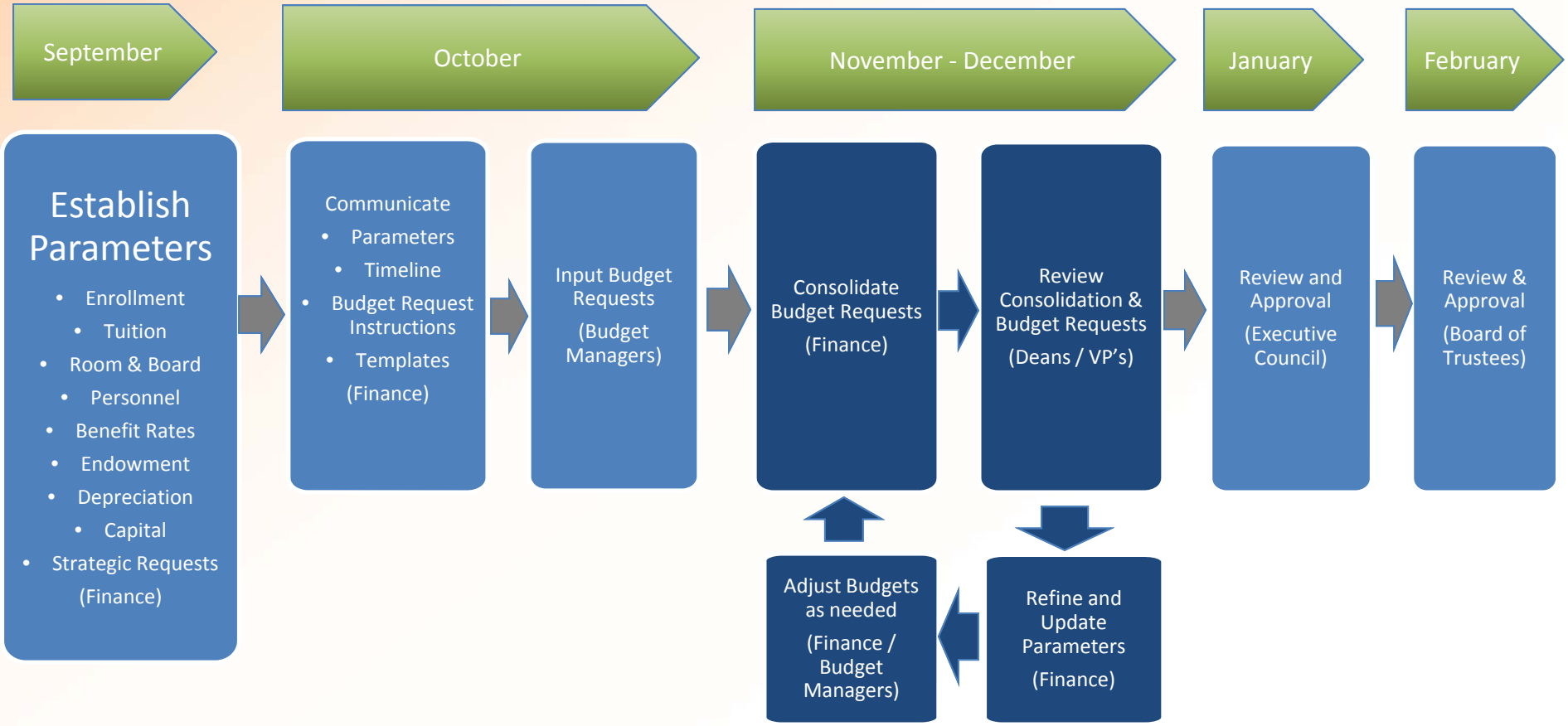Operating Budget Process