

**General Services Revenue Budget
2024-25**

and

**Capital Investment Programme
2024-25 to 2035-36**

Proposals of the Labour Members

29 February 2024

Labour Group Budget 2024-25

The South Ayrshire Labour Group present this balanced budget to Council for year 2024/25 at a time of continuous levels of cuts to Local Government.

The funding gap which necessitates these budget cuts have come about because of limited funding from the Scottish Government, cost of living increases, and the inflexibility for the Council to divert ring fenced funding, for pre-determined Scottish Government projects, to local priorities.

In setting this budget the Labour Group is mindful of the harmful financial pressures on local households and the need to protect local services, especially for those most in need.

In relation to the Council Tax, Local Authorities have managed to negotiate with the Scottish Government to ensure a 0% increase to Council Taxpayers this year and that means the Council Tax will remain at the current levels.

Our capital investments would continue with the capital proposals going forward which are detailed in the budget paper but with the addition of funding for a hydro system in the South Harbour area. This scheme would enable Council properties such as the Citadel, the Town Hall, Ayr Grammar School sustainable supply of electricity that will help to meet the target of net zero by 2035.

Our regeneration plans do not include spending millions of pounds on redundant buildings, proposing unrealistic projects for example the Care Village proposals for the Arran Mall site or paying for expensive design consultants who charge a fortune to tell us what we already know.

Instead, our regeneration plans would empower local communities because local people know what community needs. We would invest in people and work with you to grow and contribute to making South Ayrshire a better place.

We recommend this balanced and prudent budget to Council.

Budget 2024-25 Proposals content

1.	Revenue Budget proposals 2024-25	1
2.	Capital Budget proposals 2024-2025 to 2035-36	4
3.	Carbon Budget 2024-25	4
4.	Key Budget Risks	5

Appendix

1)	Additional Investment	6
2)	Previously Approved Savings	10
3)	New Savings Proposals	11
4)	Medium Term Financial Plan Update	14
5)	Future Activity Proposals	16
6)	General Services Capital Investment 2024-25 to 2035-36	18
7)	Capital Investment Programme: Expenditure/Funding 2024-25 to 2035-36	23
8)	Capital Investment Programme – Debt Charge Implications	27
9)	Common Good Fund Revenue Budget 2024-25	28
10)	Common Good Fund Capital Budget 2024-25	29

Budget Proposals

1. Revenue Budget proposals for 2024-25:

- (1) Accept the Scottish Government Council Tax freeze funding of £3.296m and therefore maintain the Council tax charge for 2024-25 at the current levels. The resulting Council Tax for all bands is as follows:

Band	2023-24	2024-25
A	£968.77	£968.77
B	£1,130.24	£1,130.24
C	£1,291.70	£1,291.70
D	£1,453.16	£1,453.16
E	£1,909.29	£1,909.29
F	£2,361.39	£2,361.39
G	£2,845.77	£2,845.77
H	£3,560.24	£3,560.24

- (2) by maintaining council tax rates at current level, council tax income of £67.379m is available to fund service expenditure in 2024-25, assuming a 3 per cent bad debt provisions for the non-collection of Council Tax and the estimated implications of applying reductions per the Council Tax Reduction Scheme.
- (3) to use Scottish Government grant funding of £281.842m (inclusive of £2.947m of funding to maintain teacher numbers, £3.296m council tax freeze funding and an estimated £1.300m of revenue grant due to be received being conditional on freezing Council Tax at 2023/24 levels) to fund planned expenditure;
- (4) to use PPP retrospective reserves of £4.000m agreed by Council in December 2022 to assist in funding planned expenditure in 2024-25;
- (5) to utilise £10.442m of the £14.306m pension cost reductions as a temporary base budget reduction in 2024-25 with the remaining £3.864m used as a contribution to support the new Transformation programme;

Total Funding 2024-25

	£m
Council Tax income	67.379
Scottish Government grant	281.842
Planned use of PPP retrospective reserves	4.000
Total anticipated funding (excluding HSCP)	353.221

- (6) of this, it is proposed to allocate £100.454m to the South Ayrshire Health and Social Care Integrated Joint Board, as shown in Table below

Health and Social Care Partnership funding 2024-25

	£m	£m
Base contribution after excluding Pension cost savings		92.058
Additional funding provided for:		
Expenditure pressures	6.665	
Criminal Justice Social Work (specific grant funding)	1.731	8.396
SAC contribution to HSCP		100.454

- (7) net service expenditure of £252.767m is planned for all other council services incorporating additional expenditure for pay awards, key strategic objectives, revised debt charges etc as shown in the table below:

Planned expenditure 2024-25

	£m	£m
Base expenditure:		
Base net service expenditure		235.727
Additional 2024-25 service expenditure:		
Pay uplifts	8.419	
Key Strategic priority investment (Appendix 1)	7.431	
Improving educational attainment (specific grant funded)	2.616	
Gaelic initiatives (specific grant funded)	0.013	
Revised debt charges (Appendix 7)	1.514	19.993
Efficiency measures:		
Previously approved efficiencies (Appendix 2)	(1.311)	
New efficiencies/savings proposed (Appendix 3)	(1.642)	(2.953)
Total planned net service expenditure (excluding HSCP)		252.767

- (8) the directorate service expenditure analysis of the above is shown below:

	Chief Executive £m	Education £m	Housing, Operations & Development £m	Strategic Change & Communities £m	Misc. Services £m	TOTAL £m
Base expenditure	21.808	137.404	42.815	17.979	15.721	235.727
Pay uplifts	0.434	5.088	2.103	0.666	0.128	8.419
Additional investment (Appendix 1)						
<i>Priority 1</i>	-	0.048	0.705	0.190	1.841	2.784
<i>Priority 2</i>	0.112	0.817	1.971	0.033	0.988	3,921
<i>Priority 3</i>	0.038	-	0.090	0.095	-	0.223
<i>Enabling</i>	0.240	-	-	0.014	0.249	0.503
Specific Grant funded expenditure	-	2.629	-	-	-	2.629
Debt charges (Appendix 8)	-	-	-	-	1.514	1.514
Previously approved savings (Appendix 2)	(1.159)	-	(0.152)	-	-	(1.311)
New savings (Appendix 3)	(0.133)	(0.675)	(0.695)	(0.139)	-	(1.642)
NET EXPENDITURE	21.340	145.311	46.837	18.838	20.441	252.767
	Health and Social Care Partnership funding					100.454
	OVERALL PLANNED EXPENDITURE					353.221

