Revenue and Rating Plan

2025-26 to 2028-29

City of Whittlesea

Acknowledgement of Traditional Owners

The City of Whittlesea recognises the rich Aboriginal heritage of this country and acknowledges the Wurundjeri Willum Clan and the Taungurung People as the Traditional Owners of lands within the City of Whittlesea.

Contents

Overview

Under the *Local Government Act 2020,* Councils are required to prepare a Revenue and Rating Plan (Plan) by 30 June following a general election, covering a minimum period of four years. The Revenue and Rating Plan forms a critical part of Council's integrated planning framework.

This Plan establishes the guiding principles for calculating and raising the revenue necessary to fund Council's operations. It also outlines how the funding will be equitably distributed among ratepayers and other users of Council facilities and services. While the Plan does not set specific revenue targets, it provides the strategic framework and key decisions that determine how revenue will be calculated and collected to ensure Council's financial sustainability and its ability to deliver essential services and infrastructure for the community.

The Plan will incorporate consideration of:

- **Rates revenue:** How revenue will be generated through rates on properties across different property classes
- **Service charges:** Application of fixed service charges for services such as waste or recycling
- **Fees and charges:** Policies governing fees and charges for programs and services, including pricing strategies
- **Developer contributions:** Contributions from developers and other sources of revenue
- **Asset revenue:** Income generated from the use or allocation of Council assets, including the application of discounts and waivers
- **Grants:** Recurrent and non-recurrent operational and capital grants from other levels of government
- **Other income:** Includes interest from investments and revenue from minor asset sales and operational activities

Transparency and Budget Assumptions

The assumptions underpinning the budget must be transparent and directly linked to the preparation of individual service and program budgets, service standards, and major initiatives (both operational and capital).

The Plan must clearly identify all revenue sources included in the budget and articulate the policy rationale and assumptions underpinning these sources. This ensures that Council's financial planning remains aligned with its strategic objectives and responsive to community needs.

1. Executive Summary

The *Local Government Act 2020* requires each council to prepare a Revenue and Rating Plan to cover a minimum period of four years following each Council election. The Revenue and Rating Plan establishes the revenue-raising framework within which the Council proposes to work.

The purpose of the Revenue and Rating Plan is to determine the most appropriate and affordable revenue and rating approach for the City of Whittlesea, which, in conjunction with other income sources, will adequately finance the objectives in the Council Plan.

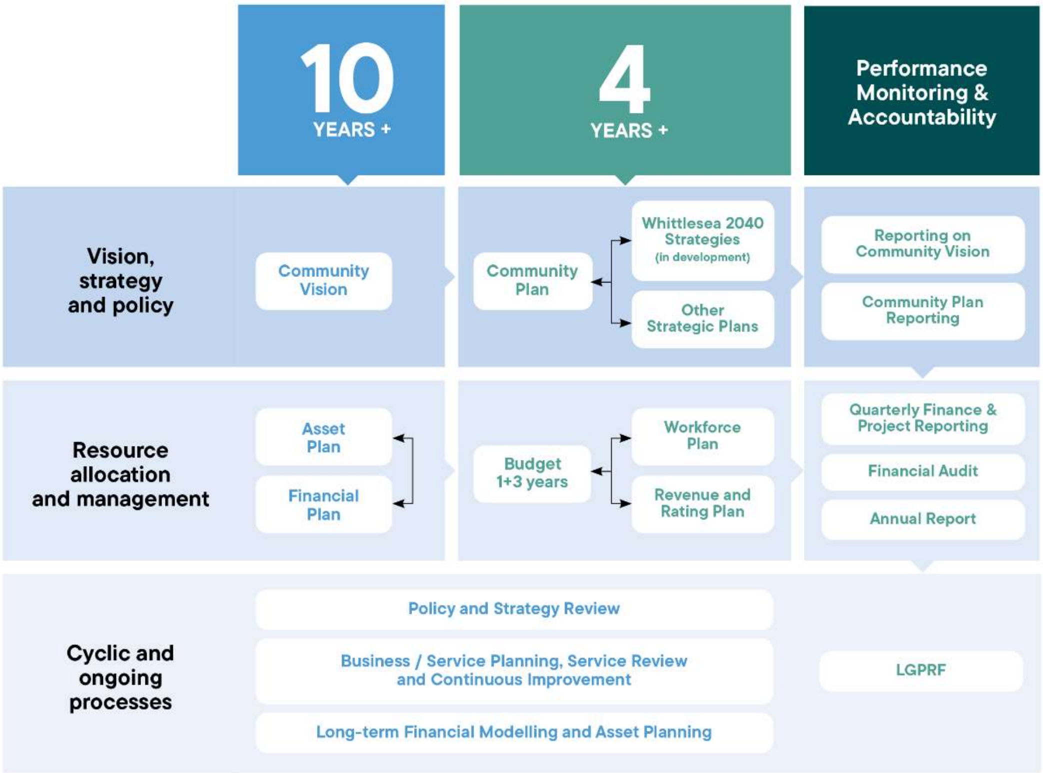
This Plan is an important part of Council's integrated planning framework, all of which is designed to help Council achieve its 2040 vision of "A place for all" and guide efforts to keep pace with the rapid changes and growth of our municipality over the coming years. Our values are:

- Deliver for our community
- Work as one team
- Care for each other

Whittlesea 2040: A place for all is the long-term vision for the City of Whittlesea. It guides all of Council's work and future partnerships with the community and others. Council delivers services and initiatives under 26 major service areas. Each service area contributes to achieving Council's strategic objectives, which are grouped under five goals:

- Connected community
- Sustainable environment
- Liveable neighbourhoods
- Strong local economy
- High performing organisation

Strategies and policies outlined in this Plan align with the objectives contained in the Plan and feed into budgeting and long-term financial planning documents, as well as other strategic planning documents under Council's strategic planning framework. This process and interrelationships are outlined in the following diagram.



The Plan explains how Council calculates the revenue needed to fund its activities and how the funding will be apportioned between ratepayers and other users of Council facilities and services.

This Plan sets out decisions that Council has made regarding the rating options available under the *Local Government Act 1989* to ensure the fair and equitable distribution of rates across property owners. It also outlines the principles used in decision-making for other revenue sources, such as fees and charges.

It is important to note that this Plan does not set revenue targets for Council. Instead, it outlines the strategic framework and decisions that inform how Council will calculate and collect its revenue.

2. Introduction

Council provides a wide range of services and facilities to the local community, and in doing so, must collect sufficient revenue to cover the costs associated with delivering these services and facilities.

