

**General Services Revenue Budget  
2025-26**

**and**

**Capital Investment Programme  
2025-26 to 2036-37**

Proposals of the Administration

**27 February 2025**



## Budget 2025-26

This budget for the financial year 2025-26, not only sets out measures to ensure a balanced budget in the upcoming financial year but also measures to reduce forecast deficits in the coming years. In recent years South Ayrshire Council like other Scottish Local Authorities have had to make millions of pounds worth of savings, involving difficult choices. This is in the face of demographic pressures; increased service demands and recent high levels of inflation. As representatives of South Ayrshire, it is our duty to set a budget to deliver the best service with the resources available to the people across the authority.

The coming financial year should be thought of as a transitional one. Whilst the council benefitted from substantial temporary savings brought by a reduction in pension contributions, we face a substantial uplift in 2026-27. Without any measures being taken, current estimates of the gap for the 2026-27 financial year are around £17.5m, which would be one of the biggest single-year gaps the council has faced. Initial savings identified in this budget bring that financial gap down to £11.4m and it is hoped that other measures can be approved through the year to further reduce the anticipated gap in advance of next year's budget. Measures taken also allow the council to replenish its reserves to be in a more secure financial position.

In setting the budget we also want to thank the 703 respondents to Budget Survey carried out during December 2024 and January 2025. Many of the results broadly align with the approach taken in the budget, with 56% of respondents supporting new charges being introduced to help prevent service cuts. Out of services people were willing to pay increased fees for, Leisure activities were the highest with 38% selecting and school meals being the lowest with 14%, with there being budget proposals progressed for leisure services and no increases to school meals proposed within this budget. Many respondents also provided suggestions for further cost-saving measures and whilst some could not be considered as part of the 2025-26 budget, discussions will take place over the coming financial year to see if some are possible to consider in future budgets.

Despite additional money being announced for local government, South Ayrshire still faces a challenge to address budget gaps. New pressures such as the increase in employers National Insurance not being fully funded alone adds around £2million in extra pressure to South Ayrshire Council directly, with additional consequences for third-sector partners and potential knock-on consequences in future from contractors. This is in addition to knock-on issues stemming from past periods of Council Tax freezes, and the substantial ringfencing of South Ayrshire's budget restricting where savings can be considered. However, measures to address this were set out in the Medium-Term Financial Plan and through Transformation work, seeking to save money and in some cases also improving the service we can provide.

For 2025-26, South Ayrshire will increase Council Tax by 8%, which will result in a rate of £1,569.41 for a Band D property. That is an increase of £9.69 a month for a Band D and comes following a year in which rates were frozen. Councils have struggled with the effects of multiple years of Council Tax freezes, and whilst we would ideally wish to keep these rates lower, the level of funding we receive is not sufficient to allow this. Given the ongoing pressures in future years, the medium-term projection is assuming a

further 8% increase in 2026-27 and a 6% increase in 2027-28. These further increases are not set in stone and will be reviewed in future year budget considerations depending on the received settlements but are included to help with medium term financial planning.

Whilst the budget challenges must be acknowledged, we must also emphasise the positives in the council's plans. With previous agreed funding for towns and communities across the length and breadth of South Ayrshire coming to fruition within our capital plan. Continued investments include the funding into Road Reconstruction and Improvement, Regeneration work in our towns and work on other infrastructure projects such as the plans to expand the gym at Troon Pool seeks to provide residents in the town and surrounding area with a top-quality facility to improve health and wellbeing.

This budget is one that acknowledges the pressures the council faces and sets out part of the approach to address them. An approach that will allow the council to best deliver the aims of the Council Plan and the best services possible for the people of South Ayrshire.

**Cllr Ian Davis**

**Portfolio Holder – Finance, HR and ICT**

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# Summary Budget Proposals

## 1. General Services Revenue

### Specific Revenue Budget Recommendations for 2025-26:

- (1) To increase the council tax charges by 8% for 2025-26. The resulting Council Tax for all bands is as follows:

**Table 1 - Council Tax bands**

<i>Band</i>	<i>2024-25</i>	<i>2025-26</i>
A	£968.77	£1,046.27
B	£1,130.24	£1,220.66
C	£1,291.70	£1,395.04
D	£1,453.16	£1,569.41
E	£1,909.29	£2,062.03
F	£2,361.39	£2,550.30
G	£2,845.77	£3,073.43
H	£3,560.24	£3,845.06