- (10) remuneration for all councillors will be in line with the uplift included in the Local Governance (Scotland) Act 2004 (Remuneration), Amendment Regulations 2024;
- (11) to note that the approved Council Financial Strategy is to aim to maintain uncommitted reserves between 2 and 4 per cent of net expenditure to meet the potential cost of unforeseen liabilities. This equates to between circa £5.0m and £10.1m for 2024-25, excluding the Council's delegated Health and Social Care Partnership spending;
- (12) to note that the projected uncommitted balances on the Council's General Reserves at 31 March 2024, as considered by the Cabinet of 18 November, was estimated to be £4.862m, or 2.05 per cent of 2023-24 expenditure after approved draws from the inflation reserve to support in year expenditure.
- (13) to note that a remaining inflation reserve balance of £0.574m is being held to mitigate any temporary inflation risk occurring during 2024-25;
- (14) additional investment of £7.431m is being recommended for service provision (as shown in **Appendix 1**);

- (15) efficiencies/savings of £1.311m have previously been agreed by Cabinet during 2023-24 (as shown in **Appendix 2**) and further efficiencies of £1.642m are necessary to achieve a balanced budget for 2024-25, as recommended in **Appendix 3**;
- (16) to note the latest Council Medium Term Financial Plan (MTFP), approved by Cabinet in November 2023, has been updated to reflect the latest 2024-25 budget information and associated impact on the following four years included in the plan, as stated in **Appendix 4**;
- (17) to approve the list of future activities shown in **Appendix 5**, to be taken forward in the next few financial years to assist in addressing the significant financial gaps identified in the updated MTFP shown in **Appendix 4**; and
- (18) to approve the 2024-25 revenue and capital budgets for Common Good Funds as stated in **Appendix 9 and 10**.

2. General Service Capital Budget proposals for 2024-25 to 2035-36:

- (1) a review of the capital programme has been undertaken and has resulted in the re-profiling of several projects to better reflect current projected timelines and in some cases, budgets increased or reduced to reflect more accurate anticipated project spend levels;
- (2) the twelve-year programme now includes investment spend up to 2035-36 being the new year twelve, per the Council's Capital Investment Strategy;
- (3) the reprofiling of projects, removal of projects and inclusion of new projects in the programme and the inclusion of new funding of £15.224m for the new 'Year 12' (2035-36) in the programme, results in a balance of £10.322m remaining uncommitted as under programming. It is anticipated that this under programming will be held pending the identification of projects being brought forward in future years for inclusion; and
- (4) the overall twelve-year Capital Investment programme (inclusive of projects brought forward from 2023-24 to be completed in future years) is £394.112m as detailed in **Appendix 7** along with the estimated debt charge (revenue) implications of the borrowing required to undertake the programme as outlined in **Appendix 8**.

3. Carbon Budget 2024-25

Total accounted carbon emissions of the council in relation to electricity, direct fossil fuel use and grey mileage equated to 19,424.47 TCO₂e in 2019-20. The carbon budget for 2024-25 set out below considers the spend and trajectory the organisation needs to be on to meet its targets, as well as the historic carbon emissions required by individual service areas to provide for service delivery and meet the needs of the people of Ayrshire.

Directorate	TCO _{2e}
Chief Executive	466.42
Education	4,671.66
Health & Social Care	926.02
Housing, Operations and Development	3,355.05
Strategic Change and Communities	2,495.35
Ayrshire Roads Alliance	1,223.52
Total Carbon Budget 2024-25	13,138.02

*Note Total Carbon Budget 2023-24 was 14,314.68 TCO₂.

4. Budget risks

- (1) Within the budget proposals there are several inherent assumptions in arriving at figures and budget provisions and therefore risks, uncertainties and cost pressures that may be faced if costs change or new pressures emerge.
- (2) The following key risks and issues are highlighted in the context of this budget:
 - (1) The risk associated with using one off measures (surplus or savings) to balance the budget in contrast to securing recurring funding through an increase in Council Tax income or through identifying additional permanent savings;
 - (2) Outstanding pay award settlements;
 - (3) The impact of the wider economic climate on a range of factors including interest rates, employment, tax and income levels and service demands;
 - (4) Cost pressures, particularly demographic demand and inflation exceeding budget estimates;
 - (5) Unplanned capital investment requirements and the associated cost;
 - (6) The ability to continue to meet the expectations of our communities within a period of fiscal constraint;
 - (7) Council Tax freeze conditional funding from Scottish Government not forthcoming following the UK Government's Spring budget on 6 March; and
 - (8) The impact any further reduction in reserves would have on the Councils financial resilience and sustainability and in turn financial capacity to respond to unforeseen events or unbudgeted costs.
- (3) To provide a degree of risk mitigation, in February 2023 Cabinet agreed to set aside £2.500m of uncommitted reserves as an inflation reserve to be held to mitigate any temporary inflation risk occurring during 2023-24. In 2023-24 £1.926m has been drawn down so far, reducing the balance held to £0.574m. This remaining balance will be drawn down if costs incurred during 2024-25 relating to inflation are above the level included in the 2024-25 budget.

Appendix 1 – Additional investment

Priority 1 – Spaces & Places		£	£
Education	Schools - Maintenance and inspection of school stage rigging and lighting	47,936	47,936
Housing, Operation and Development	ARA – Inspect and maintain off road cycle paths	50,000	
	ARA – Coastal protection materials inflationary increase	50,000	
	Facilities Management – Sanitary units & Hygiene supplies increased demand	20,000	
	Neighbourhood Service – Implement Hit Squad on a permanent basis	31,479	
	Neighbourhood Service – Horticultural supply inflationary increase	65,000	
	Neighbourhood Service – PPE inflationary increase	30,000	
	Neighbourhood Service – Grounds Maintenance increase demand requirements	46,718	
	Neighbourhood Service – Grounds Maintenance machinery maintenance costs	100,000	
	Neighbourhood Service – Vehicle Lease cost increase	50,000	
	Neighbourhood Service – Persistent Organic Pollutants new legislative requirements	200,000	
	Neighbourhood Service – Fleet Maintenance contract cost increase	51,345	
	Professional Design Services - Vehicle Lease cost increase	10,000	704,542
Strategic Change and Communities	Golf Service review objectives - additional posts	121,419	
	Destination South Ayrshire – Horticultural supply inflationary increase	22,673	
	Destination South Ayrshire – Quayzone subsidy increase	20,000	
	Destination South Ayrshire – Dailly Community Centre annual support payment	6,000	
	Thriving Communities – Dolphin House increase lease cost	20,000	190,092
Corporate	Reduced SPT requisition amount	(21,000)	
	Utility increases - Electricity, Gas etc. contract increase	1,861,890	1,840,890
Priority 1 – Spaces & Places total			2,783,460

