PUBLIC DISCLOSURE STATEMENT

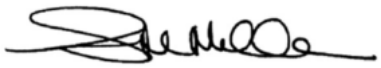
WHITEHORSE CITY COUNCIL

ORGANISATION CERTIFICATION
FY2023-24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Whitehorse City Council
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears report
DECLARATION	*To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.* 
	Simon McMillan Chief Executive Officer 7 July 2025

Australian Government
Department of Climate Change, Energy, the Environment and Water

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	19,182.05 tCO_2-e
CARBON OFFSETS USED	15% ACCUs, 9.51% VERs, 75.49% VCUs
RENEWABLE ELECTRICITY	75.71%
CARBON ACCOUNT	Prepared by: Whitehorse City Council
TECHNICAL ASSESSMENT	Next technical assessment due: FY2025/26 report

Contents

2.CERTIFICATION INFORMATION

Description of organisation certification

This carbon neutral certification is for the business operations, services and facilities of Whitehorse City Council (ABN 39 549 568 822).

This Public Disclosure Statement includes information for FY2023/24 reporting period.

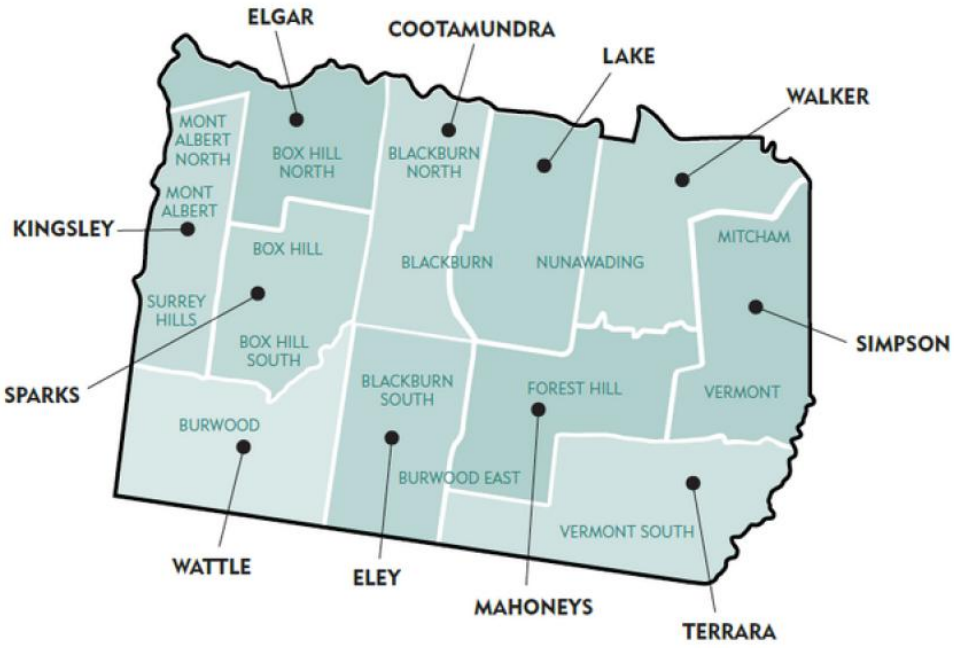
Organisation description

Whitehorse City Council is a Victorian local government authority operating as a public statutory body, incorporated under the Victorian Local Government Act 1989.

The City of Whitehorse covers 64 square kilometres and is located in Melbourne's eastern suburbs, between 12 and 22 kilometres east of the Melbourne CBD. Whitehorse is home to a diverse and vibrant population of around 172,500 people. More than 41.5% of Whitehorse residents were born overseas and 36.7% come from countries where English is not their first language.