- (2) to note the intention to increase council tax charges by a further 8% in 2026-27 and then by 6% in 2027-28 to assist in addressing the significant financial challenges the Council will face in the next few years.
- (3) to note that council tax income of £73.508m is available to fund service expenditure in 2025-26 net of:
- 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.
- (4) to use Scottish Government grant funding of £302.363m to fund planned expenditure, inclusive of £3.066m of funding, being an assumed 60% of the required funding needed to offset the recent increase to employer National Insurance contributions for council staff.
- (5) to note that the previously planned draw from reserves of £3.000m to assist in funding planned expenditure is not required in 2025-26 and will therefore be allocated to uncommitted reserves;
- (6) to provide a contribution of £4.053m to general uncommitted reserves, being the remaining pension cost reductions balance identified in 2024-25, pending its use to offset the anticipated pension cost increase in 2026-27;
- (7) to approve 2025-26 net service expenditure of £268.706m as shown in Table 2 below, excluding Health and Social Care Services:

**Table 2 – Planned funding and expenditure 2025-26**

	£m	£m
<b>Funding:</b>		
Council Tax income		73.508
Scottish Government Grant funding		302.363
Use of reserves		-
<b>Total anticipated SAC funding</b>		<b>375.871</b>
Less funding contribution to South Ayrshire HSCP		107.165
<b>Total anticipated funding (excluding HSCP)</b>		<b>268.706</b>
<b>Expenditure:</b>		
<b>Base expenditure:</b>		
Base net service expenditure		248.071
<b>Updated service expenditure:</b>		
Pay uplifts	10.303	
Key Strategic Objectives ( <b>Appendix 2</b> )	6.305	
Improving educational attainment (specific grant funded)	2.614	
Gaelic initiatives (specific grant funded)	0.010	
Revised debt charges ( <b>Appendix 8</b> )	2.723	21.955
<b>Efficiency measures:</b>		
Previously approved efficiencies ( <b>Appendix 3</b> )	(0.514)	
New efficiencies/savings proposed ( <b>Appendix 4</b> )	(0.806)	(1.320)
<b>Total planned net service expenditure (excluding HSCP)</b>		<b>268.706</b>

(8) to note that the planned expenditure of £268.706m shown, excluding Health and Social Care incorporates:

- ◆ directorate base expenditure from 2024-25 totalling, £248.071m after accounting for the implications of:
  - ◆ the introduction of International Financial Reporting Standard 16 relating to Finance Leases in 2024-25 resulting in reduced expenditure of £1.865m for 2025-26;
  - ◆ the anticipated receipt of £4.492m of income from the UK Government for the newly implemented Extended Producer Responsibility for Packaging tax scheme, net of £0.250m cost implications allocated to Neighbourhood Services;
- ◆ additional service expenditure of £16.608m for pay, corporate adjustments and additional investment in key priorities;
- ◆ spending of £2.614m for improving educational attainment allocated to schools across the council area as specified by the Scottish Government;
- ◆ spending of £0.010m for Gaelic initiatives;
- ◆ increased debt charge expenditure of £2.723m per **Appendix 8** to reflect the updated Capital Investment Programme detailed in **Appendix 6 and 7**;
- ◆ previously approved saving measures of £0.514m, per **Appendix 3**; and
- ◆ new saving proposals of £0.806m outlined in **Appendix 4**.

A directorate service expenditure analysis of the above is shown in **Appendix 1**.



- (9) to allocate funding to the South Ayrshire Health and Social Care Integrated Joint Board of £107.165m, as shown in Table 3 below, to ensure desired outcomes for Social Care in 2025-26 as follows:

**Table 3 – Health and Social Care Partnership funding 2025-26**

	£m	£m
Base contribution	99.474	
Criminal Justice Social Work (Specific grant)	1.731	101.205
Additional funding provided for:		
Free personal nursing care	0.475	
RLW uplifts for commissioned services for adult social care	3.307	
Children's Services pay uplifts	0.298	
Demographic changes and other GAE movements	0.490	
eNIC increase (funded and unfunded)	1.110	
Funding for other pressures	0.280	5.960
<b>SAC contribution to HSCP 2025-26</b>		<b>107.165</b>

