



Strategic Policy Environment Levy

Corporate Plan Reference:	3. A Healthy Environment - Maintaining and enhancing the region's natural assets, liveability and environmental credentials 3.1 Protection and enhancement of our natural assets and distinctive landscapes
Endorsed by Council on:	
Policy Owner and Department:	Manager, Environment and Sustainability Policy Planning and Environment Department

BACKGROUND

The Sunshine Coast is valued for its environmental values, including its waterways and coastal foreshores and its diversity of native vegetation and animals—all of which help support the lifestyles and livelihoods of the region.

To assist in achieving Council's vision to be "Australia's most sustainable region – healthy, smart, creative", the *Corporate Plan 2017-2021* identifies the organisation's responsibility to maintain and enhance the region's natural assets, which include our biodiversity, waterways and foreshores.

The Environment Levy is a key revenue source to assist in the implementation of council endorsed environmental strategies/plans.

POLICY PURPOSE

The purpose of this policy is to:

- inform the allocation of revenue raised through an Environment Levy on rateable properties in the Sunshine Coast Regional Council Local Government Area; and
- outline the arrangements for managing the Environment Levy allocations and program.

POLICY OUTCOMES

The outcomes of the application of this policy are:

- support for council to achieve its vision for the Sunshine Coast to be "Australia's most sustainable region – healthy, smart, creative";
- ecological sustainable development;
- action which supports the implementation of council's environmental strategies/plans;
- action on key Sunshine Coast environmental challenges;
- acquisition, protection and management of environmentally significant land;
- effective environmental partnerships with a range of community, industry and government stakeholders;
- community environmental engagement and support initiatives; and

- an increased level of community awareness and engagement with regard to environmental issues.

POLICY SCOPE

The policy:

- provides direction for the allocation of funds and management of Environment Levy projects and initiatives that complement council's core environmental activities; and
- applies to all council endorsed projects and initiatives, that are funded or supported, wholly or partly with revenue from the Environment Levy.

POLICY STATEMENT

The Sunshine Coast Council recognises the protection and enhancement of the environment as a priority in maintaining the Sunshine Coast's natural advantage as a sustainable region.

The Environment Levy Program provides an important funding source for projects and initiatives, associated with the implementation of council's environmental strategies/plans. These directly address the protection and enhancement of the Sunshine Coast's environmental values including the region's biodiversity, waterways and coastal foreshore assets.

GUIDING PRINCIPLES

This policy is guided by the following principles:

- Effective, open and accountable program delivery;
- Protection, conservation, enhancement and effective and responsive management of the Sunshine Coast environment; and
- Working in partnership with the community, industry and government stakeholders.

ALLOCATION OF ENVIRONMENT LEVY REVENUE TO THE ENVIRONMENT LEVY PROGRAM

1. Environment Levy Program

The Environment Levy Program (the Program) consists of a range of projects and initiatives that deliver strategic and effective outcomes that protect and enhance the health of the Sunshine Coast's environmental values including the region's biodiversity, waterways and coastal foreshore assets.

A four year Program is developed and reviewed annually, in consultation with Council, preceding budget preparations.

The development of the Program, including annual revisions based on priorities and emerging needs and available funding is prepared.

The annual Program including proposed funding allocations is presented to Council for consideration and adoption during annual budget preparations.

2. Environment Levy Funding Themes

Environment Levy revenue is allocated to funding themes which are determined by council. The four themes are:

a) Acquisition of environmentally significant land

Acquisition of environmentally significant lands are part of a strategic approach to assist in the future protection and enhancement of the region's biodiversity values and ecological processes by protecting and expanding our ecological conservation areas.

Determining which properties will be acquired shall be achieved by compiling a regional acquisition priority list which will be guided by council's *Biodiversity Strategy 2010 – 2020* and considering other proposals in their own right. The identification and assessment of suitable properties is undertaken by the Integrated Acquisition Steering Committee.

In identifying properties for acquisition, the primary considerations include, existing biodiversity values, whole of life management costs, planning considerations, level of risk and threat and existing and future opportunities including, the creation of strategic and new habitat areas that build connectivity and the ability to secure the lands in a legally binding protection agreement in perpetuity. Ancillary values such as complementary recreation and economic opportunities are also considered.

In some circumstances appropriate properties may be considered for re-sale following the application of a legally binding protection mechanism.

b) Major projects

Delivery of major on ground rehabilitation projects and regional planning, management and research projects which inform the implementation of council's environmental strategies/plans to:

- provide viable and resilient ecosystems that maintain biodiversity values; and
- provide healthy waterways and foreshores.

