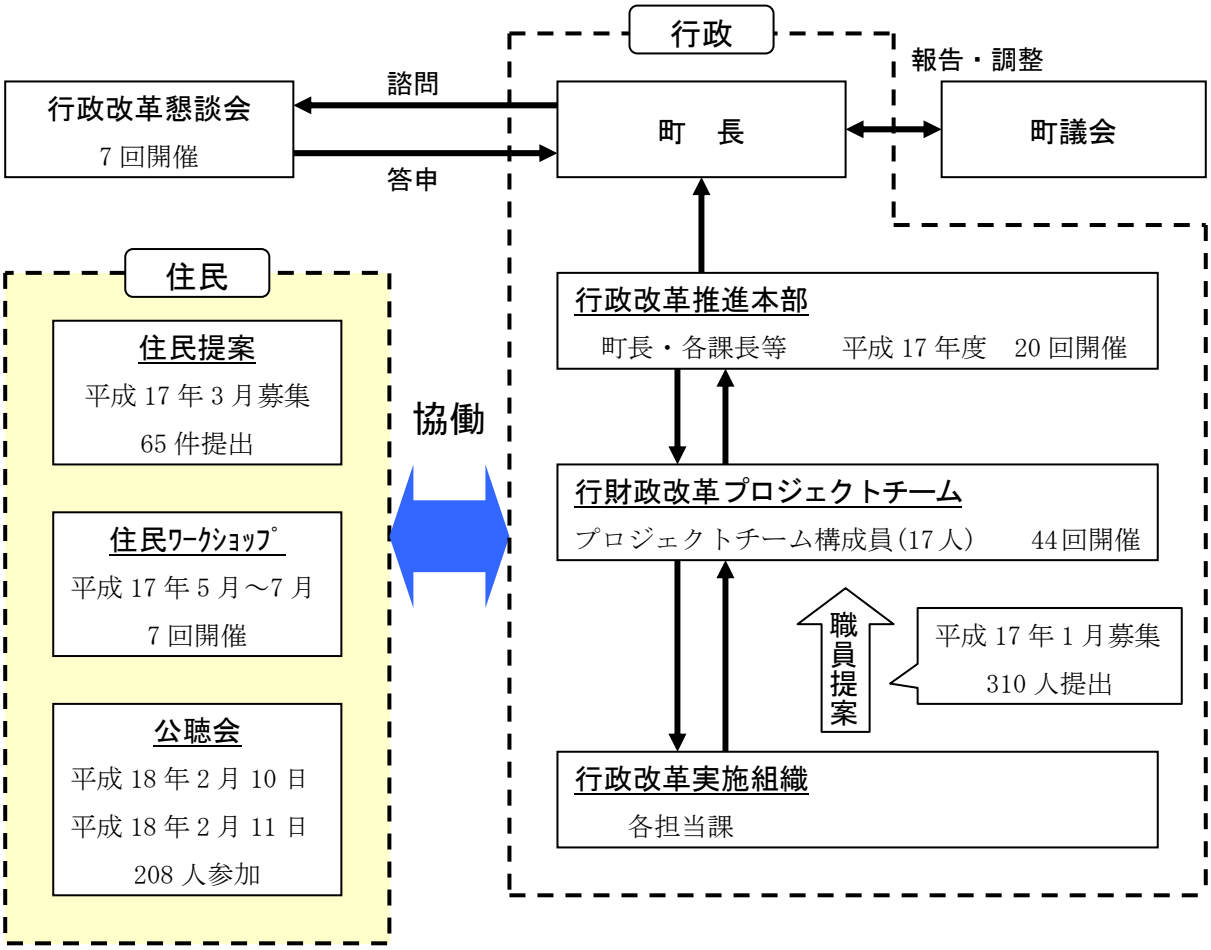垂井町行財政改革大綱策定体制