Carbon Budget Guidance for 2024/25

1.   Background

1.1   Aberdeenshire Council has utilised a Carbon Budget process since 2017/18 as a method to plan and manage emission reduction across the organisation. An annual carbon budget figure is set each year to keep the council on track for its commitment to reduce emissions 75% by 2030 and be Net Zero by 2045 using 2010/11 as a baseline year (as set out in the Council's Climate Change Declaration). Management of the necessary annual reduction in emissions is the responsibility of the Leadership Teams and Services across all 4 Directorates with support from key support services and the Sustainability Team. The carbon budget is set in February/March each year at the same time as the financial budgets and is monitored throughout the year by the Sustainability Committee and Directorate Policy Committees.

2.   Roles and Responsibilities

2.1   On 29 September 2022, Aberdeenshire Council approved its Route Map to 2030 and Beyond. This laid out future Carbon Budgets to meet the 75% reduction target by 2030. **Table 1** indicates future carbon budget targets.

Table 1: Future Carbon Budgets to reach 2030 target (75%)

Financial Year	Carbon Budget Required to reach Target (tCO2e)
2024/25	40,921
2025/26	37,690
2026/27	34,459
2027/28	31,228
2028/29	27,997
2029/30	24,766
2030/31	21,539

2.2   To keep the momentum in reducing emissions, an annual reduction target of approximately 3250 tCO2e is required. The current process for allocating annual reduction targets for each Directorate is based on where reported emissions come from and those services with the greatest influence to make changes (who delivers the service, building and fleet users, financial budgets etc.) **Table 2** provides the annual reduction targets for each Directorate.

Table 2: Reduction Targets for each Directorate

Directorate	Reduction Target for 2024/25
Business Service	1600 tCO2e
Environment and Infrastructure Service	1000 tCO2e
Education and Children's Service	500 tCO2e
Health and Social Care Partnership	150 tCO2e
Total	**3250 tCO2e**

3.   Governance, Monitoring and Reporting

3.1   Governance and Monitoring of the Carbon Budget is done by the Senior Leadership Team, Sustainability Committee and relevant Policy Committees listed in **Table 3** below. Updates should be provided to the Committees every 6 months. An in-year progress update followed by a final update is required. At least 2 Carbon Budget Leads for each Directorate which cover the relevant Policy Committees is required. It is the responsibility of each of the Directors to appoint the Carbon Budget Leads and make them known to the Sustainability and Climate Change team.

4.   Schedule and Tasks

4.1   The process for the Carbon Budget starts in November for the following financial year (e.g. in November 2023 projects for the 2024/25 financial year start to be collected). The schedule and the tasks to be completed in those months is provided below in **Table 3**.

Table 3: Schedule and Tasks for the Carbon Budget Process

Month	Task
November - December	Start collection of Carbon Budget projects for the following financial year and draft report for Full Council.
January	Draft Carbon Budget reviewed by Senior Leadership Team.
February/March	Carbon Budget presented to Full Council
April	Projects begin/continue
August-October	Full 6 monthly update report provided to the Sustainability Committee Following Policy Committees to be presented their section of the update by Directorate Carbon Budget leads: • Business Services • Infrastructure Services • Education and Children Services • Communities

February-April	Final progress report provided to the Sustainability Committee Following Policy Committees to be presented their section of final progress by Directorate Carbon Budget leads: • Business Services • Infrastructure Services • Education and Children Services • Communities

5. Process

5.1 Systems and Forms

5.1.1 A Microsoft Form has been created to support the gathering of interventions/projects for the Carbon Budget 2024/25. The output from the Form will be presented to Aberdeenshire Council at the Budget setting meeting in early 2024 (usually February or March).

5.1.2 The link to the Form can be found here: https://forms.office.com/e/8wssazL5rW

5.1.3 If you would like to look at previous years' Carbon Budgets then please follow this link: https://www.aberdeenshire.gov.uk/environment/green-living/environmental-policy/#carbonbudget

5.2 Estimated costs, Emissions calculations, Inherent assumptions, and any changes

5.2.1 When deciding if an intervention is relevant to the Carbon Budget you could consider some of the following prompts:

- Will it reduce energy use in a Council building (electricity or heat)?
- Will it reduce energy use fuel/electricity in services covering landscape, roads, harbours?
- Will it reduce consumption of petrol/diesel – in Council fleet or personal vehicles?
- Will it reduce waste, increase reuse across the organisation?
- Will it reduce the need for business travel (car, train or plane)?

5.2.2 Estimated costs and savings from the intervention have likely already been considered as part of the annual financial budget processes. If these are unknown at this time it is acceptable to state this and work on calculations at a later date (**but this work should be done before the 6 monthly updates go out**). Links to key documents which may support and provide further examples/context can be found in section 7.

5.2.3   When calculating the emission reduction of a project you need to understand what emission source will be reduced and by how much. For this you will need to know the estimated consumption that will be reduced. For example, will electricity in a building go down by 5%? If you know this and the building, then services like the Sustainability team and the Energy team could support in getting the data to make the calculation. Contact details for support are found in section 8.

