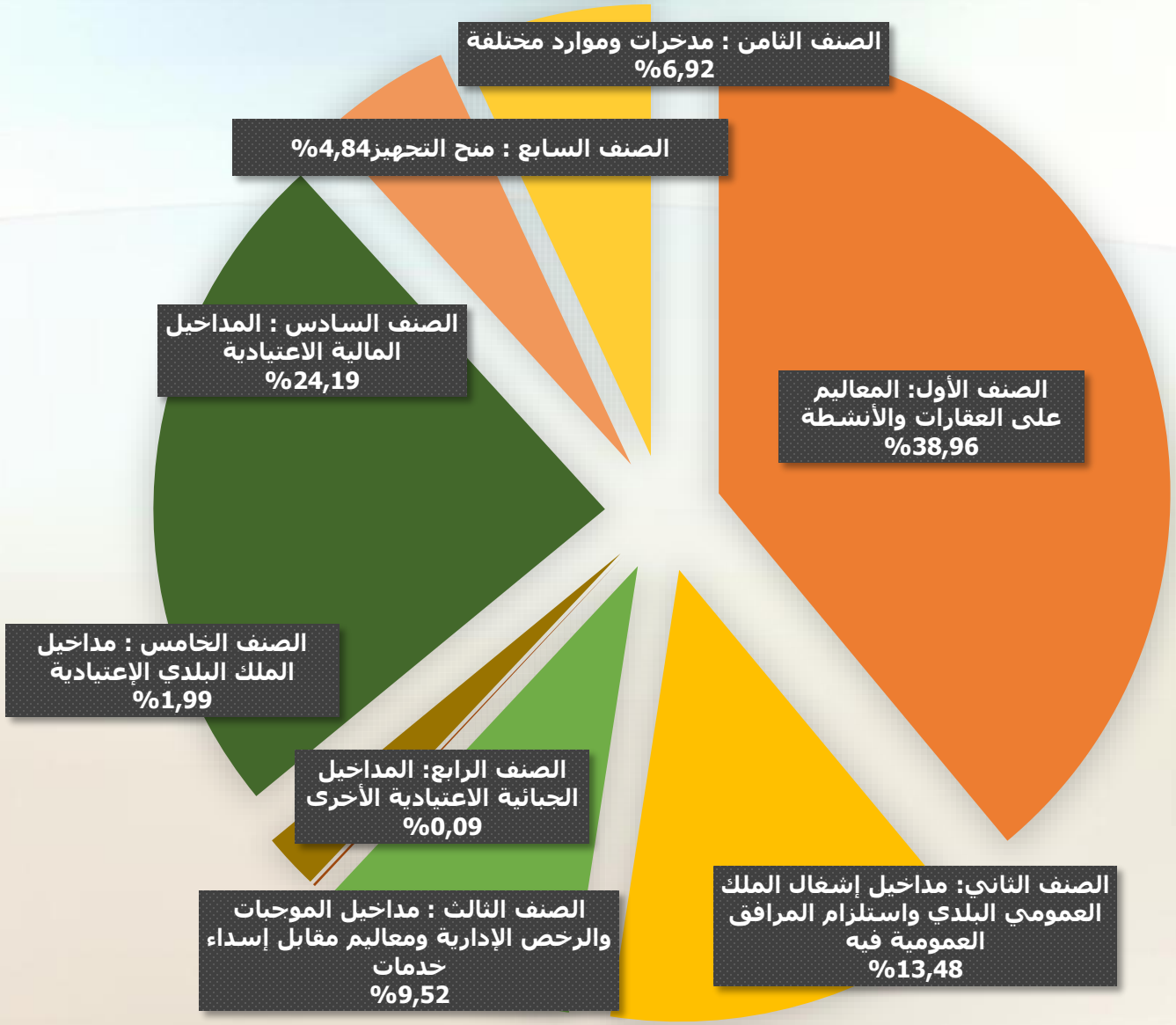خلاصة موارد ميزانية البلدية