WHITEHORSE
CITY COUNCIL

Corporate Emissions Reduction Plan

Responsible Directorate:	Infrastructure and Sustainability
Responsible Manager:	City Services
Reported to Council:	22 June 2026
Reference:	26/118953

Corporate Emissions Reduction Plan

Acknowledgement of Country

Whitehorse City Council acknowledges the Wurundjeri Woi-wurrung people of Kulin Nation as the Traditional Owners of the land on which Whitehorse City Council is situated and we pay our respects to Elders past, present and emerging.

Council Commitment to Emissions Reduction

Whitehorse City Council is committed to reducing greenhouse gas emissions from its operations and infrastructure through financially responsible transition planning aligned with long-term asset renewal and service delivery.

Table of Content

Executive Summary

The Corporate Emissions Reduction Plan (CERP) establishes the governance, sequencing, and financial integration required to progressively reduce greenhouse gas emissions generated from Council's operations, assets and procurement activities, including through procurement specifications, supplier engagement and contract management processes.

A 2025/26 Integrated Council Plan Action under Objective 4.2: An environmentally sustainable and climate-resilient city is 'Develop an Emissions Reduction Plan for Council operations to work towards reducing emissions including energy efficiency, electrification, renewable energy and fleet opportunities'.

Council's corporate emissions baseline year is 2022/23, when total emissions were 17,550 tonnes of carbon dioxide equivalent (tCO_2-e) including uplift factors under Climate Active certification. By 2024/25, corporate emissions had reduced to 12,215 tCO_2-e, primarily due to the transition to 100% renewable electricity procurement through the Victorian Energy Collaboration (VECO).

Despite this progress, emissions from Council's operations remain, particularly from:

- Use of natural gas
- Council's fleet fuel consumption
- Contractor fuel and construction materials
- Generation of waste and use of water as part of providing Council services.

Addressing emissions requires deliberate integration into Council's asset renewal cycles, capital works program, procurement processes and operational planning.

The CERP establishes a structured program of twelve actions that address emissions sources. These actions are to be delivered in line with Council's existing governance and planning systems, including the Asset Plan 2025-2035, the 10-Year Capital Works Program, and Council's Strategic Integrated Planning and Reporting Framework, and procurement and contract management frameworks, particularly the Integrated Council Plan 2025-2029.

The CERP is designed to function as an enduring organisational operational framework rather than a four-year initiative. The CERP establishes a rolling implementation model, with annual monitoring and review and periodic recalibration as technology, markets and organisational priorities evolve.

By integrating emissions reduction into asset renewal and operational decision making, the CERP provides a disciplined and financially responsible pathway for Council to progressively reduce its corporate emissions while maintaining service delivery and infrastructure performance.

Overview of Corporate Emissions Reduction Plan

Figure 1 below is an overview of the Corporate Emissions Reduction Plan framework. It integrates emissions data, strategic planning and infrastructure investment to progressively reduce Council's corporate emissions over time. The framework is further explained in Section 8.

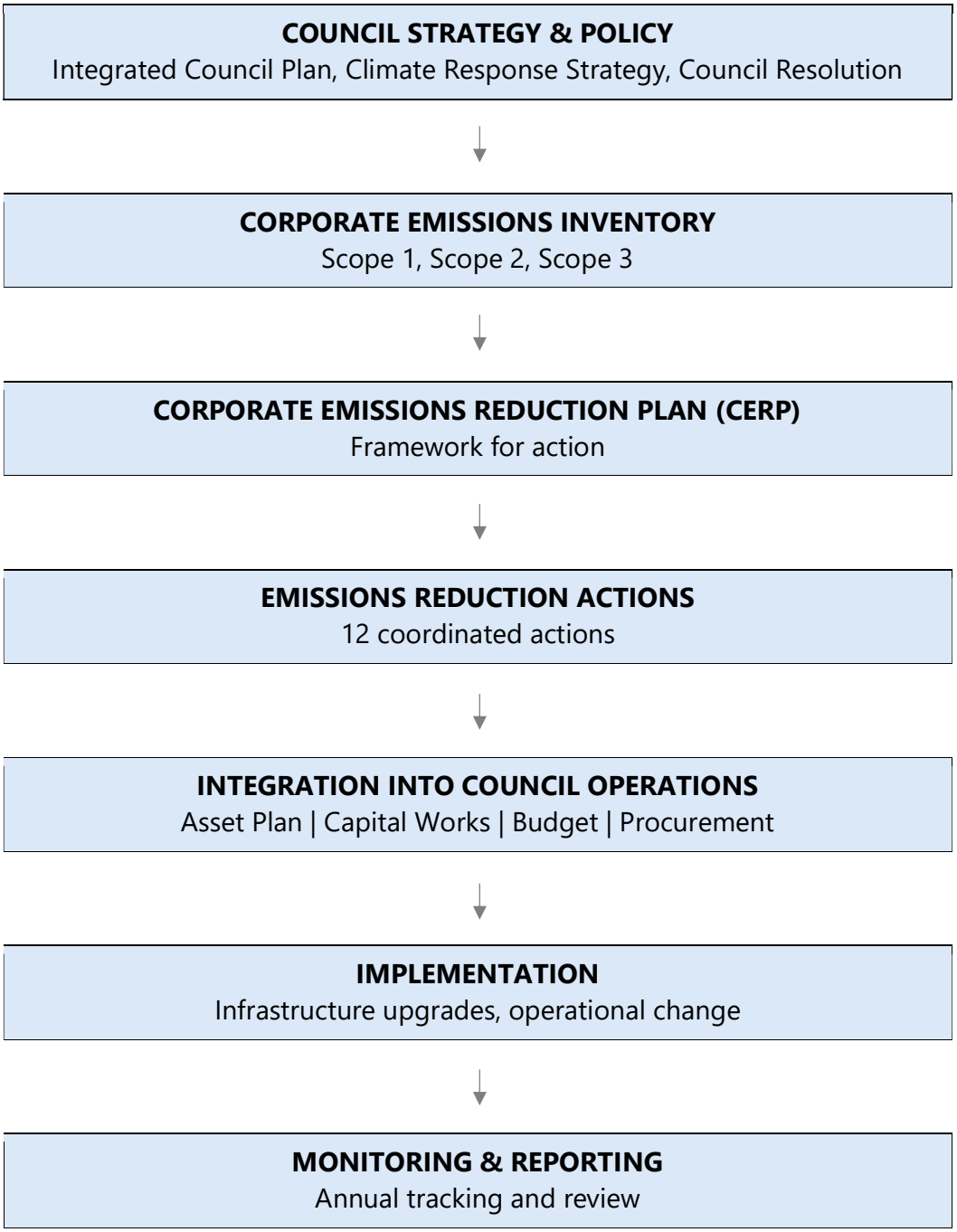


FIGURE 1 OVERVIEW OF THE CORPORATE EMISSIONS REDUCTION PLAN FRAMEWORK

1. Purpose of the Corporate Emissions Reduction Plan (CERP)

The CERP establishes an operational framework to progressively reduce greenhouse gas emissions generated from Council's operations.

The CERP provides the governance, sequencing and financial alignment necessary to reduce emissions through planning and decision-making systems. Rather than operating as a standalone sustainability initiative, the CERP integrates emissions considerations into core operational functions, including asset management, capital works planning, procurement and budgeting processes.

The development of the CERP responds a 2025/26 Council Plan Action under Objective 4.2: An environmentally sustainable and climate-resilient city to 'Develop an Emissions Reduction Plan for Council operations to work towards reducing emissions including energy efficiency, electrification, renewable energy and fleet opportunities'

This approach reflects a growing recognition that credible climate action requires structural reductions within organisational operations rather than reliance on external offsets.

The CERP therefore focuses on reducing emissions at source across Council's operations, assets and procurement activities.

While the CERP focuses specifically on Council's corporate emissions, its delivery will also generate broader community benefits. Improvements in the efficiency and resilience of Council infrastructure can reduce operating costs, strengthen service reliability and support wider environmental outcomes across the municipality. This may also include improved procurement specifications, supplier engagement and contract performance requirements that support lower emissions outcomes.

1.1 Organisational Application

This Plan applies to Council operations, including:

- infrastructure assets and facilities
- fleet, plant and equipment
- procurement and contracted services
- capital works and asset renewal programs
- operational planning and service delivery.

The Plan considers Scope 1, Scope 2 and material Scope 3 emissions.

2. Strategic and Legislative Context

2.1 Council Strategic Direction

The CERP supports Council's broader strategic framework, particularly the Integrated Council Plan 2025–2029, which identifies environmental sustainability and climate resilience as key organisational priorities.

The CERP contributes to Strategic Direction 4: Natural, Objective 4.2: 'An environmentally sustainable and climate resilient City', which commits Council to reducing its environmental footprint and strengthening resilience to climate change and completes the Action to 'Develop an Emissions Reduction Plan for Council operations to work towards reducing emissions including energy efficiency, electrification, renewable energy and fleet opportunities'

The CERP supports the implementation of the Climate Response Strategy 2023-2030, which outlines Council's long-term response to climate change across both corporate operations and community outcomes.

2.2 Council Resolution and Policy Direction

On 26 May 2025, Council resolved to:

- cease purchasing carbon offsets
- aspire toward becoming a net zero emissions organisation
- continue monitoring and reporting corporate emissions
- allocate an amount of funding to projects to reduce Council's corporate greenhouse gas emissions and local environment and biodiversity projects.