Council's revenue sources include:

- **Rates and charges:** These are levies imposed on properties within the municipality, which contribute significantly to funding local services such as waste management, roads, and community facilities
- **User fees:** Council collects fees from users of specific services, such as leisure centres, libraries, and parking, to ensure that those who benefit directly from the services contribute towards their cost
- **Statutory fees and fines:** These fees are set by legislation and cover activities such as building permits, animal registrations, and penalties for breaches of local laws, which help to enforce regulations and maintain order within the community
- **Grants:** Funding from other levels of government, including state and federal grants, which support specific projects or programs aimed at enhancing community welfare and infrastructure
- **Contributions:** Cash and non-cash contributions from developers, community groups, and other parties help fund infrastructure development and community programs, ensuring that growth is sustainable and meets local needs
- **Other income:** This includes revenue generated from interest on Council managed investments and the sale of minor assets, materials, and other operational activities
- **Asset Sales:** Revenue generated from the sale of assets such as land, buildings, or equipment, which can be reinvested into future projects or used to reduce debt

Rates and charges are Council's most significant revenue source, accounting for approximately 48% of annual income. This Revenue and Rating Plan outlines Council's reliance on rate income and explores options to actively manage this reliance.

Council delivers a wide range of services to the community, often for a fee that does not fully recover the costs incurred. The nature of these fees and charges depends on whether they are statutory or discretionary. Statutory fees, such as those for planning services, are set by State Government legislation, leaving Council with limited control over pricing. For discretionary services, Council determines fees and charges based on the principles outlined in this Revenue and Rating Plan.

In addition to rates and user fees, Council's revenue is also significantly impacted by changes in funding from other levels of government. Fluctuations in grant funding can influence service delivery and long-term financial planning, reinforcing the importance of a diversified and resilient revenue base.

3. Rates and Charges

Rates are property taxes that enable Council to generate revenue to fund public services and infrastructure that benefit the municipal population.
This taxation system allows councils the flexibility to incorporate various tools into their rating structure to address equity and ensure fairness for all ratepayers.

Council's rating structure is composed of the following elements:

- General Rates (including Farm Rates): These are based on property values using the Net Annual Valuation (NAV) methodology. Property value serves as an indicator of a ratepayer's capacity to pay and forms the primary basis of the rating system under the *Local Government Act 1989*
- Service Charges: These reflect a 'user-pays' approach, ensuring that ratepayers benefiting from specific services contribute proportionally to their cost

Striking a balance between these elements is vital to achieving equity in the distribution of rates across the community.

Community Engagement

Community engagement on the setting of Council revenue and rates was conducted as part of the consultation process for Council's proposed budget. Submissions and feedback were invited from the community, providing valuable insights and contributions that helped shape this Plan.

Differential Rates

To enhance equity, Council applies differential rates based on the property's use, such as residential, commercial/industrial, or farming. This approach ensures that each category of property contributes fairly, taking into account the benefits derived from Council services and infrastructure.

Council's current differential rates are:

- General Rates (Residential/Commercial/Industrial): 100%
- Farm Rates: 60%

The formula for calculating General Rates (excluding additional charges, arrears, or supplementary rates) is:

- Valuation (Net Annual Value) x Rate in the Dollar (Differential Rate Type)

The specific rate in the dollar for each rating category is determined and published annually in Council's budget.

Contribution of Rates and Charges

Rates and charges are a critical revenue source, accounting for over 48% of Council's total operating revenue. These funds are essential for delivering services and infrastructure projects that meet the needs of the community.
Future rate planning is a core element of Council's long-term financial planning, ensuring sustainable service delivery and infrastructure investment to support a growing population.

Balancing Revenue and Community Impact

Council is mindful of balancing its reliance on rate revenue with community sensitivity to rate increases. The introduction of the State Government's Fair Go Rates System (FGRS) caps annual rate increases to a limit declared by the Minister for Local Government, which is announced annually for the following financial year.

Waste Service Charges

A waste service charge is a fee charged by Council for the collection, disposal and processing of waste. This charge supports a range of essential services, including household waste and recycling collection, drop-off facilities, waste education programs, street litter bin servicing, and the management and rehabilitation of closed landfill sites.

Unlike general rates, waste service charges are not subject to the Fair Go Rates System (FGRS) cap, allowing Council to recover the full cost of service provision in a transparent and sustainable manner.

Charges are itemised on rates notices to provide clarity for ratepayers. They are set to support the ongoing delivery of waste services, ensure compliance with regulatory and environmental standards, and fund future landfill rehabilitation works.

Council remains committed to ensuring waste charges are fair, affordable, and reflective of community needs, while continuing to provide high-quality, value-for-money waste services.

3.1 Rating Legislation

The legislative framework provided by the *Local Government Act 1989* governs Council's ability to establish a rating system. This framework offers significant flexibility, allowing councils to design a system that meets their specific needs while ensuring fairness and equity in the distribution of rates and charges.

Rate and Charge Types

Under Section 155 of the *Local Government Act 1989*, Council may declare the following rates and charges on rateable land:

- **General Rates** (Section 158)
- **Municipal Charges** (Section 159)
- **Service Rates and Charges** (Section 162)
- **Special Rates and Charges** (Section 163)

Strategies relating to municipal charges, service rates and charges, and special rates and charges are discussed later in this plan.

Valuation Bases for Rating

Section 157(1) of the *Local Government Act 1989* provides Council with three valuation methodologies for determining property values when levying rates:

1. **Site Valuation (SV):** Based on the value of land only
2. **Capital Improved Valuation (CIV):** Based on the total value of land and improvements (buildings, structures, etc.)
3. **Net Annual Value (NAV):** Based on the rental value of the property, typically calculated as 5% of the CIV for residential properties

The advantages and disadvantages of each valuation methodology are detailed later in the Plan.

Historically, the City of Whittlesea has used the Net Annual Value (NAV) method to distribute municipal rates among property owners/tenants. At present, there are no plans to transition to an alternative valuation method.

Differential Rates

As the City of Whittlesea employs the NAV methodology, Section 161A of the *Local Government Act 1989* restricts Council's ability to apply differential rates to specific categories, including "general," "farm," "urban farm," and "residential use" rates.

Annual Budget Requirements

Section 94(2) of the *Local Government Act 2020* requires Council to adopt a budget by 30 June each year (or another time set by the Minister). The budget must include:

a) The total revenue Council intends to raise via rates and charges
b) A statement indicating whether rates will be raised through a uniform rate or differential rates
c) A description of any fixed components of rates, if applicable
d) Specific details for uniform rates as outlined in Section 160 of *the Local Government Act 1989*
e) Specific details for differential rates as outlined in Section 161(2) of the *Local Government Act 1989*

Additionally, Section 94(3) requires Council to include, if applicable:

a) A statement of intent to apply for a special order to exceed the State Government's rate cap
b) A statement that Council has applied to the Essential Services Commission (ESC) for such an order and is awaiting a decision
c) Confirmation of any approved special orders and the applicable average rate cap for the financial year(s)

Fair Go Rates System

The Fair Go Rates System (FGRS) establishes a cap on the maximum percentage by which councils can increase rates annually. The cap is set by the Minister for Local Government, based on a formula developed by the Essential Services Commission (ESC) and agreed upon by the State Government.

Under the Fair Go Rate Cap the cap is calculated by a formula provided by the ESC and agreed by the State Government is:

$$\frac{\text{Adopted General Rate and Municipal Charge Income + Annualised Supplementary Rate and Municipal Charge Income}}{\text{Number of Assessments as at 30 June}} = \text{Base Average Rate}$$

$$\text{Base Average Rate} \times (1 + \text{Prescribed Rate Cap}) = \text{Maximum allowable Capped Average Rate}$$

The rate cap limits the maximum amount a council can increase its average rates in a rating year. The rate cap applies to general rates and municipal charges only. It does not include other charges and levies such as service rates and charges, special rates and charges, revenue in lieu of rates or the fire services levy.

