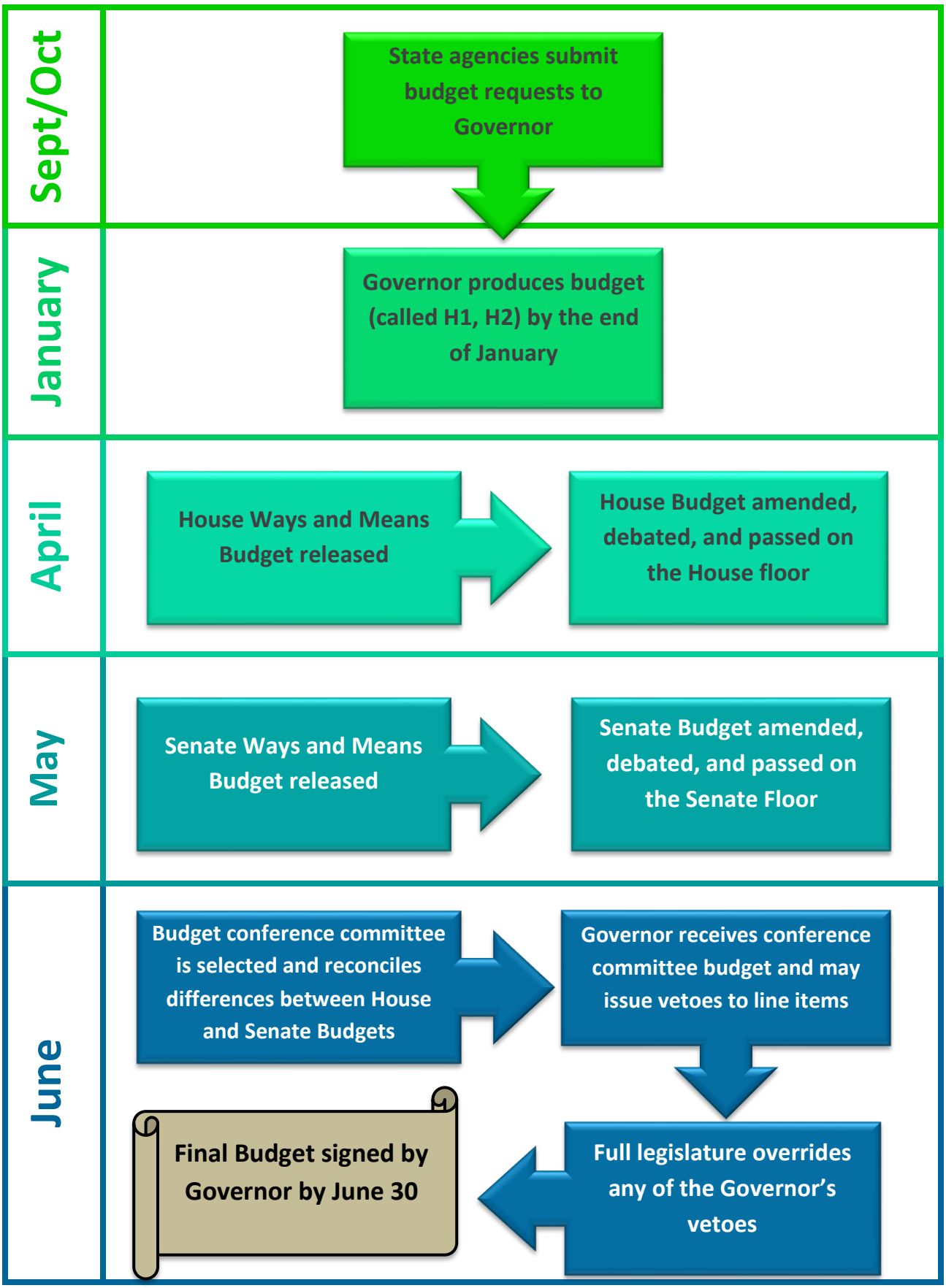MASSACHUSETTS STATE BUDGET PROCESS