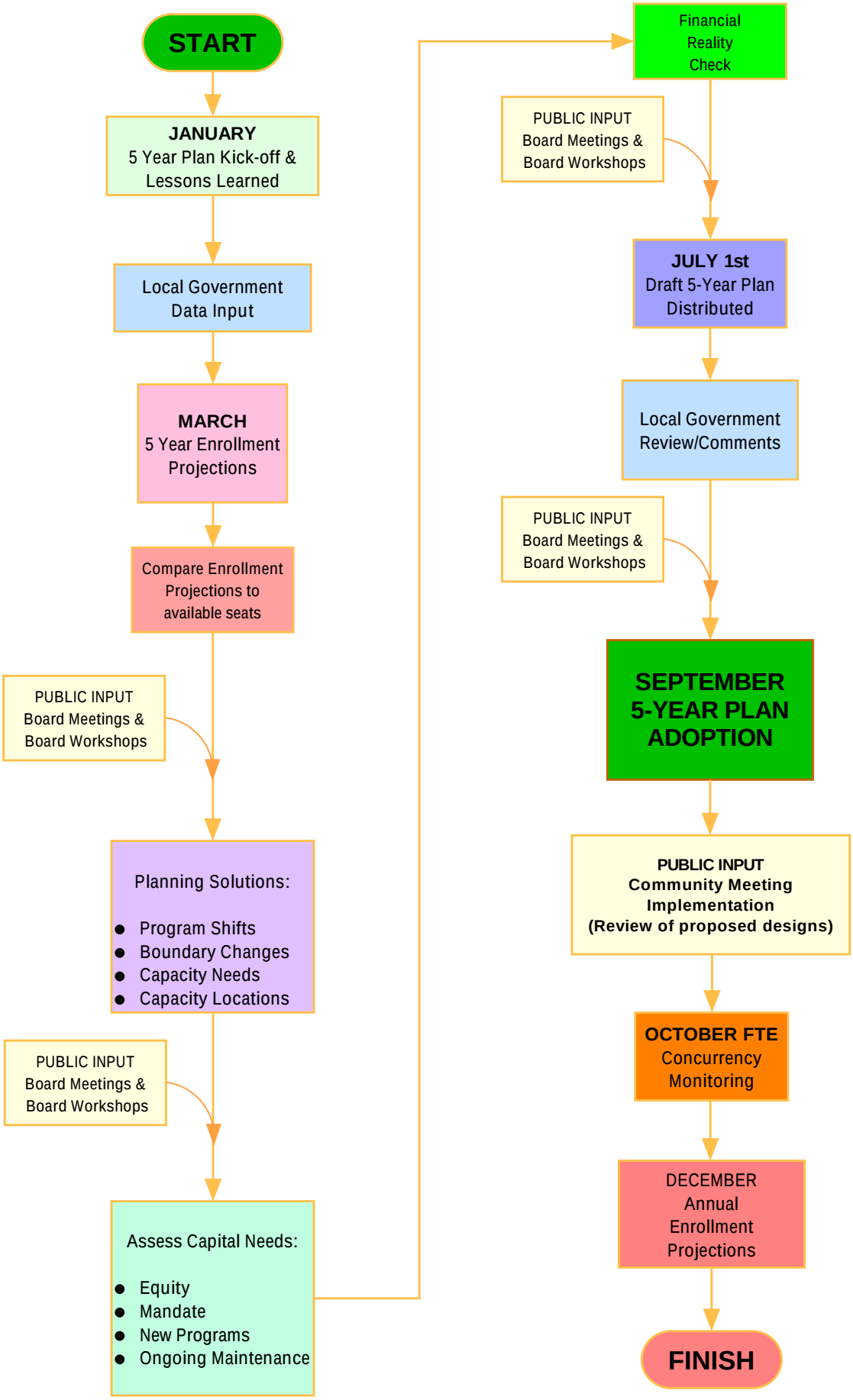5 Year Plan & Capital Budget Cycle