The FGRS cap applies only to general rates and municipal charges. Other charges, such as service rates and charges, special rates and charges, revenue in lieu of rates, and the fire services levy are excluded.

3.2 Rating Principles

When developing a rating strategy, particularly regarding differential rates, Council considers the following good practice taxation principles:

- Equity
- Efficiency
- Benefit
- Capacity to pay
- Diversity
- Simplicity
- Wealth tax

Equity

- **Horizontal Equity:** Ratepayers in similar situations should pay similar rates. This is achieved through accurate property valuations, consistent classification into homogenous property classes, and providing ratepayers the right to appeal valuations

- **Vertical Equity**: Those who are better off (based on property value) should contribute more in rates than those who are worse off. This reflects a "relativity" dimension, akin to progressive taxation principles, ensuring fairness in the distribution of tax contributions

Efficiency

Economic efficiency is measured by how minimally rates affect the production and consumption decisions of individuals and businesses. An efficient rates system should avoid distorting economic behaviour.

Benefit

This principle assesses the extent to which there is a direct link between the consumption of Council services or the benefits derived by ratepayers and the rates they are charged.

Capacity to Pay

Council considers the capacity of ratepayers or specific groups to pay rates. Recognising that property values may not always align with financial capacity, Council provides mechanisms such as hardship provisions and a pensioner rebate policy to assist ratepayers facing financial difficulties.

Diversity

Acknowledging the varied circumstances and financial capacities of ratepayers within a group, Council seeks to ensure that its rating system is flexible and responsive to the diversity within the municipality.

Simplicity

A rates system should be easy for ratepayers to understand and straightforward for Council to administer. Clarity and transparency in the rates process are essential to building community trust and ensuring compliance.

Wealth Tax

The principle of a "wealth tax" implies that rates are based on the value of a ratepayer's real property. There is no direct correlation between the rates paid by individual ratepayers and their consumption of services or the perceived benefits derived from the expenditure of rates revenue.

Balancing the Rating Challenge

The key challenge for Council is balancing these competing principles to create a fair, equitable, and efficient rating system. While municipal rates are primarily distributed based on property values (NAV methodology), Council strives to support fairness through:

- Accurate and consistent property valuations
- Homogenous property classifications
- Valuation appeal rights for ratepayers

Council adheres to the principle that ratepayers in similar circumstances—particularly regarding property value—should pay similar rates. While recognising that property value may not always reflect capacity to pay, Council mitigates this through support measures such as hardship provisions and pensioner rebates.

Limited Differential Rates

Council currently applies two limited differential rates:

- General Rate
- Farm Rate

This approach aligns with the legislative restrictions of the Net Annual Value (NAV) rating system. Differential rates are applied as equitably as possible and in compliance with the Ministerial Guidelines for Differential Rating (2013).

Ongoing Review and Application

As part of its commitment to good governance and financial sustainability, Council will:

- **Review rates annually** to ensure fairness, consistency, and alignment with Council's Vision and strategic priorities
- **Ensure minimal year-to-year fluctuations** to provide ratepayers with certainty and stability
- **Set rates at levels sufficient to fund current expenditure commitments** while delivering on the Council Plan, Financial Plan and Asset Plan

Council will continue to apply limited differential rates equitably and in compliance with legislative requirements, ensuring rates are a fair reflection of property value and community benefit.

3.3 Valuation Base

Under the *Local Government Act 1989*, Council has three options for determining the valuation base for rates:

- Capital Improved Value (CIV): The total value of land and all improvements on it
- Site Value (SV): The value of the land only
- Net Annual Value (NAV): The annual rental value of the property, based on CIV

Capital Improved Value (CIV)

CIV is the most commonly used valuation base in local government, with over 90% of Victorian councils applying this method. It reflects the market value of a property, including both land and improvements, making it generally easier for ratepayers to understand.

Under Section 161 of the *Local Government Act 1989*, a council may apply differential rates if:

a) CIV is the valuation base and
b) It determines that differential rates contribute to the equitable and efficient performance of its functions

If a council does not use CIV, its ability to apply differential rates is restricted to farm land, urban farm land, or residential use land.

Advantages of CIV	Disadvantages of CIV
Reflects both the land and property improvements, offering a more comprehensive assessment of "capacity to pay."	Rates are based on total property value, which may not correlate with income levels (e.g., pensioners or low-income earners may own high-value properties but struggle to pay rates).
Aligns with the equity principle by considering the full development value of the property.	

Advantages of NAV	Disadvantages of NAV
With annual valuations, market values are more predictable, reducing the frequency of objections.	
Easy for ratepayers to understand, as it corresponds to market property values.	
Widely adopted across Victoria, facilitating comparison between councils	
Allows for differential rates, enhancing Council's ability to distribute rates equitably. For example, higher differentials on commercial/industrial properties can help offset residential rates.	

Site Value (SV)

This method places a value on the land only and does not consider any value of any buildings constructed on the land. It is not considered to result in the most equitable distribution of the rate effort.

No Victorian councils currently use SV as a valuation base. SV considers only the value of the land, excluding improvements, and allows for very limited application of differential rates.

In the City of Whittlesea, adopting SV would disproportionately shift the rate impact from the industrial/commercial sectors to residential properties, undermining fairness and equity. Modern townhouse developments on small land parcels would pay lower rates, while older homes on larger blocks would face higher rates, regardless of property condition.

Advantages of SV	Disadvantages of SV
Perceived to promote development, particularly in commercial and industrial sectors, although evidence for this is limited.	Significant shift in rate contributions from industrial/commercial sectors to residential sectors.
Potential for concessions for urban farm land and residential use land.	Disadvantages property owners with large land parcels, such as farmers, even if the dwellings are modest.
	Limited ability to levy differential rates, reducing Council's flexibility to address inequities.
	Difficult for ratepayers to understand, leading to confusion and increased inquiries to Council.

Net Annual Value (NAV)

NAV represents the annual rental value of a property. For residential and farm properties, NAV is calculated as 5% of the CIV. For commercial and industrial properties, NAV is determined by the greater of the estimated annual rental value or 5% of the CIV.

While NAV is conceptually linked to rental value, in practice, it is based on CIV for residential and farm properties, making it less intuitive for ratepayers.

Advantages of NAV	Disadvantages of NAV
Aligns closely with CIV for residential and farm properties.	Artificial rental estimates may not reflect actual market value, making it harder for ratepayers to understand.
Allows for differentiation between property types (e.g., rental valuation for commercial/industrial properties).	Reduces transparency compared to CIV.

Recommended Valuation Base

The City of Whittlesea uses the Net Annual Value (NAV) rating system, calculated as follows:

- For residential and farm properties: 5% of CIV
- For commercial and industrial properties: The greater of the annual rental value or 5% of CIV

This system ensures that all rateable land contributes equitably to Council's financial requirements. Council applies two limited differential rates—General and Farm—and believes this approach is fair and equitable to all ratepayers. Limited differential rates will be reviewed as part of the ongoing review of this plan.