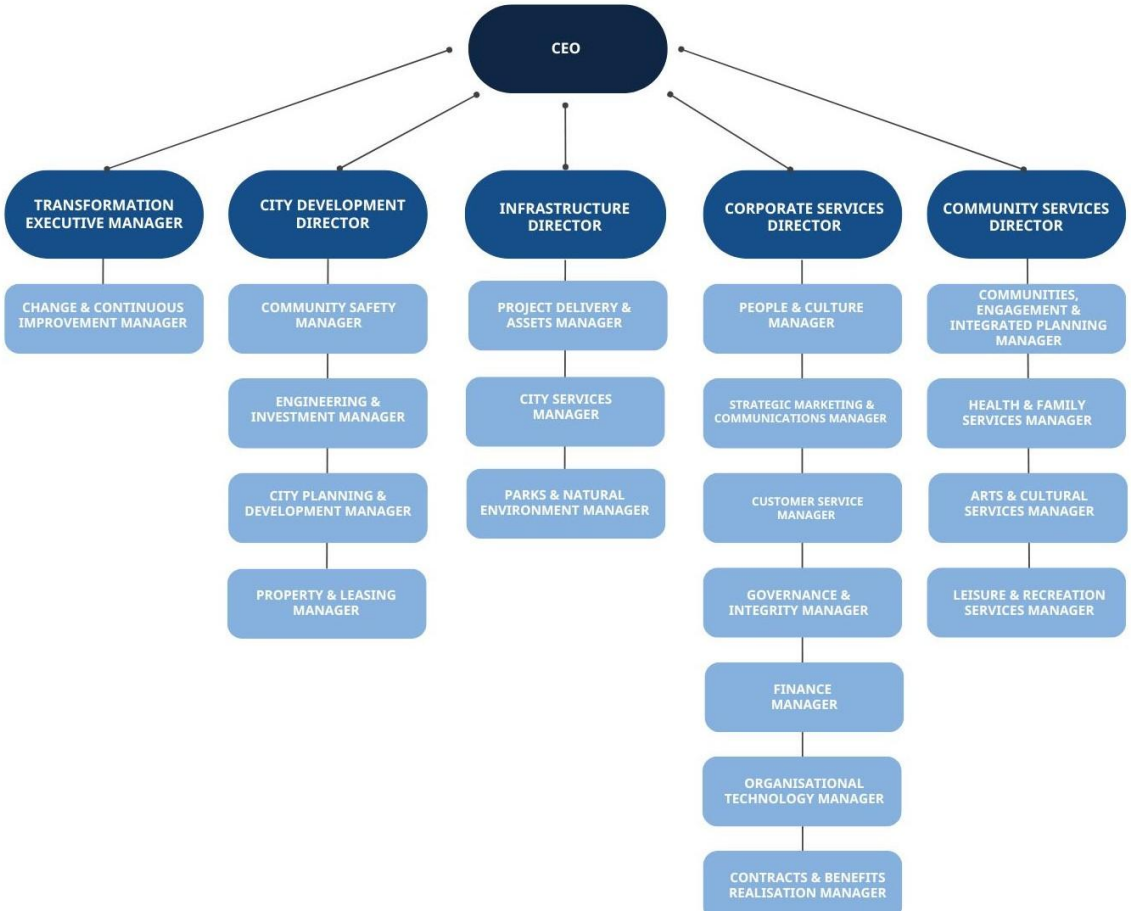
The Wurundjeri Woi-wurrung people of the Kulin nation are the traditional custodians of the land on which the City of Whitehorse is located. Historically, the tribe would camp along the banks of the many creeks that flow through the City and named parts of the local area Namenarren or Nunawading. This landscape was radically different from what the municipality now is.

The City of Whitehorse was formed in December 1994 following the amalgamation of the former cities of Box Hill and Nunawading. This reunited the suburbs which formed the original Shire of Nunawading more than 100 years ago.



The municipality is divided into 11 wards: Elgar, Cootamundra, Lake, Walker, Simpson, Terrara, Mahoneys, Eley, Wattle, Sparks, Kingsley. Each ward is represented by one Councillor, giving a total of 11

Councillors. Councillors are responsible for the stewardship and governance of Council. Within the framework of strategic leadership and representative government, a position of Chief Executive Officer (CEO) is established by the Local Government Act 2020 to oversee the day-to-day management of Council operations in accordance with the strategic directions of the Council Plan. The CEO together with five Directors form the Executive Leadership Team (ELT) that leads the organisation. ELT is supported by managers and employees with specialist skills to develop, implement, manage, and deliver the operational, service and administrative activities required to meet the needs and expectations of the community. Figure 2 describes the organisational structure. There are 19 managers and 1232 employees (458 full-time, 246 part-time and 528 casual employees, equivalent to 717.4 full-time equivalent staff).



