



Version Control and Objective ID	Version No: 1	Objective ID: A11764268
Adopted at Council Ordinary Meeting on	1 July 2025	
Date of Review	30 June 2029	

1. Statement

Council recognises that investing in strategic infrastructure projects is a crucial aspect of enhancing the lives of its community members and is necessary for supporting the population growth of the city of Ipswich.

The Infrastructure Levy (levy) provides funding for strategic infrastructure projects, which are aligned to council's strategies and plans.

2. Purpose and Principles

This policy guides Council's decision making to inform allocation of revenue generated from the levy.

This policy is guided by the following principles:

- Transparent, systematic and practical delivery;
- Strategic infrastructure is required to support the city's growth;
- Council's delivery of strategic infrastructure must be done in a financially sustainable manner; and
- Support the delivery of the Local Government Infrastructure Plan (LGIP).

The intended outcomes of this policy are:

- To provide funding to support the delivery of strategic infrastructure.
- To reduce the reliance on future debt which would have otherwise been required to fund the strategic infrastructure.

To achieve this, the levy revenue will be managed in the following ways:

- Council reviews and determines the annual levy for each rateable property as part of the adoption of its annual revenue statement.
- All revenue raised through the levy is placed into Council's general revenue and is accounted for in a clear and transparent way to ensure it is utilised to support the delivery of strategic infrastructure projects.
- The levy can only be expended within the Ipswich local government area.

3. Strategic Plan Links

This policy aligns with the following iFuture 2021-2026 Corporate Plan theme/s:

- Vibrant and Growing
- A Trusted and Leading Organisation

4. Regulatory Authority

The implementation, application and governance of the levy will be in accordance with the following regulatory authority:

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

5. Human Rights Commitment

Ipswich City Council (Council) has considered the human rights protected under the *Human Rights Act 2019 (Qld)* (the Act) when adopting and/or amending this policy. When applying this policy, Council will act and make decisions in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the Act.

6. Scope

This policy supports the allocation of funds and management of the levy. The levy can only be used in a planned manner, to fund strategic infrastructure projects for the city's benefit, which are approved by Council as part of the annual plan and budget adoption. The levy revenue can be used to either fully or partly fund such projects.

7. Roles and Responsibilities

Council will review the infrastructure levy and policy annually.

The following are the key roles and responsibilities for the implementation of the policy:

Role	Responsibility
Councillors	<ul style="list-style-type: none"> • Council by resolution approve the strategic infrastructure projects for full or part funding under this Policy.
General Manager (Corporate Services)	<ul style="list-style-type: none"> • For the overall coordination of the levy including policy guidance to Council, coordination of corporate and other reporting requirements • Ensure consultation with Council is undertaken as part of the review of the levy on an annual basis.
Chief Financial Officer	<p>Support with the provision of financial reporting on a regular basis, including the identification of projects funded by the levy.</p> <p>Provide guidance on the requirement of future levies required to support the city's growth.</p> <p>Ensure that the levy is allocated to strategic infrastructure projects in accordance with the policy and the funds are applied accordingly.</p>
Manager Infrastructure Strategy	<p>Identify relevant potential strategic infrastructure projects which are eligible to be funded or partially funded with the revenue from the levy.</p>

8. Key Stakeholders

The following will be consulted during the review process:

- Mayor and Councillors
- General Manager (Assets and Infrastructure Services Department)
- Manager Infrastructure Strategy
- Chief Financial Officer
- Treasury Accounting Manager

9. Monitoring and Evaluation

This policy will be reviewed in accordance with Council's four (4) year review cycle or sooner if required.

10. Definitions

Financial Sustainability refers to the ability of a council to manage its finances so that it can meet its current and future service delivery and infrastructure obligations without compromising its financial viability.

Strategic Infrastructure refers to infrastructure which is outlined in the Local Government Infrastructure Plan (LGIP) or is significant to support the city of Ipswich's growth.

11. Related Documents

N/A

12. Policy Owner

The General Manager (Corporate Services Department) is the policy owner and the Chief Financial Officer is responsible for authoring and reviewing this policy.