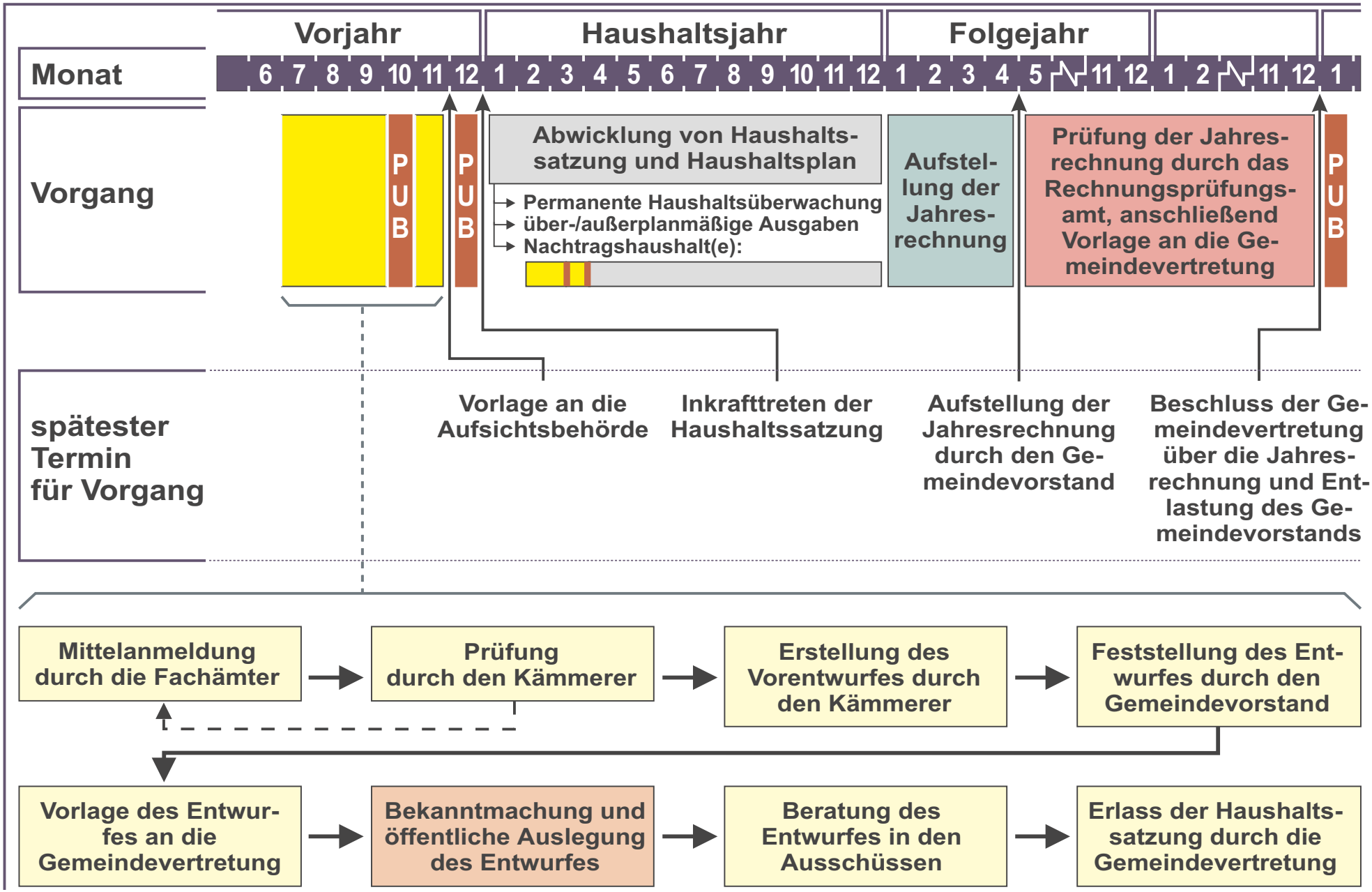Der kommunale Haushaltskreislauf in Hessen