Council operates administrative functions from the following main locations:

- Civic Centre (including Council Chambers) - 379-399 Whitehorse Road, Nunawading
- Customer Service Centres -
    - Forest Hill Customer Service Centre, Level 2, Shop 275, 270 Canterbury Road, Forest Hill.
    - Box Hill Customer Service Centre, 1022 Whitehorse Road, Box Hill.
- Operations Centre - 1 Ailsa St, Box Hill South

Whitehorse City Council is responsible for the management of assets valued at more than $4.31 billion (including land). This includes:

- 641 kilometres of roads and laneways
- 1,225 kilometres of kerb and channel

- 1,180 kilometres of footpath
- 870 kilometres of storm water drainage network
- 357 buildings and facilities, including early childhood and maternal care, leisure and recreation, community and cultural facilities.
- 54 sports fields
- 173 playgrounds
- 661 hectares of open space including quality bushland reserves, parks, formal gardens, recreation reserves and trails.

Over 100 services are provided by Council including: maternal and child health, libraries, community programs, community laws, arts and culture, sports and recreation, statutory and strategic planning, capital works, engineering, placemaking, parks and open spaces, bushland and environment, events, and recycling and waste.

The following entities are excluded from this certification:

Legal entity name	ABN	ACN
Whitehorse Manningham Regional Library Corporation	96 934 505 907	-
Regional Landfill Clayton South Joint Venture	39 223 663 016	-

Council defines its emissions boundary by taking an operational control approach. Emissions from all facilities and activities where Council has full authority to implement and enforce operating policies are included within the certification scope.

3.EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to Whitehorse City Council's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Scope 1
- Transport (land and sea)
- Refrigerants
- Stationary energy (gaseous fuels)

Scope 2
- Electricity

Scope 3
- Accommodation
- Cleaning and chemicals
- Construction materials and services
- Horticulture and agriculture (Plants from nurseries)
- ICT services and equipment
- Machinery and vehicles
- Products (Tyres; Polyvinylchloride (PVC))
- Professional services (all applicable except 'Technical services'; and 'Building and facility maintenance and repair services (incl. trades, body corporate and strata))
- Transport (land and sea)
- Waste
- Water

Non-quantified

Immaterial
- Food
- Horticulture and agriculture (all applicable except 'Plants from nurseries')
- Office equipment and supplies
- Postage, courier and freight
- Products (all applicable except 'Tyres'; and 'Polyvinylchloride (PVC)')
- Roads and landscape

Data unavailable
- Professional services (Technical services; Building and facility maintenance and repair services (incl. trades, body corporate and strata))

Outside emission boundary

Excluded

- Community waste
- Leased buildings (excluding electricity and gas)
- Landfills operated by third parties

4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Whitehorse City Council declared a climate emergency on 12 September 2022. A Climate Emergency Declaration highlights that urgent action is needed by all levels of government, including local councils, and at a scale that is required to address the current and future challenges of a changing climate. Since this declaration, Council has taken urgent action to reduce corporate and community emissions.

Whitehorse City Council's carbon neutrality objectives are driven from key strategic documents including the Council Plan 2021-2025 and Whitehorse 2040 Community Vision. Strategic Direction 5 in the Community Vision contains the objective that "Council will take a leadership role in addressing climate change and ensure we protect and enhance our natural environment." These documents inform and guide our endorsed corporate strategies and policies that seek to reduce our carbon emissions including the *Climate Response Strategy 2023-2030*, adopted on 27 November 2023. This document is Council's emissions reduction strategy. It includes Carbon Offset Purchasing Principles to guide Council's purchase of carbon offsets, as well as the following targets:

- Maintain carbon neutral status for corporate emissions,
- Source 100 per cent renewable electricity for Council operations by 2025,
- Achieve net zero corporate emissions by 2032, and
- Aspire for net zero community emissions by 2040.

