

STRATEGIC POLICY

ENVIRONMENT LEVY

Corporate Plan Reference:	Ecological Sustainability 2.2.3 – Prepare and implement an environment levy policy and program that focuses on identified strategic needs.
Endorsed by Council on:	
Policy Owner and Department:	Manager Environment Policy, Regional Strategy and Planning

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 – vibrant, green, diverse*", the Corporate Plan 2009-2014 (the Plan) identifies the organisation's responsibility to protect and enhance the quality of our environment. It proposes to address this through a number of emerging priorities and strategies including those associated with the Sunshine Coast's biodiversity, waterways and foreshores.

The Plan also identifies the need to prepare and implement an environmental levy policy and program that focuses on identified strategic needs. 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 – vibrant, green, diverse*";
- ecological sustainable development;
- action which supports the implementation of council's environmental strategies/plans;
- action on key Sunshine Coast environmental challenges, including flying fox management;

- acquisition, protection and management of environmentally significant land;
- effective environmental partnerships with a range of community and government stakeholders;
- community environmental engagement and support programs; 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 programs, projects and initiatives that complement council's core environmental activities; and
- applies to all council endorsed projects, programs, 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 creating a sustainable region.

The Environment Levy Program provides an important funding source for projects, not considered to be core council business, associated with the implementation of council's environmental strategies/plans. These directly address the protection and enhancement of the Sunshine Coast environment, specifically biodiversity, waterways and coastal foreshores.

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.

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 activities that deliver strategic and effective outcomes that protect and enhance the health of the Sunshine Coast environment, specifically biodiversity, waterways and coastal foreshores.

A 4-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 endorsement during budget preparation meetings annually.

2. Environment Levy Funding Themes

Environment Levy revenue is allocated to funding themes which are determined by council. The three primary 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 list which will be guided by council's Biodiversity Strategy and considering other proposals in their own right.

In identifying properties for acquisition, existing biodiversity values, management and planning considerations, level of risk and threat and existing and future opportunities are considered.

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.

c) Community engagement and support

To build stronger and 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 programs and projects which:

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

Historical operational expenses

Environment Levy revenue is also allocated to operational expenses which were historically funded by the Environment Levy. Under this arrangement allocated revenue is being transitioned out of the Program which will cease in 2017/18 as per council resolution (SM10/029).

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.

Environment Levy revenue and reserve 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 activities 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 programs 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 three primary funding themes is determined based on an assessment of annual priorities and emerging needs and endorsed by council;
- Environment Levy revenue, including reserve funds should not be available at any time for expenditure as general revenue;
- Other than funding associated with the operational expenses phase out, Environment Levy revenue is not to fund projects which are considered to be core council business.
- Any unspent funds associated with each of the three primary funding themes is returned to the Environment Levy reserves and made available for expenditure in the following financial year within the same funding theme.
- Environment Levy Reserves can be used to fund the acquisitions of land on the endorsed forward program when allocated funds for this theme have been expended (SM10/029).
- 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.
- The management of flying foxes in accordance with the Sunshine Coast Regional Flying Fox Management Plan is considered to be effective and responsive management and is eligible for Environment Levy funding.

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 other initiatives are to comply with the council endorsed Environment Levy "Look and Feel Guidelines".

Acquisition of environmentally significant land

- Allocated funding can be expended on costs associated with the land purchase, associated planning and legal matters and the establishment of the acquired land.
- Property development initiatives that maintain conservation 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.
- 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.
- Establishment costs are allocated as a percentage of the annual capital acquisition funding allocation.
- Newly acquired land is established as per the requirements determined by an initial site assessment and property management plans.

- 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.

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.
- Major projects include the effective and responsive management of flying foxes.

Community engagement and support

- The Environment Levy's grants and partnership funding is distributed in accordance with the organisation's Community Partnerships Funding and Community Grants Programs and associated policies and guidelines.

ROLES AND RESPONSIBILITIES

The implementation of the Environment Levy Policy and Program involves councillors and officers from all Council departments. Key roles and responsibilities are summarised below.

Councillors

- Determine and endorse the annual charge for the Environment Levy
- Review and determine Environment Levy funding themes
- Review, inform and endorse the annual Environment Levy Program
- Review and endorse the confidential forward Land Acquisition Program
- Receive and note an annual Environment Levy Progress Report

Environment Policy Manager

- Develop annual Environment Levy Program in accordance with this Policy and in consultation with other council officers, including representatives from the Integrated Environment Team, for council consideration and endorsement.
- Conduct an annual review of the Environment Levy Policy and Program implementation
- Prepare an annual Environment Levy progress report
- Communicate Environment Levy achievements to the community and environmental stakeholders.

Integrated Environment Team

- Identify and discuss annual priorities and emerging needs for consideration and inclusion in revised programs.
- Contribute to the development and review of the Environment Levy Policy and guideline and annual Environment Levy Program.

- Assess new Environment Levy project proposals in accordance with strategic directions and emerging issues for council consideration where funding allows

Finance and Business

- Provide financial support and advice to effectively manage and report on the Environment Levy Program's expenditure and reserve figures.
- Assist in the preparation of the financial components for Environment Levy reporting including council and annual progress reports.
- Property and Business Branch lead all negotiations associated with the land acquisition process.

Environment Levy project managers

- Effectively and efficiently manage Environmental Levy projects.
- Provide timely financial and project updates on a quarterly and annual basis.

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.

Community Partnerships Funding Program – a council program that offers up to three-years funding towards operational expenses. It is open to incorporated community organisations whose operations or services make a significant contribution to the Sunshine Coast community, and whose activities are closely aligned to council's vision for the future as described in the Corporate Plan. The delivery of the Program is supported by Environment Category Guidelines.

Community Grants Program – a council program that recognises the vital contribution that individuals, community groups and organisations make to the economic, environmental, social and cultural wellbeing of Sunshine Coast communities. The delivery of the Program is supported by a Strategic Grants Policy 2009.

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.

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 2011-202, 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 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.

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.

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 2009 - 2014 and any future amendments
- Sunshine Coast Biodiversity Strategy 2010-2020
- Sunshine Coast Local Government Area Pest Management Plan 2012-2016
- Sunshine Coast Regional Flying Fox Management Plan 2013-2016
- Sunshine Coast Waterways and Coastal Management Strategy 2011-2021
- All relevant Council Local Laws and Policies
- Any other Council Policy or report that provides guidance to the Environment Levy Policy and Programs.

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Eg. Create new			DD/MM/YYYY
	Eg. Review			