- (10) to note that the funding made available to the Health & Social Care Partnership from the Council represents a 5.99 per cent increase over the comparable previous years base contribution allocation of £99.474 million;
- (11) to increase remuneration for all councillors in line with the uplift included in the Local Governance (Scotland) Act 2004 (Remuneration), Amendment Regulations 2025;
- (12) 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 £5.4m and £10.7m for 2025-26, excluding the Council's delegated Health and Social Care Partnership spending;
- (13) to note that the projected uncommitted balances on the Council's General Reserves at 31 March 2025, as considered by the Cabinet of 21 January, was estimated to be £6.163m, or 2.38 per cent of 2024-25 expenditure after approved draws from the reserve to support in year expenditure;
- (14) to approve the further efficiencies/savings necessary to achieve a balanced budget for 2025-26, as shown in **Appendix 4**;
- (15) to note the Council's Medium Term Financial Plan (MTFP), approved by Council in December 2024, has been updated to reflect the latest 2025-26 budget information and associated impact on the following four years included in the plan, as stated in **Appendix 5**; and
- (16) to approve the 2025-26 revenue and capital budgets for Common Good Funds as stated in **Appendix 9 and 10**.

## 2. General Services Capital

### **Specific Budget Recommendations for 2025-26 to 2036-37:**

- (1) to note that the current twelve-year Capital Investment Programme 2024-25 to 2035-36 was approved by the Council on 29 February 2024. Progress on the current programme continues to be regularly reported to Cabinet;
- (2) to note that a review of the capital programme was approved by Special Council of 6 February 2025 resulted in the re-profiling, reduction and/or removal of several projects to reduce ongoing debt charge cost implications and better reflect current projected timelines and in some cases, budgets increased or reduced to reflect more accurate anticipated project spend levels. Further details are outlined in **Appendix 6**;
- (3) to note that the twelve-year programme now includes investment spend up to 2036-37 being the new year twelve, per the Council's Capital Investment Strategy. This longer term allows a greater flexibility in the planning of significant capital investment, which tends to have long lead in times, and will ensure adequate preparation and planning in terms of operational service activity;
- (4) to note that the approach to capital asset management has allowed the budget setting process for 2025-26 to incorporate a limited bid process for new capital investment; and
- (5) to approve the overall twelve-year Capital Investment programme (inclusive of projects brought forward from 2024-25 to be completed in future years) which stands at £344.500m 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 2025-26

- (1) This year sees the introduction of South Ayrshire Council's fifth carbon budget. This comes as it is confirmed that for the first time, global warming has exceeded 1.5C across an entire year (EU Climate Service). The impacts of climate change are being felt in South Ayrshire now in a range of ways which threaten wellbeing and quality of life. The Council continues to operate in the context of a nationally declared Climate and Ecological Emergency and as the council works to refresh their Sustainable Development and Climate Change Strategy, introducing new targets and strengthening our actions and decision-making processes.
- (2) In October 2020 South Ayrshire Council adopted stretching targets for the reduction of the organisation's greenhouse gas emissions, with the aim of delivering against the council's public sector climate change duties as well as its moral and ethical obligations in this area. At the same time, the council also committed to make a green recovery from Covid-19. This commitment intended to ensure that the disruption brought by the pandemic was harnessed as an opportunity for positive change while leaving the negative behaviours, habits and impacts of both the pre Covid-19 era and the pandemic in the past. By moving forward in ways which build and develop on the positives are best placed to deliver a resilient and low carbon future with a focus on wellbeing and future generations, ensuring a just transition and that no groups are left behind by the transformation. Sustainability, climate change and biodiversity is a cross cutting theme in the Council Plan 2023-2028. The carbon budget is a key mechanism to deliver against these commitments while ensuring individual service needs and delivery is at the heart of how this is achieved.
- (3) Total accounted carbon emissions of the council in relation to electricity, direct fossil fuel use and grey mileage equated to 19,424.47 TCO<sub>2e</sub> in 2019-20. The carbon budget for 2025-26 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 <sub>2e</sub>
Chief Executive	428.08
Communities & Transformation	2,290.23
Education	4,287.65
Health & Social Care	849.90
Housing, Operations and Development	3,079.26
Ayrshire Roads Alliance	1,122.95
<b>Total Carbon Budget 2025-26</b>	<b>12,058.07</b>

\*Note Total Carbon Budget 2024-25 was 13,138.02 TCO<sub>2</sub>.

## 4. Key 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; and
  - (7) 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.

