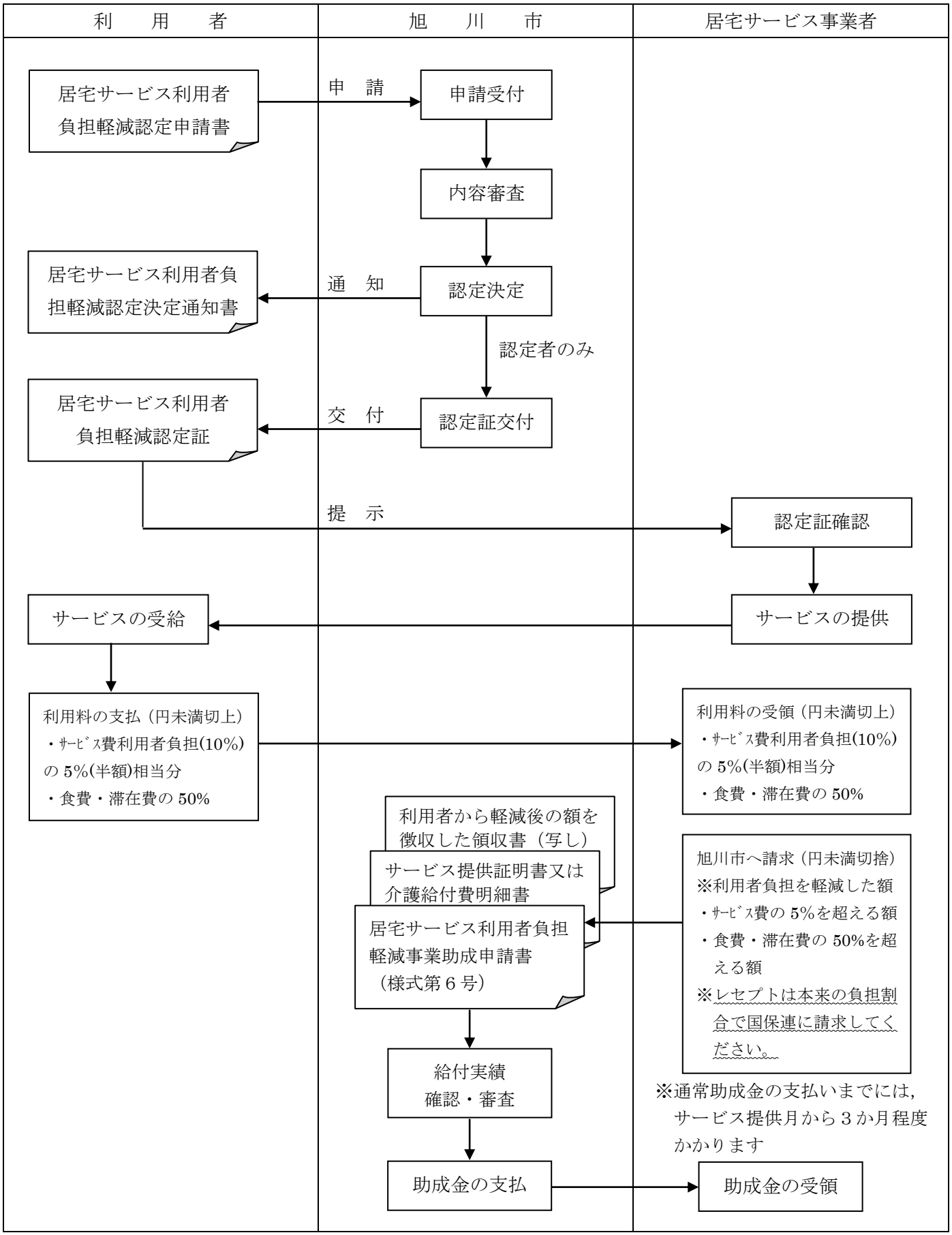居宅サービス利用者負担軽減（市独自軽減）の流れ