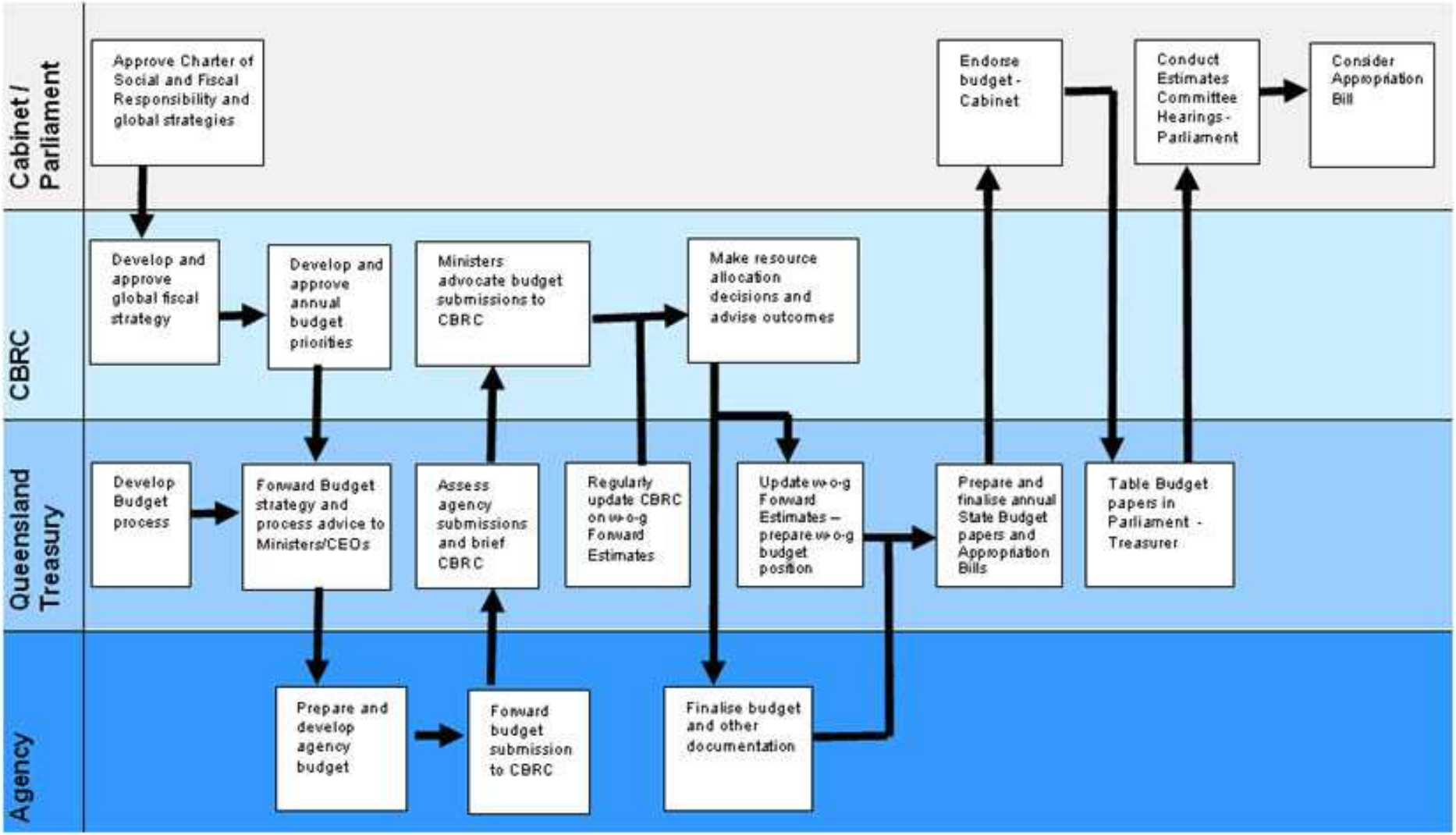State budget process diagram