### Directorate Service Expenditure Analysis

	Priority	Chief Executive £	Communities & Transformation £	Education £	Housing, Operations & Development £	Misc. Services £	HSCP £	TOTAL £
<b>Base expenditure</b>		<b>17,729,024</b>	<b>21,545,674</b>	<b>149,154,611</b>	<b>46,633,513</b>	<b>19,364,992</b>	<b>99,473,672</b>	<b>353,901,486</b>
Extended Producer Responsibility for Packaging/IFRS16		-	-	-	(4,492,000)	(1,865,000)	-	<b>(6,357,000)</b>
<b>Revised Base expenditure</b>		<b>17,729,024</b>	<b>21,545,674</b>	<b>149,154,611</b>	<b>42,141,513</b>	<b>17,499,992</b>	<b>99,473,672</b>	<b>347,544,486</b>
Pay uplifts		995,118	1,143,949	5,936,612	2,060,117	168,001	-	<b>10,303,797</b>
Health & Social Care Partnership uplift							5,960,373	<b>5,960,373</b>
Investment in Priorities ( <b>Appendix 2</b> )	Priority 1	-	278,000	-	2,485,088	(957,990)	-	<b>1,805,098</b>
	Priority 2	61,000	50,000	1,982,278	440,402	1,000,000	-	<b>3,533,680</b>
	Priority 3	15,000	92,000	-	100,000	-	-	<b>207,000</b>
	Enabling	-	-	-	159,846	599,246	-	<b>759,092</b>
Specific Grant funded expenditure		-	-	2,624,000	-	-	1,731,000	<b>4,355,000</b>
Debt charges ( <b>Appendix 8</b> )		-	-	-	-	2,722,710	-	<b>2,722,710</b>
<b>Previously approved savings (Appendix 3)</b>		(156,242)	-	(338,615)	(19,000)	-	-	<b>(513,857)</b>
<b>New savings proposals (Appendix 4)</b>		(176,360)	(185,996)	(85,601)	(358,149)	-	-	<b>(806,106)</b>
<b>OVERALL PLANNED EXPENDITURE</b>		<b>18,467,540</b>	<b>22,923,627</b>	<b>159,273,285</b>	<b>47,009,817</b>	<b>21,031,959</b>	<b>107,165,045</b>	<b>375,871,273</b>

## Appendix 2 – Investment in Priorities

Priority 1 – Spaces & Places		£	£
<b>Communities &amp; Transformation</b>	Destination South Ayrshire – Horticultural supply cost increase	133,000	
	Destination South Ayrshire – Licensing cost increase	55,000	
	Destination South Ayrshire – Transport repair & maintenance costs	90,000	<b>278,000</b>
<b>Housing, Operation and Development</b>	ARA – Reduction in legacy parking income target	600,000	
	ARA – Electricity cost increase	148,000	
	ARA – Payroll uplift	90,220	
	ARA – Girvan Harbour dredging	325,000	
	ARA – Disabled parking survey	5,000	
	Facilities Management – Community/Leisure Lets legacy cost increase	80,000	
	Neighbourhood Service – Transport Insurance increase	50,621	
	Neighbourhood Service – Residual Waste contract increase	126,000	
	Neighbourhood Service – Vehicle Lease cost increase	792,376	
	Neighbourhood Service – Persistent Organic Pollutants new legislative requirements	70,000	
	Neighbourhood Service – Fleet Maintenance contract cost increase	156,800	
	SPT requisition amount increases	41,071	<b>2,485,088</b>
<b>Misc. Services</b>	Utility - Electricity, Gas etc. contract price reduction	(957,990)	<b>(957,990)</b>
	<b>Priority 1 – Spaces &amp; Places total</b>		<b>1,805,098</b>

Priority 2 – Live, Work, Learn		£	£
<b>Chief Executive</b>	Discretionary Housing Payments – Settlement increase	61,000	<b>61,000</b>
<b>Communities &amp; Transformation</b>	Small Grants scheme (to replace Trust grants)	50,000	<b>50,000</b>
<b>Education</b>	Transport costs - ASN contract increase	307,439	
	Transport costs - Mainstream SPT contract increases	58,787	
	Ayr Academy new build - unitary charge increase	23,753	
	QMA new build - unitary charge increase	23,429	
	PPP – unitary charge increase	447,494	
	ELC – Real Living Wage uplift commitment	298,600	
	Children & Young People Community Mental Health - Settlement increase	270,776	
	Additional Support for Learning – Settlement Increase	552,000	<b>1,982,278</b>
<b>Housing, Operation and Development</b>	Asset Management – Central Repairs Account increased maintenance costs	250,000	
	Facilities Management – contract food price increases	56,202	
	Facilities Management - Vehicle Lease cost increase	58,200	
	Facilities Management Settlement changes – Free school meals expansion	76,000	<b>440,402</b>
<b>Misc. Services</b>	Non-Domestic Rates – revaluation increase	1,000,000	<b>1,000,000</b>
	<b>Priority 2 – Live, Work, Learn</b>		<b>3,533,680</b>

