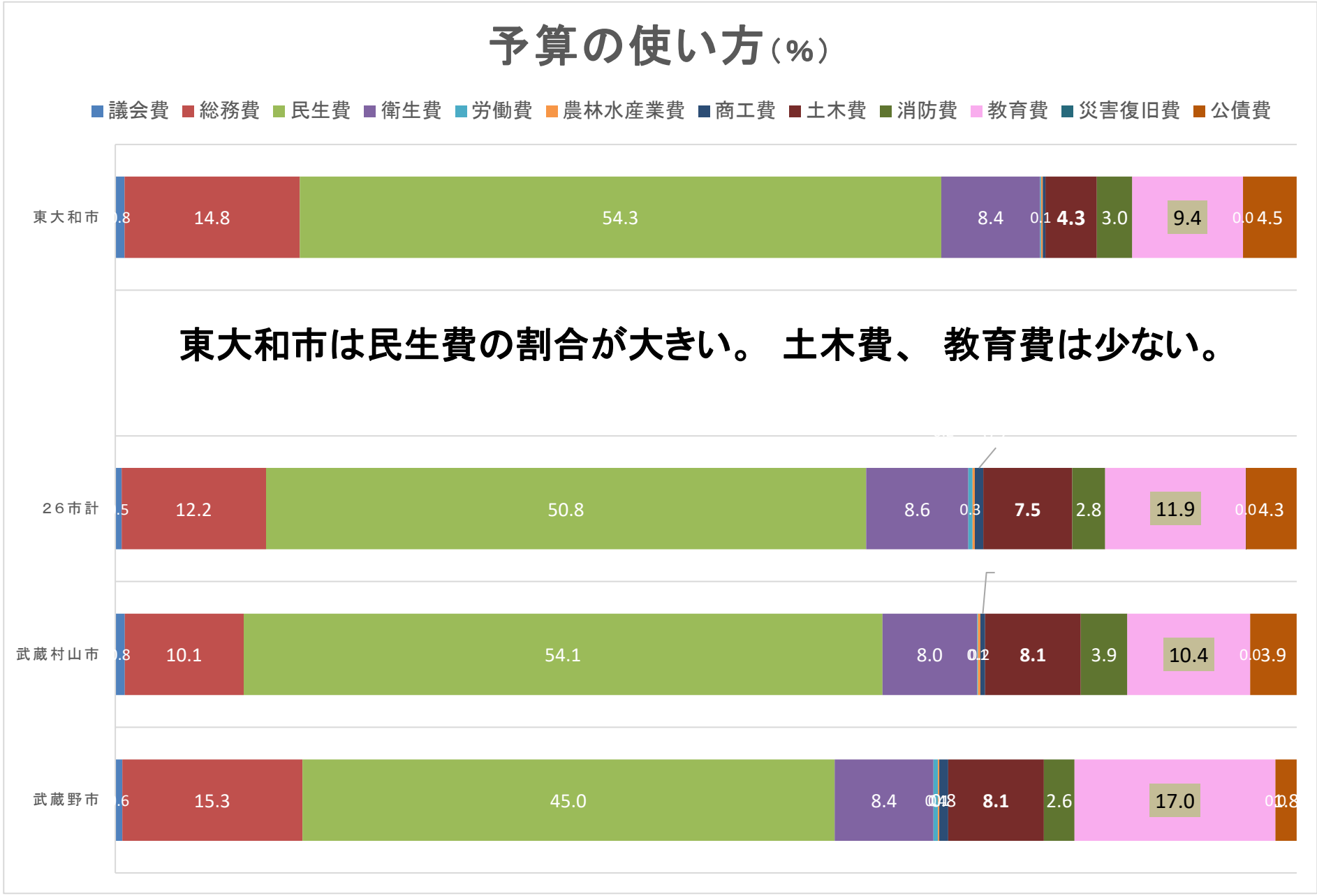予算の使い方　他市と比較