Property Valuations

Under the *Valuation of Land Act 1960*, the Victorian Valuer-General conducts annual property valuations. Valuations are determined based on the highest and best use of land at the time of assessment.
The value of land is always derived by the principal of valuing land for its highest and best use at the relevant time of valuation.

Supplementary Valuations

In addition to annual valuations, supplementary valuations are conducted monthly for reasons such as:

- Rezoning, subdivisions, or amalgamations
- Renovations, new constructions, or extensions
- Occupancy changes or corrections

These valuations ensure that affected properties align with the general valuation of other properties in the municipality. Council currently receives approximately $3.66 million in supplementary rate revenue annually.

Objections to Property Valuations

Under Part 3 of the *Valuation of Land Act 1960*, property owners or tenants may object to a valuation or the Australian Valuation Property Classification Code (AVPCC) within two months of receiving a Rates Notice (or four months if the notice was not issued to the occupier).

Objections must be lodged via the Valuer General Victoria's portal: https://ratingvaluationobjections.vic.gov.au/.

Property owners can also object to site valuations upon receiving their Land Tax Assessment from the State Revenue Office.

3.4 Rating Differentials

As outlined, the City of Whittlesea uses the Net Annual Value (NAV) rating system. Historically, Council has applied two limited differential rates:

- General Rate: Applied to all rateable land except land classified as "farm."
- Farm Rate: Applies to properties classified as "farm land" under the *Valuation of Land Act 1960*, which defines farm land as:
    - A parcel of land not less than 2 hectares in area
    - Land used primarily for agricultural purposes such as grazing, dairying, horticulture, or crop-growing
    - Land used by a business with a significant commercial purpose, aiming for profit on a continuous or repetitive basis

The Farm Rate reflects a 40% discount compared to the General Rate, a level established in 2017–18 (increased from 15%) and maintained since. Council considers this discount fair, equitable, and sustainable.

Objectives of Differential Rates

The primary objective of Council's differential rates is to ensure adequate funding for strategic, statutory, and community services while maintaining a fair and equitable distribution of rates. The distinction between the General and Farm rates reflects the cost and benefits derived from Council services by different property categories.

Review of the Rating System

Council will undertake a comprehensive review to assess the suitability of continuing with the NAV rating system versus transitioning to the Capital Improved Value (CIV) system. This review will include consultation with the community and key stakeholders to determine the most appropriate differential rates for General and Farm properties.

Advantages of Differential Rating	Disadvantages of Differential Rating
Flexibility: Enables the equitable distribution of rates across property categories, considering the ability to pay and the tax-deductibility of rates for commercial and industrial properties.	Complexity: Justifying and explaining differential rates to various groups can be challenging, leading to complaints or misunderstandings.
Equity: Addresses unique circumstances, such as providing relief to farming enterprises, ensuring fairness in rate allocation.	Administrative Burden: Properties transitioning between categories (e.g., from farm to general) require regular updates, necessitating meticulous data management.

3.5 Municipal Charge

A municipal charge is one of the rating options available to councils under Section 159 of the *Local Government Act 1989*. This charge can be declared by Council to recover a portion of its administrative costs. However, the legislation does not provide a definitive definition of "administrative costs" nor require Council to specify what expenses are covered by the charge.

Purpose and Application

The municipal charge is a fixed fee applied to all rateable properties, irrespective of their valuation. This approach ensures that a portion of Council’s revenue is generated through a flat charge rather than being solely reliant on the Capital Improved Value (CIV) rating method.
Under the *Local Government Act 1989*, revenue raised from a municipal charge cannot exceed 20% of the total sum of revenue collected from both the municipal charge and general rates in any given financial year.
The key characteristics of a municipal charge include:

- Equitable cost distribution: Since the charge applies equally to all properties, it spreads a portion of administrative costs across all ratepayers, independent of property value
- Fixed revenue component: Provides a stable revenue source that is not influenced by fluctuations in property valuations

Current Approach

At present, the City of Whittlesea does not levy a municipal charge under Section 159 of the *Local Government Act 1989*.

Future Considerations

As part of the upcoming review of the Revenue and Rating Plan, Council will assess the potential benefits and implications of introducing a municipal charge. This review will consider:

- Equity and fairness in distributing administrative costs
- Financial sustainability and the impact on ratepayers
- Comparisons with other councils that apply a municipal charge

Any potential introduction of a municipal charge will be subject to further community engagement and assessment of its alignment with Council's financial strategy.

3.6 Special Rate Scheme

Under Section 163 of the *Local Government Act 1989*, councils have the authority to levy special rates and special charges to fund capital infrastructure and initiatives that provide a specific benefit to certain properties. These charges allow Council to recover the costs of works or services that directly enhance the value or usability of properties within a defined area.

Purpose and Application

Special rates and charges can be used to fund a range of community infrastructure projects, including:

- Road construction
- Kerb and channelling
- Footpath provision
- Drainage improvements
- Landscaping and environmental enhancements
- Fire prevention initiatives
- Marketing and business development programs

Current Special Rate Schemes

The City of Whittlesea currently applies special rates under Section 163 of the *Local Government Act 1989* to support marketing and business development initiatives for designated retail precincts. These special rates assist local businesses in:

- Funding marketing and promotional activities to enhance commercial precincts.
- Supporting business development initiatives to increase foot traffic and sales.
- Encouraging networking and collaboration among local businesses.
- Managing business-related planning and operational issues.

Council currently has one Special Rate and Charge scheme in operation:

Scheme Name	Finish Date
Lalor Marketing and Business Development	June 2026

3.7 Service Charge

The Local Government Legislative Amendment (Rating and Other Matters) Act 2022 received Royal Assent in August 2022, introducing amendments to Part 2—*Local Government Act 1989 (Division 1: Service Rates and Charges).* These changes came into effect on 20 June 2023, unless proclaimed earlier. Council will continue to monitor legislative updates and adjust its approach accordingly.

Legislative Framework

Under Sections 162 and 221 of the *Local Government Act 1989*, councils are empowered to levy service rates and charges for the following services:

a. Water supply services (repealed from the Act)
b. Waste, recycling, or resource recovery services (amended wording to align with modern waste management practices)
c. Sewerage services (repealed from the Act)
d. Any other prescribed service

A key amendment under Section 162(b) updates the definition from "the collection and disposal of waste" to "waste, recycling, or resource recovery services." This change broadens the scope of services that can be funded through service charges to reflect contemporary waste management practices, including:

- Collection, transport, processing, storage, and treatment of waste and recyclable materials
- Alignment with the *Circular Economy Act 2021* and the Victorian Government's Recycling Reforms

Waste Service Charges in the City of Whittlesea

The City of Whittlesea applies a service charge for waste collection and disposal:

- Urban properties: Compulsory waste charge
- Rural properties: Optional waste charge
- Municipal waste services: Covers public waste infrastructure, including street litter bins

Council introduced the itemisation of waste charges on rates notices to enhance transparency regarding the costs associated with service provision. The cost of waste services continues to rise due to factors such as the Victorian Government's Landfill Levy and the mandated transition to a four-bin collection system under the Recycling Victoria Strategy.