<b>Priority 3 – Civic and Community Pride</b>		<b>£</b>	<b>£</b>
<b>Chief Executive</b>	Civic Events – increased resource	15,000	<b>15,000</b>
<b>Communities &amp; Transformation</b>	Destination South Ayrshire – Property cost increase	92,000	<b>92,000</b>
<b>Housing, Operation and Development</b>	Christmas lights/decorations budget shortfall	100,000	<b>100,000</b>
<b>Priority 3 – Civic and Community Pride</b>			<b>207,000</b>

<b>Priority - Enabling</b>		<b>£</b>	<b>£</b>
<b>Housing, Operation and Development</b>	Facilities Management – Cleaning & Janitorial price increases	159,846	<b>159,846</b>
<b>Misc. Services</b>	External Audit – contract fee increases	17,307	
	AVJB requisition amount increases	77,340	
	Insurance premium – contract increase	500,000	
	Scotland Excel – contract increase	4,599	<b>599,246</b>
<b>Priority – Enabling</b>			<b>759,092</b>
<b>Total Investment in Priorities</b>			<b>6,304,870</b>



## Appendix 3 – Previously Approved Savings

<i>Directorate</i>	<i>Proposal</i>	<i>2025-26 £</i>	<i>Approved by</i>	<i>Council Priority</i>	<i>Transformation Theme</i>
<b>Chief Executive</b>	Benefits Service review	156,242	February 2025 Cabinet	Enabling	Delivery Model
<b>Education</b>	Redesign of Early Years Provision (Full year impact £300,000)	184,615	February 2025 Cabinet	Priority 2	Delivery Model
	Review Early Learning team 2024-25 - Full year impact in 2025-26	154,000	February 2024 Council	Priority 2	Delivery Model
<b>Housing Operations &amp; Development</b>	Motorhome parking scheme	19,000	January 2025 Cabinet	Priority 3	Delivery Model
<b>Total previously approved savings</b>		<b>513,857</b>			

## Appendix 4 – New Savings Proposals

<i>Chief Executive</i>						
<i>Ref:</i>	<i>Proposal</i>	<i>2025-26 £</i>	<i>2026-27 £</i>	<i>2027-28 £</i>	<i>Council Priority</i>	<i>Transformation Theme</i>
CA1	Corporate Accounting – Introduce virtual credit cards	-	35,000	-	Enabling	Technology
CA2	Corporate Accounting – Introduce recovery of fees from externally funded projects	25,000	-	-	Enabling	Delivery Model
CA3	Corporate Accounting – Target reassessed CRA/HRA recharging mechanism/approach	-	-	200,000	Enabling	Delivery Model
P01	Corporate Procurement – Increase contract rebate income target	40,000	-	-	Enabling	N/A
P02	Corporate Procurement – Introduce Supplier early payment discount scheme	15,000	30,000	40,000	Enabling	Delivery Model
P03	Corporate Procurement – Reduce various supplies & Service budgets	3,060	-	-	Priority 2	N/A
HRP1	Employee Services – Increase employee benefits income target	35,000	-	-	Enabling	N/A
RB02	Revenues & Benefits – Increase Scottish Water contribution grant income target to reflect increased grant	52,799	-	-	Enabling	N/A
TSEH2	Trading Standards/Env. Health – review and increase fees by 5%	5,501			Priority 2	N/A
		<b>176,360</b>	<b>65,000</b>	<b>240,000</b>		

<b>Communities &amp; Transformation</b>						
<b>Ref:</b>	<b>Proposal</b>	<b>2025-26 £</b>	<b>2026-27 £</b>	<b>2027-28 £</b>	<b>Council Priority</b>	<b>Transformation Theme</b>
SPLG7	Sport Leisure & Golf - Increase golf season ticket fees by £5 per annum	35,000	-	-	Priority 1	N/A
SPLG8	Sport Leisure & Golf - Increase golf adult green fees by £2 per round	15,000	-	-	Priority 1	N/A
SPLG9	Sports Leisure & Golf - Increase the monthly Learn2 membership by £1 per month	35,000	-	-	Priority 1	N/A
SPLG10	Sports Leisure & Golf - Targeted price increase for the usage of 3G pitches - £2 increase on hourly rate	6,000	-	-	Priority 1	N/A
TC1	Thriving Communities - Reduce Employability supplies and service budget	5,000	-	-	Priority 2	N/A
TC5	Thriving Communities - Reduce 'school as hub' budget	10,000	-	-	Priority 2	N/A
ER2	Economy & Regeneration – Reduce Transport and Administration budgets	2,790	-	-	Priority 2	N/A
T18	Transformation – Restructure Transformation PMO (delete vacant posts)	45,400	-	-	Enabling	Delivery Model
ICT1	ICT Operations – Reduction in ICT contracts	19,806	12,486	-	Enabling	Technology
ICT2	ICT Operations – Reduce leased line rentals	12,000	-	-	Enabling	Technology
		<b>185,996</b>	<b>12,468</b>	<b>-</b>		

