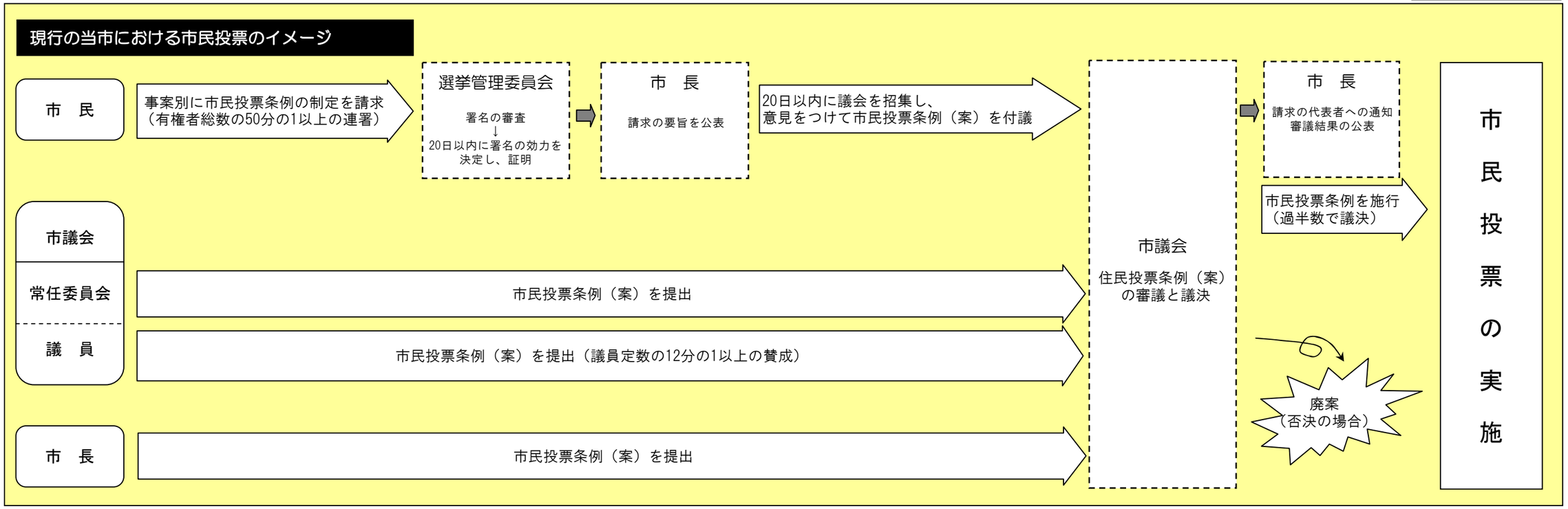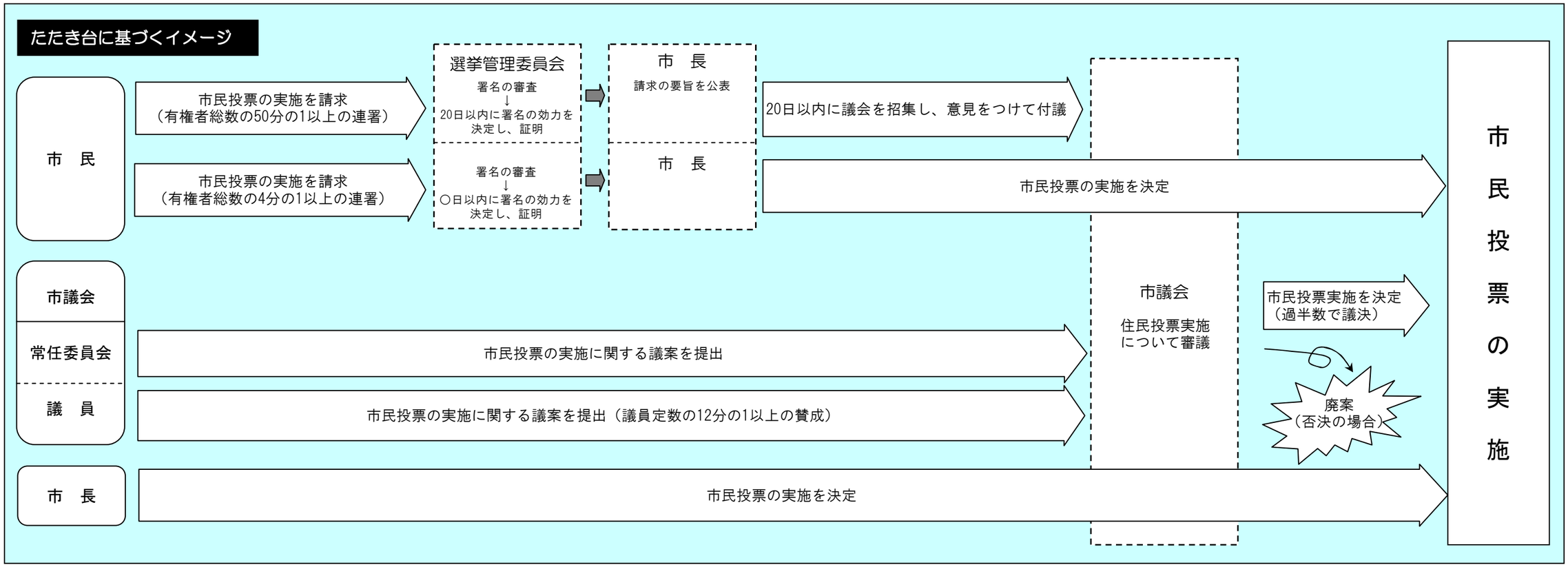○市民投票制度の比較（実施に伴う予算審議の流れは含まない）