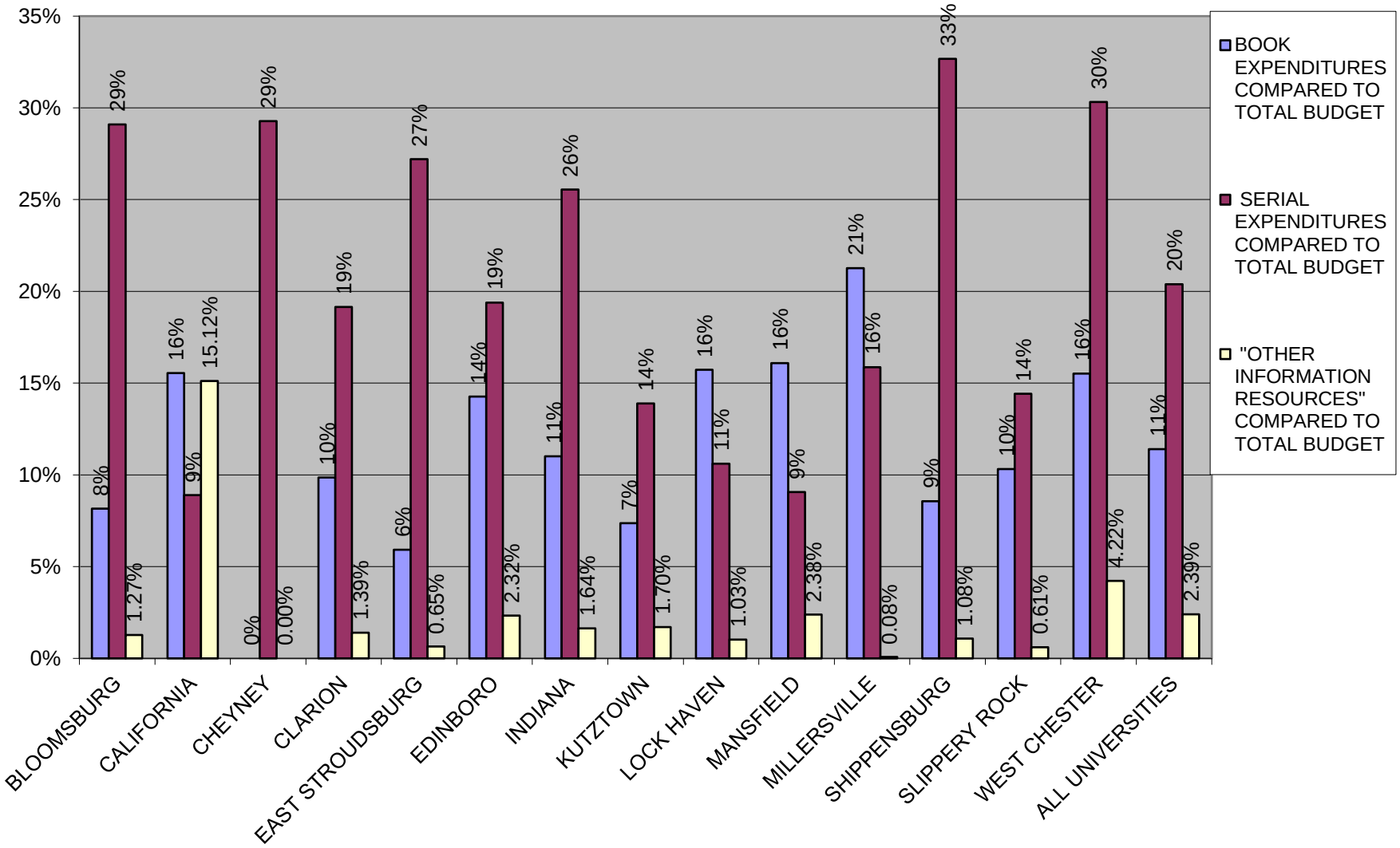MATERIAL COSTS COMPARED TO TOTAL BUDGET