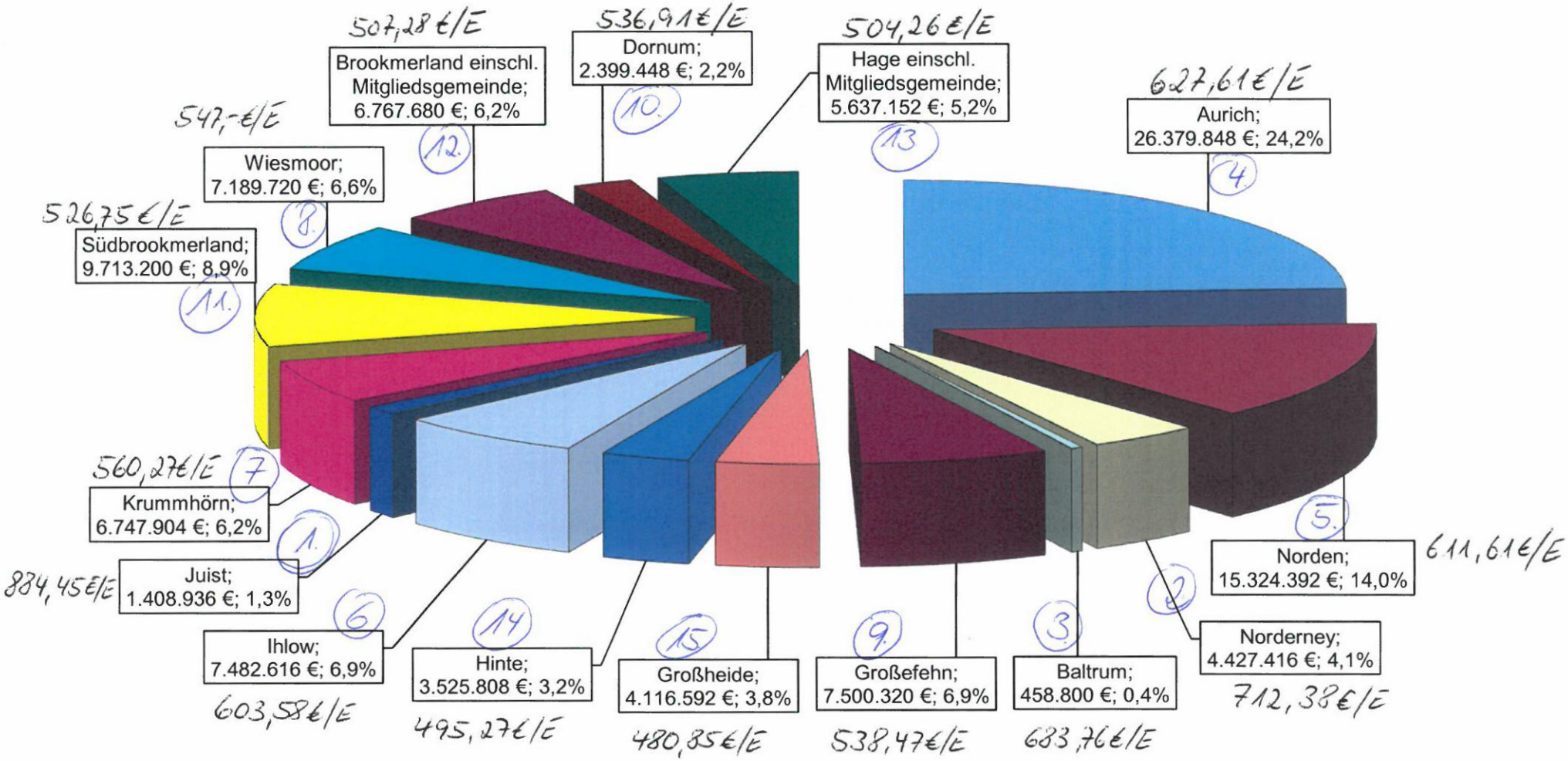Verteilung Kreisumlage 2019