The identification of suitable projects is determined by the Integrated Environment Team which is guided by council's environmental strategies/plans and considers a project's alignment with policies and plans, its environmental, economic and social benefits and financial implications.

High profile and integrated flagship projects that deliver major environmental outcomes for a given location may be considered by council to facilitate access and the sustainable use of the Sunshine Coast's natural assets.

c) Community engagement and support

To build community capacity and stronger, effective partnerships with a range of stakeholders involved in the protection and enhancement of the Sunshine Coast environment. Funding is distributed to support the ongoing delivery of environmental partnership, grant, assistance and engagement initiatives and projects which:

- engage, value and support community organisations, landowners and volunteers across the region; and
- support community initiatives through appropriate provision of information, expertise and resources.

d) Environmental Operational Management

To support the delivery of Council's operational activities to manage the Sunshine Coast environment in accordance with Council's environmental strategies/plans and service levels.

The following environmental operational management activities will be supported:

- 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 Local Government Area Pest Management Plan 2012-2016*, including education and engagement initiatives; and
- addressing flying fox community environmental issues including research, education and non-lethal dispersal in accordance with the Regional Flying Fox Management Plan.

3. Phase Out Arrangements

The funding associated with the '10 year transitional phase out arrangement' has been incorporated as an ongoing initiative within the Environmental Operational Management Theme. This initiative will be maintained at the 2013/14 allocation of \$1,683,204 and recognised as 'Environmental Management Expenses' within this theme.

MANAGEMENT OF ENVIRONMENT LEVY REVENUE ALLOCATIONS AND PROGRAM

The management of Environment Levy revenue allocations and the Program is guided by the following principles. Further details on the implementation of the Program are provided in the associated Environment Levy Policy Guideline.

1. Environment Levy revenue and restricted cash management

- The annual Environment Levy charge per rateable property is reviewed and determined by council annually as part of adopting its annual revenue statement.
- A four-year program of projects and initiatives is developed and supported by project management plans which outline expenditure and deliverables for each project.
- All revenue collected from the Environment Levy is allocated to council endorsed projects, and initiatives associated with the Environment Levy 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.
- The amount of Environment Levy revenue allocated to each of the four primary funding themes is determined based on an assessment of annual priorities and emerging needs and endorsed by council.
- Environment Levy revenue, including restricted cash should not be available at any time for expenditure as general revenue.
- Any unspent funds associated with each of the four funding themes is 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 acquisitions of land on the endorsed Land Acquisition Forward Program when allocated funds for this theme have been expended during the financial year (SM10/029).
- 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 in the quarterly budget reporting to Council.

- 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.

2. Environment Levy communication and reporting

- An annual Environment Levy progress report is prepared and presented to Council each year.
- Quarterly updates of the Environment Levy's endorsed Program are provided to Council using the appropriate reporting tool.
- The promotion and communication of Environment Levy funded projects and initiatives are to comply with the council endorsed Environment Levy "Look and Feel Guidelines".

3. Acquisition of environmentally significant land

- Allocated funding can be expended on costs associated with the land purchase, establishing legally binding protection mechanisms, planning and legal matters, and the establishment of the acquired land.
- 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.
- The Environment Levy revenue is not to be used to acquire land for parks where the primary purpose is recreation although recreation and economic opportunities are considered as ancillary values.
- If approved by council, additional funds may be borrowed to assist with purchasing environmentally significant land.
- Any acquisition and disposal of land is carried out in accordance with the *Local Government Act 2009*.
- Newly acquired land is established as per the requirements determined by an initial site assessment and property management plans.
- Establishment costs are allocated as a percentage of the annual capital acquisition funding allocation.
- Opportunities for purchasing environmentally significant lands through state and federal government funding programs are maximised.
- Acquisition funding may contribute towards the purchase of strategic land that contains environmental values that are consistent with the Environment Levy Acquisition Program and which provide a range of other corporate and strategic outcomes.

4. Major projects

- Major projects are to deliver regional or catchment scale environmental outcomes.
- Major projects are to align with the strategic directions of council's endorsed environmental strategies.
- Major projects are to deliver either environmental:
 - improvements through on-ground rehabilitation activities; or
 - planning, management or research outputs to inform and assist with the implementation of council's endorsed environmental strategies, including catchment action plans.

- Major projects are to complement existing Environment Levy funded projects and the organisation's environmental management activities.