<i>Education</i>						
<i>Ref:</i>	<i>Proposal</i>	<i>2025-26 £</i>	<i>2026-27 £</i>	<i>2027-28 £</i>	<i>Council Priority</i>	<i>Transformation Theme</i>
ED5	Education - Review Secondary School Admin Support	-	-	92,308	Priority 2	Delivery Model
PPCP1/2	Performance, Policy & Community Planning – Structure review	85,601	-	-	Enabling	Delivery Model
		<b>85,601</b>	<b>-</b>	<b>92,308</b>		

## Housing, Operations & Development

Ref:	Proposal	2025-26 £	2026-27 £	2027-28 £	Council Priority	Transformation Theme
ARA1	Move from HVO back to diesel fuel for all ARA fleet	25,000	-	-	Priority 1	N/A
ARA3	Increase charges for permits/notices by 5%	5,500	-	-	Priority 1	N/A
ARA4	Increase harbour dues by 5%	2,600	-	-	Priority 1	N/A
ARA6	Apply charges to additional car parks	110,000	-	-	Priority 1	N/A
T12	Asset Management and Community asset Transfer - Income generation delivered from licence fees from pop up sites	2,000	-	-	Priority 2	Delivery Model
NS1	Increase charges for allotments by 30% for 2025-26; 15% for 2026-27 and 15% in 2027-28	1,907	1,430	1,717	Priority 1	N/A
NS3	Increase Bereavement prices by 3% each year	21,480	55,124	56,778	Priority 1	N/A
NS4	Waste Management agreed contract reduction (year 3 of 10-year contract)	-	1,800,000	-	Priority 1	Delivery Model
NS7	Increase commercial waste collection charges on certain waste streams - 5% on plastic /cans; 5% on general and 10% on glass and cardboard	61,869	-	-	Priority 1	N/A
NS8	Establish income target for sale of recyclate	50,000	-	-	Priority 1	Delivery Model
T7	Property Maintenance - Private property maintenance and factoring Income generation delivered from new service	55,000	40,000	95,000	Priority 2	Delivery Model
PBS1	Introduce charge for forestry consultations (£200 per consultation)	4,000	-	-	Priority 1	N/A
PBS2	Introduce charge to developer for Street naming & numbering process £1000 per site	5,000	-	-	Priority 1	N/A

*Housing, Operations & Development (continued)*

<i>Ref:</i>	<i>Proposal</i>	<i>2025-26 £</i>	<i>2026-27 £</i>	<i>2027-28 £</i>	<i>Council Priority</i>	<i>Transformation Theme</i>
PBS3	Introduce charge for individual house naming (£250 each)	2,500	-	-	Priority 1	N/A
PBS4	Increase Pre application consultation fees in Planning to £3,000 for major/commercial development, including large housing development.	10,000	-	-	Priority 1	N/A
PBS5	Increase all non-statutory fees by 3%	1,293	-	-	Priority 1	N/A
		<b>358,149</b>	<b>1,896,554</b>	<b>153,495</b>		

<b>Total All New Savings 2025-26</b>	<b>806,106</b>
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## Appendix 5 – Updated Medium Term Financial Plan

- 1) The table below provides an updated assessment of the Councils Medium Term Financial Plan for the period 2025-26 to 2029-30 based on the decisions contained in the 2025-26 budget proposals and future assumptions as outlined in section 2) below.

