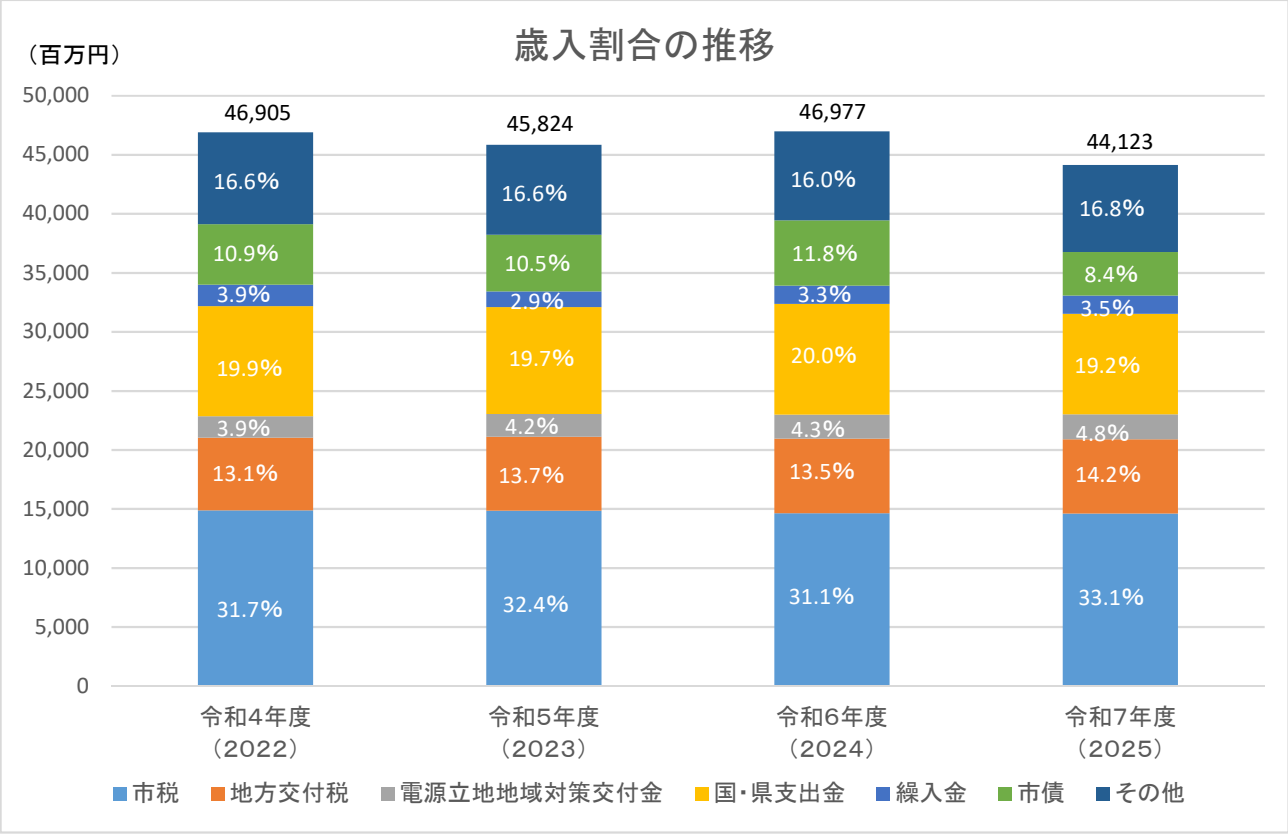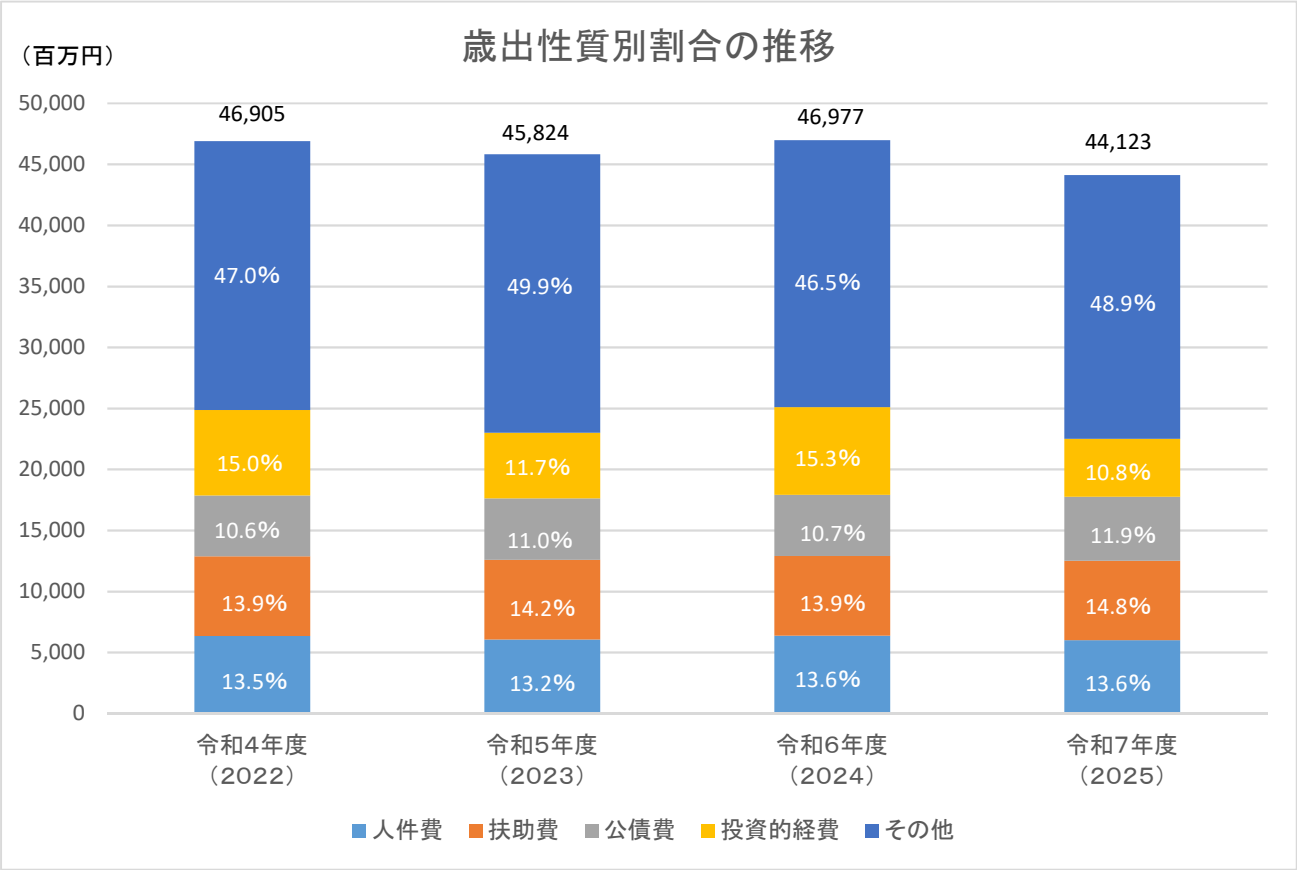財政計画歳入・歳出割合の推移