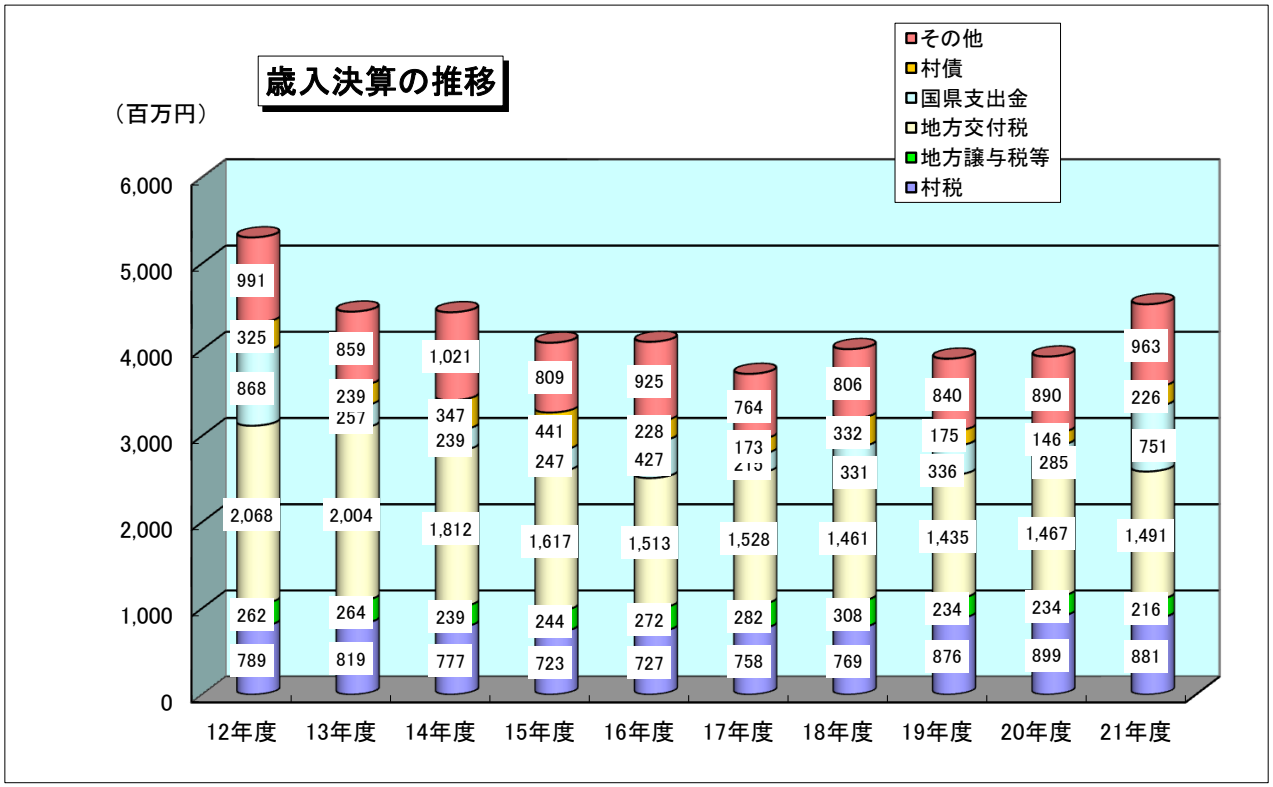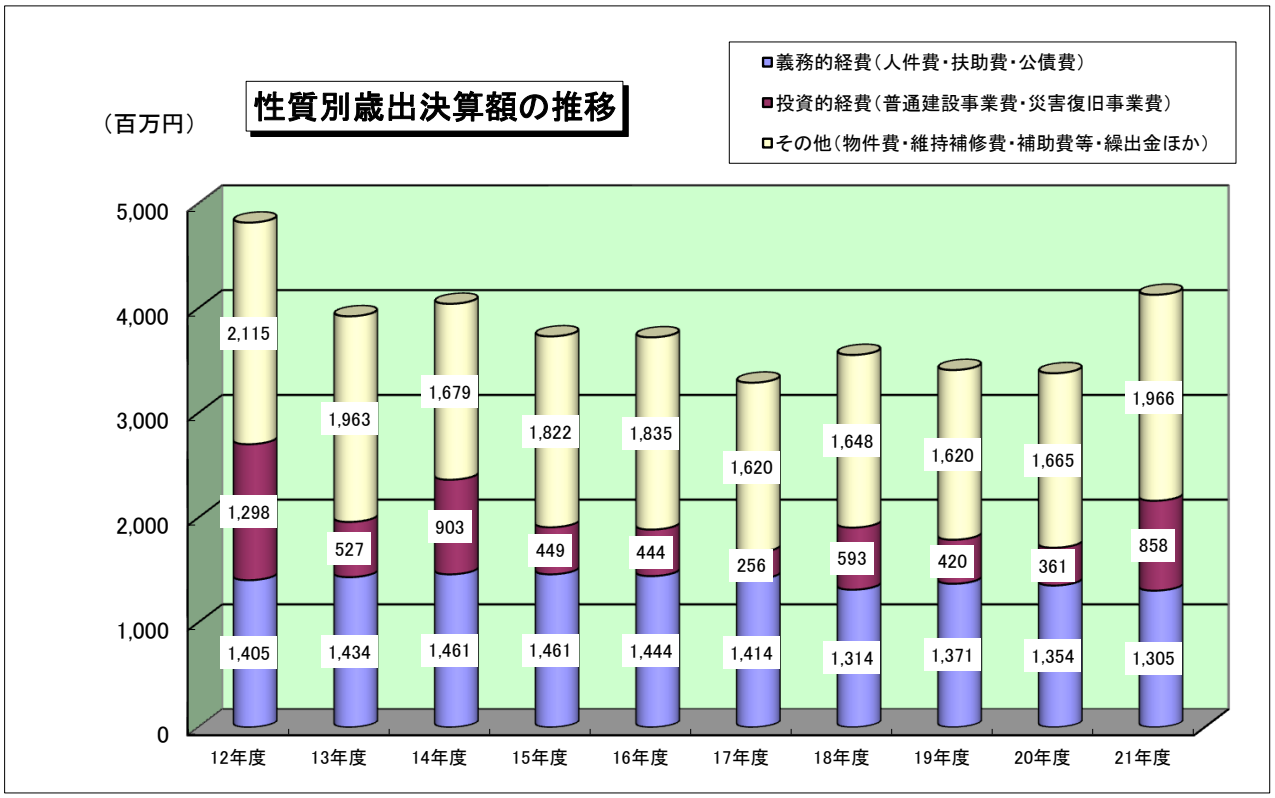５　歳入歳出決算の推移（普通会計）