Historically, Council has subsidised kerbside waste collection services, including offsetting the increasing Victorian Government's Landfill Levy. However, with ongoing increases in the landfill levy, Council is no longer able to continue subsidising this cost. Moving forward, the full levy cost will be passed on to ratepayers to ensure the sustainability of waste services and other essential community services.

Council remains committed to keeping waste charges affordable while ensuring ongoing investment in essential waste services. Charges are set to support:

- Ongoing waste collection and processing
- Compliance with regulatory and environmental standards
- Future rehabilitation obligations for Council's landfill once it reaches the end of its useful life

Even with necessary adjustments, waste charges in the City of Whittlesea will remain among the lowest compared to neighbouring and growth councils, ensuring ongoing value and sustainability for residents.

Future Considerations

Council will continue to assess the long-term sustainability of its waste service charges, ensuring they:

- Support the transition to a circular economy
- Align with State and Federal waste management policies
- Maintain fair and equitable pricing for residents and businesses

Regular reviews will be conducted to evaluate cost recovery levels, taking into account:

- Operational efficiency improvements
- Changes in waste generation patterns
- Potential future waste management initiatives

3.8 Collection and Administration of Rates and Charges

This section outlines the rate payment options, processes, and support available to ratepayers, including financial hardship assistance.

Liability to Pay Rates

The owner of the land is liable to pay the rates and charges on that land. In certain cases, the occupier, mortgagee or licensee holder is liable to pay the rates.

The *Local Government Act 1989* declares the unpaid rate or charge, interest and costs to be the first charge upon the land, when the land is sold; ensuring Council receives the outstanding monies prior to the discharge of any mortgage and or charges on the land.

Payment Options

In accordance with Section 167(1) of the *Local Government Act 1989*, ratepayers can pay rates and charges in four instalments on the following prescribed dates:

- First instalment: 30 September
- Second instalment: 30 November
- Third instalment: 28 February

- Fourth instalment: 31 May

The City of Whittlesea also provides the following alternative payment options:

- One lump sum payment on or before 15 February of the following year
- Nine monthly payments via direct debit
- Agreed alternative arrangements, subject to Council approval upon application

Available Payment Methods

Council offers a range of payment options including

- In-person at Council offices (cheque, money order, EFTPOS, credit/debit card, and cash)
- Online via Council's website
- BPAY through banking institutions
- Direct debit
- Online through eNotices
- Credit card via Council's 24-hour phone service
- Australia Post (in-person, over the phone, or online via credit card)
- Mail (detach and return the bottom portion of the rate notice with a cheque)

Interest on Overdue Rates and Charges

Interest on rates and charges is calculated in accordance with Section 172 of the *Local Government Act 1989*, noting the amendments to that Act as a result of the *Local Government Legislation Amendment (Rating and Other Matters) Act 2022*. The rate is set by the Attorney General under the *Penalty Interest Rates Act 1983* and gazetted each year. The *Local Government Legislation Amendment (Rating and Other Matters) Act 2022* also empowers the Minister, in consultation with the Essential Services Commission, to set a maximum amount of interest that may be levied on unpaid rates and charges.

Interest is calculated from the due date of each quarterly instalment, regardless of whether the ratepayer has opted for instalment or lump sum payments.

Pensioner Rebates

Pensioners may qualify for a maximum 50% State Government rate rebate (to a gazetted maximum) for the home in which they are living. A rebate will apply for the Emergency Services and Volunteers Fund. To be eligible, a ratepayer must hold one of the following concession cards:

- A Centrelink Pensioner Concession Card or Veteran Affairs Pension Concession Card
- A Veteran Affairs Gold Card (TPI or War Widow status only)

Other than administrative costs, this State Government Rebate scheme is cost neutral to Council as this is fully funded by the State Government.

Once approved, ongoing eligibility is automatically maintained unless rejected by Centrelink or the Department of Veteran Affairs during annual verification.

Rates Financial Hardship Policy and Deferred Payments

Council acknowledges that ratepayers may experience financial hardship due to various circumstances. The Financial Hardship Policy provides options for ratepayers struggling to meet rate obligations.
Assistance may include:

a) Waiver of charges, including penalty interest, legal costs
b) Deferral of rates, allowing delayed payment (Under Section 170 of the *Local Government Act 1989*)

Waivers of general rates are not generally granted. However, in cases such as those associated with severe hardship, Council may grant waivers through the Hardship Assistance Policy, taking in to account the economic conditions at the time and other assistance measures in place across State and Commonwealth Government agencies. Applications to defer Rates must be received in writing or by email.

Debt Recovery Process

Ratepayers are responsible for ensuring their contact details are updated with Council. Under Sections 230 and 231 of the *Local Government Act 1989*, property owners, buyers, and their legal representatives must notify Council of any disposition or acquisition of land.
If an account becomes overdue, Council has established procedures and guidelines for the collection of the debt. This creates a consistent approach to debt collection and ensures that all ratepayers are treated equally and fairly.
The purpose of the collection guidelines is to act as a genuine deterrent to ratepayers who might otherwise fail to pay rates on time, to allow Council to recover the administrative cost of following up unpaid rates and to recover any interest cost the Council may incur due to lost investment opportunities. The principle in providing for such penalty is that ratepayers who pay within the required timeframe should not have to subsidise or bear any cost of ratepayers who default in payment. Details of Council's collection framework is contained in Council's Debt Collection Policy.

Emergency Services and Volunteers Fund

The Emergency Services and Volunteers Fund (ESVF), formerly known as the Fire Services Property Levy (FSPL), is an annual levy collected by councils via Rates Notices on behalf of the State Government, in accordance with the *Fire Services Property Levy Act 2012*. This levy ensures that property owners in Victoria contribute annually to the funding of the state's fire services.

Revenue raised from the ESVF accounts for 87.5 per cent of the budget for Fire Rescue Victoria (FRV) and 77.5 per cent of the budget for the Country Fire Authority's (CFA).

The levy is property-based and operates under the following principles:

- Councils are responsible for collecting the levy via Rates Notices
- The levy is calculated based on the capital improved value (CIV) of a property
- The levy consists of a fixed component and a variable component, with the latter calculated as a percentage of the property's CIV
- The fixed component differs between residential and non-residential properties
- The levy rate varies across different property types, such as residential, industrial, commercial, and primary production

The ESVF is not subject to the rate cap and changes to the levy are at the discretion of the State Government.

Holders of a Pensioner Concession Card and the Department of Veterans' Affairs Gold Card are eligible for a $50 concession on the fixed charge for their Principal Place of Residence (PPR). Farmers operating multiple properties as a single enterprise may qualify for a single fixed charge under the Single Farming Enterprise Exemption.

From 1 July 2025, eligible CFA and Victorian State Emergency Service (VICSES) volunteers and life members will be entitled to a rebate on the ESVF on their principal place of residence or farm, which will be administered by the State Government through the Department of Government Services.