Priority 2 – Live, Work, Learn		£	£
Chief Executive's	Legal & Licensing – Software contract increases	12,500	
	Revenues & Benefits - Software contract increases	12,284	
	Trading Standards & Environmental Health – Electric Vehicle Lease cost increase	9,151	
	Trading Standards & Environmental Health – Glasgow scientific services contribution increase	6,253	
	Discretionary Housing Payments – settlement increase	71,430	111,618
Education	Transport costs - ASN contract increase	39,726	
	Transport costs - Mainstream SPT contract increases	71,692	
	Online School payment - Software contract increases	16,000	
	School Fund Management - Software contract increase	9,000	
	Ayr Academy new build - unitary charge increase	58,881	
	QMA new build - unitary charge increase	58,080	
	PPP – unitary charge increase	527,509	
	Campus Cops & Anti-Social Behaviour Liaison Officer contribution increase	31,768	
	Whole Family Wellbeing - Settlement increase	4,740	817,396
Housing, Operation and Development	Asset Management – Central Repairs Account increased maintenance costs	100,000	
	Asset Management – Vehicle Lease cost increase	14,000	
	Facilities Management – contract price increases	25,000	
	Facilities Management - Vehicle Lease cost increase	15,000	
	Facilities Management – Removal of unachievable income targets	155,500	
	Facilities Management Settlement changes – Free school meals expansion	260,298	
	Housing Policy & Strategy – Provision of Housing First Service	147,302	

	Housing Policy & Strategy – Housing and Homeless Support Contracts price increases	105,825	
	Housing Policy & Strategy – Temporary Accommodation and support budget increase	24,268	
	Housing Services - Introduce tenant hardship fund to prevent homelessness	25,000	
	Planning & Building Standards – IDOX software contract increase	55,281	
	Neighbourhood Services – Residual waste contract increase	1,000,000	
	General – eliminate unachievable fees & charge targets	43,136	1,970,610
Strategic Change and Communities	Destination South Ayrshire – Increase Library assistant staffing resource	33,467	33,467
Corporate	Non-Domestic Rates – revaluation increase	988,000	988,000
Priority 2 – Live, Work, Learn total			3,921,091

Priority 3 – Civic and Community Pride		£	£
Chief Executive's	NDR - additional budget to meet demand for discretionary relief	37,500	37,500
Housing, Operation and Development	Facilities Management – Increase cleaning activity in Ayr Town Hall, Cutty Sark and McKechnie Institute	60,000	
	Facilities Management – Public Conveniences vandalism repair budget	10,000	
	Neighbourhood Services – Sweeper Hire contract increase	20,000	90,000
Strategic Change and Communities	Destination South Ayrshire – Create Cutty Sark Venue Assistant (£45,686 less year 1 income target of £10,000)	35,686	
	Destination South Ayrshire – Create additional marketing staff post	49,450	
	Destination South Ayrshire – Biosphere Service Level Agreement increase	10,000	95,136
Priority 3 – Spaces & Places total			222,636

Priority - Enabling		£	£
Chief Executive's	Human Resources - Software contract increase	8,694	
	Human Resources – Occupational Health contract increase	26,500	
	HR/Finance – additional staffing to expand Employee Benefit scheme (Spend to Save)	86,727	
	ICT Operations - Create additional staffing capacity within ERP support team	45,127	
	ICT Cyber protection – Security Operations Centre, Egress and PSN annual health check contract increase	47,960	
	ICT Contractual increases	25,372	240,380
Strategic Change and Communities	Organisational Development and Customer Services - Software contract increase	14,351	14,351
Corporate	External Audit – contract fee increases	19,593	
	Insurance premium – contract increase	225,033	
	Scotland Excel – contract increase	4,377	249,003
Priority - Enabling			503,734
Total Investment in Priorities			7,430,921

Appendix 2 – Previously approved savings

<i>Directorate</i>	<i>Proposal</i>	<i>2024-25 £</i>	<i>Approved by</i>	<i>Council Priority</i>
Chief Executive	Council Tax premium on second homes	208,500	January 2024 Cabinet	Enabling
	Revised NDR empty property relief scheme	950,000	February 2024 Cabinet	Enabling
Housing Operations & Development	Increasing commercialisation (Heathfield Waste recycling centre)	100,000	October 2023 Cabinet	Priority 2
	Introduction of EV charging tariff for public use.	52,000	February 2024 Cabinet	Priority 1
Total previously approved savings		1,310,500		

Appendix 3 – New Savings proposals

Ref:	Proposal	2024-25 £	Council Priority
Chief Executive			
ESHR-01	Expand Employee Benefits Framework Scheme	80,000	Enabling
R&B-03	Additional SG DHP admin grant income	53,000	Enabling
		133,000	
Education			
ED-01	Review Early Learning team	125,000	Priority 2
ED-02	Review all current Education external contract arrangements	50,000	Priority 2
ED-03	Introduce Teacher turnover target	500,000	Priority 2
		675,000	

Housing, Operations & Development			
ARA-01	Remove 5.5fte vacant strategic posts (Split EAC/SAC – 50/50%)	103,768	Priority 1
ARA-02	Increase fees and permit charges to developers, utilities and public by 5%	30,000	Priority 1
ARA-04	Increase harbour dues by 5%	6,000	Priority 1
NS-02	Increase Bereavement prices by 10%	179,775	Priority 1
NS-03	Introduce £30 charge to householders for lost, stolen, damaged replacement bins	30,141	Priority 1
NS-07	Reduction in Neighbourhood Services overtime	10,000	Priority 1
FM-02	Increase cost of public toilets from £0.30 to £0.50 per use	21,000	Priority 1
HSP-02	Realign PSL Bulk leasing scheme income budget based on current recovery rates	20,000	Priority 2
HSP-03	Reduced Private Sector Housing Grant budget based on low up take	15,000	Priority 2
AMCT - 01	Transforming the Estate Review - rationalise council assets and remove various property costs	200,000	Priority 2
AMCT-02	Review internal charging approach to reduce and remove administration costs	50,000	Enabling
PL-01	Realign Planning fees income budget based on current recovery rates	30,000	Priority 2
		695,684	

Strategic Change and Communities			
DSA-02	Suspend the operation of the golf course in Maybole pending the outcome of the golf review	33,572	Priority 1
DSA-07	Increase the monthly Learn2 membership from £23 to £25 per month.	50,000	Priority 1
DSA-08	Increase various golf green and membership fees by £5 per annum	40,000	Priority 1
DSA-09	Realign Riverside Sports Areana income budget based on current recovery rates	15,000	Priority 1
		138,572	
Total All New Savings		1,642,256	

Equality Impact assessments - are available on request from Services for each new saving proposal.

Appendix 4 – Updated Medium Term Financial Plan

- 1) The table below provides an updated assessment of the Councils Medium Term Financial Plan for the period 2024-25 to 2028-29 based on the assumptions as outlined in section 2) below.