5. Community engagement and support

The Environment Levy's Partnerships and Grants funding is distributed in accordance with the endorsed guideline and associated policies. Community engagement and support initiatives / projects are to align with the strategic directions of council's environmental strategies/plans.

Community engagement and support initiatives / projects are to deliver:

- environmental improvements through on-ground activities; and
- increased environmental awareness through extension and training services.

Community engagement and support initiatives are to complement existing Environment Levy funded projects and the organisation's environmental management activities.

6. Environmental operational management

Funding supplements operational expenditure relevant to employee costs, materials and services costs and on-costs and overheads associated with the delivery of those nominated environmental operational management activities delivered by Planning and Environment, Infrastructure Services and Community Services Departments.

A review of the environmental operational management theme is to be undertaken on an annual basis.

Annual allocations for ongoing maintenance costs of the conservation estate including Environment Levy acquired land are indexed to growth in the size of the Estate and the Consumer Price Index.

ROLES AND RESPONSIBILITIES

Council will review the Environment Levy charge and the associated Policy and Program annually.

Council officers will implement the Environment Levy Program and report on achievements in accordance with the endorsed Policy and associated guidelines.

The implementation of the Environment Levy Policy and Program is integrated across the organisation with Infrastructure Services, Community Services, Corporate Services, Economic Development and Major Projects and Planning and Environment Departments involved in different aspects.

DEFINITIONS

Biodiversity - refers to the variety of all life forms - all the different plants, animals and micro-organisms, and the ecosystems of which they are a part.

Catchment – The area where water is collected by the natural landscape. In a catchment, all rain and run-off water eventually flows to a creek, river, lake or ocean, or into the groundwater system.

Ecological Sustainable Development (ESD) - refers to the principle of ensuring a continued quality of life now and for future generations. A widely used definition drawn up by the World Commission on Environment and Development in 1987 states 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs.' In practice ESD refers to social progress, environmental protection, sustainable resource use, and

stable economic growth and is realised through the incorporation of social, economic and environmental considerations into decision-making processes.

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 Challenges – management challenges associated with the delivery of viable ecosystems that maintain biodiversity values and healthy waterways and foreshores.

Environment Levy - refers to a Levy raised by the Sunshine Coast Regional Council (in accordance with section 971 of the Queensland Local Government Act 2009), on all rateable properties within its jurisdiction, in order to assist with environmental protection and management.

Environment Levy Partnerships and Grants Funding– The Environment Levy Partnerships and Grants Program offers three levels of funding to assist private rural landholders and not-for-profit community groups to achieve a landscape approach to protecting and enhancing the region's natural assets. The delivery of the Program is supported by the Environment Levy Grants and Partnerships Guideline and the associated policy.

Environmentally significant lands - lands identified due to their environmental / biodiversity values, including their contribution to strategic ecological linkages and consolidation of core habitat areas.

Environmental Strategies/plans – refers to the council endorsed Biodiversity Strategy 2010-2020, Waterways and Coastal Management Strategy 2011-2021, Sunshine Coast Local Government Area Pest Management Plan 2012-2016, Sunshine Coast Regional Flying Fox Management Plan 2013-2016 and associated documentation.

Integrated Environment Team – refers to a team of representatives from Environmental Operations, Environment and Sustainability Policy and Development Services that oversee the development and implementation of the Environment Levy Program.

Major on ground rehabilitation projects – refers to large and specific environmental improvement projects that are implemented in any of the Sunshine Coast's catchments and dunal systems which deliver on ground actions including revegetation and associated maintenance, environmental weed management and livestock management in riparian areas. These projects are guided by respective catchment action plans and other council environmental strategies/plans.

Regional projects – refers to projects which have an outcome applicable to environmental management and improvement across the entire Sunshine Coast.

RELATED POLICIES AND LEGISLATION

- Animal Care & Protection Act 2001
- Environment Protection and Biodiversity Conservation Act 1999

- Local Government Act 2009
- Nature Conservation Act 1992
- Vegetation Management Act 1999
- Any other relevant State and Federal environmental, planning or cultural heritage legislation
- South East Queensland Regional Plan 2009-2031; and any future amendments
- Council's Corporate Plan 2017 - 2021
- Sunshine Coast Biodiversity Strategy 2010-2020
- Sunshine Coast Local Government Area Pest Management Plan 2012-2016
- Regional Flying Fox Management Plan Sunshine Coast Waterways and Coastal Management Strategy 2011-2021
- All other relevant Council Local Laws and Policies

Any other Council Policy, guideline or report that provides guidance to the Environment Levy Policy and Programs.

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	