Revenue Policy

CONTROL:

Policy Type:	Financial
Authorised by:	Council
Head of Power:	• *Local Government Act 2009;* and • *Local Government Regulation 2012*
Responsible Officer:	Administration & Finance Manager
Adopted / Approved:	16 July 2026; Resolution 2026/139
Last Reviewed:	June 2026
Review:	June 2027 Note: This Policy may be included with Budget documents and as such, must be reviewed annually, together with the Budget, however may be amended at any time.

1. INTRODUCTION

1.1 PURPOSE:

The Revenue Policy is intended to be a strategic document. Its adoption, in advance of setting the budget, allows Council to set out the principles that it will use to set its budget and to identify in broad terms the general strategy to be used for raising revenue, and setting of funds aside into reserves.

This Revenue Policy will be of interest to ratepayers, federal and state departments, community groups and other interested parties seeking to understand the revenue policies and practices of Council.

1.2 POLICY OBJECTIVES:

The objective of this Policy is to identify the planning framework within which Council operates and to set out details of the principles applied by Council in:

- Levying of rates and charges;
- Recovering overdue rates and charges;
- Granting rebates and concessions; and
- Cost recovery fees.

1.3 COMMENCEMENT OF POLICY:

This Policy will commence on adoption. It replaces all other specific Revenue policies of Council (whether written or not).

1.4 SCOPE:

This policy applies to all revenue and rating functions of Council and as such, all employees, particularly those employees directly involved in such operations.

2. POLICY

2.1 CONTEXT:

The context of this Policy aims to ensure a clear and concise approach is undertaken in respect to the intended principles strategies for the raising revenue, and setting of funds aside into reserves.

2.2 POLICY STATEMENT:

Council will be guided by the principles of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy and to meet the range and standard of services offered to and demanded by Council's stakeholders.

Council will also have regard to those Standards and Procedures outlined in Section 3 of this Policy.

3. STANDARDS AND PROCEDURES

3.1 KEY PRINCIPLES

3.1.1 Planning Framework

3.1.1.1 The Local Government Act 2009 sets a general planning framework within which Council must operate. There are a number of elements to the planning framework including the preparation and adoption of a Corporate Plan, Operational Plan and an Annual Budget.

3.1.1.2 Section 193 of the Local Government Regulation 2012 also requires each Local Government to adopt a Revenue Policy prior to the start of the financial year to which it relates.

3.1.1.3 Council considers that the best way of setting its revenue objectives, and to achieve them, is to effectively plan through each of the elements of the planning framework. The revenue policy effectively cascades down from the Corporate Plan. Council's 2026-2031 Corporate Plan includes the following objective:

'Delivering transparent and effective governance that enables financial sustainability, a capable and engaged workforce, and responsive, community-focused service delivery'

3.1.1.4 This will be achieved by maintenance of Council's existing revenue sources through the following strategy**:**

'Ensure sustainable and responsible financial management'

3.2 SPECIFIC AND STANDARD

3.2.1 Making of Rates and Charges

3.2.1.1 In general, Council will be guided by the principles of user pays in the making of rates and charges so as to minimise the impact of rating on the efficiency of the local economy and to meet the range and standard of services offered to and demanded by Council's stakeholders.

3.2.1.2 Council will also have regard to the principles of:

3.2.1.2.1 Transparency in the making of rates and charges;

3.2.1.2.2 Having in place a rating regime that is simple and inexpensive to administer;

3.2.1.2.3 Equity by taking account of the different capacity of land to generate income within the local community, and the burden the use of the land imposes on Council services;

3.2.1.2.4 Responsibility in achieving the objectives, actions and strategies in Council's Corporate and Operational Plans;

3.2.1.2.5 Flexibility to take account of changes in the local economy;

3.2.1.2.6 Environmental conditions, particularly drought conditions that will have a suppressing impact upon the economic, social and financial recovery of the local region;

3.2.1.2.7 Maintaining local region services and assets to an appropriate standard;

3.2.1.2.8 Meeting the needs and expectations of the general community; and

3.2.1.2.9 Assessing availability of other revenue sources.

3.2.2 Levying of Rates

3.2.2.1 In levying rates Council will apply the principles of:

3.2.2.1.1 Making clear what is Council's and each ratepayers' responsibility to the rating system;

3.2.2.1.2 Making the levying system simple and inexpensive to administer;

3.2.2.1.3 Timing the levying of rates to take account the financial cycle of local economic, social and environmental conditions in order to assist smooth running of the local economy;

3.2.2.1.4 Adjusting the way general rates are charged in response to fluctuations in valuations combined with economic and seasonal factors affecting major local industries; and

3.2.2.1.5 Equity through flexible payment arrangements for ratepayers with lower capacity to pay.

3.2.3 Recovery of Rates and Charges

3.2.3.1 Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principles of:

3.2.3.1.1 Transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;

3.2.3.1.2 Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;

3.2.3.1.3 Equity having regard to capacity to pay in determining appropriate arrangements for different sectors of the community;

3.2.3.1.4 Providing the same treatment for ratepayers with similar circumstances; and

3.2.3.1.5 Flexibility by responding where necessary to changes in the local economy and environmental conditions (including recovery from drought).

3.2.4 Concessions For Rates and Charges

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

3.2.4.1.1 The same treatment for ratepayers with similar circumstances;

3.2.4.1.2 Transparency by making clear the requirements necessary to receive concessions;

3.2.4.1.3 Flexibility to allow Council to respond to local economic and environmental issues; and

3.2.4.1.4 Fairness in considering the provision of community service concessions.

3.2.4.2 Council may give consideration to granting a class concession in the event of all or part of the Council area experiencing a natural disaster, environmental disaster or similar event.

3.2.4.3 Council may provide a concession to eligible pensioners for general rates to ease the burden of cost of living.

3.2.4.4 Council will also consider a concession of whole or part of the general rate levied on organisations or entities that meet the criteria detailed under the Local Government Act 2009.

3.2.5 Council Reserves

3.2.5.1 Council constrains funds in reserves that are intended to meet specific future operating and capital requirements of the community. The funds in reserves are all backed by cash held in QTC investments except where they are the subject of internal borrowings.

3.2.6 Developer Contributions

3.2.6.1 While it is expected that developers will contribute to new physical and social infrastructure when they commence a new development, the amount of their contribution and how much of the infrastructure they fund may vary. This will depend on many factors and will be assessed for each development. The processes used in determining the contribution, however will be transparent, fair and equitable.

4. REFERENCE AND SUPPORTING INFORMATION

4.1 DEFINITIONS:

To assist in interpretation, the following definitions shall apply:

Word / Term	Definition
Council	means Bulloo Shire Council.

4.2 RELATED POLICIES, LEGISLATION AND DOCUMENTS:

Links to supporting documentation
Local Government Regulation 2012 – Section 193