2025-26		2026-27	2027-28	2028-29	2029-30	
£m		£m	£m	£m	£m	Key assumption ref:
	<b>Funding:</b>					
302.363	Scottish Government Funding	302.363	302.363	302.363	302.363	1
73.508	Council Tax income	79.662	84.733	89.274	94.059	4
-	Planned use of PPP retrospective reserve	2.000	-	-	-	7
<b>375.871</b>	<b>Total anticipated funding</b>	<b>384.025</b>	<b>387.096</b>	<b>391.638</b>	<b>396.422</b>	
	<b>Expenditure:</b>					
347.544	Base net service expenditure (assumes prior year saving achieved)	371.922	379.888	383.473	387.221	
4.355	Specific grant funded expenditure	4.355	4.355	4.355	4.355	
10.303	Pay uplifts	19.730	6.605	4.554	4.657	2 & 8
12.266	Additional investment (including settlement directed spend)	3.054	3.000	3.000	3.000	5
2.723	Debt charges (per capital investment plan)	2.508	1.457	(0.203)	0.818	6
<b>377.191</b>	<b>Total revised expenditure</b>	<b>401.569</b>	<b>395.306</b>	<b>395.179</b>	<b>400.051</b>	
<b>(1.320)</b>	<b>Initial Budget surplus/(gap)</b>	<b>(17.543)</b>	<b>(8.210)</b>	<b>(3.541)</b>	<b>(3.629)</b>	
1.320	Savings identified	6.124	0.485	-	-	3
<b>-</b>	<b>Revised Budget surplus/(gap)</b>	<b>(11.401)</b>	<b>(7.725)</b>	<b>(3.541)</b>	<b>(3.629)</b>	

- 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 years of the MTFP.

Key assumption	Detail
1 – Scottish Government grant	A flat cash approach has been assumed for Scottish Government grant funding for all years of the plan.
2- Pay uplifts	A rate of 3% pay uplift has been assumed for the first three years of the plan followed by 2% uplift for the final two years of the plan. The significant increase in 2026-27 is also attributable to the pension contributions increasing to 17.5%.
3 – Pension contributions	The remaining £4.053m balance of the unused savings in pension contributions identified in 2024-25 will be held and utilised as a saving in 2026-27 when the contribution rate reverts back to the higher rate of 17.5%.
4 – Council tax	Council Tax rates will be uplifted by 8% in 2025-26 and 2026-27 followed by uplifts of 6%, 5% and 5% respectively in each of the remaining year in the plan (2027-28 to 2029-30).
5 – Key priorities	Inflationary uplift for 2025-26 has been calculated based on the requests contained in Appendix 3 in this document, followed by inclusion of a circa £3 million 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 2025-26 Period 9 monitoring report projections plus the new additional capital investment included in Appendix 6 for 2025-26 and beyond in relation to debt charges has been extrapolated across the period of the plan.
7 – PPP service concession retrospective saving	The planned use of £3 million of the PPP retrospective savings has not been applied in 2025-26 but instead has been returned to uncommitted reserves. The remaining planned draw of £2 million in 2026-27 will remain in place for now.
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. In 2026-27 the pension saving removed in 2024-25 will be returned to the partnership when the pension rate increases to 17.5%. The cost of which has been included in pay uplifts for 2026-27.
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 £32.923m will be required over the next four financial years, 2026-27 and 2029-30, to achieve a balanced budget. To date savings of £6.609m have so far been identified with a further £26.314m still to be identified



## General Services Capital Investment Programme 2025-26 to 2036-37

### 1. Background

The General Services Proposed twelve-year Capital Investment Programme has been prepared based on the review of the previously approved twelve-year programme approved by Council in early February 2025, the inclusion of the latest 2024-25 General Services period 9 capital monitoring report information presented to Cabinet in mid-February 2025 and through the introduction of new projects aligned to the process approved in September 2014 for capital investment planning.

The Corporate Asset Management Group has considered capital bids developed during 2024-25 and submitted by services for recommendation by the group for inclusion in the programme. This process was undertaken by services in consultation with elected members to allow projects to be discussed and developed at an early stage.

A total of capital investment programme of £344.500m is proposed for the twelve-year period 2025-26 to 2036-37.

### 2. Proposed new/adjusted projects for inclusion

#### Education investment

**Troon Primary School (Appendix 7 Ref: 1[a]):** Additional funding of £400,000 has been added to the programme spread in four equal amounts of £100,000 in 2025-26 to 2028-29 for the restoration of external fabric of the building.

**School Refurbishment Programme – Various Projects (Appendix 7 Ref: 1[b]):** Additional funding has been added to the programme in the amount of £340,000 in 2035-36 to augment the funding already in place and £2,410,000 in 2036-37 for school refurbishment works.

**Window and Roof Replacement – Various Projects (Appendix 7 Ref: 1[c]):** Additional funding has been added to the programme in the amount of £175,000 in 2036-37 for window and roof replacement works.

