

Amendment by Councillor Boulton – General Fund and Common Good Budgets and Carbon Budget 2025/26

It is recommended that Council note the content of the reports and appendices and:

	Balance Sheet Recommendations
1	Agree that the Council needs to find recurring funding solutions to meet recurring costs while retaining prudent reserves that will be available should they be needed, particularly given the wide range of financial risks that remain outside the control of the Council;
2	Having given due regard to the Council's Financial Resilience Framework measures, Prudential Indicators, and Risk Appetite Statement, approve the General Fund Capital Programme as detailed in Appendix 1;
3	Approve the Prudential Indicators as detailed in Appendix 2;
4	Approve a limit on the annual Cost of Financing Capital at 12% of projected Net Revenue;
5	Approve the Revenue and Capital Reserves Statement for 2025/26 as detailed in Appendix 6 of the report;
6	Approve the use of the Capital Fund to support any financial implications arising from the Council's support to owners of properties affected by RAAC, see Section 8 of the report; and
7	Agree to continue to retain the Service Concession Reserve to support the commitment to no compulsory redundancies, as a funding source for continued use of the voluntary severance / early retirement scheme (VSER).
	Medium-Term Financial Projections
8	Instruct the Chief Officer – Finance to refresh the Medium Term Financial Strategy and report to the Council by the end of September 2025 in line with the requirements of the budget protocol.
	Risks
9	Instruct the Chief Officer – Finance, to monitor the delivery of the approved budget and advise the Finance and Resources Committee of any in year changes required via the Financial Performance reports.

	Revenue Budget Recommendations
10	Having given due regard to the contents of the report and appendices and taken advice from the Chief Officer - Finance in relation to the use of non-recurring funding, specifically in respect of the use of Reserves; and had due regard to protected characteristics and how the authority could reduce inequalities of outcome caused by socio-economic disadvantage in terms of the Equality Act 2010, approve the use of various savings options to set at least a balanced budget for financial year 2025/26 as detailed in Appendices 3, 4, 5 and 7;
11	Approve funding awards for the Cultural Investment Framework for 2025/26, and indicative funding for the following two years, as detailed in Appendix 3;
12	Note the Commissioning Intentions and Service Standards as described in Appendix 11 of the report, subject to any amendments approved and included in (10) above, noting that the Chief Officer - Finance had confirmed, as far as possible, that the Commissioning Intentions and Service Standards being implemented were consistent with the draft budget 2025/26; and
13	Instruct the Chief Executive, in light of the notified retirement of the current postholder of the Chief Officer – Capital, to commence a recruitment & selection process to consider internal and external applications together, in accordance with Appendix 3 of the Standing Orders: Protocol for Appointment of Chief Officers.
	Annual Revenue Budget Recommendations - Aberdeen City Group
14	Approve the level of funding for the Aberdeen City Health & Social Care Partnership IJB 2025/26 to meet the conditions of the Scottish Government Financial Settlement, with reference to paragraph 6.8 of the report, and as shown in Appendix 4, noting that the IJB will determine how it will balance its budget in March 2025;
15	Approve the fees and charges for the Aberdeen City Health & Social Care Partnership IJB, as shown in Appendix 5;
16	Approve the level of funding for the Council's other group entities and Arm's Length External Organisations (ALEOs), in 2025/26 with reference to paragraph 6.8 of the report, and as shown in Appendix 4, noting that it will be for the ALEOs themselves to determine how they will balance their budgets; and
17	Instruct the Chief Officer – Finance to give notice to the Board of Directors of NYOP Education (Aberdeen) Ltd to disburse the notified surplus of £908,991 from financial year 2023/24 to two nominated charities of NYOP - £608,911 to Sport Aberdeen, and £300,000 to VSA.
	Taxation Recommendations

18	Approve a Band D equivalent Council Tax rate of £1,606.33 (7.84% increase), with effect from 1 April 2025;
19	Impose and levy Council Tax assessments for the period 1 April 2025 to 31 March 2026 on all chargeable dwellings in Aberdeen City to be paid by the persons liable therefor under the Local Government Finance Act 1992, as amended by the Local Government etc. (Scotland) Act 1994;
20	Approve an Empty Property Relief Scheme for Aberdeen City with effect from 1 April 2025, as set out in Appendix 3;
21	Impose and levy Non-Domestic Rates assessments for the period 1 April 2025 to 31 March 2026 on all occupiers in Aberdeen City to be paid by those liable; and
22	Note that the Finance and Resources Committee, 12 February 2025, approved that wider consultation would now be undertaken on the introduction of a Visitor Levy in Aberdeen. Instruct the Chief Officer – Finance to incorporate the forecast financial implications into the Medium Term Financial Strategy as appropriate.
	Integrated Impact Assessments
23	Having considered the IIAs prepared by officers for the budget report, note the further assessment as per Appendix 7 prepared in support of the decisions taken by the council in approving the General Fund and Common Good budgets for 2025/26;
24	Thank all the members of the public that took the time and made the effort to participate and engage in our public consultations during 2024.
	Common Good
25	Approve the Common Good Budget 2025/26 as detailed in the Common Good budget report, modified as detailed in Appendix 6;
26	Note the review of the Common Good Investment Strategy and approve the continuation of the Multi Asset Income Fund investment and planned actions to maintain oversight of the investment performance.
27	Recognise the inextricable link between the General Fund and the Common Good, and approve the inclusion of the Common Good budget, in future, as an Appendix to the General Fund budget report.
	Carbon Budget
28	Approve the Council Carbon Budget 2025/26 including carbon target for 2025/26 of 22,567 tonnes of carbon dioxide equivalent (tCO ₂ e) and note the provisional 5 year carbon budget forecast to 2029/30;