4. Other Revenue Items

4.1 User Fees

Council provides a diverse range of goods and services to the community. As part of responsible financial management, all Council services are periodically reviewed to determine whether they should attract user fees and charges. Services classified as public infrastructure such as roads, parks, footpaths, drainage, and trees are typically provided free of charge, with associated costs fully funded by rates and/or grants.

For services provided on an individual basis, Council may charge a fee. However, the ability to set these fees can be influenced by State and Federal Government legislation or funding conditions, which may impose pricing ceilings or prohibitions. Certain fees, such as planning fees, are set by State Government statute, and are commonly referred to as 'statutory fees,' over which councils typically have no control.

For all other fees and charges, Council assesses whether a service is of a commercial or community-benefit nature. Services are considered community-benefit if they provide broad advantages to the wider population and ensure equitable access for vulnerable community members. Additionally, some fees and charges such as fines, serve a regulatory purpose, discouraging non-compliant behaviour rather than generating revenue.

Fee-setting Framework

Council reviews its fees and charges annually as part of the budget process. This process is guided by the Pricing Policy – Fees and Charges, which ensures a structured, transparent, and equitable approach to pricing of Council services. The policy enables evidence-based decisions regarding which services should be subsidised due to their community benefits and which should operate on a full cost-recovery basis where they provide significant commercial advantages.

The policy balances community and commercial interests while promoting fairness, transparency, and financial sustainability. It ensures:

- fair and consistent pricing of Council services
- fees reflect actual service delivery costs, while considering affordability and community benefit
- responsible financial management to maintain service quality and long-term sustainability
- compliance with legislative requirements and competitive neutrality principles
- equitable access to services for all community

Pricing Methods

There are a variety of pricing methods that Council uses when setting prices for services.

Pricing Basis	Description
Full Cost Recovery	Council recovers all direct and indirect cost of the service.
Partial Cost Recovery	Council recovers less than the full cost (as defined above) - the reasons for this may include broader community service benefits.
Legislative Requirements	Price of the service is determined by legislation and dependent on price, may or may not recover the full cost.
Market Based Pricing	The price of the service is determined by examining alternative prices of surrounding service providers (this also may or may not recover the full cost). e.g., Family and Children's Services and Plenty Ranges Arts and Convention Centre.
Zero Cost Recovery	Some services may be provided free of charge and the whole cost determined as a community service benefit.
Incentive Pricing	This would include Full Cost Recovery as defined above in addition to a profit margin to factor in a return to Council for assets employed or to provide an incentive to encourage compliant behaviour.

User Fee Pricing Policy objectives

- Establish a structured framework for fair and equitable pricing
- Ensure both direct and indirect costs are considered in fee setting
- Balance accessibility, affordability, and efficiency in service delivery
- Maintain compliance with competitive neutrality requirements
- Promote financial sustainability while supporting community needs

Annual Review and Community Engagement

- Council reviews fees and charges annually as part of the budget process
- Proposed changes are published in the Annual Budget, providing an opportunity for community feedback before final adoption

- Council remains committed to transparency and accountability in its fee-setting approach, ensuring pricing aligns with strategic objectives and community expectations

4.2 Statutory Fees and Fines

Statutory fees and fines are collected by Council as required under legislation or government directives. The rates for these fees and fines are generally set by the responsible State Government departments, and Council has limited discretion in their application.

Examples of Statutory Fees and Fines are:

- Planning and subdivision fees
- Building and inspection fees
- Infringements and fines
- Land Information Certificate fees

Penalty and Fee Units in Victoria

Many statutory fees and fines in Victoria are determined using penalty units and fee units, as prescribed in Acts and Regulations.

Penalty Units

Penalty units are used to determine the amount payable for various fines. For example, the fine for selling tobacco to a person under 18 is calculated as a specific number of penalty units.

The rate for penalty units is indexed annually to align with inflation, with updates taking effect on 1 July each year.

Fee Units

Fee units are used to calculate the cost of certificates, registrations, and licences set out in Acts and Regulations.

The value of fee units is also indexed annually, with adjustments typically occurring at the start of each financial year.

Calculation of Fees and Penalties

The total cost of a statutory fee or fine is calculated by multiplying the relevant number of penalty or fee units by the current unit value. The final amount may be subject to rounding.

4.3 Grants

Grant revenue is a key source of funding for Council, typically received from State and Federal Governments. Grants may be:

- One-off (Non-recurrent) – Linked to specific infrastructure projects, programs, or initiatives
- Ongoing (Recurrent) – Provided regularly, sometimes tied to service delivery but not always linked to a specific project

Some grants are tied to the delivery of specific Council services, while others support the development of new community assets such as roads or sports facilities. It is essential for Council to strategically assess the grants it applies for, considering the impacts and obligations these grants create in service delivery or infrastructure development.

Council's Approach to Grant Funding

Council takes a proactive approach to securing grant funding by advocating to other levels of government to support vital community infrastructure and services. Where appropriate, Council may allocate its own funds to co-contribute to grant applications, leveraging greater external funding and maximising financial opportunities for the municipality.

Grant Planning and Decision-Making

When developing its Financial Plan, Council assesses:

- The project pipeline and funding priorities
- Advocacy strategies aligned with community needs
- Available grant programs and funding cycles
- Potential co-funding opportunities to enhance financial sustainability

To ensure strategic alignment, Council will only apply for and accept grants that:

- Align with the Community Vision and Council's strategic priorities
- Do not compromise or distort the Council Plan and long-term financial sustainability

All grant funding assumptions are transparently documented in Council's annual budget. No project reliant on grant funding will commence until a signed funding agreement is in place to ensure financial accountability and certainty.

4.4 Contributions

Contributions represent funds received by Council, typically from non-government sources, and are usually linked to specific infrastructure projects or community initiatives. Contributions can be provided in two forms:

- Monetary Contributions – Cash payments made to Council
- Non-Monetary Contributions – Physical assets transferred to Council, usually as part of development projects

Types of Contributions

Monetary Contributions include:

- Payments from developers under planning and development agreements
- Funds collected through Developer Contribution Plans (DCPs) and Infrastructure Contribution Plans (ICPs) to support community infrastructure
- Contributions from user groups toward the upgrade of community facilities

Non-Monetary Contributions include:

- Assets transferred to Council upon completion of a subdivision, such as:
  - Roads
  - Drainage infrastructure
  - Streetlights
  - Open space and public amenities

Management and Governance of Contributions

- All contributions must be linked to a planning or funding agreement to ensure transparency and accountability.
- No contribution-funded project will commence without a signed agreement that clearly defines the contribution details.
- Contributions associated with developments may be received well before Council incurs any expenditure. In these cases, funds will be held in financial reserves and allocated strictly for the agreed-upon works.

4.5 Other Income

Other income includes revenue generated from sources outside of Council's primary revenue streams, such as interest on investments and operational sales.

