

POLICY



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Policy title: ENVIRONMENTAL LEVY
Directorate: GROWTH, ECONOMY AND SUSTAINABILITY
Branch: HEALTH, CLIMATE AND CONSERVATION
Policy objective: To inform the allocation of revenue generated from the environmental levy and outline the management of funded programs, projects and allocations.

Policy scope:

This policy:

1. provides direction for the allocation of funds received through Council's Environmental Levy to support the delivery of Council's corporate environmental priorities and services; and
2. applies to all Council endorsed environmental services, projects and initiatives that are funded or supported, wholly or partly with revenue from the Environmental Levy.

Definitions:

TERM	DEFINITION
Climate change adaptation	Actions taken to help communities and ecosystems cope with actual or expected changes in the climate.
Ecologically significant land	Land identified for acquisition due to its significant ecological value identified through Council's Ecological Significance mapping, its ability to consolidate core habitat areas for significant native animal and plant species and its strategic contribution to connecting environmental corridors and building ecological linkages.
Ecologically significant area	Areas classified as Environmental Parks under the Logan City Park Strategy 2021 and areas of native bushland that provide significant ecological value identified through Council's Ecological Significance mapping within other Parks, but does not include unmade roads, road reserves or drainage lines unless located within a mapped environmental corridor.
Environmental Parks	Parks classified as Environmental Parks under the Logan City Park Strategy 2021 which are described as parks that "primarily have an ecological purpose, being the protection of an area of significant environmental value. These parks protect and enhance biodiversity by providing habitat for

TERM	DEFINITION
	flora and fauna and may include movement corridors. These parks are planned and managed to protect environmental values, but are often also embellished to enable low-key nature based recreational uses like pathways and seating areas."
EnviroGrants	Council's annual environmental grant funding program that aims to enhance and protect the natural environment and foster environmentally sustainable practices across the City of Logan through community awareness and participation.
Environmental Levy Remission/Concession	Special provision authorised under Part 10 of the Local Government Regulation 2012 for a land owner not to pay all or part of the Environment Levy that they would otherwise be required to pay to encourage land that is of environmental significance to Council to be preserved, restored or maintained.
Regional environmental partnerships	Partnerships with regional organisations that support the delivery of environmental / biodiversity outcomes aligned with Council's corporate environmental priorities and services.
Resilience building	Improving the capacity of individuals, institutions, businesses, and systems to survive, adapt and grow when faced with chronic stresses and acute shocks, resulting from impacts to the environment and climate change.
River Recovery	Council's plan for the recovery of the City of Logan's rivers, streams and wetlands with collaboration and community stewardship at its center and the aim of working together to support healthy rivers and wetlands that sustain Logan's culture, lifestyle and livelihood.

Policy statement:

1. Environment Levy Revenue and Fund Management

- (a) Environment levy funds will be generated and managed in accordance with the following principles:
 - (i) Environmental Levy funds will primarily be generated from a separate charge levied equally across all properties under Section 92 of the *Local Government Act 2009*.
 - (ii) The amount of the Environmental Levy charge and any Environmental Levy remissions/concessions will be determined by Council annually as part of adopting its annual revenue statement taking into account Council's long term financial plan, a four year Environmental Levy service delivery plan and specific budget submissions.
 - (iii) Environmental Levy funding may also be generated through approved Environmental Levy business activities which may include grants, fund matching, fees, donations and sponsorships.

- (iv) All revenue collected including any revenue raised through approved Environmental Levy business activities is to be held and accounted for separately from Council's general revenue.
- (v) Environmental Levy revenue including restricted cash is not to be made available at any time for expenditure as general revenue
- (vi) Environmental Levy revenue will not fund costs associated with Council's obligations:
 - as an administering authority under the *Environmental Protection Act* and subordinate legislation;
 - required through any development undertaken by Council; or
 - as an administering authority to deliver environmental offsets through the *Sustainable Planning Act* and subordinate legislation.
- (vii) Any unspent Environmental Levy funds at the end of each financial year is to be returned to the Environmental Levy Reserve unless appropriately reprovioned in accordance with Local Government financial standards and Council's financial policies.
- (viii) Environmental Levy funds will be allocated across the three Environmental Levy funding themes identified below in accordance with a four year Environmental Levy service delivery plan outlining expenditure and deliverables for funded services, projects and initiatives.
- (ix) If an endorsed project can demonstrate a need for additional funds during the financial year, anticipated underspends from other endorsed projects within the same funding theme can be used. These budget amendments will be reflected through the quarterly budget reporting process to Council.
- (x) Any contributions to external bodies, membership contributions and partnership agreements will require performance outcomes be agreed to and met by the recipient in order for Environmental Levy funds to be disbursed.
- (xi) An annual report of Environmental Levy income, expenditure and appropriations will be prepared each year highlighting key achievements, initiatives and services delivered.