The CERP operationalises this commitment by establishing a framework through which emissions reduction will be implemented across Council activities. Council's procurement and contract management processes will form an important implementation mechanism supporting this.

2.3 Legislative and Policy Context

Council's approach to emissions reduction is informed by the broader legislative and policy environment.

At the State level:

- The Climate Change Act 2017 (Vic) establishes a legislated pathway for Victoria to achieve net zero emissions by 2045, with an interim target of 75%-80% emissions reduction below 2005 levels by 2035. The Act requires local governments to have regard to climate change when making relevant

decisions such as considering climate change when undertaking public health and wellbeing planning.

- The Local Government Act 2020 requires councils to promote the economic, social and environmental sustainability of the municipal district, explicitly including the mitigation of and planning for climate change risks.

  The Local Government Act 2020 contains overarching principles that must be considered by councils, including:

  - Under 9(2)(b) Councils are required to give priority to achieving the best outcomes for the municipal community, including future generations.
  - Under 9(2)(c) Councils are required to promote the economic, social and environmental sustainability of the municipal district, including human centric and planning for climate change risks.
  - Under 9(2)(h) regional, state, and national plans and policies are to be considered during Council's strategic planning.
- The Victorian Public Health and Wellbeing Act 2008 requires local governments to have regard to climate change when preparing municipal public health and wellbeing plans.

At the Federal level:

- The Australian Government's target is net zero emissions by 2050, with an interim target range of 62% to 70% below 2005 levels by 2035.
- Australia is a party to the Paris Agreement, having ratified the treaty in November 2016. As a signatory, Australia is committed to international action to limit global warming to well below 2 degrees Celsius and pursing efforts for 1.5 degrees Celsius above pre-industrial levels.

Figure 2 shows Council's emissions trajectory alongside the Federal and State targets.

A larger version of this Figure is provided in Appendix A: Corporate Emissions Trend.

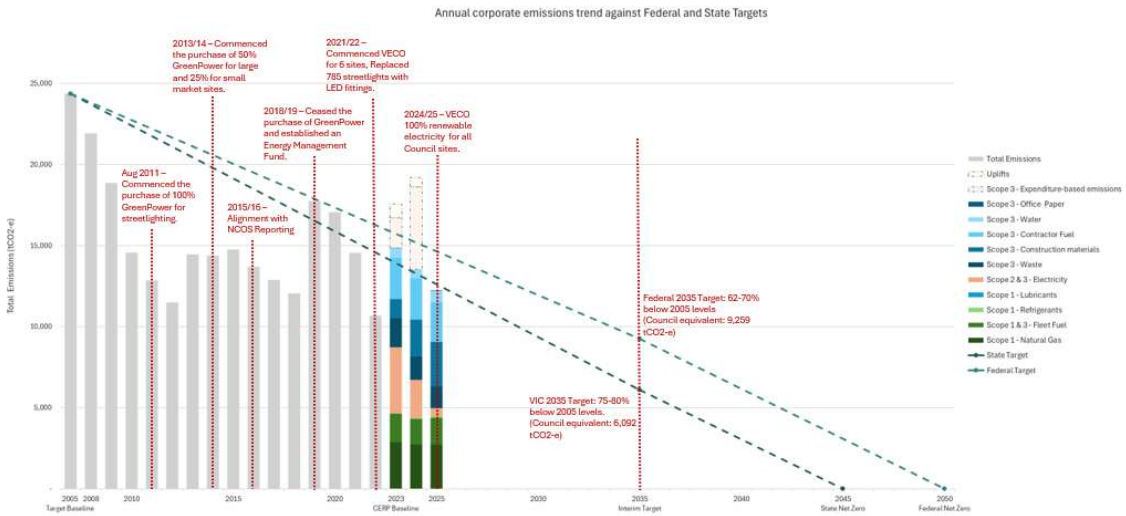


FIGURE 2 ANNUAL CORPORATE EMISSIONS TREND AND FEDERAL AND STATE TARGETS

2.4 Asset and Financial Context

Council is responsible for managing infrastructure assets valued at approximately $2.4 billion (excluding land). A significant proportion of these assets were constructed between 1940 and 1990 and are progressively entering renewal cycles.

Over the coming decade, Council will invest substantial capital through its 10-Year Capital Works Program to renew and maintain this infrastructure.

This renewal cycle presents both a risk and an opportunity.

If infrastructure renewal proceeds without considering emissions impacts, Council may lock in fossil fuel dependent systems for decades. Conversely, integrating low emissions technologies during planned asset replacement provides a cost-effective opportunity to reduce emissions while avoiding future retrofit costs.

The CERP therefore frames emissions reduction as an asset management and financial planning issue, ensuring that emissions considerations are incorporated into infrastructure renewal decisions and long-term budgeting processes.

2.5 Local Government Benchmarks

A comparison of neighbouring council targets is provided in Appendix E: Neighbouring Council Benchmarking.

3. Council's Corporate Emissions Profile

3.1 Quantifying Corporate Emissions

Corporate greenhouse gas emissions are quantified using an operational control approach, encompassing all facilities and activities over which Council has authority to implement operating policies.

The corporate emissions inventory includes emissions across three categories:

Scope 1 – Direct emissions
Emissions from sources owned or controlled by Council, including natural gas use in buildings, fleet fuel and refrigerants.

Scope 2 – Indirect emissions from purchased electricity

Scope 3 – Other indirect emissions
Including contractor fuel use, construction materials, waste, water and other supply chain emissions associated with procurement, service delivery and contracted operations.

Figure 3 provided below shows the 2024/25 corporate emissions across the three categories:

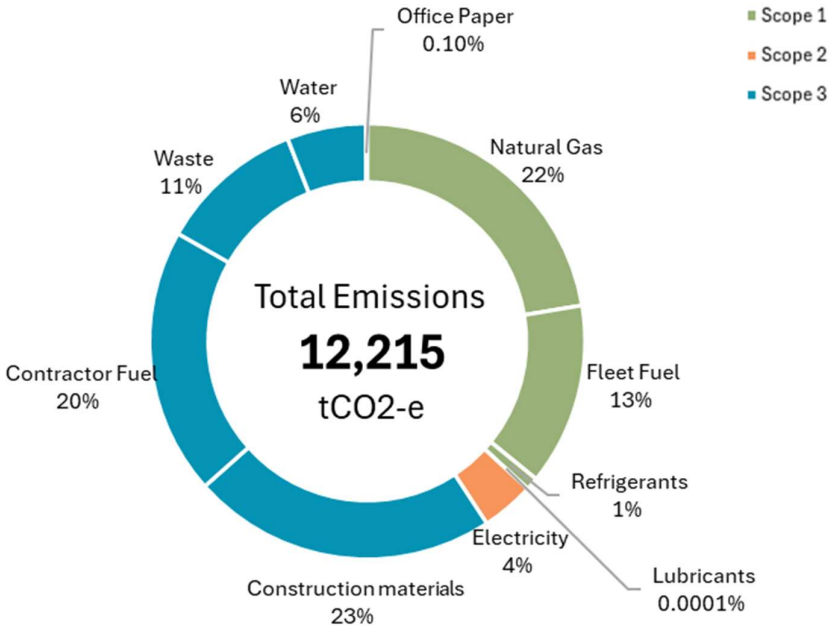


FIGURE 3 CORPORATE EMISSIONS 2024/25 BY SCOPE

3.2 Baseline Emissions

Council's baseline emissions year is 2022/23, when total corporate emissions were 17,550 tCO_2-e, including Climate Active uplift factors used to account for unquantified emissions categories.

This baseline reflects the first year in which Council completed a comprehensive emissions inventory using an improved methodology and expanded category coverage.

At baseline, emissions were primarily concentrated in a small number of sources, including natural gas consumption, fleet fuel, electricity use and contractor related emissions. A detailed breakdown of baseline emissions is provided in Appendix B: Baseline Emissions 2022/23.

3.3 Recent Emissions

In the 2024/25 reporting period, Council's corporate emissions were 12,215 tCO_2-e. This indicates that action by Council has caused emissions to decline materially and ongoing reduction will require continued action.

The most significant contributor to the reduction in emission was Council's transition to 100% renewable electricity procurement through VECO. As a result, Scope 2 electricity emissions declined substantially.

The remaining emissions profile is predominantly:

- Use of natural gas
- Council's fleet fuel consumption
- Contractor fuel and construction materials
- Generation of waste and use of water as part of Council's service provision.

These emissions are embedded within Council's operations and service delivery models, meaning that reductions must occur through structural changes to assets, procurement and operational practices. Recent emissions data is summarised in Appendix C: Emissions 2024/25.