Sources of Other Income

- Interest on investments: Council earns interest on funds held in its investment portfolio, which includes:

- Surplus cash held before planned expenditure
- Funds allocated for special purposes or reserves
- Short-term and long-term investments aligned with Council's Investment Policy

- Other sales: Revenue from sales of minor assets, materials, and other operational activities

Investment Portfolio Management

Council's investment portfolio is managed in accordance with its Investment Policy, ensuring:

- The best possible return on funds within a low-risk framework
- Compliance with legislative requirements and Council's risk management strategies
- Sufficient liquidity to meet operational and capital funding requirements

4.6 Asset Sales

Asset sales refer to the disposal of Council-owned assets that are no longer required for operational or strategic purposes. These may include land, buildings, vehicles, plant and equipment, or other infrastructure assets.

Council undertakes asset sales as part of its broader Asset Management Plan to ensure the optimal use of resources and to maintain financial sustainability. Assets considered for sale are assessed based on current and future community needs, usage, condition, maintenance costs, and strategic alignment with Council priorities.

Revenue generated from asset sales can be utilised in two main ways:

- Reinvestment in Community Infrastructure: Proceeds may be directed towards funding new capital works projects or enhancing existing facilities and services. This supports improved service delivery and infrastructure renewal without increasing debt or placing additional pressure on rates revenue.
- Debt Reduction and Financial Sustainability: Funds from asset sales may also be used to reduce existing debt, strengthen Council's financial position, and increase long-term capacity to invest in future community priorities.

All asset sales are conducted in accordance with Council's Asset Disposal Policy and relevant legislative requirements, ensuring a transparent, fair, and accountable process that delivers maximum value to the community.

4.7 Borrowings

While not a direct source of income, borrowings play a key role in Council's financial strategy, enabling responsible cash flow management and funding of significant infrastructure projects.

Principles for Borrowing

All new borrowings must be:

- Approved by Council resolution and included in the Annual Budget or Revised Budget
- Financially sustainable, ensuring repayment obligations align with the Financial Plan
- Restricted to capital investment, meaning borrowings cannot be used to fund ongoing operations
- Used for large-scale capital projects that deliver long-term community benefits across multiple generations

Debt Management Strategy

To ensure financial sustainability, Council maintains debt at prudent levels by adhering to the following benchmarks:

- Indebtedness Ratio: Borrowings must remain below 60% of rates and charges revenue
- Debt Servicing Ratio: Annual debt repayments must be less than 6% of total rate revenue

Council regularly reviews its borrowing strategy as part of its broader financial planning framework, ensuring debt remains at a level that balances current needs with intergenerational equity.

5. Strategies and Plans

The City of Whittlesea has an integrated planning framework designed to align the Council's strategic direction with community needs, ensuring a bold, inspirational, and sustainable future. The Revenue and Rating Plan is a key component of this framework, supporting financial sustainability while delivering essential services and infrastructure.

5.1 Strategic Vision and Framework

Whittlesea 2040: A Place for All

Council's long-term vision, Whittlesea 2040: A Place for All, provides a clear roadmap for our community's future. It outlines five key goals:

- Connected Community
- Liveable Neighbourhoods
- Strong Local Economy
- Sustainable Environment
- High-Performing Organisation

These goals guide Council's strategic direction and inform the development of policies, strategies, and action plans that support the community's evolving needs.

5.2 Integrating Planning Framework

Council's planning framework operates across four levels, ensuring a structured and transparent approach to decision-making and service delivery.

Document Hierarchy	Integrated Planning Framework Component
Level 1 – Vision Sets vision and overarching strategic priorities.	Whittlesea 2040: A Place for All
	Community Plan (Incl. Municipal Public Health & Wellbeing Plan and Disability Action Plan)
Level 2 – Strategy Sets strategic direction and outlines priority actions for delivery. Documents traditionally endorsed by Council.	IPF Strategies Features desired outcomes and overview of strategy themes/topics
	IPF Strategy Action Plan One action plan for each strategy that combines actions across all themes
Level 3 – Approach Provides intricate detail to support long term planning and guide implementation.	Long Term Plans (Incl. Infrastructure and Asset Management Plans) Multiple standalone plans that provide detailed rationale to support strategy direction and guide implementation. May feature key initiatives/focus areas but not detailed actions or an action plan.
Level 4 – Operations Internal documents used to guide day to day services and manage our people.	Processes Incl. Guidelines and Frameworks

Level 1 – Guiding Community Vision

Documents at this level set the overarching vision for Council.

- Whittlesea 2040: A Place for All: The long-term strategic vision guiding all Council activities
- Community Plan (four-year cycle): Defines Council priorities for each term, supported by an Annual Community Action Plan

Level 2 – Strategies and Action Plans

Council's five strategic goals are supported by corresponding medium- to long-term strategies, replacing previously reported strategies. Each strategy is further refined through short-term action plans detailing key initiatives over the next 1–2 financial years.
Key supporting plans include:

- Long-Term Community Infrastructure Plan: A framework for sustainable community infrastructure development
- Aboriginal Action Plan: A commitment to supporting and strengthening relationships with Aboriginal communities

Level 3 – Long-Term Plans and Legislative Requirements

While Level 2 strategies set overarching goals, Level 3 plans provide subject-matter-specific guidance. These documents, primarily known as 'plans', align with strategic objectives but do not include direct reporting components. Examples include:

- Workforce Plan
- Asset Management Plan
- Waste Management Plan

- Financial Hardship Policy (aligned with recommendations from the Victorian Ombudsman's 2021 report)

Level 4 – Operational Documents

These documents guide day-to-day operations, ensuring alignment with higher-level strategies and plans. They include:

- Directorate and department guidelines
- Workplans and service delivery frameworks
- Performance development plans (PDPs) for employees.

5.3 Current Strategies and Plans

Whittlesea 2040: A Place for All

Whittlesea 2040 outlines the long-term community vision and strategic direction for the municipality. This vision guides all Council operations and partnerships, ensuring that Whittlesea remains a great place to live now and, in the future, while preparing for emerging challenges and opportunities.

Community Plan

Council's Community Plan outlines key priorities and initiatives, shaping strategic decision-making and service delivery. The plan is implemented through the Annual Plan and Budget, which determines funding priorities each year.
Performance against the plan is tracked in the Annual Report. Any initiatives from the Council Plan not captured in the Revenue and Rating Plan will be included in subsequent years.

Community Action Plan

The Community Action Plan details specific initiatives supporting the long-term vision of "A Place for All." This plan translates strategic goals into tangible actions, ensuring Council remains responsive to community needs, emerging challenges, and evolving priorities. Key focus areas include:

- Infrastructure and service improvements to enhance liveability
- Community programs and partnerships fostering engagement and inclusion
- Sustainability initiatives supporting environmental and climate resilience
- Economic development actions to strengthen local businesses and job opportunities
- Ongoing evaluation and reporting, ensuring transparency and accountability

Council will review and update the Community Action Plan regularly to ensure it remains relevant and aligned with community expectations and strategic priorities.

