

CITY OF GREATER GERALDTON

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

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CITY OF GREATER GERALDTON
FOR THE YEAR ENDED 30 JUNE 2022

1.3.3. Vested Land

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

1.3.4. Grants

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

1.3.5. Revenue

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

1.3.6. Interest

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on

CITY OF GREATER GERALDTON
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021	2020
	1,9,10(a),13(a),13(b)	1,9,10(a),13(a),13(b)	1,9,10(a),13(a),13(b)
	2022	2021	2020
	2022	2021	2020
Revenue			
Governance	\$ 118,730	\$ 255,140	\$ 49,000
General purpose funding	55,613,264	52,429,842	52,361,542
Law, order, public safety	566,112	662,723	503,080
Health	29,000	13,000	25,000
Education and welfare	349,225	414,594	337,845
Community amenities	13,166,391	12,915,593	12,478,184
Recreation and culture	2,303,231	1,848,388	2,146,613
Transport	5,503,042	3,867,305	2,871,804
Economic services	872,005	829,039	268,496
Other property and services	1,205,250	1,195,358	1,118,500
	79,726,250	74,430,982	72,160,064
Expenses			
Governance	(2,416,369)	(2,124,802)	(2,070,899)
General purpose funding	(1,301,739)	(886,421)	(1,189,421)
Law, order, public safety	(3,219,077)		

Operational and Financial Objectives

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives.

Operational Objectives

Decision Making

To provide a Decision Making process for the efficient allocation of scarce resources.

Facilities

Administration and operation of facilities and services to members of Council, civic receptions and functions, public relations, elections, administration, support, research operations for Council members and certain executive Staff.

Revenue

To collect revenue to allow provision of services.

General rate revenue, penalty for late payment, ex gratia rates, rate administration fee, rate instalment fee, back rates, general purpose grants, untied road grants, interest on deferred rates and investment returns.

Community Safety

To provide services to help ensure a safer community.

Fire prevention including the Emergency Services Levy, Volunteer Fire Brigade and SES expenditure, clearing of fire hazards, animal control, rangers, crime prevention and emergency planning and management.

Health

To provide an operational framework for good community health.

Preventive services including food control, healthx. UA

CITY OF GREATER GERALDTON
 RATE SETTING STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2022

	2021	2020	2019	
	/\$ mil	/\$ mil	/\$ mil	
Operating grants, subsidies and contributions	10(a)	8,514,902	8,455,937	7,810,648
Fees and charges	9	21,826,986	19,352,335	17,369,492
Interest earnings	13(a)	801,407	479,061	400,163
Other revenue	13(b)	372,065	527,681	896,513
Profit on asset disposals	4(b)	53,019	123,290	350,000
		31,568,379	28,938,304	26,826,816
Employee costs		(28,831,476)	(27,049,754)	(27,105,394)
Materials and contracts		(21,698,995)	(19,677,150)	(19,575,725)
Utility charges		(2,877,046)	(2,873,305)	(2,898,305)
Depreciation on non-current assets	5	(24,878,798)	(24,646,964)	(24,646,964)
Interest expenses	13(d)	(989,517)	(1,174,734)	(1,274,734)
Insurance expenses		(838,154)	(813,989)	(813,989)
Other expenditure		(2,663,930)	(1,932,894)	(1,710,560)
Loss on asset disposals	4(b)	(26,240)	(448,937)	(731,854)
		(82,804,156)	(78,617,727)	(78,757,525)
Non-cash amounts excluded from operating activities	2(b)	24,829,864	25,060,735	25,028,818
		(22,994,781)	(18,083,025)	(24,936,663)
Non-operating grants, subsidies and contributions	10(b)	9,155,251	7,551,662	7,761,253
Payments for intangible assets	4(a)	-	(56,000)	-
Payments for property, plant and equipment	4(a)	(7,m	761,253	

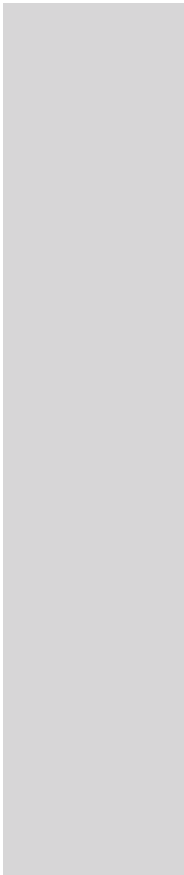
CITY OF GREATER GERALDTON
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FOR THE YEAR ENDED 30 JUNE 2022

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CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

City of Greater Geraldton

2022



CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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CITY OF GREATER GERALDTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

Table 1: Rate Categories

Table 2: Rate Categories

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

Table 1: Rate Categories

Table 2: Rate Categories

CGG Residential

This category will include any GRV rated property in that part of the City district that is used for residential purposes.