Figure 4 provided below shows the corporate emissions over the past three years:

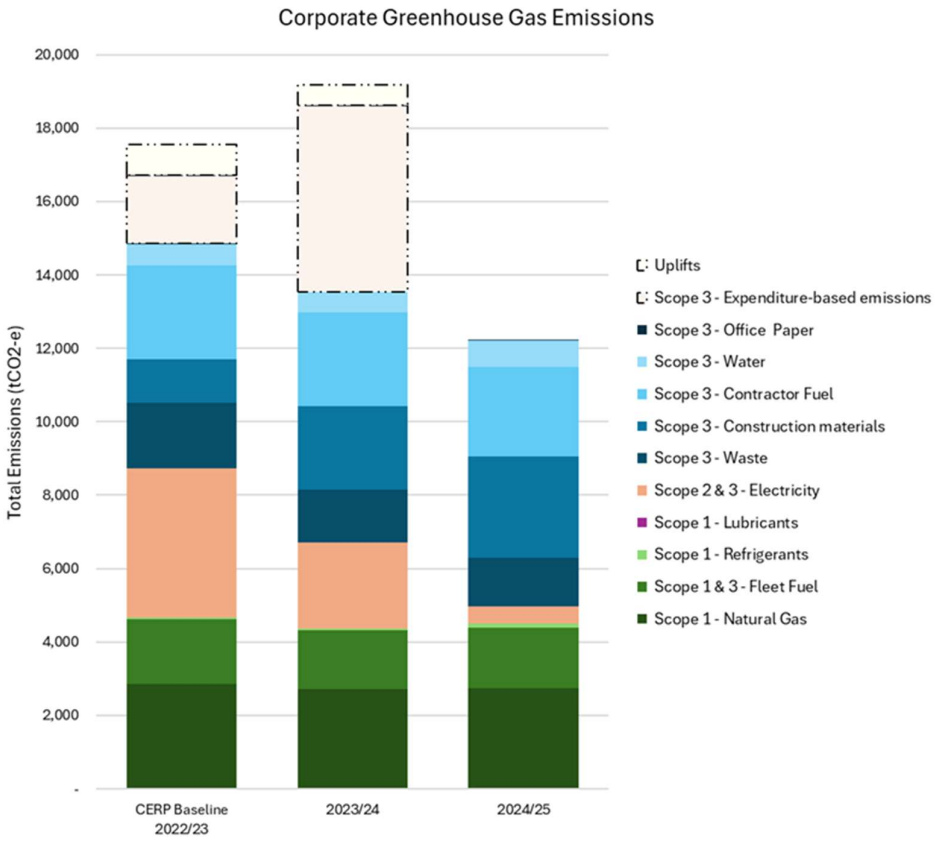


FIGURE 4 CORPORATE EMISSIONS FOR THE PAST THREE YEARS

3.4 Structural Drivers of Emissions

Analysis of Council's emissions inventory demonstrates that emissions are largely linked to:

- gas based building systems
- internal combustion engine fleet assets
- capital works and construction activities
- contractor service delivery
- infrastructure dependent municipal services.

Emissions reduction requires integration with asset lifecycle planning and capital works programs rather than reliance on isolated initiatives. Further detail on inventory methodology is provided in Appendix D: Inventory Methodology.

4. Actions and Progress to Date

Council has undertaken several initiatives that provide the foundation for the CERP, including:

- **Climate Emergency Declaration and Climate Response Strategy**

  In September 2022, Council declared a Climate Emergency and in November 2023 subsequently adopted the Climate Response Strategy 2023-2030, establishing a strategic framework for climate mitigation and adaptation across Council operations and community outcomes. Council amended the targets in the Strategy in May 2025.

- **Renewable Electricity Procurement**

  Council has progressively transitioned its electricity procurement to renewable sources through participation in VECO, demonstrating the role procurement can play in enabling large scale emissions reduction outcomes. Since 2024, electricity for street lighting, major facilities and smaller Council buildings has been sourced through this renewable procurement arrangement.
  Council has installed more than 1,300 kW of solar photovoltaic capacity across its facilities.

- **Foundational Transition Planning**

  Two transition business cases have been completed to inform future decisions, including:

  1. Gas to Electric Transition Business Case
  A detailed roadmap outlining the opportunities and risks of a staged electrification of Council buildings and facilities.

  2. Zero Emission Fleet Business Case
  A transition framework for progressively replacing fleet vehicles with lower emissions alternatives as they become viable.

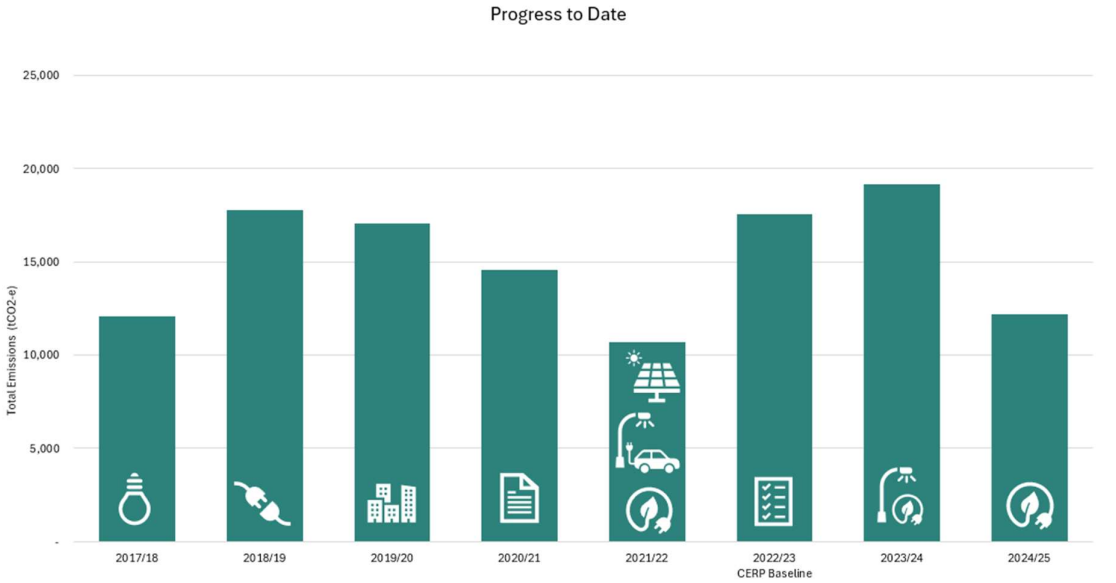
  These business cases provide technical, financial and procurement pathway foundations and inform prioritisation and sequencing of actions.

- **Sustainable Design Integration**

  Council's Environmentally Sustainable Design (ESD) Policy for Buildings and Infrastructure embeds sustainability and emissions reduction considerations into capital works planning and project delivery processes.

Council's emissions are declining, with reductions achieved through a series of initiatives and decisions over time. The CERP builds on this foundation by establishing a structured and integrated approach to emissions reduction across Council's operations. Figure 5 provided below illustrates Council's annual corporate emissions and the key initiatives that have contributed to reductions over time.

The CERP establishes an operating model to embed emissions reductions over time.



2017/18 - Replaced 7,000+ streetlights with energy efficient globes	2021/22 – Invested in 30 electric and hybrid vehicles to date
2018/19 - Ceased the purchase of GreenPower and established an Energy Management Fund.	2021/22 – Commenced VECO for 6 sites
2019/20 - Delivered $2M Energy Performance Contract including energy efficiency upgrades at 8 major buildings	2022/23 - Comprehensive emissions inventory using an improved methodology and expanded category coverage.
2020/21 - Endorsed the ESD Policy for Council Buildings and Infrastructure	2023/24 - Electricity for all street lighting was supplied from 100% renewable energy from 1 Jan 2024
2019/20 - Delivered $2M Energy Performance Contract including energy efficiency upgrades at 8 major buildings	2024/25 – VECO 100% renewable electricity for all Council sites.
2021/22 – Replaced 785 streetlights with LED fittings	

FIGURE 5 EMISSIONS REDUCTION PROGRESS TO DATE

5. Opportunities and Constraints

- **Strategic Opportunities**

  Council's asset renewal cycle presents an opportunity to integrate emissions reduction into planned infrastructure replacement. Aligning electrification and efficiency improvements with asset end-of-life replacement allows Council to reduce emissions while avoiding costly retrofits.

  The transition to renewable electricity procurement also provides an important foundation for electrification. As gas based systems are replaced with electric alternatives, the associated emissions reductions can be realised immediately.

  Council benefits from collaboration through regional partnerships such as the Eastern Alliance for Greenhouse Action (EAGA) and the Eastern Region Group of Councils, which support shared learning, advocacy and funding opportunities.

  Regional collaboration and aggregated procurement approaches may also support improved market influence, supplier capability and economies of scale over time.

- **Operational and Financial Constraints**

  Council operates within a constrained financial environment shaped by State Government rate capping and rising costs.

  The transition of complex facilities, particularly large energy intensive buildings, such as aquatic centres, requires careful technical planning and sequencing to maintain service reliability.

  Many emissions sources fall within Scope 3 supply chains, where Council's direct control is limited and influence must occur through procurement processes, supplier engagement and contract management structures.

The CERP has been prepared as a staged and financially responsible approach, supported by internal delivery pathways that align action timing with asset readiness, financial capacity and technical feasibility.

6. Risk mitigation

Integration of emissions reduction into Council's planning and asset renewal decisions mitigates a range of risks. These risks align with Council's Strategic Risk SR3: Changes to climate impacting Council's ability to deliver services to the community and manage Council assets in a restricted financial environment.

- **Financial and Stranded Asset Risk**
  Continued reliance on fossil fuel systems may result in infrastructure becoming uneconomic as energy markets transition and gas network costs increase.

- **Cost Volatility**
  Dependence on fossil fuels exposes Council to long term price volatility, potentially increasing operational costs for facilities and fleet operations.

- **Procurement and Supply Chain Risk**
  Supplier availability, escalating costs and limited market readiness for lower emissions goods and services may impact Council's future transition capacity if procurement pathways are not progressively strengthened.