2024-25	2025-26	2026-27	2027-28	2028-29	Key assumption ref:
£m	£m	£m	£m	£m	
	Funding:				
281.842	281.842	281.842	281.842	281.842	1
67.379	70.875	74.679	78.685	82.905	4
4.000	3.000	2.000	-	-	7
353.221	355.717	358.521	360.527	364.747	
	Expenditure:				
327.785	344.997	351.357	354.161	356.167	
4.360	4.360	4.360	4.360	4.360	
8.419	5.565	18.839	6.209	6.289	2, 3 & 8
7.095	4.967	4.257	4.257	4.257	5
7.001	-	-	-	-	
1.514	2.417	1.399	1.616	(0.318)	6
(2.953)	-	-	-	-	
353.221	362.306	380.212	370.603	370.755	
-	(6.589)	(21.691)	(10.076)	(6.008)	

2) There are contributing assumptions that may vary depending on the outcome of a variety of factors. The table below provides a simple high-level matrix which identifies the different assumptions that have been made against each contributing factor across the remaining years of the MTFP.

Key assumption	Detail
1 – Scottish Government grant funding	A flat cash approach has been assumed for Scottish Government grant funding for all years of the plan, plus or minus any confirmed or anticipated funding changes.
2- Pay uplifts	A rate of 3% over the lifetime of the plan has been assumed in relation to pay uplifts
3 – Pension contributions	Estimated savings in pension contributions will be spread over a two-year period, 2024-25 and 2025-26, until the contribution rate reverts back to the higher rate of 17.5% in 2026-27.
4 – Council tax	Council Tax rates will be uplifted by 5% for each remaining year in the plan (2025-26 to 2028-29).
5 – Inflationary pressure	Inflationary uplift for 2024-25 has been calculated based on the requests contained in Appendix 3 in this document, followed by inclusion of 70% of the 2024-25 uplift amount (excluding Specific Grant funded and HSCP additional funding investment) for 2025-26 and 60% of the 2024-25 uplift for the remainder of the years of the plan. The reduced amount in later years of the plan is to account for the anticipated reducing inflationary pressure
6 – Debt Charges	The latest 2024-25 Period 9 monitoring report projections plus the new additional investment included in Appendix 7 for 2024-25 in relation to debt charges has been extrapolated across the period of the plan.
7 – PPP service concession retrospective saving	The agreed use of the PPP retrospective savings will remain in place for the period of the plan.
8 – HSCP contribution rate	The Council's contribution to the HSCP will continue on a flat cash basis, subject to any Scottish Government directed spend, but has been reduced by an appropriate amount for 2024-25 and 2025-26 to compensate for reduces pension contribution rates. In 2026-27 the contribution will be increased accordingly when the pension rate increases to 17.5%.
9 – Fees & Charges	Increase in income to be included in the budget through changes to pricing or the introduction of new charges will be included as part of the savings or efficiency measures rather than assuming a flat increase for all locally set charges

3) Based on the above analysis savings of £28.280m will be required over the next two financial years, 2025-26 and 2026-27, to achieve a balanced budget. **Appendix 6** provides a programme of future activities to be taken forward in the next few financial years to assist in addressing the significant financial gaps identified in the updated MTFP

Appendix 5 – Future Activity Proposals

Service:	Proposal	Council Priority
Democratic Governance	Service Review underway and outcome awaited	Priority 2
Internal Audit	Internal Audit & Corporate Fraud Service Review	Priority 2
Trading Standards and Environmental Health	Consumer Advice Service Review	Priority 2
Legal & Licensing	Service Review underway including consideration of automation	Priority 2
ICT Enterprise Architecture	Discovery work to scope Generative AI potential	Enabling
	Develop a clear plan for addressing legacy digital systems to reduce total cost of ownership	Enabling
	Migrate from network data storage to SharePoint and reduce support and maintenance requirements	Enabling
	Work with the Local Government Digital Office to explore opportunities for joint procurements of common platforms or licensing, reducing the TCO of ICT for the Council	Enabling
Risk & Safety	Initiate Service Review	Enabling
Employee Services & Human Resources	Introduce further additional employee benefits through Vivup.	Enabling
Education Support Services	Review of school estate to improve educational provision	Priority 2
	Complete review of ASN transport	Priority 2
	Review of Early Years 52-week provision	Priority 2
	Review of service provision across Children's Services	Priority 2
	Review of secondary school week	Priority 2
	Review of ASN support services	Priority 2
Neighbourhood Services	Develop Green Waste Processing and Recycling commercial opportunities	Priority 1
	Develop new South Ayrshire commercial Skip Service	Priority 2
	Review Fleet usage and service model	Priority 1
	Enhancement of Heathfield Recycling site to take on additional commercial waste, segregate residual waste and recycle more effectively	Priority 1
	Facilities Management Service Review	Priority 2
	Review of application of re-charges to the HRA across the Council	Priority 2
Planning and Building Standards	Review opportunities to Increase charges for non-statutory services	Priority 2
	Increase Planning and Building Warrant Fees following	Priority 2

	Scottish Government consultation	
Asset Management and Community Asset Transfer	Review/Reduce approved future capital investment programme to minimise debt charge revenue implications	Enabling
	Consider opportunities to develop Solar Farms and generate source of income for the Council	Priority 1
Destination South Ayrshire	Develop Troon Leisure Club - fitness commercial opportunity following capital investment	Priority 1
	Consider transitioning to automated robotic mowers to cut the fairways and greens on all golf courses.	Priority 1
	Review options for Golf course/clubhouse self-service entry and automated locker access	Priority 1
	Develop options appraisal for the future operation of catering provision across Golf Clubhouses and Leisure Centres	Priority 2
	Review options for a collaborative approach with grounds maintenance teams for Golf courses to develop a new operating model and identify efficiency opportunities	Priority 1
	Membership package price review - Golf & Leisure	Priority 1
	Develop Citadel commercial opportunity based on full independent Opportunity and Competitor Analysis report	Priority 1
	Water consumption reduction – through modernisation of the way golf courses are irrigated	Priority 1
	Develop business plans for the future use of the Council's Activity Centres based on local demand and commercial opportunities	Priority 1
	Options appraisal for the future delivery model for Northfield Bowling Centre	Priority 1
	Develop business plan to operate an enhanced golf practice facility	Priority 1
	Develop business case and options appraisal for the introduction of Tourist Tax	Priority 2
	Develop business case to redesign Dalmilling golf course in to a 9-hole multi tee facility	Priority 2
Thriving Communities	Review Thriving Communities operating model to maximise external funding to fund core activity	Priority 2
All Service activity	Initiate review of all Council fees & charges	Various
	Investigate shared service opportunities with other councils	Various
	Consider statutory/non statutory service implications	Various
	Review working week practices	Various
	Continue to progress current approved change activity	Various

Appendix 6 - General Services Capital Investment Programme 2024-25 to 2035-36

1. Background

The General Services Proposed twelve-year Capital Investment Programme has been prepared based on a refresh of the previously approved programme and through the introduction of new projects aligned to the process approved in September 2014 for capital investment planning.