This rating category reflects the level of rating required to raise the necessary revenue for Council to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential and urban areas for this designated part of the City.

CGG Non Residential

This category will include any GRV rated property in that part of the City district that is used for non residential purposes other than rural purposes.

The general objects and reasons for this differential rate on Non Residential properties is on an equitable basis to raise the necessary revenue for Council to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for commercial and industrial areas.

CGG UV

This category includes all UV rated property in that part of the City district that are used primarily for rural, farming and mining purposes.

This rating category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide a diverse range of services and programs for rural areas including infrastructure to this designated part of the municipality.

Table 3: Rate Categories

Table 4: Rate Categories

CGG Residential / Non Residential / UV (All rate categories)

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. **Financial Instruments**

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Table 1: Rates and Minimum Payments

CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

Accounting Policy 1: Current and Non-current Assets and Liabilities

1.1 Current and Non-current Assets and Liabilities

1.1.1 Current Assets and Liabilities

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

1.1.2 Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Greater Geraldton becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

1.1.3 Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

1.1.4 Trade and Other Receivables

1.1.1 Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

1.1.2 Trade and Other Receivables

CITY OF GREATER GERALDTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2021	2020	2019
	\$/m	\$/m	\$/m
Cash at bank and on hand	7,443,018	5,581,116	14,026,803
Term deposits	11,721,802	22,017,148	15,764,588
Total	19,164,820	27,598,264	29,791,391
Held as			
- Unrestricted cash and cash equivalents	4,417,143	3,027,515	14,116,882
- Restricted cash and cash equivalents	14,747,677	24,570,749	15,674,509
Total	19,164,820	27,598,264	29,791,391

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	11,721,802	21,550,621	15,674,509
- Restricted financial assets at amortised cost - term deposits	3,025,875	3,020,128	-
Total	14,747,677	24,570,749	15,674,509

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	8	11,721,802	21,550,621	15,674,509
Unspent non-operating grants, subsidies and contribution liabilities		3,025,875	3,020,128	-
Total		14,747,677	24,570,749	15,674,509

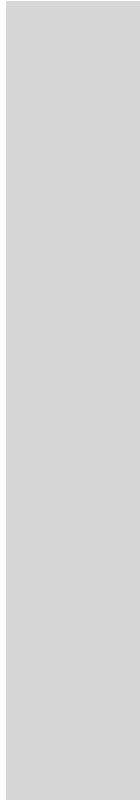
CITY OF GREATER GERALDTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

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The following assets are budgeted to be acquired during the year.

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CITY OF GREATER Geraldton
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

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The following assets are budgeted to be disposed of during the year.

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	/\$	/\$	/\$	/\$	/\$	/\$	/\$	/\$	/\$
Recreation and culture	-	-	-	-	-	-	-	-	(38,114)
Transport	-	-	-	-	-	-	-	-	-
Other property and services	52,729	19,49,500	53,019	(26,240)	2,21x,24	6,269 9	(29)372	100,114	(593,626)
									(38,114)
									(693,740)



