

Strategic policy

2021 Environment Levy

Corporate Plan reference:	<p>Our Environment and Liveability</p> <p><i>Our natural assets, healthy environment and liveability credentials are maintained and enhanced</i></p> <p>Strategic pathways:</p> <ul style="list-style-type: none"> • A resilient region shaped by clever planning and good design • Protection and enhancement of our natural assets and distinctive landscapes • Responsive, accessible and well managed assets and infrastructure
Endorsed by Council on:	28 April 2021
Manager responsible for policy:	Manager, Environment and Sustainability Policy Liveability and Natural Assets Group

Policy purpose

This policy establishes council’s position for the allocation and management of revenue raised through the Environment Levy and the implementation of the Environment Levy Program.

Policy outcome

The application of the Policy will:

- support council’s vision for the Sunshine Coast as Australia’s most sustainable region – healthy, smart, creative.
- contribute to maintaining and enhancing the region’s natural assets, healthy environment and liveability credentials to achieve the corporate goal of: *Our Environment and Liveability*.
- deliver strategic outcomes that preserve and enhance the region’s natural environment as guided by the *Environment and Liveability Strategy 2017*.
- guide the development and implementation of an annual Environment Levy Program.
- support council’s management and expenditure of revenue raised through the Environment Levy.

Policy scope

This policy applies to all endorsed projects, programs, initiatives and any other expenses funded, wholly or partly, by the Environment Levy revenue.

Policy statement

Council is committed to the preservation and enhancement of the natural environment.

Council's *Environment and Liveability Strategy 2017* provides the strategic direction to deliver a healthy environment and liveable Sunshine Coast.

The Strategy includes strategic natural environment outcomes which the Environment Levy Program contributes to achieving. These are that (by 2041):

- Our native plants, animals and habitats are healthy, resilient and valued by the community.
- Waterways and wetlands are healthy, resilient to change and valued by the community.
- Our coastal areas are healthy, resilient to climate change impacts and support sustainable use.

Guiding principles

Development and implementation of the Environment Levy Program is guided by the following principles:

- projects, programs and initiatives align with the strategic directions of the *Environment and Liveability Strategy 2017*.
- projects, programs and initiatives are adaptive and responsive to current and emerging environmental issues.
- decision-making is accountable and transparent and demonstrates principles of good governance.

Environment Levy Revenue

- The annual Environment Levy charge per rateable property is reviewed and determined as part of council's annual revenue statement.
- All revenue collected from the Environment Levy is allocated to the annual Environment Levy Program and four funding themes.
- All revenue collected including any revenue raised through approved Environment Levy business activities is held and accounted for separately from Council's general revenue.
- Environment Levy revenue, including restricted cash should not be available at any time for expenditure as general revenue.
- Any unspent funds at the end of the financial year are returned to the Environment Levy restricted cash.
- Environment Levy restricted cash funds can be used in the development of the annual Environment Levy Program.
- Environment Levy restricted cash can be used to fund the acquisition of land when allocated funds for this theme have been expended during the financial year (SM10/029).

- Anticipated underspends from endorsed Environment Levy projects can be used to support a demonstrated need for additional funds of other endorsed Environment Levy projects during the financial year. These budget amendments are reflected in the budget review process.
- The Environment Levy Policy and Program can be used for leveraging funding through grants and partnership opportunities offered by government and other organisations. However, future financial commitments cannot be made unless endorsed by council.

Environment Levy Program

The Environment Levy Program (the Program) consists of a range of projects, programs and initiatives that deliver strategic and effective outcomes that protect and enhance the natural environment including our biodiversity, waterways and coastal foreshore assets.

A four year Program is developed and reviewed annually by the Integrated Environment Team and presented to council for consideration and adoption during budget preparations.

Environment Levy revenue is allocated and managed across the following funding themes:

1. Land acquisition

- Environmentally significant lands are acquired to assist in the strategic protection and enhancement of biodiversity values and ecological processes.
- Lands can be acquired to create strategic and new habitat areas that consolidate existing environment reserves and build landscape connectivity.
- Approval to acquire a property is through council resolution.
- Funding can be expended on costs associated with the land purchase, planning and legal matters, the establishment of the acquired land and legally binding protection mechanisms.
- Acquisition funding may contribute towards the purchase of land that also provides for the delivery of a range of other strategic outcomes that are consistent with this Policy.
- The revenue is not to be used to acquire land for parks where the primary purpose is recreation, although nature based recreation and economic opportunities are considered in the assessment of properties.
- Additional funds may be borrowed to assist with purchasing environmentally significant land if approved by council.
- Newly acquired land is established as per the requirements determined by an initial site assessment and property management plans.
- Property development initiatives that maintain or enhance conservation and appropriate nature based recreational and environmental educational values may be undertaken on land acquired through the Environment Levy to raise additional revenue or recoup some of the costs associated with the acquisition.
- Suitable properties may be considered for re-sale following the application of a legally binding protection mechanism to recoup acquisition costs.
- Any acquisition and disposal of land is carried out in accordance with the *Local Government Act 2009*.