- **Reputational Risk**
  Council has publicly committed to climate action through its past resolutions, Council Plan and Climate Response Strategy. The CERP is an implementation framework aimed at building community confidence in Council's climate leadership.

By embedding emissions reduction within existing governance and planning processes, there is a structured approach to mitigating these risks while strengthening long term organisational resilience.

7. Guiding Principles for Emissions Reduction

Council's corporate emissions reduction is guided by the following principles:

- **Whole of Inventory Responsibility**
  Material emissions sources will be addressed across Scope 1, 2 and 3 categories. No significant source will be excluded from consideration.

- **Asset Lifecycle Integration**
  Emissions reduction will be embedded within asset renewal and capital planning processes. Decarbonisation will align with end-of-life replacement wherever feasible to avoid premature asset retirement and stranded assets.

- **Financial Sustainability**
  Transition actions will be assessed using whole-of-life costing and long-term financial modelling. Emissions reduction will be delivered within a fiscally responsible framework that prioritises cost avoidance, risk mitigation and operational efficiency.

- **Risk Informed Decision Making**
  Climate, energy and stranded asset risks will be explicitly considered in capital and operational decisions. Priority will be given to actions that reduce long term exposure to fossil fuel volatility and regulatory change.

- **Sequenced Transition**
  Emissions reduction will occur through staged, prioritised pathways rather than isolated actions. Actions will be sequenced based on impact, feasibility and financial alignment. This sequencing is operationalised through the CERP Delivery Pathways outlined in Appendix G.

- **Procurement and Market Influence**
  Emissions considerations will be progressively integrated into procurement and contract management processes as this area matures, recognising its influence across supply chains.

- **Continuous Improvement**
  Data systems, reporting accuracy and organisational capability will be strengthened over time as technologies, markets and policy settings mature.

8. Corporate Emissions Reduction Framework

Rather than operating as a standalone program, corporate emissions reduction is to be integrated within Council's existing governance, planning and financial systems. The framework is supported by the CERP Delivery Pathways (Appendix G), which enables actions to be staged over time based on financial capacity, asset readiness and technical maturity. This ensures that all emissions reduction opportunities remain under active consideration, even where immediate implementation is not feasible.

This occurs primarily through:

- the 10-Year Capital Works Program
- the Asset Plan 2025-2035
- annual operating and capital budget processes
- procurement and contract management frameworks, including considerations of emissions criteria where appropriate
- service planning and review processes.

Through this integration, emissions reduction becomes embedded within routine operational and investment decisions across the organisation.

The framework is structured around 12 implementation actions that collectively address emissions across Scope 1, Scope 2 and material Scope 3 categories.

These actions are grouped across four functional areas:

1. Governance and Program Foundations
2. Operational Emissions Reduction
3. Supply Chain Emissions Reduction
4. Governance, Reporting and Engagement.

Not all actions can be delivered at the same pace. The CERP Delivery Pathways provides a mechanism to prioritise, sequence and revisit actions over time, ensuring that no emissions source is excluded from long term planning.

Figure 6 outlines the emissions reduction framework. This shows how the CERP integrates emissions data, strategic planning and infrastructure investment, while enabling actions to be staged over time through the CERP Delivery Pathways based on readiness and capacity.

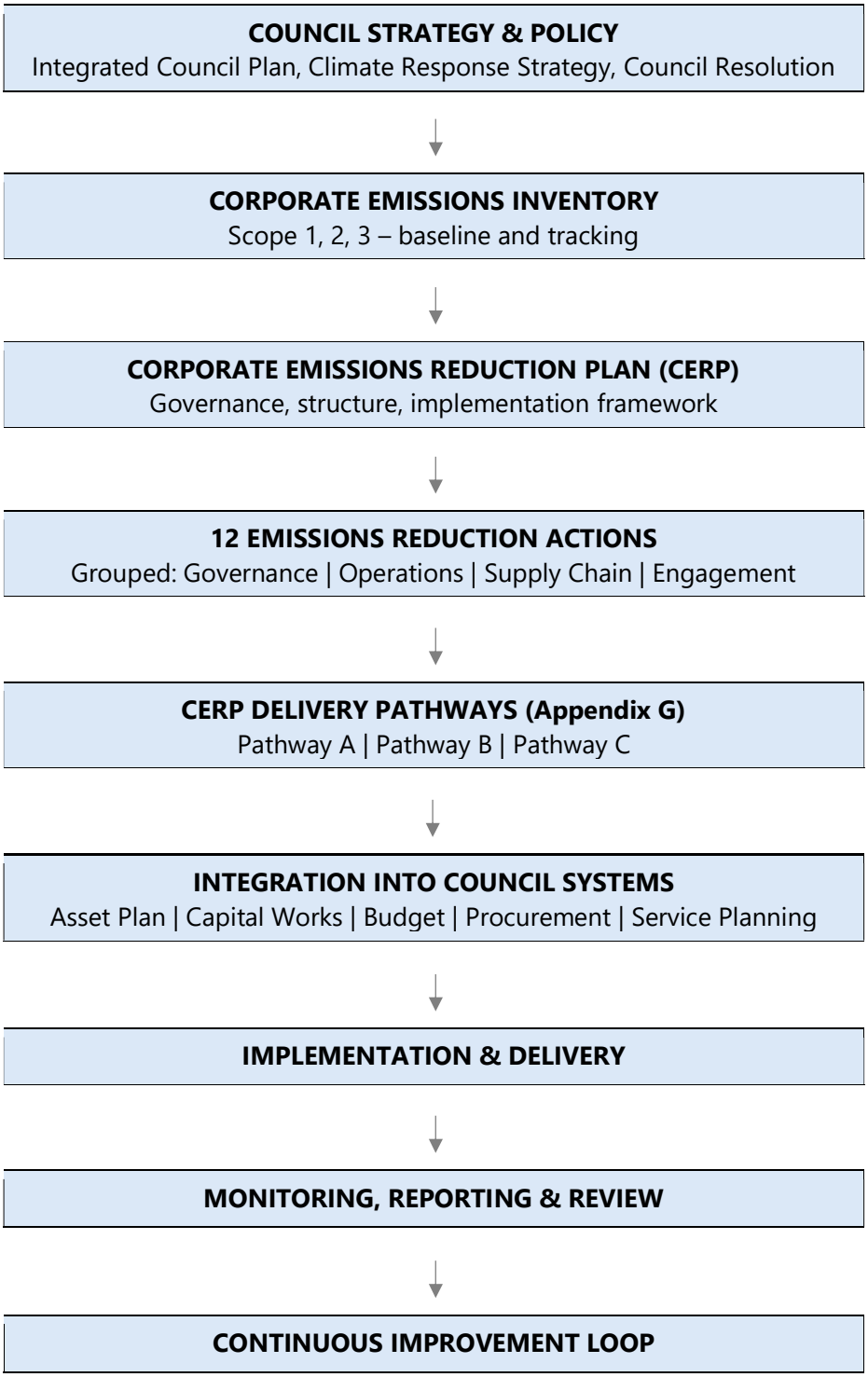


FIGURE 6 CORPORATE EMISSIONS REDUCTION FRAMEWORK

CERP Implementation Logic

Table 1 below shows how actions can be prioritised, staged and delivered over time:

<table>
<tr><td colspan="3">EMISSIONS SOURCES

Scope 1 → Gas | Fleet | Refrigerants
Scope 2 → Electricity
Scope 3 → Contractors | Construction Materials | Waste | Water</td></tr>
<tr><td colspan="3">CERP ACTIONS (12)
Grouped as:
Governance and Program Foundations
Operational Emissions Reduction
Supply Chain Emissions Reduction
Governance, Reporting and Engagement</td></tr>
<tr><td>PATHWAY A – ACCELERATED

High readiness
High impact
Early delivery
Funding available (requires grants)</td><td>PATHWAY B - RESOURCE ALIGNED

Staged delivery
Aligned with asset lifecycle
Budgeted funding available</td><td>PATHWAY C - MINIMUM/PREPARATION

Not yet ready
Plan, trials and data
Build foundational knowledge</td></tr>
<tr><td colspan="3">DELIVERY THROUGH COUNCIL SYSTEMS
Asset Plan
Capital Works Program
Annual Budget
Procurement
Service Planning</td></tr>
<tr><td colspan="3">TIME / IMPLEMENTATION HORIZON

Year 1 → Year 2 → Year 3 → Year 4 → Next Cycle</td></tr>
</table>

TABLE 1 CERP IMPLEMENTATION LOGIC AND PATHWAYS

The application of the CERP Delivery Pathways and implementation logic is guided by the principles outlined in Section 7, enabling actions to be staged over time while ensuring that no emissions source is excluded from long term decision making.

9. Corporate Emissions Reduction Actions

Corporate emissions reduction will be delivered through a coordinated program of twelve actions designed to address Council's primary emissions sources. An overview of actions is provided in Appendix F: CERP Actions Overview.

These actions provide the practical mechanisms through which emissions reduction will be implemented across Council's operations and infrastructure systems. The timing and sequencing of these actions is guided by the CERP Delivery Pathways (Appendix G) and following the CERP logic shown in Table 1.

Together, these actions establish the implementation structure to reduce corporate emissions.