CITY OF GREATER GERALDTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

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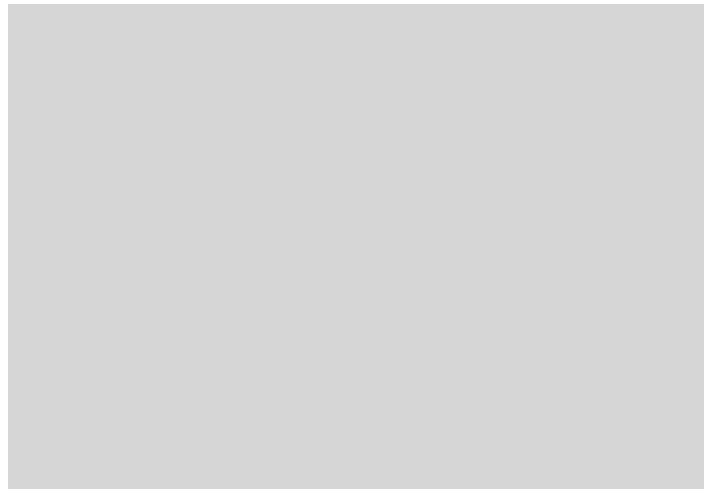
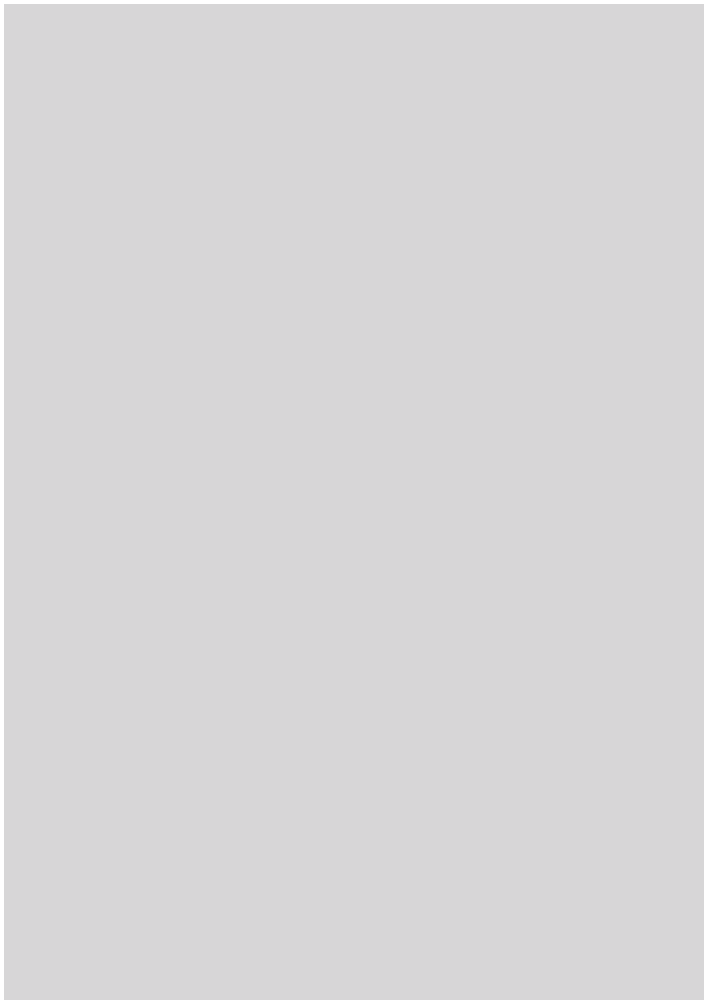
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Governance
 Law, order, public safety
 Health
 Education and welfare
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

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Buildings - non-specialised
 Furniture and equipment
 Plant and equipment

	2021-22	2022-23	2021-22
	Actual	Estimate	Actual
	\$	\$	\$
Governance	614,224	625,167	614,224
Law, order, public safety	202,715	202,135	123,715
Health	21,649	21,691	21,649
Education and welfare	94,899	95,332	94,899
Housing	18,592	11,958	18,592
Community amenities	959,210	662,836	956,559
Recreation and culture	3,114,208	3,158,310	2,911,219
Transport	18,444,212	18,435,719	18,092,850
Economic services	3,336	5,700	3,336
Other property and services	1,405,753	1,428,116	1,809,921
	24,878,798	24,646,964	24,646,964
Buildings - non-specialised	2,138,297	2,115,696	2,175,312
Furniture and equipment	428,409	432,066	329,372
Plant and equipment			n w 99AW



CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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Geraldton Amateur Basketball Association SSL	WATC	Self Supporting Loan	10	0.5%	\$ 550,000	\$ 14,552	\$ 550,000	-
Geraldton Hockey Association SSL 2	WATC	Self Supporting Loan	10	0.5%	\$ 600,000	\$ 15,875	\$ 600,000	-
					\$ 1,150,000	\$ 30,427	\$ 1,150,000	-

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Meru Landfill	Capital Works	2/05/2019	\$ 2,999,544	\$ 2,999,544	\$ -	\$ -
			\$ 2,999,544	\$ 2,999,544	\$ -	\$ -

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Group Credit Limit	6,000,000	6,000,000	6,000,000
Bank overdraft limit	750,000	750,000	750,000
Bank overdraft at balance date	-	-	-
Credit card limit	115,000	115,000	115,000
Credit card balance - 00			M



CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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CITY OF GREATER GERALDTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

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	\$	\$	\$
Governance	10,200	11,210	14,000
General purpose funding	315,000	112,500	30,000
Law, order, public safety	328,000	333,000	280,000
Health	28,000	12,000	25,000
Education and welfare	20,000	10,000	15,000
Community amenities	13,121,291	12,820,743	12,393,334
Recreation and culture	1,757,845	1,348,082	1,308,325
Transport	4,445,150	3,030,200	2,192,100
Economic services	851,000	741,100	241,233
Other property and services	950,500	933,500	870,500
	21,826,986	19,352,335	17,369,492

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	\$	\$	\$
Governance	92,250	207,250	25,000
General purpose funding	6,265,249	6,254,249	6,226,249
Law, order, public safety	232,112	323,723	220,080
Education and welfare	329,225	404,594	322,845
Community amenities	45,100	94,850	84,850
Recreation and culture	387,074	302,540	155,920
Transport	1,052,892	692,105	659,704
Economic services	-	65,626	6,000
Other property and services	111,000	111,000	110,000
	8,514,902	8,455,937	7,810,648

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Governance	-	-	62,196
General purpose funding	-	62,196	-
Law, order, public safety	480,000	616,187	-
Health	-	-	470,000
Community amenities	1,131,200	776,000	160,000
Recreation and culture	750,000	874,020	530,000
Transport	6,494,051	5,223,259	6,205,237
Economic services	-	-	333,820
Other property and services	300,000	-	-
	9,155,251	7,551,662	7,761,253

Total grants, subsidies and contributions 9

CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

		Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be				trucG	be		

CITY OF GREATER GERALDTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

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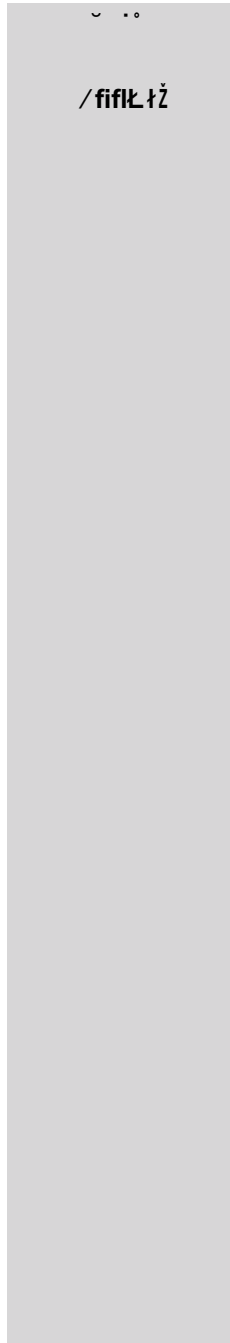
Mayor's annual allowance
 Meeting attendance fees
 Other expenses
 Annual allowance for ICT expenses

	2021-22 /fiflŁłŻ \$	2020-21 ž!"ł#\$%žł ' #žfi\$(\$	2019-20 /fiflŁłŻ \$
Mayor's annual allowance	78,000	72,336	72,336
Meeting attendance fees	39,000	33,216	33,216
Other expenses	4,000	-	3,000
Annual allowance for ICT expenses			

	2021-22 Budget	2021-22 Actual	2022-23 Budget
	\$	\$	\$
7.1.3.3.3.1			
7.1.3.3.3.1.1			
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,333
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,649
7.1.3.3.3.1.2			
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,334
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,650
7.1.3.3.3.1.3			
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,334
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,650
7.1.3.3.3.1.4			
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,334
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,650
7.1.3.3.3.1.5			
Meeting attendance fees	27,000	25,716	25,716
Other expenses	2,000	-	1,334
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	100	-	100
	32,600	29,216	30,650
	551,500	487,622	513,228
7.1.3.3.3.2			
Mayor's allowance	78,000	72,336	72,336
Deputy Mayor's allowance	19,500	18,084	18,084
Meeting attendance fees	363,000	341,808	341,808
Other expenses	28,000	-	19,000
Annual allowance for ICT expenses	45,500	45,500	45,500
Travel and accommodation expenses	17,500	9,894	16,500
	551,500	487,622	513,228

CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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CITY OF GREATER GERALDTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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