As part of Council's endorsed *Climate Response Strategy 2023-2030*, Council has committed to the following flagship actions:

- Transitioning electricity procurement for all Council's operations to 100 percent renewable electricity from 1 July 2024.
- Developing a business case to transition Council buildings and assets off gas to electric in FY2024/25.
- Developing a business case to transition Council's fleet to zero emissions in FY2024/25.
- Developing and implementing a Net Zero Emissions Reduction Plan for Council operations, including energy efficiency, electrification, on-site renewable energy and fleet opportunities in FY2025/26.
- Embedding and implementing *Environmentally Sustainable Design (ESD) Policy* for Council Buildings and Infrastructure.

Emissions reduction actions

Council implemented the following emissions reductions actions in FY2023/24 to reduce its carbon footprint:

The Victorian Energy Collaboration (VECO) project: Whitehorse is one of 51 councils that have switched to renewable energy sourced from Victorian wind farms through VECO. VECO is a long-term power purchase agreement and is the largest emissions reduction project ever undertaken by the local government sector in Australia. Starting from 1 January 2024, electricity for all street lighting was supplied from 100% renewable energy. As part of VECO, Whitehorse will retire 1 LGC (Large-scale Generation Certificate) for every MWh of energy consumed under the contract, including the mandatory surrendering to meet the Renewable Energy Target obligations. This commitment ensures that the electricity used by streetlighting will be 100% carbon neutral under the market-based methodology.

Solar on Council facilities: As of 1 July 2023, more than 1,124 kW of solar has been installed on Council facilities to supply electricity from renewable clean energy. During the FY2023/24 reporting period, an additional 235 kW of solar capacity was installed at Sparks Reserve West Pavilion, Morack Public Golf Course, Sportlink and the Round, increasing the total solar capacity to 1,359KW.

Electrifying Council's assets: In FY2023/24, Council:

- removed gas supply to four Council facilities; and
- purchased electric machinery and equipment including an Ecoteq Ecomax Sweeper; a EcoVac 240 Suction Machine; and nine assorted power tools.

Environmentally Sustainable Design (ESD) in Council buildings: Council's Environmentally Sustainable Design (ESD) policy was adopted in February 2021 and applies to the design, construction, and maintenance of Council buildings and infrastructure. In FY2023/24, this policy has been integrated into the Council-wide Project Management Framework process (i.e. PMO365) that aims to provide a consistent, systematic approach to project management across all Council capital projects while enhancing efficiencies and collaboration across Council.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year / Year 1:	FY2022/23	16,714.20	17,549.91
Year 2:	FY2023/24	18,623.35	19,182.05

Significant changes in emissions

The most significant changes in emissions have been a result of increased data quality and inclusion of emission sources that were previously non-quantified due to data unavailability.

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Electricity (market-based method, scope 2)	3,591.58	2,093.45	Starting from 1 January 2024, electricity for all street lighting was supplied from 100% renewable energy via the Victorian Energy Collaboration (VECO) project.

Use of Climate Active carbon neutral products, services, buildings or precincts

N/A.

Emissions summary

The electricity summary is available in Appendix B. Electricity emissions were calculated using a market-based approach.

Emission Category	Sum of Scope 1 emissions (tCO2-e)	Sum of Scope 2 emissions (tCO2-e)	Sum of Scope 3 emissions (tCO2-e)	Sum of Total emissions (t CO2-e)
Accommodation	0.00	0.00	0.00	0.00
Cleaning and chemicals	0.00	0.00	366.28	366.28
Construction materials and services	0.00	0.00	2,276.04	2,276.04
Electricity	0.00	2,093.45	258.45	2,351.91
Horticulture and agriculture	0.00	0.00	1,008.94	1,008.94
ICT services and equipment	0.00	0.00	906.16	906.16
Machinery and vehicles	0.00	0.00	830.01	830.01
Products	0.00	0.00	34.10	34.10
Professional services	0.00	0.00	1,708.92	1,708.92
Refrigerants	53.16	0.00	0.00	53.16
Stationary energy (gaseous fuels)	2,531.59	0.00	196.51	2,728.10
Transport (land and sea)	1,264.94	0.00	2,863.85	4,128.79*
Waste	0.00	0.00	1,430.43	1,430.43
Water	0.00	0.00	560.26	560.26
Working from home	0.00	0.00	240.25	240.25
Grand Total	**3,849.69**	**2,093.45**	**12,680.21**	**18,623.35**

* Transport (land and sea) figure include both corporate fleet fuel (Scope 1) and contractor fuel (Scope 3).