Functional Area 1 - Governance and Program Foundations

The first group of actions establishes the organisational systems required to support implementation:

> ***Action 1*** - Corporate Emissions Reduction Plan Design and Establishment
> This action establishes the governance framework, organisational processes and implementation roadmap required to reduce emissions.
>
> ***Action 2*** - Inventory and Data Systems
> This action strengthens Council's emissions inventory systems to ensure consistent and reliable monitoring of Scope 1 and Scope 2 emissions while progressively improving Scope 3 reporting.
>
> ***Action 3*** - Integration into Capital Planning
> This action integrates emissions reduction into Council's asset planning and capital works decision making processes to ensure that infrastructure renewal supports long term decarbonisation.

Functional Area 2 - Operational Emissions Reduction

The second group of actions addresses emissions generated directly through Council operations and infrastructure systems, including opportunities to improve operational efficiency and reduce energy consumption. Implementation will require early coordination across operational areas, asset planning and procurement functions.

Action 4 - Gas to Electric Transition
A staged program to transition Council buildings from gas systems to efficient electric technologies through asset renewal and infrastructure upgrades.

Action 5 - Liquid Fuel Reduction
Assessment and transition of generators, plant and equipment currently reliant on liquid fuels to lower emissions alternatives where technically feasible.

Action 6 - Fleet Emissions Reduction
A structured roadmap for progressively transitioning Council's fleet vehicles to lower emissions technologies aligned with asset replacement cycles where commercially viable.

Action 7 - Refrigerant Management
Establishment of a refrigerant inventory and staged transition to lower emissions refrigerant technologies.

Action 8 - Renewable Electricity and Energy Efficiency
Planning for continued renewable electricity procurement beyond the current VECO contract while improving energy efficiency across Council facilities.

Functional Area 3 - Supply Chain Emissions Reduction

The third group of actions address emissions embedded within Council's supply chains:

Action 9 - Scope 3 Activity Based Emissions
Identification and management of major Scope 3 emissions sources including contractor fuel use, construction materials and waste.

Action 10 - Scope 3 Procurement Integration
Progressive integration of emissions considerations into procurement specifications, evaluation processes and contract management practices, including supplier engagement, reporting mechanisms and standard procurement tools where appropriate and as markets mature in this space.

Functional Area 4 - Governance, Reporting and Engagement

The fourth group of actions supports communication, governance and organisational accountability:

> ***Action 11*** – Decision Makers Lookbook
> Development of accessible materials to support decision makers in understanding the emissions reduction program and its progress.
>
> ***Action 12*** – Governance, Engagement and Reporting Tools
> Development of dashboards, reporting tools and organisational communication systems to support transparency and monitoring.

10. Financial Integration

Council operates within a constrained financial environment shaped by rate capping and increasing costs.

Accordingly, the CERP utilises the existing financial planning framework to reduce emissions. This includes aligning project delivery pathways with capital funding availability and asset lifecycle timing.

Emissions reduction actions will be delivered through planned infrastructure renewal rather than through separate funding programs. The actions also provide a pathway for securing external grant funding.

By aligning emissions reduction with asset lifecycle replacement, Council can avoid reinvestment in high emissions infrastructure while minimising the financial impacts.

Where marginal cost differences arise between conventional and lower emissions technologies, these will be considered within standard capital evaluation processes using whole-of-life cost analysis, including consideration within procurement evaluation processes where appropriate.

This approach ensures that emissions reduction remains financially disciplined while progressively reducing Council's long-term exposure to fossil fuel costs and infrastructure transition risks.

11. Monitoring, Reporting and Review

Effective monitoring and reporting are essential to ensure transparency and organisational accountability to reduce corporate emissions.

An annual corporate emissions inventory will be maintained covering Scope 1, Scope 2 and material Scope 3 emissions categories.

Annual reporting will:

- track emissions relative to the 2022/23 baseline
- identify drivers of emissions change
- monitor progress against CERP actions
- update forward projections for emissions reduction.

Progress will be communicated internally through reporting dashboards and operational briefings, and through external reporting mechanisms where appropriate.

The implementation framework will be reviewed periodically, aligned with Council's strategic planning cycle.

Internal implementation tools support the operational delivery of the Plan, providing a structured view of actions, delivery pathways and sequencing across planning cycles.

A review of the Plan will occur approximately every four years to ensure that it remains aligned with emerging technologies, infrastructure renewal priorities and evolving policy settings.

12. Transition Trajectory

Council has not adopted a fixed net zero target year, instead there is a structured transition pathway for reducing Council's corporate emissions over time.

Significant reductions have already occurred through the transition to purchase renewable electricity and other direct actions.

Future reductions are planned to occur through progressive:

- electrification of gas-based building systems at the time of renewal
- fleet transition when viable
- improvements in energy efficiency across Council facilities
- strengthened procurement practices addressing Scope 3 emissions.

By integrating emissions reduction into asset lifecycle planning, Council can reduce emissions while maintaining service delivery and ensuring financially responsible infrastructure management.

13. Definitions

Term	Definition
Corporate Emissions	Greenhouse gas emissions generated from Council operations, assets and activities.
Scope 1 Emissions	Direct emissions from sources owned or controlled by Council (e.g. natural gas, fleet fuel).
Scope 2 Emissions	Indirect emissions from purchased electricity.
Scope 3 Emissions	Other indirect emissions arising from Council's activities, including procurement, contractors and waste.
Net Zero	A state where emissions are reduced as far as possible, with any residual emissions addressed through removal mechanisms.

CERP	Corporate Emissions Reduction Plan, Council's framework for implementing and coordinating corporate emissions reduction activities.

Key operational definitions used within this Plan are provided above. A broader glossary of climate, emissions and transition related terminology is provided in the Glossary section.

14. References

Whitehorse City Council Core Documents

Australian EVS. (2025). Whitehorse City Council Zero Emissions Fleet Business Case.

Whitehorse City Council. (n.d.). Environmentally Sustainable Design Policy for Council Buildings and Infrastructure.

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Legislative and Global Standards

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Commonwealth of Australia, Department of Climate Change, Energy, the Environment and Water. (2025). Australia's Net Zero Plan.

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Victorian Government. (2020) Local Government Act 2020.

Victorian Government. (2008) Public Health and Wellbeing Act 2008.

Victorian Government, Department of Energy, Environment and Climate Action. (2023) Victoria's 2035 Emissions Reduction Target: Driving Real Climate Action.

15. Review

This is an operational Plan and will be reviewed as required in alignment with Council's strategic planning cycle or if required due to changes in legislation, organisational priorities or emissions reduction pathways.

16. Administrative Amendments

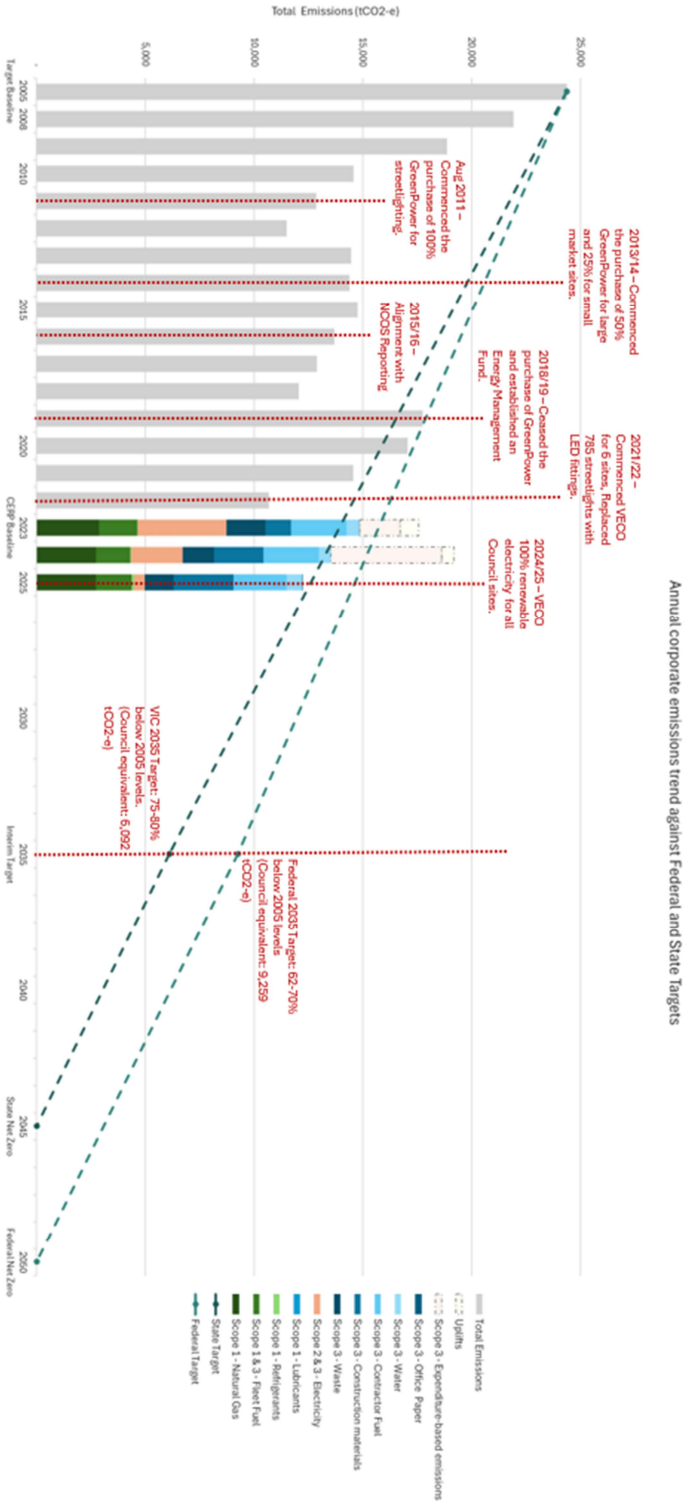
Minor administrative updates that do not change the intent or application of this Plan may be approved by the Chief Executive Officer (or delegate) and noted in the Document History.

