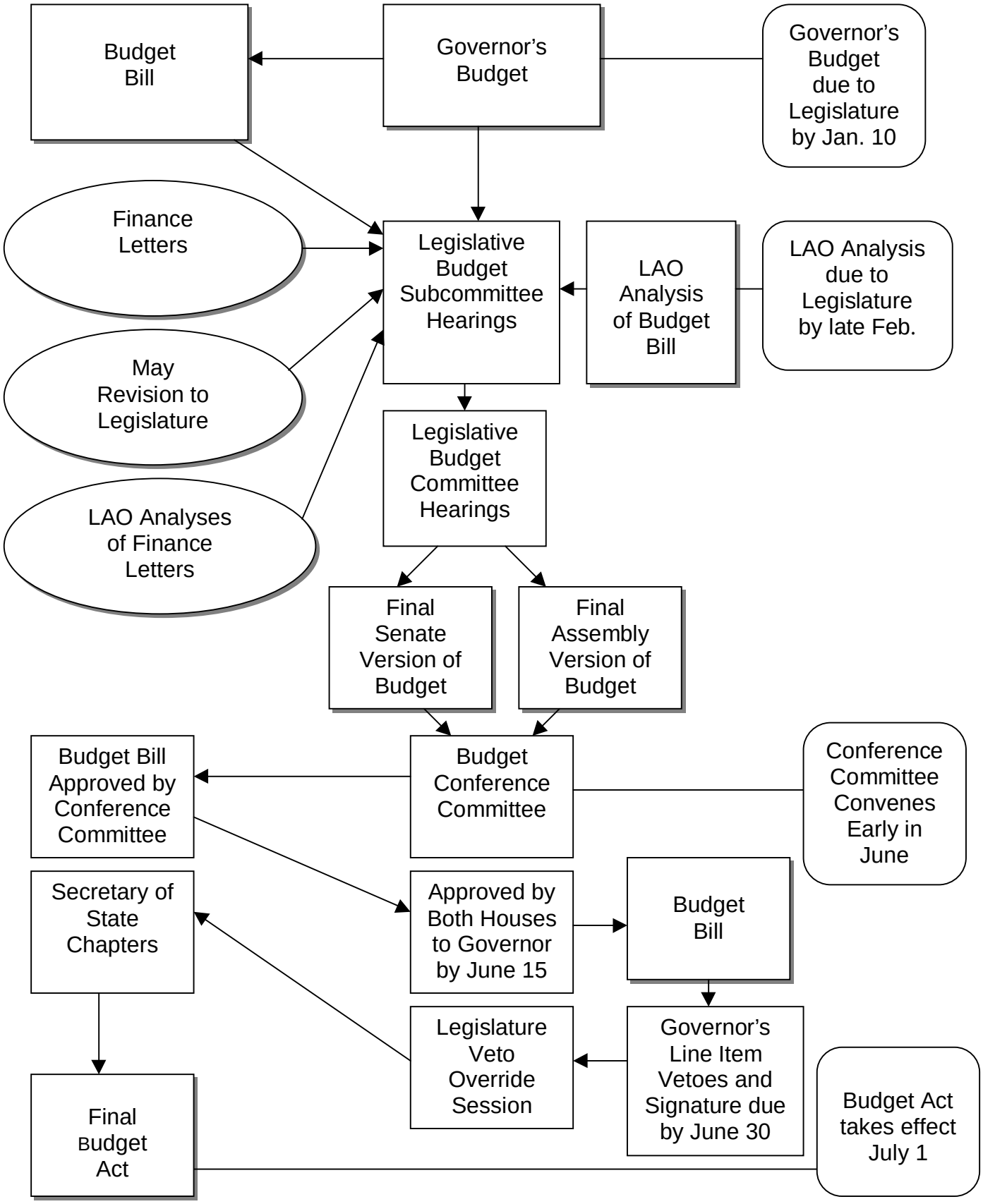THE LEGISLATIVE BUDGET CYCLE