5.2.4   It is important to note that we are looking at making the best estimate with the assumptions that we know. This is perfectly acceptable as long as we have recorded how the calculation has been made. **Table 4** demonstrates different examples of interventions from previous Carbon Budgets.

5.2.5   Throughout the year if the calculation needs to be amended this is also acceptable. You may also add any additional projects which were not included in the initial Carbon Budget report approved at Full Council. The update can be provided to Committees in the 6 monthly update reports. Again, the **focus is not on perfection but transparency**. This helps with our annual report to Scottish Government on our progress.

Table 4: Examples of interventions from previous Carbon Budgets

Intervention	Asset Name	Carbon Saving tCO2e	Capital Expenditure £	Annual Cost Saving £	Budget	Budget Line
Solar PV	Fraserburgh Academy	19	126,455	11,603	Capital	Carbon reduction
Road resurfacing	Across Aberdeenshire Road Network	220	0	0	Revenue	Roads Maintenance
Warp-it – re-use platform for use across Council Services.	Aberdeenshire Council	10	3,912	0	Reserve	Renewable Energy Reserve
Energy Sparks	30 pilot schools to be identified for initial free trial	34	0	Unknown	Revenue	Unknown - E&CS for future costs is possible after pilot.
Reduction in business miles		77	0	125,000	Revenue	H&SCP Business Mileage

5.2.6   The following emission factors are the UK Government Conversion Factors for greenhouse gas (GHG) reporting. These are for 2023 and are the latest available factors suitable for use by UK-based reporting on UK operations. The emission sources in **Table 5** below are the areas we report on as an organisation so these have been pulled out for quick sourcing. The entire data set however can be found here: ghg-conversion-factors-2023-condensed-set-update.xlsx (live.com).

5.2.7 Please use these emission factors for calculations for the Carbon Budget 2024/25.

Table 5: Emission Sources and Factors

Emission Source	Unit	Emission Factor
Electricity	kWh	0.207074 kg CO2e/kWh
Electricity (Transmission and Distribution)	kWh	0.01792 kg CO2e/kWh
Natural Gas	kWh	0.18292 kg CO2e/kWh
LPG	kWh	0.21449 kg CO2e/kWh
Gas Oil	litres	2.75541 kg CO2e/litres
Gas Oil	kWh	0.25649 kg CO2e/kWh
Burning Oil (Kerosene)	kWh	0.24677 kg CO2e/kWh
Wood Pellets / Chips	kWh	0.01074 kg CO2e kWh
Water Supply	cubic metres	0.17668 kg CO2e/cubic metres
Water Treatment	cubic metres	0.20132 kg CO2e/cubic metres
Fleet - Petrol	litres	2.09747 kg CO2e/litres
Fleet – Diesel	litres	2.51206 kg CO2e/litres
General Waste (combustion)	tonnes	21.2808 kg CO2e/tonnes
Recycling (all types)	tonnes	21.2808 kg CO2e/tonnes
Average Car	km	0.16983 kg CO2e/km
National Rail	passenger.km	0.035463 kg CO2e/ passenger.km
Domestic Flights (UK)	passenger.km	0.27258 kg CO2e/ passenger.km
Short-Haul Flights (Europe)	passenger.km	0.18592 kg CO2e/ passenger.km
Long Haul Flights (Global)	passenger.km	0.26128 kg CO2e/ passenger.km

5.3 Carbon Budget Toolkit

5.3.1 The Carbon Budget Toolkit will be used to log projects annually. The toolkit will only be used by trained 'super-users'. These are based in Property and Facilities Management, Roads and Infrastructure, and Environment and Sustainability. It is effectively a scenario calculator which allows the carbon impact and financial commitment associated with specific interventions to be calculated. This aids the decision making involved in establishing how carbon emissions reductions can be best achieved with the funds available. Separate guidance will be available for the Toolkit and provided only to those who are expected to utilise it.

6. Risks

6.1 A Carbon Budget Risk Register is currently under development and will be linked to this guidance in the future (timeline is for completion in May 2024).

6.2   In the Microsoft Form there is a question which asks you to highlight any risks which may prevent the intervention/project from going ahead and any mitigation measures in place to reduce this risk. This question will support the development of the Carbon Budget Risk Register and ensure all risks are being highlighted.

7.   Relevant Links and Documents

7.1   To find further information on the below please visit: https://www.aberdeenshire.gov.uk/environment/green-living/environmental-policy/

- Previous Carbon Budgets
- Route Map to 2030 and Beyond
- Climate Change Adaptation and previous Local Climate Impact Profiles
- Climate Change Declaration
- Resources and Circular Economy Commitment
- Annual Public Bodies Climate Change Duties Reports

7.2   You can also visit the Internal Sharepoint site for the Sustainability and Climate Change Team where links to training modules in ALDO can be found. More modules will be developed throughout 2024, including one on the Carbon Budget process and the Sustainability and Climate Change section of the Integrated Impact Assessments.

7.3   National context and key documents can be found here: https://www.gov.scot/policies/climate-change/

8.   Support Contact Details

8.1   If you require any support, please contact the Sustainability team in the first instance: sustainability@aberdeenshire.gov.uk

8.2   For specific data requests on energy use in buildings please contact the energy team: energy@aberdeenshire.gov.uk