

## Environment Levy Policy

Endorsed by Council:

7 July 2025 SM25/3

### 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 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 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.

### 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*.
- guide the development and implementation of an annual Environment Levy Program.
- support council's management and expenditure of revenue raised through the Environment Levy.

### 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.
- 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.
- 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 multi-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 mechanism to protect its environmental values, 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.
- 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.

#### 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.
- Expenditure of Environment Levy revenue and restricted cash figures will be reported quarterly to Council through the budget review process.

#### Policy review

This policy is reviewed annually as part of the development of the Environment Levy Program and associated budget.

#### Roles and responsibilities

Role	Responsibility
Council	Council review and endorse the Environment Levy charge, Policy and Program, and the annual report.

<b>Group Executive (GE), Liveability &amp; Natural Assets</b>	Policy sponsor.
<b>Manager, Environment &amp; Sustainability Policy</b>	Policy holder.
<b>Integrated Environment Team</b>	The Integrated Environment Team prepare policy revisions, consider new funding proposals and prepare an annual Environment Levy Program for council consideration.
<b>Council officers</b>	Council officers implement the Environment Levy Program and report on achievements in accordance with the endorsed Policy and associated guideline.

## Measurements 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

Refer to Council's Policy Framework for definitions of common terms. The following contains definitions for terms specific to this policy. For otherwise undefined terms, the plain English meaning informs interpretation.

<b>Term</b>	<b>Definition</b>
<b>Environment</b>	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.
<b>Environmental strategies and/plans</b>	refers to the strategic natural environment directions in the council endorsed Environment and Liveability Strategy and associated strategies/plans.
<b>Good governance</b>	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.
<b>Integrated Environment Team</b>	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.

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## Appendix

Policy information		
Title	Environment Levy 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.	
Document number	D2024/480553	
Corporate Plan reference	<div>Goal</div> <div>Pathways</div> <div>Service Outputs</div>	<div>Our Environment &amp; Liveability</div> <div>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</div> <div>Beaches, Foreshores, coastal infrastructure and canals Bushland conservation and habitat Rivers, streams, estuaries and water bodies</div>
Category	Strategic	
Subcategory	Administrative	
Approved	SM25/3	
Approval date	7 July 2025	
Effective date	7 July 2025	
Review schedule	This policy is reviewed annually as part of the development of the Environment Levy Program and development of the annual budget.	
Last review	March 2025	
Next review	March 2026	
Policy holder	The Manager responsible for this policy is: Manager, Environment and Sustainability Policy.	
Approval authority	Council has authority to endorse material changes. CEO has approval authority for any non-material change to the policy. Relevant Group Executive has authority to approve minor non-material changes.	
Related documents		
Legislation	Local Government Act 2009	

<b>Policy</b>	<p>Sunshine Coast Council Corporate Plan – 2024-2028</p> <p>Sunshine Coast Environment and Liveability Strategy</p> <p>Any other Commonwealth, state or council policies that provide guidance to the implementation of this Policy and associated Program.</p>
<b>Operational documents</b>	

Version Control				
Version	Reason/Trigger	Change	Endorsed/Reviewed by	Date
1.0	Revised Environment Levy Policy	Yes	Council	25 June 2013 (SM13/09)
2.0	Review of Environment Levy Policy and Program	Yes	Council	19 June 2014 (OM14/85)
3.0	Review of Environment Levy Policy and Program	Yes	Council	9 June 2016 (SM16/5)
4.0	Administrative changes	Yes	Council	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
8.0	Administrative changes	Yes	Council SM24/04	February 2024
9.0	Administrative changes	Yes		February 2025
10.0	Annual Adoption	No	Council SM25/3	7 July 2025