2. Major projects

- Major on ground rehabilitation and regional planning, management and research projects which align and inform the implementation of council's environmental strategies/plans can be funded.

- High profile and integrated flagship projects, including major green spaces, that deliver major environmental outcomes for a given location and facilitate access and the sustainable use of the Sunshine Coast's natural assets may be considered and funded.

3. Community engagement and support

- Environmental partnership, grant, assistance and engagement initiatives and projects to build community capacity and stronger stakeholder partnerships can be funded.
- Environment Levy partnerships and grants funding is distributed in accordance with the associated endorsed guidelines and policies.

4. Environmental Operational Management

- Operational activities that assist to manage the natural environment in accordance with Council's environmental strategies/plans and service levels can be funded.
- Funding can be used to complement operational expenditure relevant to employee costs, materials and services costs and on-costs and overheads associated with the delivery of nominated environmental operational management activities delivered by the Liveability and Natural Assets and Customer Engagement & Planning Services Groups.
- The suitability of annual operational management activities are reviewed annually.
- Appropriate operational activities include:
 - planning and operational management of Environment Levy acquired lands;
 - fire management planning and operations for council managed lands;
 - planning, programming and operational management of Council's environment education facilities;
 - delivery of catchment conservation partnership initiatives;
 - implementation of the Sunshine Coast Council Local Government Area Biosecurity Plan 2017, including education and engagement initiatives; and
 - addressing flying fox community environmental issues including research, education, roost monitoring and management options in accordance with Council Regional Flying Fox Management Plan 2016.
- Annual allocations for the management of the Environment Levy conservation estate are indexed to estate growth and the Consumer Price Index.

Environment Levy communication and reporting

- Significant program outcomes will be promoted throughout the year using appropriate communication tools.
- An annual Environment Levy report will be prepared and presented to Council each year.
- The promotion and communication of Environment Levy funded projects and initiatives are to comply with the council endorsed Environment Levy "Look and Feel Guidelines".
- Expenditure of Environment Levy revenue and restricted cash figures will be reported quarterly to Council through the budget review process.

Roles and responsibilities

- Council review and endorse the Environment Levy charge, Policy and Program and the annual report.
- The Integrated Environment Team prepare policy revisions, consider new funding proposals and prepare an annual Environment Levy Program for council consideration.
- Council officers implement the Environment Levy Program and report on achievements in accordance with the endorsed Policy and associated guideline.

Measurement of success

The success of this policy will be measured by:

- ongoing support from Council and the community for the continuation of the levy being raised as a *separate charge* to support the preservation and enhancement of the region's natural environment
- the development, implementation and communication of an Environment Levy Program in accordance with this policy and the organisational guideline

Definitions

Environment: refers to the term used to describe the natural (not man-made) environment of the region and includes the natural ecological systems of air, water, soil and associated species of flora and fauna.

Environmental strategies and/plans: refers to the strategic natural environment directions in the council endorsed Environment and Liveability Strategy 2017 and associated strategies/plans.

Good governance: Governance arrangements include approval and endorsement requirements at key stages of a project or proposal, the identification of roles and responsibilities of project managers, steering committee and stakeholder groups and regularly communicating outcomes and achievements to Council, rate payers and the broader Sunshine Coast community.

Integrated Environment Team: a team of council officers from the Liveability and Natural Assets and Customer Engagement and Planning Services Groups that oversee the development and implementation of the Environment Levy Program.

Related policies and legislation

- *Local Government Act 2009*
- Sunshine Coast Council Corporate Plan –2021-2025
- Sunshine Coast Environment and Liveability Strategy 2017
- Any other Commonwealth, state or council policies that provide guidance to the implementation of this Policy and associated Program.

Version control:

Version Control	Reason Trigger	Change (Y/N)	Date
1.0	Revised Environment Levy Policy	Yes	25 June 2013 (SM13/09)
2.0	Review of Environment Levy Policy and Program	Yes	19 June 2014 (OM14/85)
3.0	Review of Environment Levy Policy and Program	Yes	9 June 2016 (SM16/5)
4.0	Administrative changes	Yes	20 July 2017 (OM17/119)
5.0	Administrative changes	Yes	March 2018
6.0	Environment Levy Audit recommendation	Yes	11 March 2019
7.0	Administrative updates and wording to reflect major green spaces.	Yes	28 April 2021

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