Any change that alters the Plan's intent, scope or requirements must follow Council's approval process. Governance advice will be sought if classification is unclear.

17. Version Control

Version	Author	Description of Changes	Release date

Appendix A: Corporate Emissions Trend



COPY OF FIGURE 2 ANNUAL CORPORATE EMISSIONS TREND AND FEDERAL AND STATE TARGETS

Appendix B: Baseline Emissions 2022/23

Below is an extract from Council's Climate Active Public Disclosure Statement for 2022/23 showing an emissions summary. The second table shows uplift factors and resultant total emissions profile for 2022/23.

Emissions summary

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

Emission category	Sum of Scope 1 (t CO_2-e)	Sum of Scope 2 (t CO_2-e)	Sum of Scope 3 (t CO_2-e)	Sum of Total Emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	0.00	0.00
Cleaning and chemicals	0.00	0.00	294.71	294.71
Climate Active carbon neutral products and services	0.00	0.00	0.00	0.00
Construction materials and services	0.00	0.00	1176.53	1176.53
Electricity	0.00	3591.58	475.36	4066.94
Food	0.00	0.00	278.35	278.35
Horticulture and agriculture	0.00	0.00	702.67	702.67
ICT services and equipment	0.00	0.00	324.17	324.17
Machinery and vehicles	0.00	0.00	0.00	0.00
Postage, courier and freight	0.00	0.00	0.00	0.00
Products	0.00	0.00	0.00	0.00
Professional services	0.00	0.00	0.00	0.00
Refrigerants	31.59	0.00	0.00	31.59
Roads and landscape	0.00	0.00	0.00	0.00
Stationary energy (gaseous fuels)	2657.22	0.00	206.27	2863.49
Stationary energy (liquid fuels)	0.01	0.00	0.01	0.02
Stationary energy (solid fuels)	0.00	0.00	0.00	0.00
Transport (air)	0.00	0.00	0.00	0.00
Transport (land and sea)	1412.56	0.00	348.71	1761.27
Waste	0.00	0.00	1796.71	1796.71
Water	0.00	0.00	575.22	575.22
Working from home	0.00	0.00	261.46	261.46
Office equipment and supplies	0.00	0.00	22.74	22.74
Transport (land and sea) - Contractors	0.00	0.00	2558.32	2558.32
Total	**4101.38**	**3591.58**	**9021.25**	**16714.20**

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
Machinery & Vehicles - emission source unquantified and requires uplift (2%)	334.28
Professional Services - emission source unquantified and requires uplift (3%)	501.43
Total of all uplift factors	835.71
Total emissions footprint to offset *(total emissions from summary table + total of all uplift factors)*	**17,549.91**

Whitehorse Public Disclosure Statements are available on the Climate Active website for 2022/23 and 2023/24.

Appendix C: Emissions 2024/25

Council's corporate emissions are quantified using an operational control approach, encompassing all facilities and activities over which it has full authority.

The total corporate emissions for the financial year 2024/25 are 12,215 tCO2-e, as shown in Table 2 below:

Scope	Emissions Category Overview (2024/25)	Key Information
Scope 1 (Direct Emissions)	**3,974 tCO2-e**	Predominantly from stationary energy (gaseous fuels, tCO2-e) and transport fuel (corporate fleet, tCO2-e).
Scope 2 (Indirect Emissions from Purchased Energy)	**422 tCO2-e**	Figure reflects impact of sourcing 100 per cent renewable electricity for all Council assets from 1 July 2024, via the VECO project. Remaining emissions are for assets that cannot be included into VECO.
Scope 3 (Other Indirect Emissions)	**7,819 tCO2-e**	The largest proportion of the inventory. Major sources include Transport (contractor fuel) tCO2-e and construction materials and services tCO2-e.
Total	**12,215 tCO2-e**	The total excludes expenditure-based emissions categories and uplifts.

TABLE 2 COUNCIL'S CORPORATE EMISSIONS PROFILE 2024/25

Appendix D: Inventory Methodology

Historically, the primary corporate emissions categories reported were electricity, natural gas, transport fuel, and water. Council's participation in the Climate Active (CA) program in 2022/23 resulted in an increase in the number of reported categories and an improvement in the quality of data. Consequently, reported emissions were higher, reflecting improved data coverage rather than operational changes.

The reporting for 2024/25 is based on best-practice methodology using publicly available emissions factors, including the National Greenhouse Accounts (NGA). Under the Climate Active framework, the reporting methodology applied these publicly available NGA factors alongside additional expenditure-based factors developed by IELab, which are proprietary to Climate Active. The transition of methodologies resulted in an update of Council's emissions profile for 2022/23 and 2023/24 by aligning categories that are comparable across three financial years. This establishes a consistent and trackable baseline based on the available data.

The updated totals below, reflect the emissions categories common to both NGA and CA, and provide a foundation for monitoring and reporting emissions reduction progress at the individual category level. This approach supports consistent tracking of trends for comparable categories over time moving forward.

As emissions reduction initiatives are implemented, decreases in emissions may occur alongside increases resulting from improved data quality, methodology refinements, or the inclusion of additional categories. Careful interpretation is required to distinguish operational reductions from changes driven by enhanced reporting or methodology.

The tables below show a comparison of emissions in each category including expenditure-based emissions (Table 3) and excluding expenditure-based emissions (Table 4).

Emissions category	2022/23 (CA)	2023/24 (CA)	2024/25
Stationary energy (gaseous fuels)	2,863.49	2,728.10	2,730.56
Transport (land and sea)	1,761.27	1,580.31	1,652.11
Refrigerants	31.59	53.16	115.41
Stationary energy (liquid fuels)	0.02	Immaterial	0.01
Electricity	4,066.94	2,351.91	479.54
Construction materials and services	1,176.53	2,276.04	2,768.85
Transport (land and sea) - Contractors	2,558.32	2,548.49	2,420.84
Waste	1,796.71	1,430.43	1,319.48
Water	575.22	560.26	716.34
Office equipment and supplies	22.74	Immaterial	12.35
Cleaning and chemicals	294.71	366.28	N/A
Food	278.35	Immaterial	N/A
Professional services	N/A	1,708.92	N/A
Products	N/A	34.10	N/A
Horticulture and agriculture	702.67	1,008.94	N/A
ICT services and equipment	324.17	906.16	N/A
Machinery and vehicles	N/A	830.01	N/A
Working from home	261.46	240.25	N/A
Uplifts	835.71	558.70	N/A
Total emissions	**17,549.91**	**19,182.05**	**12,215.49**

TABLE 3 TOTAL REPORTED EMISSIONS, INCLUDING EXPENDITURE-BASED EMISSIONS AND UPLIFTS

Emissions category	2022/23 Baseline Year	2023/24	2024/25
Scope 1 - Natural Gas	2,863.49	2,728.10	2,730.56
Scope 1 & 3 - Fleet Fuel	1,761.27	1,580.31	1,652.11
Scope 1 - Refrigerants	31.59	53.16	115.41
Scope 1 - Lubricants	0.02	Immaterial	0.01
Scope 2 & 3 - Electricity	4,066.94	2,351.91	479.54
Scope 3 - Waste	1,796.71	1,430.43	1,319.48
Scope 3 - Construction Materials	1,176.53	2,276.04	2,768.85
Scope 3 - Contractor Fuel	2,558.32	2,548.49	2,420.84
Scope 3 - Water	575.22	560.26	716.34
Scope 3 - Office Paper	22.74	Immaterial	12.35
Total emissions	**14,852.83**	**13,528.69**	**12,215.49**

TABLE 4 UPDATED TOTAL EMISSIONS, EXCLUDING EXPENDITURE-BASED EMISSIONS AND UPLIFTS

Appendix E: Neighbouring Council Benchmarking

Table 5 provides a comparative analysis of the climate-related strategy targets for local government entities within the Eastern Region Group of Councils (ERG) and the Eastern Alliance for Greenhouse Action (EAGA).

Council's targets and definitions may vary based on their specific emissions profiles, the inclusion of different "Scopes", and their policy approach to carbon offsets.

Council	Primary Strategy	Corporate Emissions Target (Council Operations)	Community Emissions Target (Municipality-wide)	Key Notes
Whitehorse ERG + EAGA	Climate Response Strategy 2023–2030 (Amended 2025)	Aspire for net zero corporate emissions (Previous target was 2032).	Aspire for net zero community emissions by 2040.	Resolved in May 2025 to cease purchasing offsets and move from "Carbon Neutral" to "Net zero" aspiration.
Boroondara EAGA	Climate Action Plan 2021	Net carbon-neutral by 2022 (already achieved). 100% Council actual emission reduction by 2040.	60% reduction in community emissions by 2030, with a goal of total net-zero emissions by 2035	Distinguishes between "Net" (with offsets) and "Actual" (zero emissions at source) reductions.
Glen Eira EAGA	Climate Emergency Response Strategy 2025–2029	Zero direct Council emissions by 2031.	Net zero community emissions by 2030.	Resolved in August 2024 to shift from purchasing offsets to focusing on direct action at the source.