Adjustments have been made to the programme to introduce new projects and to ensure funding that is not expended in the current financial year (2023-24) is re-profiled to future years to ensure that projects previously approved by Council are carried out, and other re-profiling of project spend within the programme to ensure the profile of budgets reflect the actual anticipated spend profile.

A total of capital investment programme of £394.112m is proposed for the twelve-year period 2024-25 to 2035-36.

2. Proposed new/adjusted projects for inclusion

Education Investment

Maybole Campus (Appendix 7 Ref: 1[a]): Additional funding of £1,000,000 in 2024-25 has been added to the programme to supplement the existing funding and to complete the Maybole Campus project.

Free School Meals Expansion (Appendix 7 Ref: 1[b]): Funding of £600,000 in 2024-25 and £1,000,000 in 2025-26 has been added to the programme to provide resources to implement changes to various Kitchen Projects to facilitate the continued roll out of the free school meal expansion.

Girvan Primary School (Appendix 7 Ref: 1[c]): Additional funding of £9,860,000 has been added to the project through a transfer of Funds from Investment in the School Estate capital budget. The additional funding is needed to reflect high construction inflation and rising costs since the budget was originally agreed.

Investment in the School Estate – New build projects (Appendix 7 Ref: 1[d]): Funding of £9,860,000 has been transferred to the Girvan Primary school project with a further combined £9,203,000 being removed from 2030-31 and 2031-32, pending the re-assessment of the need and requirement for future investment in the Education estate, subject to further approval, where condition and capacity pressures are greatest.

School Refurbishment Programme – Various Projects (Appendix 7 Ref: 1[e]): Additional funding has been added to the programme in the amount of £2,400,000 in 2035-36 for school refurbishment works.

Window and Roof Replacement – Various Projects (Appendix 7 Ref: 1[f]): Additional funding has been added to the programme in the amount of £150,000 in 2035-36 for window and roof replacement works.

Health and Social Care investment

Community Store – Dukes Road (Appendix 7 Ref: 2[a]): Funding of £200,000 has been added to the programme in 2024-25 to replace end-of-life wall cladding.

Hourstons Development (Appendix 7 Ref: 2[b]): The North Ayr Health and Care Facility project has been removed from the programme and funding of £9,000,000 in 2030-31 has been included within the overall funding of £22,000,000 for the re-development of the former Hourstons Department Store. The proposal is to provide accommodation for the South Ayrshire HSCP.

Replacement of Carefirst (Appendix 8 Ref: 2[c]): Investment of £1,100,000 has been added to the programme over two years (£750,000 in 2024-25 and £350,000 in 2025-26) for the provision of a new social work case management system. This investment represents a move to the next generation solution to ensure continuity of service and care.

Communities Investment

ARA - Road Reconstruction and Improvement (Appendix 7 Ref: 3[a]): Additional funding has been added to the programme in the amount of £2,500,000 in 2035-36 to continue to provide road users with an improved and safer road network which will have fewer potholes and a smoother surface.

ARA - Adapting to Climate Change – St Ninian’s Park Proposals (Appendix 7 Ref: 3[b]): Investment of £200,000 has been added to the programme over two years (£50,000 in 2025-26 and £150,000 in 2026-27) to reduce flood risk to properties in Prestwick and to improve the environment of St Ninian’s Park and St Ninian’s car park along with landscaping improvements.

ARA – U49 Littleton Glen Landslip (Appendix 7 Ref: 3[c]): £870,000 has been added to the programme over two years (£50,000 in 2024-25 and £820,000 in 2025-26) for the re-alignment of the road which was damaged following a landslip.

ARA – Vehicle Restraint Barriers (Appendix 7 Ref: 3[d]): Funding of £100,000 has been added to the programme over two years (£50,000 in 2024-25 and £50,000 in 2025-26) for the replacement of vehicle restraint barriers to meet upgraded design standards.

ARA – Ayr South Pier (Appendix 7 Ref: 3[e]): – Funding of £60,000 has been added to the programme in 2024-25 for assessment and remedial works option appraisals

Cemetery Infrastructure Project (Appendix 7 Ref: 3[f]): Additional funding of £250,000 has been added in 2027-28 to continue to conduct cemetery infrastructure works.

Coastal Change Adaptions (Appendix 7 Ref: 3[g]): £81,239 has been added to the programme in 2024-25 following confirmation of additional grant funding from the Scottish Government.

Cycling Walking Safer Routes (Appendix 7 Ref: 3[h]): Funding of £491,000 has been added to the programme to undertake projects linked to specific grant funding provided by the Scottish Government in 2024-25.

Girvan Library relocation (Appendix 7 Ref: 3[i]): £700,000 has been added to the programme in 2024-25 for the relocation of Girvan Library into the town centre at Knockcushan Street.

Girvan pitch (Appendix 7 Ref: 3[j]): Additional funding of £500,000 in 2024-25 has been added to the programme to supplement the existing budget.

Golf Course – Belleisle enhanced practice facilities (Appendix 7 Ref: 3[k]): Investment of £1,388,000 has been added to the programme over two years (£250,000 in 2024-25 and £1,088,000 in 2025-26) for the creation of an enhanced practice facility at Belleisle Golf Course. This facility will align with the planned golf course enhancement works.

Household Bin – replacement programme (Appendix 7 Ref: 3[l]): Funding of £390,000 has been added to the programme over three years (£130,000 in 2024-25, £130,000 in 2025-26 and £130,000 in 2026-27) for the replacement of household bins.

Prestwick Pool – AHU and water storage project – Net Zero Implementation (Appendix 7 Ref: 3[m]): Investment of £1,215,000 has been added to the programme in 2024-25 for the replacement of end-of-life ventilation equipment and expansion of the hot and cold-water storage to resolve supply issues. Photo voltaic (PV) roof panels will also be installed to support the Council's net zero carbon journey.

River Ayr Hydro Scheme (Appendix 7 Ref: 3[n]): Funding of £2,500,000 has been added to the programme over two years (£1,000,000 in 2025-26, and £1,500,000 in 2026-27) for the development of a project for the installation of a hydro turbine to generate green electricity which could be used to provide power to nearby council buildings including Ayr Grammar, Ayr Town Hall and The Cutty-Sark Centre.

Troon Pool – Health & Fitness extension (Appendix 7 Ref: 3[o]): £2,720,529 has been added to the programme over two years (£1,348,129 in 2025-26 and £1,372,400 in 2026-27) to extend the existing fitness suite and provision of a bespoke studio space along-with refurbishment of the changing accommodation and reception area.

Troon Hoisery Park – changing facilities (Appendix 7 Ref: 3[p]): Investment of £510,000 has been added to the programme over two years (£255,000 in 2024-25 and £255,000 in 2025-26) for the replacement of the existing pavilion with new modular changing rooms.

