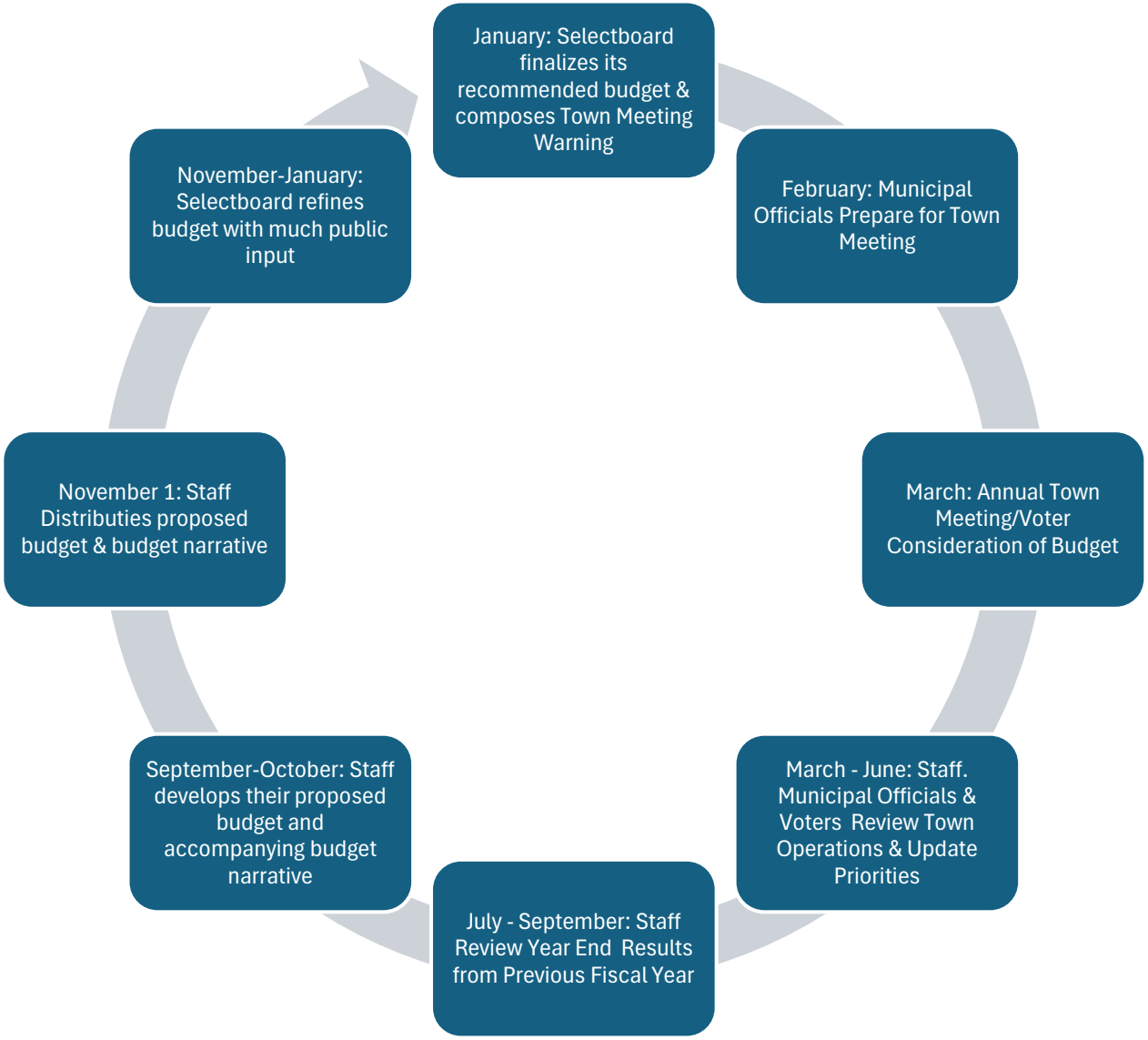Town Annual Budget Cycle