Knox ERG + EAGA	Climate Response Plan 2021–2031	Net zero emissions by 2030.	Net zero emissions by 2040.	Brought community target forward from 2050 to 2040 following community consultation.
Maroondah ERG	Sustainability Strategy 2022–2031 / Draft Climate Change Plan 2026–2031	Carbon neutrality achieved in 2020 (via offsets). New target: Reduce Scope 1 & 2 by 50% by 2035.	Declining emissions trajectory toward a climate-resilient future.	Corporate emissions reduced by nearly 70% since 2011/12 through energy efficiency and VECO.
Monash EAGA	Zero Net Carbon Action Plan 2020–2025	Carbon neutral or Zero Net Carbon by 2025 (achieved).	38% reduction in emissions by 2030 (Science-based target).	Preference for sourcing offsets locally from Monash businesses where possible.
Stonnington EAGA	Climate Emergency Action Plan 2021–2030	Net zero carbon emissions by 2030.	Net zero carbon emissions by 2030.	Will investigate offsets only for residual emissions remaining in 2030.
Yarra Ranges ERG + EAGA	Liveable Climate Plan 2020–2030	Net zero emissions by 2040.	Supportive and facilitative role toward a thriving low-carbon economy.	Focuses on a dedicated Climate Action Fund to upgrade facilities and shift to renewables.

TABLE 5 BENCHMARKING OF NEIGHBOURING COUNCILS CLIMATE RELATED STRATEGY TARGETS

Some insights from this benchmarking include:

- Net zero timelines: Some councils have set accelerated net zero timelines, demonstrating the regional context for urgency. For example, Monash City Council has achieved its goal of becoming a 'net zero' corporate emissions organisation in 2025, which includes carbon offsets. Boroondara City Council aims for 90% actual reduction by 2030 from their 2007/08 baseline levels without relying on offsets, and 100% actual reduction by 2040 to eliminate all corporate emissions.
- Target Alignment: Whitehorse's community aspiration for 2040 aligns with Boroondara and Knox City Council, though it is less ambitious than Glen Eira and Stonnington City Council which are both 2030.
- Policy Shift: The May 2025 Council resolution to cease offset purchasing mirrors the shift made by Glen Eira City Council (and some other councils not in the benchmark group), which moved from an offset based carbon neutral pathway to a direct action "Zero Direct Emissions" pathway.
- Collective Action: All councils in this benchmark are members of VECO, sourcing 100% renewable electricity for many operations.

Appendix F: CERP Actions Overview

The timing and sequencing of these actions is guided by the CERP Delivery Pathways (Appendix G). This enables actions to be staged over time based on readiness, financial capacity and technical maturity.

Strategic Plan Focus Functional Area	Action	What it is Why it matters What it will enable What's required next	Baseline Emissions 2022/23
Governance and Program Foundations	**ACTION 1 – Corporate Emissions Reduction Plan Design & Establishment** *(Purpose: Build the foundations for Council's aspirational net zero pathway to be delivered.)*	Design and establish Council's corporate emissions reduction program, including governance, resourcing, internal processes, tools, and accountability pathways. Develop a clear implementation roadmap to guide the delivery of all actions in the Plan.	Not applicable
	ACTION 2 - Inventory & Data Systems	Build a reliable and repeatable Scope 1 and 2 inventory and progressively enhance Scope 3 tracking. Integrate data systems, streamline processes, and make reporting accessible and user friendly for operational staff and leadership.	Not applicable
	ACTION 3 - Integration into Capital Planning *(Aligned to Integrated Council*	Integrate the Corporate Emissions Reduction Plan into Council's 10-year Capital Works and asset renewal program using a structured prioritisation process. Establish decision making criteria, tools, and	Not applicable

	Plan organisational action)	annual review mechanisms to embed emissions reduction into long term planning.	
Operational Emissions Reduction	**ACTION 4 - Gas to Electric Transition** (Scope 1) Using Gas to Electric Business Case and Roadmap	A staged transition of Council's building portfolio from gas-powered systems to efficient electric technologies. Supported by comprehensive business cases, operational recommendations, and a detailed Implementation Roadmap covering technical readiness, sequencing, costs, emissions impacts, and procurement pathways. This action prioritises end-of-life system replacement as a minimum, and mid-life as preferable, operational optimisation, and coordinated delivery across Facilities Maintenance, Capital Works, and Sustainability.	2,863 tonnes CO2-e
	ACTION 5 - Liquid Fuels (Lubricants) (Scope 1)	Assess opportunities to reduce liquid fuel use across generators, plant, and equipment. Develop business cases for transitioning to electric or hybrid alternatives or improving operational efficiency.	0.02 tonnes CO2-e
	ACTION 6 - Fleet Emissions Reduction (Scope 1) Using Zero Emission Fleet Business Case	A staged roadmap for transitioning Council's complex fleet: including commercial and utility vehicles, plant, and emerging heavy vehicle, to zero or lower emissions alternatives. A full business case outlines technical readiness, operational constraints, cost implications, depot charging, and transition opportunities. Several	1,761 tonnes CO2-e

		technologies (e.g., prime mover trucks, some utility vehicles) are not yet ready for BAU deployment; therefore, the roadmap emphasises trials, readiness assessments, and a flexible sequencing model.	
	ACTION 7 - Refrigerants (Scope 1)	Establish a refrigerant inventory and identify high-impact assets. Develop and implement a staged upgrade plan to transition equipment to low-emissions or natural refrigerants, prioritising key sites (e.g., Box Hill Town Hall).	32 tonnes CO2-e
	ACTION 8 - Renewable Electricity & Energy Efficiency (Scope 2 + 3)	Prepare for the expiry of the VECO renewable electricity contract in 2030. Maintain a long term renewable electricity contract beyond VECO, manage increased electricity demand from electrification, and improve energy efficiency across Council assets.	4,067 tonnes CO2-e
Supply Chain Emissions Reduction	**ACTION 9 - Activity Based Emissions** (Scope 3)	Identify and quantify key Scope 3 activity-based emissions sources, including contractor transport fuel, construction materials, waste, machinery, working-from-home emissions, and other relevant categories. Develop options for reduction and improved reporting.	6,107 tonnes CO2-e
	ACTION 10 - Procurement Integration (Scope 3)	Expand and deepen engagement with service contractors to support emissions reduction through procurement. Identify and monitor expenditure-based emissions and reporting and investigate opportunities for low emissions	1,884 tonnes CO2-e

		specifications within contracted services (e.g., cleaning, maintenance).	
Governance, Reporting and Engagement	**ACTION 11 - Decisions Makers Lookbook**	Develop accessible, visually clear summary materials to support decision makers and advocates. Highlight progress, opportunities, priority actions, and the strategic importance of the emissions reduction program.	Not applicable
	ACTION 12 - Governance, Engagement & Reporting Tools	Develop and implement annual reporting tools, dashboards, internal engagement materials, and communication plans. Strengthen organisational understanding of Council's sustainability goals and embed regular reporting and transparency across all business units.	Not applicable
	CORPORATE EMISSIONS BASELINE 2022/23		**17,550 tonnes CO2-e**

TABLE 6 FOUNDATION ACTIONS ADDRESSING EMISSION SOURCES

Appendix G: CERP Delivery Pathways

The CERP Delivery Pathways forms a core component of the CERP implementation logic, as outlined in Section 8.

1. Purpose of the CERP Delivery Pathways

The CERP Delivery Pathways provide an internal decision-making structure to support the staged implementation of the Plan actions.

The framework is used to assign actions to an appropriate delivery pathway based on their:

- financial capacity
- asset readiness
- technical maturity.

This ensures that emissions reduction is delivered in a financially responsible, operationally feasible and strategically aligned manner, while maintaining flexibility to respond to changing conditions over time.

The framework recognises that not all emissions reduction opportunities can be implemented at the same pace. Some actions can be delivered immediately using proven technologies, while others require further planning, market development or asset renewal cycles.

By applying the CERP Delivery Pathways, high impact actions can be prioritised while maintaining a balanced and sustainable transition program.

2. Overview of Delivery Pathways

The framework defines three delivery pathways:

- Pathway A – Accelerated Transition (grants required)
- Pathway B – Resource Aligned Transition
- Pathway C – Minimum Viable / Deferred Progression

Each pathway represents a different level of implementation intensity and timing, allowing actions to be sequenced appropriately within Council's broader planning and budgeting processes.

3. Pathway A – Accelerated Transition (Grants required)

Description

Pathway A includes high priority actions that deliver significant emissions reductions and are supported by strong business cases, proven technologies and organisational readiness.

These actions are typically resource intensive and require upfront investment but deliver substantial and measurable emissions reduction outcomes.

Funding from grants will be required.

Key Characteristics

- high emissions reduction potential
- established technical feasibility
- strong strategic alignment with Council priorities
- supported by business cases or implementation roadmaps
- requires dedicated resourcing and coordination.

Emissions Reduction Outcome

Indicative outcome: 80-100% reduction within the actions' scope over time.

Application

Pathway A is applied where:

- assets are ready for transition (e.g. end-of-life replacement)
- technologies are commercially available and fit-for-purpose
- investment is justified through lifecycle cost analysis
- early action reduces long term financial or operational risk
- funding is available from grants.

Example Applications

- electrification of priority buildings under the Gas to Electric Transition
- deployment of electric light fleet vehicles
- major infrastructure upgrades with high emissions impact.

