

REVENUE POLICY 2026-2027

STATUTORY POLICY



1 Scope

This policy is Rockhampton Regional Council's strategic Revenue Policy which applies for the financial year 1 July 2026 to 30 June 2027.

2 Purpose

In accordance with the *Local Government Regulation 2012*, section 193, this policy identifies the principles Council intends to apply for:

- (a) Levying of rates and charges.
- (b) Granting concessions for rates and charges.
- (c) Recovery of overdue rates and charges; and
- (d) Cost-recovery methods.

This policy also addresses:

- (a) The purpose for concessions; and
- (b) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

3 Related documents

3.1 Primary

Local Government Act 2009

Local Government Regulation 2012

3.2 Secondary

Planning Act 2016

Debt Recovery Policy

Fees and Charges Schedule

Infrastructure Charges Collection Policy

Rates Concession Policy

Rates Relief (Hardship) Policy

Revenue Statement

Rockhampton Region Planning Scheme

Social Housing Development Incentives Policy – 1 May 2024 to 30 April 2027

4 Definitions

To assist in interpretation, the following definitions apply:

Act	<i>Local Government Act 2009</i>
CEO	Chief Executive Officer, a person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.

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Council	Rockhampton Regional Council
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.
Regulation	<i>Local Government Regulation 2012</i>

5 Policy statement

5.1 Background

When determining principles to be applied for the levying of rates and charges, Council must act consistently with the local government principles, namely:

- (a) Transparent and effective processes and decision making in the public interest;
- (b) Sustainable development and management of assets and infrastructure, and delivery of effective services;
- (c) Democratic representation, social inclusion and meaningful community engagement;
- (d) Good governance of, and by, local government; and
- (e) Ethical and legal behaviour of Councillors, local government employees and councillor advisors.

5.2 Principles applied in levying rates and charges

5.2.1 Making rates and charges

It is Council's policy to identify certain services where the consumer of the services is expected to meet all or the greater part of the total cost of providing the specific service. In such cases, the cost of providing the service includes the cost of acquiring the commodity or service, the cost of providing the infrastructure or the cost to process and/or deliver the commodity or service and any overheads associated with these cost components.

It is acknowledged that individual consumers of a commodity or service cannot always be separately identified. For this reason, there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council's rates and charges are based on a combination of specific user charges, separate charges, special charges and a differential general rating system based on the value of the land to provide the most equitable and rational basis for raising revenue.

Rates and charges are determined after due consideration of the following:

- (a) Council's legislative obligations;
- (b) The needs and expectations of the general community;
- (c) The cost of maintaining existing facilities and necessary service;
- (d) The need of additional facilities and services; and
- (e) Equity by ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes.

Council also has regard to the principles of:

- (f) Transparency of process;
- (g) Simplicity and efficient administration; and
- (h) Flexibility to take account of changes in the local economy.

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5.2.2 Levying rates and charges

In levying rates and charges, Council applies the following principles:

- (a) Making clear what is Council's and each ratepayer's responsibility in relation to the rating system;
- (b) Making the levying process, granting discount and any refund of rates and charges as simple and efficient to administer as possible; and
- (c) Timing the levy of rates notices to take into account the financial cycle to which ratepayers are accustomed or may adapt to.

5.3 Principles applied in granting concession for rates and charges

In considering the application of concessions, Council is guided by the principles of:

- (a) Reducing the financial burden of rates and charges payable by pensioners;
- (b) Equity by providing the same treatment for ratepayers with similar circumstances;
- (c) Transparency by making clear the requirements necessary to receive concessions; and
- (d) Support eligible not-for-profit or charitable community organisations whose objectives do not include the making of a profit and who provide services to their membership and the community.

In circumstances where a ratepayer incurs responsibility for a rating debt that is beyond their financial capacity to pay immediately, Council may consider avenues to assist with the payment of the liability.

Certain activities benefit the community and the cost of meeting their obligations may impact on the provision of these activities. Council should assist in such circumstances.

The purpose for the concessions is to provide support to identified classes of ratepayers in meeting their obligations under Council's rating regime within the available provisions of the Act and the Regulation.

5.4 Principles applied to the recovery of overdue rates and charges

Under the provisions of Chapter 4 Part 12 of the Regulation, Council exercises its rates and charges recovery powers in order to reduce the overall rate burden on ratepayers by:

- (a) Transparency in making clear the obligations of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- (b) Making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective; and
- (c) Equity, by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community.

Council requires payment of rates and charges within a specified period and pursues the collection of overdue rates and charges diligently. The non-payment of rates and charges by some ratepayers places an unfair burden on other ratepayers who meet their legal obligations in full.

When pursuing the collection of overdue rates and charges Council gives due concern for any financial hardship faced by ratepayers.

Council's Debt Recovery Policy and Rates Relief (Hardship) Policy provide guidance in the collection of overdue rates and charges.

5.5 Payments in advance

Council accepts payments in advance by lump sum or by instalment. Interest is not payable on any credit balance.

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5.6 Cost-recovery fees and other fees

Council makes cost recovery fees and other fees and charges. Generally, Council sets these fees and charges at a level which reflects the underlying costs and charges, including allocated overheads and administration costs.

For cost recovery fees, the expected revenue from fees and other sources for each cost recovery scheme will not exceed the costs of the scheme.

For other fees and charges, where they relate to an operation which has private sector competitors, the fees reflect the full cost including costs which a private sector competitor would face but which Council, because it is a public-sector entity, does not incur.

Council may apply community service obligations to its business activities and exclude the cost of those obligations in fixing prices for the activity. Council each year adopts a Code of Competitive Conduct Statement which provides the framework for identification of community service obligations enforced on its identified business units.

5.7 Physical and social infrastructure costs for new development

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in Rockhampton Region Planning Scheme.

Mechanisms for the planning and funding of infrastructure for urban growth are contained within the *Planning Act 2016*. These schemes are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the Region, it may be necessary to bring forward physical and social infrastructure projects. Where this occurs, Council expects developers to meet sufficient costs to ensure the availability of facilities is not adversely affected and existing ratepayers are not burdened with the cost of providing the additional infrastructure.

Council may depart from applying this principle if it is determined by Council that it is in the community interest to do so.

6 Review timelines

This policy is reviewed when any of the following occur:

- (a) As required by legislation – reviewed each financial year at the beginning of the annual budget process.
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Document management

Sponsor	Chief Executive Officer
Business Owner	General Manager Organisational Services
Policy Owner	Manager Finance
Policy Quality Control	Legal and Governance

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