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	tCO_2-e
Technical Services - emission source unquantified and requires uplift (2%)	372.47
Building and facility maintenance and repair services (incl. trades, body corporate and strata) - emission source unquantified and requires uplift (1%)	186.23
Total of all uplift factors (tCO_2-e)	558.70
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**19,182.05**

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	2877	15%
Verified Emissions Reductions (VERs)	1825	9.51%
Verified Carbon Units (VCUs)	14461	75.38%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Sanya Landfill Gas Power Generation Project	VCU	Verra Registry	24/9/2024	16281-752846174-752848230-VCS-VCU-997-VER-CN-13-2337-01012021-31122021-1	2021	2,057	0	2037	20	0.10%

300 MW Wind Energy Project by Green Infra Wind Energy Limited Stapled to EcoAustralia – Mt Sandy Conservation Project	VER	Gold Standard Impact Registry	24/9/2024	GS1-1-IN-GS7468-12-2022-23422-105438-107262 and 14860-16684	2022	1,825	0	0	1825	9.51%
Jayowyn Fire Project	ACCU	ANREU	25/9/2024	8,333,844,626 - 8,333,845,693	2021-22	1,068	0	0	1068	5.57%
Tipperary Group of Stations Savanna Burning Project	ACCU	ANREU	6/6/2024	8,335,268,053 - 8,335,271,916	2021-22	3,864	0	2055	1809	9.43%
100 MW SOLAR PROJECT IN BHADLA IN RAJASTHAN	VCU	Verra Registry	6/6/2024	8856-49498236-49508046-VCS-VCU-1491-VER-IN-1-1842-01012019-31122019-0 and 8856-49493586-49498235-VCS-VCU-1491-VER-IN-1-1842-01012019-31122019-0	2019	14,461	0	0	14,461	75.89%
				Offset Totals:		23,275	0	4092	19183	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.

1. Large-scale Generation certificates (LGCs)*	5,022

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements) and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
Murra Warra Wind Farm Stage 2 - VIC	VIC, Australia	LGC	REC Registry	23 Feb 2024	WD00VC46	336232-337657	2023	Wind	1,426
Dundonnell Wind Farm -VIC	VIC, Australia	LGC	REC Registry	8 Aug 2024	WD00VC37	94465-98060	2024	Wind	3,596
								Total LGCs surrendered this report and used in this report	**5,022**

APPENDIX A: ADDITIONAL INFORMATION

Revised Data Adjustment received Council from Red Energy for CY 2022

2023 Summary

The total electricity consumption of Whitehorse City Council for the period Jan-Dec, 2023 was 3,453 MWh. As per agreement, a total of 3,453 LGC were surrendered: 1,563 (previous Voluntary Surrender for Jan-Jun, 2023), 655 (Mandatory Surrender) and 1,235 (Voluntary Surrender for Jul-Dec, 2023).

2022 Revised Data Adjustment

There are 2 reasons for the 2022 adjustment. The first reason as per the market regulations, your meter provider may submit Revised Data up to 26 weeks after each settlement period. Unfortunately, this 26 week period is well outside the timeframe for provision of the 2022 LGC Surrender Letter. The second reason is the identification of an internal calculation error on our part for 2022 which is corrected going forward. Hence, all 2022 changes will also be included in the 2023 Surrenders.

Council was provided Revised Data for the 2022 period which resulted in an increase of 234MWh from 2,281MWh to 2,515MWh. Due to the increase and Red Energy's contractual obligation to submit LGCs to the regulator on your behalf, we will be submitting an extra 191 Voluntary LGCs along with an accounting of 43 Mandatory LGCs for the 2022 period.

At the end of the letter, you will find screenshots related to 1,426 voluntary surrendered LGCs for the Jul-Dec, 2023 (1,235) and the 2021 Revised Data Adjustment (191).