Other Investment

Boiler room plant replacement programme (Low carbon solutions / Net zero implementation) (Appendix 7 Ref: 4[a]): Funding of £2,250,000 has been added to the programme over five years (£450,000 each year from 2024-25 to 2028-29) for a replacement programme of boilers and hot water vessels with more energy efficient installations.

Net Carbon/Energy Efficiency Measures/Renewables (Appendix 7 Ref: 4[b]): Funding of £1,100,000 has been added to the Programme over five years (£100,000 in 2024-25 followed by £250,000 each year from 2025-26 to 2028-29) for investment in Council properties to increase energy efficiency and to reduce CO2 emissions.

Common Good contribution – 17-21 Hight Street, Ayr (Appendix 7 Ref: 4[c]): Investment of £800,000 has been added to the programme in 2024-25 for the redevelopment of 17-21 High Street, Ayr following fire damage.

Equalities Act Budget – Various Projects (Appendix 7 Ref: 4[d]): Additional funding has been added to the programme in the amount of £300,000 in 2035-36 to continue to support the ongoing accessibility improvement work being conducted across the Council's property estate.

Property Refurbishment – Various Projects (Appendix 7 Ref: 4[e]): Additional funding has been added to the programme in the amount of £1,250,000 in 2035-36 to continue the funding that will support the ongoing refurbishment of the Council's property estate.

Rewiring Programme – Various Projects (Appendix 7 Ref: 4[f]): Additional funding has been added to the programme in the amount of £200,000 in 2035-36 to fund the ongoing rewiring programme in various properties.

Works to Facilitate Property Rationalisation – Various Projects (Appendix 7 Ref: 4[g]): Additional funding has been added to the programme in the amount of £100,000 in 2035-36 to facilitate property rationalisation.

ICT – Business Systems (Appendix 7 Ref: 4[h]): £2,730,000 has been added to the programme over two years (£1,365,000 in 2034-35 and £1,365,000 in 2035-36) to continue the renewal, consolidation and replacement of business systems across the Council. Business Systems are the shared software applications that enable and automate business tasks, transactions and data, resulting in employees, customers, and other stakeholders being more efficient and effective, and processes more compliant.

ICT – End User Computing (Appendix 7 Ref: 4[i]): Additional funding of £2,940,000 has been added to the programme over two years (£1,470,000 in 2034-35 and £1,470,000 in 2035-36) to renew/replace devices and software such as laptops, tablets, smart phones and printers etc, which provide the user interface to other technology-based business processes, information and productivity tools.

ICT – Information and Data (Appendix 7 Ref: 4[j]): Funding of £900,000 has been added to the programme over two years (£450,000 in 2034-35 and £450,000 in 2035-36) to maintain and upgrade core technology such as storing, managing, transforming and presenting the Council's electronic data resources.

ICT - ICT Infrastructure (Appendix 7 Ref: 4[k]): Funding of £300,000 has been added to the programme over two years (£150,000 in 2034-35 and £150,000 in 2035-36) to maintain and upgrade Network communications, Servers, Storage, Operating Systems, Databases, etc.

Facilitate Introduction of Flexible Working (Appendix 7 Ref: 4[l]): A further allowance of £100,000 has been added in 2035-36 to continue the funding that will support the Introduction of Flexible Working.

Initial Work on Projects for Future Years (Appendix 7 Ref: 4[m]): Further provision has been made in the programme for initial work on projects in future years in the amount of £150,000 in 2035-36.

Ayrshire Growth Deal (Appendix 7 Ref: 4[n]): The expenditure profile has been updated to reflect the most up to date project cost profile and timing of Scottish Government and UK Government contribution expectations. It is likely that further re-profiling will be required as information regarding the exact timing of project spend in later years becomes clearer

Ayrshire Growth Deal/Hanger project – Regeneration Build Projects (Appendix 7 Ref: 4[o]): Investment of £36,673,500 has been removed from the programme over several financial years (£2,380,000 from 2024-25, £1,000,000 from 2025-26, £2,443,500 from 2026-27, £12,500,000 from 2027-28, £11,000,000 from 2028-29 and £7,350,000 from 2029-30) to reflect the latest expectations in terms of project development opportunities.

New Projects yet to be Specifically Identified (Appendix 7 Ref: 4[p]): Provision of £5,662,913 and £4,659,000 has been made in 2034-35 and 2035-36 respectively for new projects yet to be identified which will be held pending the identification of projects being brought forward in future years for inclusion in the programme.

Appendix 7 – Capital Investment Programme: Expenditure 2024-25 to 2035-36

		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total
		£	£	£	£	£	£	£	£	£	£	£	£	£
1)	Education investment													
a)	Maybole Campus	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000
	Early Learning and Childcare - Multi Year Capital Allocations	1,850,000	-	-	-	-	-	-	-	-	-	-	-	1,850,000
b)	Universal Free School Meals Kitchen Upgrades - Various	600,000	1,000,000	-	-	-	-	-	-	-	-	-	-	1,600,000
	Glenburn and St Ninian's Primary Schoolssshared campus	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
	Ginvan All Weather Pitch	750,000	-	-	-	-	-	-	-	-	-	-	-	750,000
c)	Ginvan Primary School	15,500,000	6,440,000	9,860,000	-	-	-	-	-	-	-	-	-	31,800,000
d)	Investment in the Education estate - New build projects	-	-	-	1,270,000	-	4,000,000	6,731,884	7,635,000	-	-	-	-	19,636,884
e)	School Refurbishment Programme - Various Projects	2,086,226	2,086,226	2,086,226	2,086,226	2,086,226	2,086,226	2,086,226	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	26,603,582
f)	Window and Roof Replacement - Various Projects	150,000	150,000	150,000	150,000	200,000	200,000	200,000	150,000	150,000	150,000	150,000	150,000	1,950,000
		22,186,226	9,676,226	12,096,226	3,506,226	2,286,226	6,286,226	9,018,110	10,185,000	2,550,000	2,550,000	2,550,000	2,550,000	85,440,466

		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total
		£	£	£	£	£	£	£	£	£	£	£	£	£
2)	Health & Social Care investment													
	Scheme of Assistance	500,000	600,000	600,000	600,000	600,000	600,000	600,000	-	-	-	-	-	4,100,000
a)	Communtiy store - Duke Road upgrade	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000
b)	Hourstons Development	2,500,000	5,000,000	10,500,000	4,000,000	-	-	-	-	-	-	-	-	22,000,000
c)	Replacement of Carefirst system	750,000	350,000	-	-	-	-	-	-	-	-	-	-	1,100,000
		3,950,000	5,950,000	11,100,000	4,600,000	600,000	600,000	600,000	0	0	0	0	0	27,400,000