4. Pathway B – Resource Aligned Transition

Description

Pathway B includes actions that are delivered progressively over time, balancing emissions reduction objectives with financial and operational constraints.

These actions align closely with asset lifecycle replacement and budget availability, enabling emissions reduction to occur as part of business as usual infrastructure renewal.

Key Characteristics

- moderate emissions reduction potential
- delivered through planned asset renewal cycles
- aligned with available capital and operational budgets
- may involve partial or staged transition
- allows flexibility in timing and sequencing.

Emissions Reduction Outcome

Indicative outcome: 40-70% reduction within the actions' scope over time.

Application

Pathway B is applied where:

- assets are approaching end-of-life
- technologies are available but require staged implementation
- budget constraints limit immediate large scale transition
- transition can be integrated into existing capital works planning.

Example Applications

- staged electrification of buildings over multiple renewal cycles
- gradual transition of fleet vehicles as assets are replaced
- progressive improvements in energy efficiency across facilities.

5. Pathway C – Minimum Viable / Deferred Progression

Description

Pathway C includes foundational, preparatory or lower priority activities where immediate emissions reduction is limited or not yet feasible.

This pathway focuses on building readiness for future transition by improving data, planning, governance and technical understanding.

Key Characteristics

- limited immediate emissions reduction
- focus on preparation and enabling activities
- used where technology is immature or not yet fit for purpose
- supports future transition in subsequent planning cycles
- ensures no emissions source is excluded from consideration.

Emissions Reduction Outcome

Indicative outcome: 0-10% reduction within the actions' scope in the short term.

Application

Pathway C is applied where:

- assets are not yet suitable for transition
- technologies are not commercially available or operationally viable
- further feasibility analysis or trials are required
- improved data or procurement mechanisms are needed.

Example Applications

- assessment of heavy vehicle electrification options
- development of Scope 3 emissions reporting systems
- pilot programs and technology trials
- procurement engagement and supplier readiness.

6. Implementation Sequencing

The CERP Delivery Pathways supports a structured, multi-year implementation approach across the CERP.

While individual action timelines will vary, a typical sequencing approach includes (noting that some activities may run early and in parallel with others):

Year 1 – Foundations and Early Decisions

- data validation and inventory improvements
- feasibility assessments and business case development
- governance establishment
- identification of priority assets and opportunities.

Year 2 – Planning and Integration

- capital planning and procurement preparation
- integration into asset management and budgeting processes (ongoing)
- policy updates and organisational alignment
- funding applications or budget allocation.

Year 3 – Implementation and Scaling

- delivery of infrastructure upgrades and transition activities (ongoing)
- expansion to additional assets or operational areas.

Year 4 – Consolidation and Review

- evaluation of outcomes and emissions impacts
- refinement of business cases and transition pathways
- identification of next stage opportunities
- preparation for the next planning cycle.

This sequencing aligns emissions reduction with Council's integrated planning and reporting cycle, ensuring continuity across successive four year implementation periods. Some actions may progress at different rates some faster than the four year timeline and some slower, but the typical sequencing approach is applicable to most actions.

7. Application of the Framework

The CERP Delivery Pathways is applied as part of Council's internal planning, asset management and budgeting processes.

It is used to:

- prioritise actions based on emissions impact and readiness
- align transition activities with capital works planning
- support consistent decision making across departments
- balance ambition with financial and operational constraints
- ensure a structured and transparent transition over time.

Actions may move between pathways as conditions change, including:

- improvements in technology availability
- changes in asset condition or lifecycle timing
- updated financial capacity or funding opportunities
- enhanced organisational capability or data quality.

The CERP Delivery Pathways is applied in alignment with the CERP Guiding Principles, particularly those relating to asset lifecycle integration, financial sustainability and risk informed decision making.

Glossary

Activity based emissions: Greenhouse gas emissions calculated using **specific physical data**, such as the number of litres of fuel consumed by vehicles or the kilowatt-hours (kWh) of electricity used in a building.

Aspiration: An **ambitious, high level long term objective** that Council strives toward, often used when achieving the outcome depends on external factors or partnerships beyond Council's direct control.

Baseline emissions: A **quantified starting point** of greenhouse gas emissions measured during a specific year (such as 2022/23) used as a reference to track future progress and reductions.

Carbon neutral: A state where the **net greenhouse gas emissions** associated with an organisation are equal to zero, achieved by reducing emissions as much as possible and then using carbon offsets to "balance out" the remainder.

Carbon offsets: Tradeable units representing the **reduction or removal of emissions** from the atmosphere by a project elsewhere (such as a forest restoration) used to compensate for emissions an organisation cannot yet avoid.

Climate Active: The **Australian Government's accredited scheme** that certifies businesses, products, and organisations as being "carbon neutral".

CO2-e, Carbon Dioxide Equivalent: A standard unit used to **measure and compare the impact** of different greenhouse gases (like methane) based on their global warming potential relative to carbon dioxide.

Corporate emissions: Greenhouse gas emissions produced by **activities and assets** that Council directly owns or operates, such as its buildings, streetlights, and vehicle fleet.

Emissions: The act of **releasing substances** (in this context, greenhouse gases like carbon dioxide or methane) into the atmosphere from a source like a car exhaust or a gas boiler.

Emissions mitigation: Human actions or interventions intended to **reduce the sources** of greenhouse gas emissions or enhance the "sinks" (like forests or soil) that absorb them.

Emissions reduction: The specific **decrease in the amount of greenhouse gases** released into the atmosphere over time.

Environmentally Sustainable Design (ESD): A design approach that aims to **improve the performance of buildings and infrastructure** while reducing environmental impacts, resource use, and waste.

Expenditure based emissions: Emissions estimated by **applying a "carbon intensity" factor to the dollar amount spent** on a particular good or service, typically used when detailed physical activity data is not available.

Goal: A **broad strategic aim** that describes what Council intends to achieve over the long term, which is then supported by specific, measurable targets.

Greenhouse Gas (GHG) Emissions: The release of greenhouse gases into the atmosphere from Council operations and activities. Greenhouse gases include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), refrigerant gases and other gases that contribute to climate change. Emissions are typically measured and reported as carbon dioxide equivalent (CO_2-e).

GreenPower: A voluntary Australian Government accredited program that allows households and businesses to choose electricity that comes from certified **renewable energy** sources, such as wind or solar. By choosing this option through their energy provider, an organisation ensures that a specific percentage of the power they use is added to the grid from clean sources.

Greenwash: The practice of presenting environmental or climate related actions as more significant or effective than they are in reality, potentially creating a misleading impression of sustainability performance.

Integrated Planning and Reporting Framework (ISPRF): A **legislated approach** under the *Local Government Act 2020* that requires Victorian councils to connect their long-term vision, strategic plans, and financial budgets to ensure they are transparent and accountable to the community.

ISO Standards: A set of **internationally agreed-upon guidelines** developed by the International Organisation for Standardization to ensure consistent and high quality management of processes, such as asset management (ISO 55000) or risk management (ISO 31000).

LGC, Large-scale Generation Certificate: Electronic certificates created for every megawatt-hour (MWh) of electricity generated from large renewable energy sources. Organisations like the Council buy and "retire" these certificates to legally prove they are using renewable electricity and to meet their emissions targets

Net zero: A state where an organisation has **reduced its emissions to the lowest possible level** and then balances any remaining "residual" emissions through activities that permanently remove an equal amount of greenhouse gas from the atmosphere.

NCOS, National Carbon Offset Standard: The former name for the Australian Government's carbon neutral certification scheme. It set the minimum requirements for how an organisation must calculate its carbon footprint and purchase enough carbon offsets to reach "carbon neutral" status. This program has now been replaced by **Climate Active.**

Operational Control: The method used to **define Council's "boundary"** for emissions reporting, including all activities where Council has the authority to introduce and enforce operating policies.

Paris Agreement: An **international legally binding treaty** on climate change with the goal of limiting global warming to well below 2°C, and preferably to 1.5°C, compared to pre-industrial levels.

PPA, Power Purchase Agreement: A long term contract between an electricity user, like Council, and a renewable energy producer, like a wind farm. These agreements can be used to buy clean energy at a stable price and in this case, ensuring the Council's electricity consumption is backed by 100% renewable sources.

Residual emissions: The **small amount of emissions that remain** after all technically and scientifically possible actions have been taken to reduce them.

Science-based target: An emissions reduction target that is **calculated based on the latest climate science** to ensure the organisation is doing its "fair share" to meet the global goals of the Paris Agreement.

Scope 1 Direct emissions: from sources that Council owns or controls, such as natural gas used for heating pools or petrol used in Council cars.

Scope 2 Indirect emissions: from the generation of electricity, from non-renewable sources, that Council purchases and uses to power its buildings and streetlights.

Scope 3 All other indirect emissions: that occur in Council's value chain, including those from waste disposal, construction materials, and services provided by contractors.

Stranded asset: Infrastructure or equipment that becomes obsolete, uneconomic, or unable to deliver its intended value before the end of its expected service life, often due to changes in technology, regulation, or market conditions. For example, due to the transition away from fossil fuel technologies.

Target: A **specific, time bound, and measurable** objective, such as "achieving zero direct emissions by 2031".

VECO, Victorian Energy Collaboration: The largest emissions reduction project ever undertaken by the local government sector in Australia. It is a collaborative **PPA** involving over 50 Victorian councils that allows them to share the benefits of purchasing 100% renewable electricity.