LGCs surrendered for Jul 2023 – Dec 2023 period

Screenshot of certificate surrender from Renewable Energy Certificate Registry

Offer ID: 8466

Surrender type: Voluntary

Number of certificates: 1,426 LGC(s)

Date of offer: 19/02/2024

Date of acceptance: 23/02/2024

Reason for voluntary surrender: Altruistic purposes

Surrender note: 1,426 LGC Certificates sourced from Murra Warra Wind Farm Stage 2 - VIC. To satisfy VECO WHITEHORSE CITY COUNCIL 2023 Voluntary Requirements

Clean Energy Regulator note: Accepted

Certificates:

Accreditation code	Fuel source	Generation year	Creation year	Generator name	Generation state	Serial number range	Certificate quantity
WD00VC46	Wind	2023	2023	Murra Warra Wind Farm Stage 2 - VIC	VIC	336232-337657	1426

LGCs surrendered for Jan 2024 – Jul 2024 period

Screenshot of certificate surrender from Renewable Energy Certificate Registry

The Clean Energy Regulator has accepted the following voluntary surrender offer:

Account: Red Energy Pty. Limited

Offer ID: 9190

Surrender type: Voluntary

Number of certificates: 3,596 LGC(s)

Date of offer: 02/08/2024

Date of acceptance: 08/08/2024

Reason for voluntary surrender: Altruistic purposes

Surrender note: 3596 Certificates sourced from Dundonnell Wind Farm - VIC to satisfy H1 2024 voluntary requirements for VECO WHITEHORSE CITY COUNCIL

Clean Energy Regulator note: Accepted 08/08/2024

Certificates:

Accreditation code	Fuel source	Generation year	Creation year	Generator name	Generation state	Serial number range	Certificate quantity
WD00VC37	Wind	2024	2024	Dundonnell Wind Farm - VIC	VIC	94465-98060	3596

APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

Location-based method:

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method:

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

For this certification, electricity emissions have been set by using the **market-based approach.**

Market Based Approach Summary

Market Based Approach	Activity Data (kWh)	Emissions (kg CO_2-e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	1,281,675	0	12%
Total non-grid electricity	**1,281,675**	**0**	**12%**
LGC purchased and retired (kWh) (including PPAs)	5,022,000	0	47%
GreenPower	0	0	0%
Climate Active certified - Precinct/Building (voluntary renewables)	0	0	0%
Climate Active certified - Precinct/Building (LRET)	0	0	0%
Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)	0	0	0%
Climate Active certified - Electricity products (voluntary renewables)	0	0	0%
Climate Active certified - Electricity products (LRET)	0	0	0%
Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,751,893	0	16%
Residual electricity	2,584,511	2,351,905	0%
Total renewable electricity (grid + non grid)	**8,055,568**	**0**	**76%**
Total grid electricity	**9,358,405**	**2,351,905**	**64%**
Total electricity (grid + non grid)	**10,640,079**	**2,351,905**	**76%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**2,584,511**	**2,351,905**	
Scope 2	2,300,499	2,093,454	
Scope 3 (includes T&D emissions from consumption under operational control)	284,012	258,451	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**75.71%**
Mandatory	**16.47%**
Voluntary	**47.20%**
Behind the meter	**12.05%**
Residual scope 2 emissions (t CO_2-e)	**2,093.45**
Residual scope 3 emissions (t CO_2-e)	**258.45**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**2,093.45**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**258.45**
Total emissions liability (t CO_2-e)	**2,351.91**

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location Based Approach Summary

Location Based Approach	Activity Data (kWh) total	Under operational control			Not under operational control	
Percentage of grid electricity consumption under operational control	**100%**	**(kWh)**	**Scope 2 Emissions (kg CO_2-e)**	**Scope 3 Emissions (kg CO_2-e)**	**(kWh)**	**Scope 3 Emissions (kg CO_2-e)**
VIC	9,358,405	9,358,405	7,393,140	655,088	0	0
Grid electricity (scope 2 and 3)	**9,358,405**	**9,358,405**	**7,393,140**	**655,088**	**0**	**0**
VIC	1,281,675	1,281,675	0	0		
Non-grid electricity (behind the meter)	**1,281,675**	**1,281,675**	**0**	**0**		
Total electricity (grid + non grid)	**10,640,079**					