29	Instruct the Chief Officer - Strategic Place Planning to update the carbon budget forecast position, where required, following publication of UK Government Greenhouse Gas reporting conversion factors June 2025;
30	Note the indicative Function/ Cluster carbon budget allocation, as attached at Appendix A [of the report];
31	Instruct the Chief Officer - Strategic Place Planning to liaise with relevant Chief Officers, on any realignment of carbon budget allocations required by changes to legislation, services, operations, targets and plan-making ahead of the 2026 Council Carbon Budget;
32	Note the national policy changes emerging over this 5 year period (paragraphs 3.13 - 3.17 [of the report]) relevant to carbon budget data, methodology and achievable savings;
33	Instruct the Chief Officer – Capital, following approval of the budget in March, to ensure any new projects being put forward to the capital programme include information on the expected operational carbon impact of the development.
	Other Recommendations
34	Instruct the Chief Officer - Operations to investigate the opportunity to take on apprentices in our environmental team which would provide succession planning but also allow the service to bid for contracts to earn income from carrying out grounds' maintenance for new housing developments which have service charges and explore the opportunity to provide elderly private tenants with grass cutting and shrub maintenance.
35	Instruct the Chief Officer - Operations to explore opportunities to provide grounds maintenance to other public bodies, such as hospital grounds, Universities
36	Instruct the Chief Officer - Operations to explore opportunities of running gardening classes by the environmental team from the Winter Gardens
37	Instruct the Chief Officer - City Development & Regeneration to explore opportunities to run art classes from the Art Gallery in conjunction with PVA
38	Instruct the Chief Officer – City Development & Regeneration to explore jointly with the Art Centre Team the opportunity of shared spaces at the Arts Centre with other creative groups
39	Instruct the Chief Officer – Operations to work with the River Dee Trust, SEPA and Aberdeenshire's Council Flooding Team to explore the removal of Culter Dam and the potential of upstream water storage
40	Instruct the Chief Officer – Operations to look at the option of retaining grit/salt for Winter Maintenance at the Culter Depot (currently used by the waste team) to achieve more capacity in the system. Any additional capacity to be targeted at rural school bus routes such as Anguston, and at schools which are located at the top of high/steep roads, such as Milltimber Primary, Cults Primary and Academy

41	Instruct the Chief Officer - Housing to explore the opportunity of working with Somebody Cares regarding a Furniture leasing scheme
42	Instruct the Chief Officer - People & Citizen Services to explore the option of members support dealing with enquiries for councillors without the need to use customer enquiries.
43	Instruct the Chief Officer - City Development & Regeneration to explore the opportunity of funding support for the Taxis Marshalls with the police and Aberdeen Inspired.
44	Instruct the Chief Officer – City Development & Regeneration to explore the potential for Aberdeen Performing Arts to host city events and promotion on their “What’s on” Website, and also discuss with Visit Aberdeenshire their promotion of the City and events.
45	Instruct the Chief Officer – Corporate Landlord to explore the opportunity to pilot the Council becoming postmaster and hosting a post office in Culter library
46	Instruct the Chief Officer - Operations to advise RGU of our decision regarding the Garthdee controlled parking zone and note that officers will carry out a survey/consultation with residents regarding the retention or removal of the parking zone.
47	Instruct the Chief Officer - City Development & Regeneration to explore the opportunity with Aberdeen & Grampian Chamber of Commerce and the Federation of Small Businesses how to support new and existing businesses.
48	Instruct the Chief Officer - Capital to explore how to include management of projects within the capital budget cost.
49	Instruct the Chief Officer - Operations to explore the opportunity for the Countryside Rangers to support community groups wishing to undertake environmental projects.
50	Instruct the Chief Officer - Operations to explore working with Aberdeenshire Council gritting teams where it would be mutually beneficial and look where gritting could be carried out by local farmers which could potentially build in extra capacity for ACC gritting.