



ESC – S002 Revenue Policy 2025-2026

POLICY VERSION AND REVISION

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1. BACKGROUND & CONTEXT

Section 193 of the *Local Government Regulation 2012* requires a local government to develop a Revenue Policy. The Policy must state the principles Council intends to apply in the financial year for the: -

- Levying of rates and charges;
- Granting and purpose of concessions for rate and charges;
- Recovering overdue rates and charges;
- Cost recovery methods; and
- The extent to which physical and social infrastructure costs for new developments are to be funded by charges for the development.

The Revenue Policy is a constituent document to Council's Annual Budget.

2. PURPOSE & OBJECTIVES

The Revenue Policy is intended to be a strategic document. By outlining the principles under which it will raise revenue streams to fund services and asset investment, the Revenue Policy provides guidance to Council when formulating its Annual Budget. As a result, the Policy will be of interest to those that wish to understand Council's revenue streams.

3. POLICY PROVISION

3.1. GENERAL

In general, Council will be guided by the following general principles for revenue raising: -

- Responsibility in achieving the strategic and operational outcomes outlined in Council's Corporate Plan, Operational Plan and Annual Budget;
- Transparency in the methodology of setting rates, charges and fees;
- Cost recovery from users and / or beneficiaries of its services under the concept of "user pays";
- Having in place a simple rating regime that simple to administer;
- Equity, by taking into account the different levels of service consumption within the local community having regard to economic and seasonal factors;
- Flexibility in being able to respond to changes in the local economy, seasonal conditions and extraordinary circumstances;
- Accessibility in providing reasonable accessible payment methods to suit ratepayers and customers;
- Maintaining Council's services to an appropriate standard;
- Meeting the needs and expectations of the general community; and
- Exploring all avenues for grant funding to minimise rate payers financial burden.

3.2. RATES & UTILITY CHARGES

Council will exercise diligence in its Rating and Utility Charging decisions by: -

- Making clear what is Council's and Ratepayers' responsibility to the rating system;
- Making the levying process as simple as possible and inexpensive to administer;
- Making rate categorisation as simple as reasonably possible - recognising different categories of land will require different needs for Council's services;

Ready identification of land / owners to the respective rate categories and benefited areas for Council's services;

- Equity, by setting the minimum general rate as a contribution toward the cost of governance and service provided to all ratepayers;
- Sufficient revenue is raised to meet the current and future requirements of the community.
- Communication by advising ratepayers about rate notice issue dates and closing dates for discount.
- Clarity by providing meaningful information on rate notices to enable ratepayers to clearly understand their responsibilities.



3.3. RECOVERY & RATES CHARGES

Council requires payment of rates and charges within the period specified in the Rate Notice. It is Council's policy to diligently pursue the collection of outstanding rates and charges, but with due concern for the financial hardship faced by some members of the community.

In pursuing overdue rates and charges, council will apply the principles of: -

- Equity by treating all ratepayers in similar circumstances in the same manner and having regard to their ability to pay;
- Transparency by making clear the obligations, and available options, of ratepayers and the processes used by Council in assisting them to meet to the financial obligations;
- Empathy, dignity and equity in assisting disadvantaged ratepayers with flexible payment arrangements.

Rates become overdue in circumstances pursuant to section 132 of the *Local Government Regulation 2012* and Council may pursue the recovery of overdue rates or charges as per methods set out in the *Local Government Regulation 2012*.

3.4. CONCESSIONS FOR RATES & UTILITY CHARGES

In considering the application of concessions, Council will be guided by the principles of: -

- Equity by having regard to the different levels of capacity to pay within the local community;
- Consistent treatment for all ratepayers in similar circumstances;
- Transparency by making and communicating the application process and requirements necessary to receive a concession;
- Flexibility in allowing Council to respond to local economic issues, adverse seasonal conditions and extraordinary circumstances.

3.5. COST RECOVERY FEES

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. Council fully recognises the desirability of fully imposing the "user pays" principle for its cost recovery fees, unless the imposition of the fee is contrary to the express social, economic, environmental or other corporate goals. This is considered to be the most equitable and effective approach to setting cost recovery fees, and recognises that Council's rate base should not subsidise specific users or clients of Council's regulatory products or services.

However, in setting its cost recovery fees Council will be cognisant of the requirements that such a fee must not be more than the cost to Council for providing the services to which the fee applies.

3.6. DEVELOPER CONTRIBUTIONS & CHARGES FOR INFRASTRUCTURE COSTS

Council requires developers to pay reasonable and relevant contributions toward the cost of infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Council's Town Planning Scheme.

These Policies are based on normal anticipated town growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community with the Shire, it may be necessary to bring forward social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities are not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

4. REVIEW

This policy will be reviewed each year with the adoption of the annual budget.