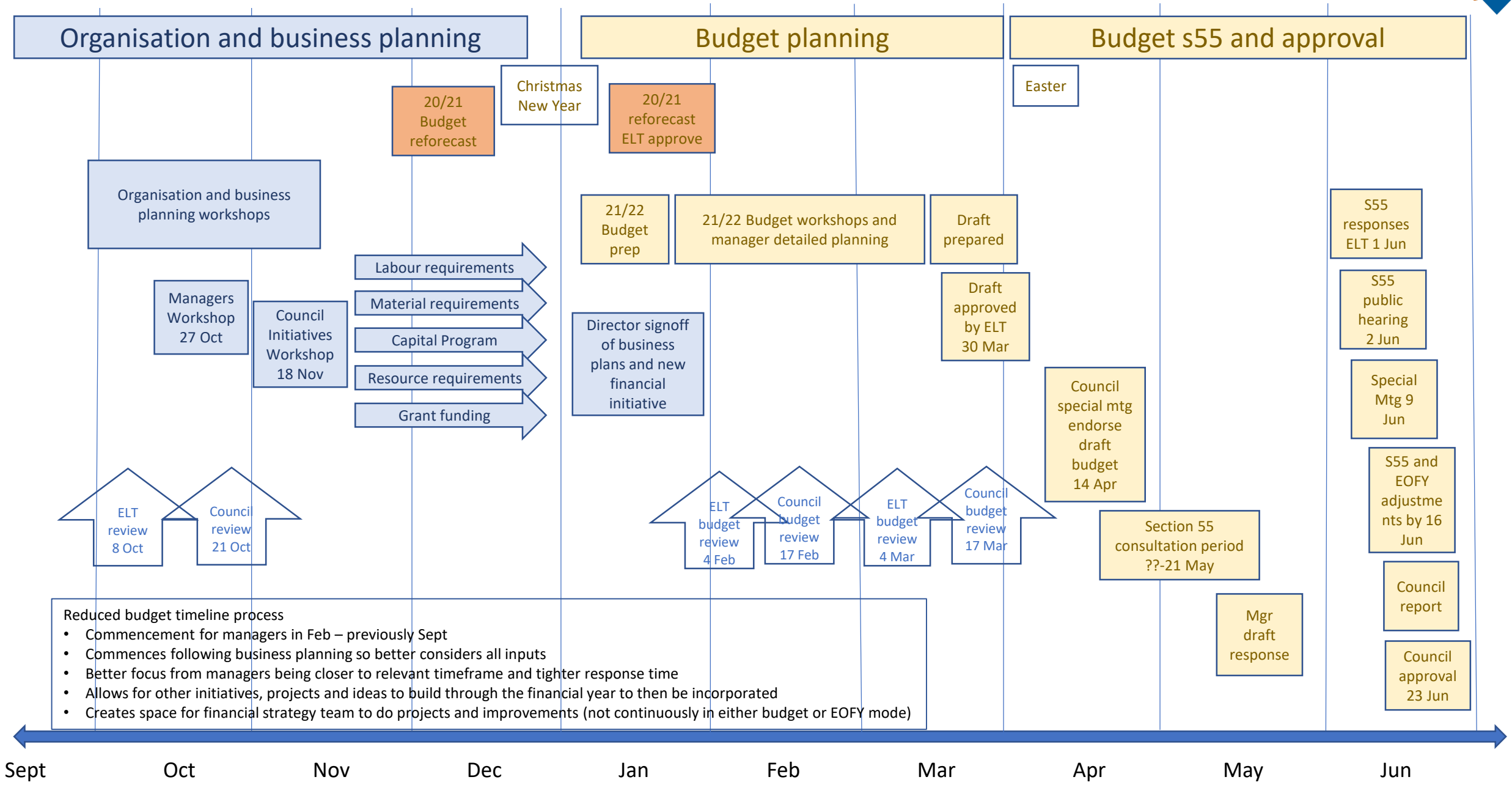2020/2021 budget process timeline