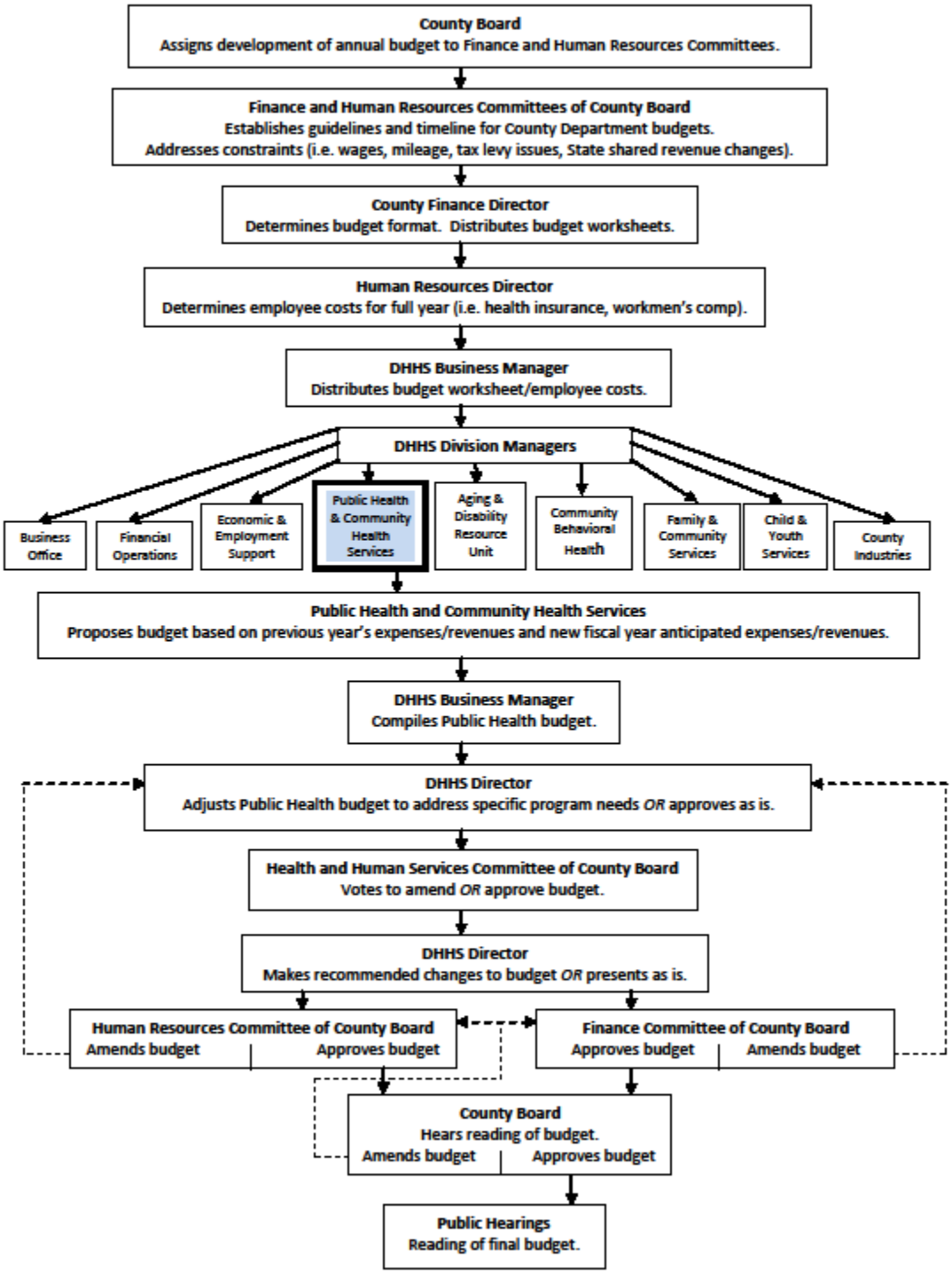STEPS IN HEALTH DEPARTMENT BUDGET PROCESS