Residual scope 2 emissions (t CO_2-e)	**7,393.14**
Residual scope 3 emissions (t CO_2-e)	**655.09**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**7,393.14**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**655.09**
Total emissions liability (t CO_2-e)	**8,048.23**

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
Food & catering	Immaterial
Animal food	Immaterial
Construction materials (pebbles, stone, rock)	Immaterial
Chemical fertilisers	Immaterial
Pesticides	Immaterial
Flowers	Immaterial
Forestry services	Immaterial
Irrigation equipment	Immaterial
Electronic office equipment (computers, monitors, printers etc.)	Immaterial
Furniture (excl. wooden and sheet metal)	Immaterial
Printing and stationery	Immaterial
Paper products (excl. containers)	Immaterial
Recorded media and publishing	Immaterial
Newspapers, journals and periodicals	Immaterial
Water heater, solar	Immaterial
Wooden furniture	Immaterial
Sheet metal furniture	Immaterial
Recycled paper (imported)	Immaterial
Recycled paper (domestic)	Immaterial
Virgin paper (imported)	Immaterial
Virgin paper (domestic)	Immaterial
Courier services	Immaterial
Road freight ($)	Immaterial
Fibres, threads, yarns, textiles and general textile products	Immaterial
Clothing	Immaterial
Signage	Immaterial
Commercial refrigeration equipment	Immaterial
Pharmaceutical goods for human use	Immaterial
Rubber products	Immaterial
Ceramic products	Immaterial
Surgical and medical	Immaterial
Miscellaneous manufacturing	Immaterial
Building and facility maintenance and repair services (incl. trades, body corporate and strata)	Data unavailable but uplift factor applied
Technical services	Data unavailable but uplift factor applied

Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources. This plan will be implemented over the next 5 years.

While a data management plan may not be required for all non-quantified sources, Council intends to continuously improve data quality for all emissions sources over time. This may include refinement of data collection methods, and recalculation if new emissions sources are included.

Relevant non-quantified emission sources	Scope	Data management plan
Technical services	3	Climate Active reporting requirements to be progressively included in all tenders and contracts. It may take several reporting periods to allow for accurate, complete emissions data from this source.
Building and facility maintenance and repair services (incl. trades, body corporate and strata)	3	Climate Active reporting requirements to be progressively included in all tenders and contracts. It may take several reporting periods to allow for accurate, complete emissions data from this source.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to Whitehorse City Council's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions.

2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.

3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.

4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.

5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Community waste	Y	N	N	N	N	**Size:** The emissions source is likely to be <47,837 t-CO2-e, which is large compared to the total emissions from electricity, stationary energy and fuel emissions (~5,950) t-CO2 -e). **Influence:** Council is unable to influence the emissions from this source, this is a community and landfill operator emission source. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously included this emission source within our corporate emissions boundary, similar to other local government authorities.
Tenant emissions other than electricity and gas	N	N	N	N	N	**Size:** The emissions source is likely to be <200 t-CO2-e, which is not large compared to the total emissions from electricity, stationary energy and fuel emissions (~5,950 t-CO2 -e). **Influence:** Council is unable to influence the emissions from this source, as sources are within the control of the third-party leasing Council's buildings. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business. **Outsourcing:** We have not previously included this emission source within our corporate emissions boundary.
Landfills operated by third parties	Y	N	N	N	N	**Size:** The emissions source is likely to be around 9,600 t-CO2-e, which is comparable to the total emissions from electricity, stationary energy and fuel emissions (~5,950 t-CO2 -e). **Influence:** Council does not have operational control and cannot influence the emissions from this source. Landfill gas capture at these facilities is managed by

						third parties that submit regular NGER emissions reporting which captures these emissions. **Risk:** There are no relevant laws or regulations that apply to Council to limit emissions specifically from this source (these relate to the third-party managing landfill gas at the site) and the source does not create supply chain risks. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our business as this is a closed landfill and the emissions generated from the landfill are the responsibility of a third party. Including these emissions within Whitehorse City Council's emissions boundary could/would account to double counting. **Outsourcing:** The services provided are outside the technical expertise of Council staff and have been consistently carried out by a third party in the past and will continue to be for the foreseeable future.

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