

COUNCIL POLICY

Revenue Policy



POLICY TITLE:	Revenue Policy
POLICY NUMBER:	52
REVISION NUMBER:	15
TRIM REFERENCE:	SF14/411 - R26/722
RESOLUTION NUMBER:	4424
POLICY TYPE:	Statutory
APPROVING OFFICER:	Council Adoption
DATE OF ADOPTION:	25 February 2026
TIME PERIOD OF REVIEW:	1 Year
DATE OF NEXT REVIEW:	25 February 2027
RESPONSIBLE DEPARTMENT:	Financial Control

1. OBJECTIVE

The Revenue Policy provides the parameters under which Council develops its annual budget.

2. SCOPE

The policy must cover the following principles:

- Rates and charges including levying, concessions and recovery methods
- Cost recovery methods
- Developer charges

The policy forms part of the budget documents and must be adopted before the annual budget. The revenue statement is developed using the principles set out in this policy.

3. DEFINITIONS

The definitions for the terms rates and charges, concessions and cost recovery used in this policy can be found in the *Local Government Act 2009* and the *Local Government Regulation 2012*.

The definition of developer charges relates to those charges that can be applied by Council on developments as set out in the *Planning Act 2016*.

4. ROLES AND RESPONSIBILITIES

General Principles

The general principles for revenue set by the Council are:

- Simple methods for levying rates and charges that reflect a contribution to services provided;
- Provide equity of contribution based on the economic situation of the community;
- Owners and occupiers of the land that are serviced by Council are easily identified;
- Council can demonstrate the provision of service delivery; and
- Decisions are made based on the whole of the Council area.

Principles for levying rates and charges

- having regard to its long-term financial forecast when setting rates and charges;
- seek to minimise the revenue required to be raised from rates and charges by:
 - maximising income from available grants and subsidies, and
 - imposing cost recovery in respect of services and activities for which it believes cost-recovery is appropriate.
 - have regard to the prevailing local economic conditions, and when possible, limit increases in an attempt to avoid significant price escalation in any one year.

Principles and purposes for granting concessions for rates and charges

- Concessions may be granted where Council is satisfied payment of the rates or charges will cause hardship to the landowner.
- Concessions may be granted where Council is satisfied another provision of S120 of the *Local Government Regulation 2012* is applicable.

Principles for setting cost recovery fees

- Council may establish cost recovery fees for regulatory and other services;
- In setting its cost-recovery fees, Council will be cognizant of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.
- However, Council reserves the right to cost the services below full costs recovery when considering the method of charging and the level of contribution;
- Council may decide by resolution to remit all or part of a cost recovery fee;
- Affordability and grants contribution levels should be considered when setting these fees.

Principles for setting developer charges

- Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Planning Act 2016*.
- Pursuant to the provisions of this Act, and the Flinders Shire Council Planning Scheme, developers may be requested to contribute to any development works that impact on the ability for Council to deliver services.

Principles for recovering overdue rates and charges

- Council will monitor overdue rates and charges on a regular basis
- Council will be open and transparent with its recovery process
- Council will provide adequate up-front information about the consequences of non-payment of rates and charges
- Council may resolve to apply interest on overdue rates and charges

5. RELATED LEGISLATION

- *Local Government Act 2009*
- *Local Government Regulation 2012*
- *Planning Act 2016*

6. RELATED DOCUMENTS (LOCAL LAWS, POLICIES, DELEGATIONS ETC)

- Annual Budget
- Revenue Statement
- Debt Recovery Policy – Rates
- Pensioner Rate Concessions Policy

7. REVIEW TRIGGER

Policy is to be reviewed annually.

8. PRIVACY PROVISION

Council respects and protects people's privacy and collects, stores, uses and discloses personal information responsibly and transparently when delivering Council services and business.

9. APPROVAL

Adopted at the 25 February 2026 Special Council Meeting - Resolution Number 4424.