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
3) Communities investment													
a)	Ayrshire Roads Alliance - Bridge works (General)	362,000	200,000	-	-	-	-	-	-	-	-	-	562,000
	Ayrshire Roads Alliance - Bridge works (Victoria Bridge)	300,000	-	-	-	-	-	-	-	-	-	-	300,000
	Ayrshire Roads Alliance - Givnan Harbour Jetty Repairs	500,000	-	-	-	-	-	-	-	-	-	-	500,000
	Ayrshire Roads Alliance - Givnan South Pier Repairs	75,000	-	-	-	-	-	-	-	-	-	-	75,000
	Ayrshire Roads Alliance - LED replacement	-	-	100,000	100,000	100,000	100,000	-	-	-	-	-	400,000
	Ayrshire Roads Alliance - Local Flood Risk Plan	151,627	64,000	64,000	-	-	-	-	-	-	-	-	279,627
	Ayrshire Roads Alliance - Road Reconstruction and Improvement	3,323,923	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	1,500,000	1,500,000	1,500,000	2,500,000	2,500,000	27,823,923
	Ayrshire Roads Alliance - EV Charging Infrastructure	220,430	-	-	-	-	-	-	-	-	-	-	220,430
	Ayrshire Roads Alliance - Street Lighting	204,737	250,000	250,000	-	-	-	-	-	-	-	-	704,737
b)	Ayrshire Roads alliance - Adapting to climate change (St Ninians Park)	50,000	220,000	150,000	-	-	-	-	-	-	-	-	420,000
c)	Ayrshire Roads Alliance - U49 Littleton Glen Landslip remediation works	50,000	820,000	-	-	-	-	-	-	-	-	-	870,000
d)	Ayrshire Roads Alliance - Vehicle restraint barriers	50,000	50,000	-	-	-	-	-	-	-	-	-	100,000
e)	Ayrshire Roads Alliance - Ayr South Pier - assessment and remedial works options appraisal	60,000	-	-	-	-	-	-	-	-	-	-	60,000
	Beleisle Park - Additional Works	600,000	-	-	-	-	-	-	-	-	-	-	600,000
f)	Cemetery Infrastructure Project	806,785	100,000	100,000	250,000	-	-	-	-	-	-	-	1,266,785
	Citadel Refurbishment	3,700,000	2,500,000	3,500,000	-	-	-	-	-	-	-	-	9,700,000
g)	Coastal Change Adaptions	81,239	-	-	-	-	-	-	-	-	-	-	81,239
	Craigie Park Sport for All facility Development	40,000	-	-	-	-	-	-	-	-	-	-	40,000
h)	Cycling Walking Safer Routes (grant funded works)	491,000	-	-	-	-	-	-	-	-	-	-	491,000
i)	Givnan Library Relocation	700,000	-	-	-	-	-	-	-	-	-	-	700,000
j)	Givnan Pitch	1,100,000	-	-	-	-	-	-	-	-	-	-	1,100,000
	Givnan Regeneration Projects	3,135,000	-	-	-	-	-	-	-	-	-	-	3,135,000
k)	Golf Course - Beleisle enhanced practice facilities	250,000	1,088,000	-	-	-	-	-	-	-	-	-	1,338,000
	Golf Courses - enhancement	1,376,000	2,500,000	1,000,000	-	-	-	-	-	-	-	-	4,876,000
	Green Waste / Household Recycling and Waste Transfer Station	7,283,750	-	-	-	-	-	-	-	-	-	-	7,283,750
l)	Household Bins - replacement programme	130,000	130,000	130,000	-	-	-	-	-	-	-	-	390,000
	Maybole Town Centre Regeneration - Public Realm Improvements to the High Street	343,250	-	-	-	-	-	-	-	-	-	-	343,250
	Maybole Regeneration - Small Grants Scheme	100,000	-	-	-	-	-	-	-	-	-	-	100,000
	Place Plans	250,000	-	-	-	-	-	-	-	-	-	-	250,000
	Place Planning and Community led projects	1,177,708	1,499,000	1,750,000	-	-	-	-	-	-	-	-	4,426,708
	Place Planning and Ayr Ward West/Ayr Town Centre projects	1,424,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	3,424,000
	Promenade and Shorefront Enhancement Scheme	1,000,000	500,000	500,000	-	-	-	-	-	-	-	-	2,000,000
m)	Prestwick Pool - AHU and water storage project - Net Zero Implementation	1,215,000	-	-	-	-	-	-	-	-	-	-	1,215,000
	Public Conveniences - Various Projects	250,000	-	-	-	-	-	-	-	-	-	-	250,000
n)	River Ayr Hydro Scheme	-	1,000,000	1,500,000	-	-	-	-	-	-	-	-	2,500,000
	Scottish Government - Place based investment programme	250,000	-	-	-	-	-	-	-	-	-	-	250,000
o)	Tron Swimming Pool - Health & Fitness Extension	-	1,348,129	1,372,400	-	-	-	-	-	-	-	-	2,720,529
p)	Tron Hoisey Park - Changing Accommodation	255,000	255,000	-	-	-	-	-	-	-	-	-	510,000
	VAT Recovery funds investment	175,000	-	-	-	-	-	-	-	-	-	-	175,000
		31,481,449	16,024,129	13,816,400	2,850,000	2,600,000	2,600,000	1,500,000	1,500,000	1,500,000	2,500,000	2,500,000	81,471,978

4)	Other investment	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total
		£	£	£	£	£	£	£	£	£	£	£	£	£
	<u>Buildings</u>													
a)	Boiler room plant replacement programme (low carbon solutions) / Net Zero Implementation	450,000	450,000	450,000	450,000	450,000	-	-	-	-	-	-	-	2,250,000
b)	Net Carbon/Energy Efficiency Measures/Renewables	100,000	250,000	250,000	250,000	250,000								1,100,000
c)	Common Good contribution - 17-21 High Street	800,000	-	-	-	-	-	-	-	-	-	-	-	800,000
	Developers' Contribution related projects	575,000	-	-	-	-	-	-	-	-	-	-	-	575,000
d)	Equalities Act Budget - Various Projects	375,000	300,000	300,000	300,000	350,000	350,000	350,000	300,000	300,000	300,000	300,000	300,000	3,825,000
e)	Property Refurbishment - Various Projects	1,149,529	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	15,899,529
f)	Rewiring Programme - Various Projects	200,000	200,000	200,000	250,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	200,000	2,600,000
g)	Works to Facilitate Property Rationalisation - Various Projects	140,000	100,000	100,000	150,000	150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	1,440,000
	<u>Information Technology</u>													
h)	Business systems	821,083	1,000,000	1,050,000	1,165,000	1,231,000	1,231,000	1,165,000	1,151,400	1,151,400	1,151,400	1,365,000	1,365,000	13,847,283
i)	End User Computing	5,006,000	1,594,000	1,534,000	3,410,000	1,344,000	1,344,000	3,910,000	1,400,000	1,400,000	3,900,000	1,470,000	1,470,000	27,782,000
j)	Information & Data	300,000	450,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	450,000	450,000	5,010,000
k)	ICT Infrastructure	880,000	130,000	880,000	130,000	880,000	130,000	880,000	130,000	480,000	130,000	150,000	150,000	4,950,000
	<u>Other</u>													
l)	Facilitate Introduction of Flexible Working	300,000	100,000	100,000	150,000	150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	1,600,000
m)	Initial Work on Projects For Future Years	100,000	100,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,650,000
	<u>Economic Regeneration</u>													
n)	Ayrshire Growth Deal	28,595,200	41,399,196	13,661,732	2,873,019	-	-	-	-	-	-	-	-	86,529,147
o)	Ayrshire Growth Deal - Regeneration build programme	1,120,000	9,000,000	9,500,000	-	-	-	-	-	-	-	-	-	19,620,000
	<u>Future Projects</u>													
p)	New Projects -- unallocated	-	-	-	-	-	-	-	-	-	-	5,662,913	4,659,000	10,321,913
		40,911,812	56,323,196	29,795,732	11,198,019	7,125,000	5,675,000	8,925,000	5,201,400	5,551,400	7,701,400	11,197,913	10,194,000	199,799,872
	Total 12 year Capital Investment programme	98,529,487	87,973,551	66,808,358	22,154,245	12,611,226	15,161,226	21,143,110	16,886,400	9,601,400	11,751,400	16,247,913	15,244,000	394,112,316