Connected Communities

The Connected Community Strategy guides Council's commitment to fostering an inclusive, healthy, safe and welcoming place where all community members are celebrated and supported. Informed by the analysis of trends and engagement with community, the strategy:

- Provides an overview of Council's demographic profile
- Identifies the challenges and opportunities facing our community
- Articulates the impact we are seeking to make to deliver for our community
- Defines Council's priority areas for action and what we will do to contribute to community connection
- Outlines how we will monitor community outcomes to ensure we continue to respond to the changing needs of our community

Liveable Neighbourhoods Strategy

The Liveable Neighbourhoods Strategy sets Council's approach to creating and maintaining Liveable Neighbourhoods that are attractive and well-planned with open spaces and town centres that are convenient and vibrant places for all.

The strategy aligns and contributes to the Liveable Neighbourhoods key directions in Council's vision under Whittlesea 2040:

- Smart, connected transport network
- Well-designed neighbourhoods and vibrant town centres
- Housing for diverse needs.

Strong Local Economy Strategy

The Strong Local Economy Strategy outlines Council's contribution toward building a prosperous and inclusive economy for all. Informed by the analysis of trends impacting our economy and engagement with local businesses, institutional stakeholders, partner organisations, and the wider community, the strategy:

- Sets out the economy we want and outlines how this will positively impact our community
- Provides an overview of Council's existing economy
- Identifies the challenges and opportunities facing our local economy
- Defines Council's priority areas for action and what we will do to contribute to strengthening our local economy
- Outlines how we will monitor our economy to ensure our actions respond to what our community needs

Sustainable Environment Local Strategy

The Sustainable Environment Strategy advances Council's commitment toward securing a sustainable, net zero emissions, and climate resilient future for all. Informed by the analysis of trends impacting our environment and engagement with communities, local businesses, institutional stakeholders, and partner organisations, the strategy:

- Sets out the environment we want and outlines how this will positively impact our community
- Provides an overview of the Council's existing environment
- Identifies challenges and opportunities facing our local environment
- Defines Council's priority areas for action and what we will do to contribute to protecting and enhancing our local environment
- Outlines how we will monitor our environment to ensure our actions respond to what our community needs

High-Performing Organisation Strategy

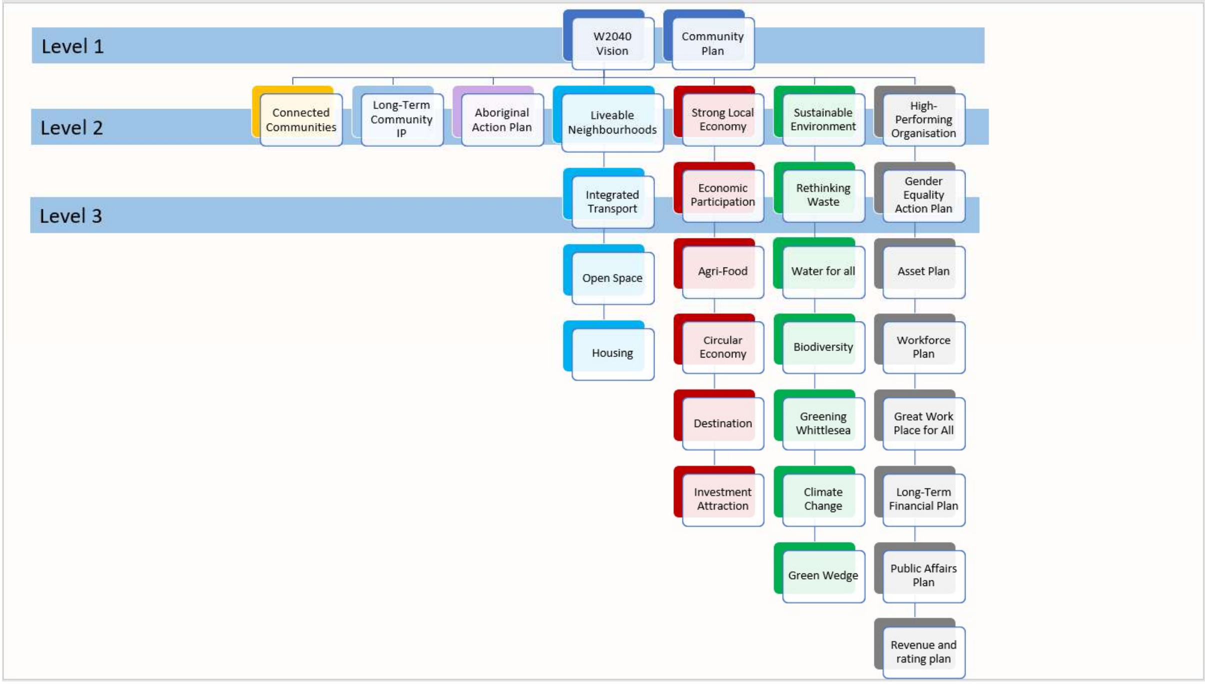
The High Performing Organisation Strategy outlines Council's approach to becoming a High Performing Organisation, where we consistently achieve exceptional results and lead the sector in terms of productivity, employee engagement, innovation, customer experience and other key performance indicators. The strategy defines what a High Performing Organisation means for us:

- The outcomes we will deliver in creating a High Performing Organisation
- Relevant strategies and plans required under the *Local Government Act 2020*
- Council's current climate and operations, and the challenges facing our organisation
- Council's priority themes and areas for action within each theme
- How we will monitor the outcomes to ensure we deliver a High Performing Organisation

Level 1-4 Document breakdown

Council's strategic framework is structured to ensure clear alignment between long-term vision, strategy development, and operational execution. The structured hierarchy provides transparency, accountability, and responsiveness to emerging challenges and opportunities.

This approach allows the City of Whittlesea to maintain financial sustainability, meet community expectations, and drive innovative, high-impact service delivery.


Level 1
Level 2
Level 3
W2040 Vision
Community Plan
Connected Communities
Long-Term Community IP
Aboriginal Action Plan
Liveable Neighbourhoods
Strong Local Economy
Sustainable Environment
High-Performing Organisation
Integrated Transport
Economic Participation
Rethinking Waste
Gender Equality Action Plan
Open Space
Agri-Food
Water for all
Asset Plan
Housing
Circular Economy
Biodiversity
Workforce Plan
Destination
Greening Whittlesea
Great Work Place for All
Investment Attraction
Climate Change
Long-Term Financial Plan
Green Wedge
Public Affairs Plan
Revenue and rating plan

6. Conclusion

The requirement for local governments to develop a four-year Revenue and Rating Plan was introduced under the *Local Government Act 2020.* This plan provides a structured, transparent, and sustainable approach to revenue generation and rating strategies, ensuring the City of Whittlesea can effectively deliver essential services and infrastructure.

As economic conditions, legislative requirements, and community needs evolve, Council will regularly review and update this plan to reflect emerging challenges and opportunities. A four-year action plan has been developed to guide continuous improvement, ensuring that:

- Revenue and rating practices remain fair, transparent, and financially sustainable
- Community and stakeholder feedback informs policy adjustments
- Legislative changes and best practices are incorporated into future updates
- Economic conditions and growth trends are closely monitored to refine financial strategies

Council remains committed to ongoing engagement and review, ensuring that the Revenue and Rating Plan continues to align with Whittlesea 2040: A Place for All and supports the long-term prosperity of the community.

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