2. Allocation of Environmental Levy Funds:

Environmental Levy funds will be allocated to acquire land, fund capital investment and operational costs (including employee costs) to deliver services, projects and initiatives across the following three key themes:

- (a) Acquisition and Management of Ecologically Significant Land and Areas which includes:
 - (i) Acquisition including the associated costs of ecologically significant land identified through Council's Ecological Significance mapping.
 - (ii) Operational environmental management and enhancement of ecologically significant areas and land including revegetation works, weeding, bush fire management and design, installation and maintenance of integrated green infrastructure such as water sensitive urban design (not development related), tracks/trails and environmental signage.

- (b) Community Engagement, Community Support and Environmental Education which includes:
 - Environmental education projects including the development of promotional material, environmental publications, environmental interpretative signage, the delivery of environmental events and activities, environmental fora and collaboration with research institutions.
 - (i) EnviroGrants and sponsorship of native wildlife and fauna eco-services.
 - (ii) Conservation Partnerships including Land for Wildlife, Voluntary Conservation Agreements, Voluntary Conservation Covenants and other programs or projects designed to assist the community in undertaking environmental activities.
 - (iii) Environmental facilities/education centre and related green infrastructure.
- (c) Connecting Landscapes, River Recovery, Nature Conservation and Climate Change which includes:
 - (i) River Recovery, waterway and catchment rehabilitation, and waterway/waterbody enhancement projects and initiatives.
 - (ii) Ecological corridor rehabilitation and enhancement projects and initiatives, including nature-based recreation infrastructure.
 - (iii) Propagation of plants and seed stock.
 - (iv) Climate change adaptation, resilience building and energy efficiency projects.
 - (v) Significant and threatened species conservation.
 - (vi) Environmental research, planning projects and initiatives.
 - (vii) Regional environmental partnerships.

3. Roles and Responsibilities

- (a) The Health, Climate and Conservation Manager is responsible for the overall coordination of the Environmental Levy including policy guidance to Council, coordination of corporate and other reporting requirements, the preparation of a four year Environment Levy service delivery plan and Environment Levy Annual Report.
- (b) Managers seeking new Environmental Levy funding must identify the specific programs and projects to be funded and make submissions through the established annual budget process.
- (c) Managers are to include the following information with new environmental Levy budget submissions:
 - (i) the purpose for which the levy funding will be utilised in accordance with the adopted levy purposes contained in this policy
 - (ii) the relative environmental benefits of the proposed funding
 - (iii) alternative funding sources that have been investigated and any external contributions
 - (iv) financial management arrangements for proposed revolving fund schemes

- (v) information on legal requirements mandating that the programs and projects be undertaken
 - (vi) how the general requirements of this policy will be met
 - (vii) marketing mechanisms to highlight outcomes to the community
 - (viii) details on how such programs and projects will be identified and accounted for in accordance with Council's financial management system.
- (d) Managers are responsible for ensuring that:
- (i) the programs and projects are delivered in accordance with the approved budget
 - (ii) funding is applied only to the approved programs and projects and that in authorising associated expenditure consideration be given to community expectations with respect to use of such funds
 - (iii) funded projects are marketed to the community as being funded by the Environmental Levy and marketing occurs generally to demonstrate the outcomes and benefits of the Levy
 - (iv) an audit trail exists for the funds and that accounting codes and records are maintained in such a manner that the Finance branch may produce accurate and timely financial reports
 - (v) details of projects funded by the Environment Levy are included in corporate and other reports and are identified as an outcome of environmental levy funding.

Related policies/legislation/other documents:

DOC ID	DOCUMENT TYPE	DOCUMENT NAME
-	Legislation	<i>Local Government Act 2009</i>