Appendix 7 – Capital Investment Programme: Funding 2024-25 to 2035-36

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
Capital Grant													
General Capital Grant	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	93,444,000
Specific Capital grants:-													
Coastal Change adaptations	81,239	-	-	-	-	-	-	-	-	-	-	-	81,239
Cycling, Walking & Safer Routes	491,000	-	-	-	-	-	-	-	-	-	-	-	491,000
	8,359,239	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	7,787,000	94,016,239
Additional funding identified													
Anticipated capital receipts	250,000	250,000	250,000	250,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	-	2,550,000
Ayrshire Growth Deal Grant due in year	31,951,458	34,734,366	7,126,338	-	-	-	-	-	-	-	-	-	73,812,162
Developers contributions	225,000	-	-	-	-	-	-	-	-	-	-	-	225,000
	32,426,458	34,984,366	7,376,338	250,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	0	76,587,162
Borrowing													
Prudential borrowing	59,980,048	29,537,355	35,609,626	11,244,226	4,574,226	7,124,226	13,106,110	8,899,400	1,614,400	3,764,400	8,260,913	7,457,000	191,171,930
Ayrshire Growth Deal - Regeneration Build borrowing	1,120,000	9,000,000	9,500,000	-	-	-	-	-	-	-	-	-	19,620,000
Ayrshire Growth Deal borrowing - required based on spend and grant profile	(3,356,258)	6,664,830	6,535,394	2,873,019	-	-	-	-	-	-	-	-	12,716,985
	57,743,790	45,202,185	51,645,020	14,117,245	4,574,226	7,124,226	13,106,110	8,899,400	1,614,400	3,764,400	8,260,913	7,457,000	223,508,915
Total funding requirement	98,529,487	87,973,551	66,808,358	22,154,245	12,611,226	15,161,226	21,143,110	16,886,400	9,601,400	11,751,400	16,247,913	15,244,000	394,112,316

Appendix 8 – Capital Investment Programme: Debt Charge Implications

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	£	£	£	£	£	£	£	£	£	£	£	£
Principle	6,457,000	6,702,000	7,034,000	7,535,000	7,705,000	8,047,000	8,508,000	9,013,000	9,522,000	9,976,000	10,484,000	11,076,000
Interest	10,873,285	12,856,557	13,829,666	14,802,103	14,076,964	14,254,613	14,413,066	14,434,223	14,333,076	14,150,227	14,123,478	14,127,278
Expenses	174,090	163,154	160,684	158,488	153,977	149,779	146,934	145,037	142,765	140,364	138,392	136,786
Investment income	(2,130,000)	(1,930,000)	(1,833,500)	(1,688,750)	(1,447,500)	(1,351,000)	(1,351,000)	(1,351,000)	(1,351,000)	(1,351,000)	(1,351,000)	(1,351,000)
	15,374,375	17,791,711	19,190,850	20,806,842	20,488,441	21,100,391	21,717,001	22,241,261	22,646,841	22,915,591	23,394,870	23,989,064
Increase from previous year	1,513,536	2,417,336	1,399,139	1,615,992	(318,401)	611,951	616,610	524,260	405,581	268,749	479,279	594,195

Appendix 9 – Common Good Revenue Budget 2024-25

	Ayr £	Prestwick £	Troon £	Girvan £	Maybole £
Income:					
Rental income	(545,000)	(29,225)	(179)	(945)	-
Other income	(7,500)	-	-	-	-
Contribution from South Ayrshire Council	-	-	-	(50,750)	-
Interest on balances	(9,000)	(2,000)	(200)	-	(15)
Total planned income	(561,500)	(31,225)	(379)	(51,695)	(15)
Expenditure:					
Caretaker recharge	21,500	-	-	-	-
Repairs and maintenance	86,500	1,421	200	7,500	-
Grounds maintenance	161,000	29,054	-	43,000	-
Utilities	47,000	-	-	1,195	-
Non-domestic rates/ council tax/ water	172,000	250	-	-	-
Insurance	40,000	-	-	-	-
Other property costs	15,500	-	-	-	-
Supplies and services	2,000	-	-	-	-
Other administrative costs	1,000	-	-	-	-
Support Service costs	15,000	-	-	-	-
Grants to voluntary organisations	-	500	-	-	-
Total planned expenditure	561,500	31,225	200	51,695	-
Planned (surplus)/ deficit for the year	-	-	(179)	-	(15)
Projected revenue (surplus)/deficit at 1 April 2024	68,031	(235,309)	(36,058)	(9,490)	(1,572)
Projected revenue (surplus)/deficit at 31 March 2025	68,031	(235,309)	(36,237)	(9,490)	(1,587)

Income budgets are based on anticipated rental income from properties owned by Ayr and Prestwick Common Good Funds in the context of economic and other market pressures. Expenditure budgets have been adjusted where possible to try to address market pressures on property maintenance, while seeking to maintain a minimum break-even position on revenue reserves. Proposals designed to return Ayr Common Good Fund to a revenue surplus position are being developed for Members' consideration.

Appendix 10 – Common Good Fund Capital Budget 2024-25

	Ayr £	Prestwick £	Troon £	Girvan £	Maybole £
Projected surplus balance at 1 April 2024	(561,063)	(34,699)	-	-	-
Planned expenditure	-	-	-	-	-
Anticipated income	(10,000)	-	-	-	-
Projected surplus balance as at 31 March 2025	(571,063)	(34,699)	-	-	-

Any new capital expenditure proposals will be brought forward during the year for Members' approval.