#### Communities investment

**ARA – Millenium and Craigholm bridges (Appendix 7 Ref: 3[a]):** Funding of £290,000 has been added to the programme over two years (£145,000 in 2025-26 and £145,000 in 2026-27) for works to enhancement the appearance and lifespan of both bridges.

**ARA – Local Flood Risk Plan (Appendix 7 Ref: 3[b]):** Additional funding has been added to the programme in the amount of £64,000 in 2027-28, £64,000 in 2028-29 and £64,000 in 2029-30 to continue to provide funding for the 3rd cycle of the Local Flood Risk Management Plan which is in the early stages of development and will result in further studies being required.

**ARA - Road Reconstruction and Improvement (Appendix 7 Ref: 3[c]):** Additional funding has been added to the programme in the amount of £2,500,000 in 2036-37 to continue to provide road users with an improved and safer road network which will have fewer potholes and a smoother surface.

**ARA – Vehicle Restraint Barriers (Appendix 7 Ref: 3[d]):** Funding of £150,000 has been added to the programme over three years (£50,000 in 2026-27, £50,000 in 2027-28 and £50,000 in 2028-29) for the continued replacement of vehicle restraint barriers to meet upgraded design standards.

**ARA – Cattle grid renewal programme (Appendix 7 Ref: 3[e]):** Funding of £100,800 has been added to the programme over three years (£33,600 in 2025-26, £33,600 in 2026-27 and £33,600 in 2027-28) for the replacement of various cattle grids that are reaching end of life.

**Cycling Walking Safer Routes (Appendix 7 Ref: 3[f]):** Additional funding of £487,000 has been added to the programme to undertake projects linked to the specific grant funding provided by the Scottish Government in 2025-26.

**Dunure Heritage Project (Appendix 7 Ref: 3[g]):** Funding of £2,500,000 has been added to the programme (£500,000 in 2025-26 and £2,000,000 in 2026-27) to provide the necessary match funding, should it be required and pending the initiative receiving appropriate approvals and consents.

**Girvan regeneration works (Appendix 7 Ref: 3[h]):** Additional funding of £1,500,000 has been added to the programme (£750,000 in 2025/26 and £750,000 in 2026-27) to replace the funding previously transferred to meet the cost of the recently approved Quayzone extension in Girvan.

**Mobile Library (Appendix 7 Ref: 3[i]):** £27,000 has been added to the programme in 2025-26 for the replacement of the current mobile library that is now at end of life.

**Nature Restoration Fund (Appendix 7 Ref: 3[j]):** Additional funding of £112,000 has been added to the programme in 2025-26 to match the new specific grant funding provided by the Scottish Government. This will be reallocated to a project(s) once appropriate works have been identified.

**Prestwick Steeple Heritage works (Appendix 7 Ref: 3[k]):** £750,000 has been transferred from the Prestwick Regeneration/Heritage works budget (£250,000 in 2025-26 and £500,000 in 2026-27) to meet potential costs of replacing Prestwick Steeple, should various consent and approvals be achieved.

## Other investment

**Climate Emergency projects (Appendix 7 Ref: 4[a]):** Funding of £810,000 has been added to the programme in 2025-26 to match the new specific grant funding provided by the Scottish Government. This will be reallocated to a project(s) once appropriate works have been identified.

**Equalities Act Budget – Various Projects (Appendix 7 Ref: 4[b]):** Additional funding has been added to the programme in the amount of £300,000 in 2036-37 to continue to support the ongoing accessibility improvement work being conducted across the Council's property estate.

**Girvan Harbour Stores (Appendix 7 Ref: 4[c]):** Additional funding has been added to the programme in the amount of £360,000 in 2025-26 to provide for upgrade and refurbishment works at the Girvan Harbour stores.

**Lighting Upgrades - LED and Solar (Appendix 7 Ref: 4[d]):** Additional funding of £100,000 has been added to the programme in 2025-26 to provide for the introduction of LED lighting and Solar PV in buildings.

**Property Refurbishment – Various Projects (Appendix 7 Ref: 4[e]):** Additional funding has been added to the programme in the amount of £1,500,000 in 2036-37 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 2036-37 to fund the ongoing rewiring programme in various properties.

**Troon Municipal Buildings – Window replacement programme (Appendix 7 Ref: 4[g]):** £540,000 has been added to the programme (£180,000 in 2025-26, £180,000 in 2026-27 and £180,000 in 2027-28) to replace the corroded windows with matching aluminium windows.

**ICT – Business Systems (Appendix 7 Ref: 4[h]):** £1,200,000 has been added to the programme in 2036-37 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 3,500,000 has been added to the programme in 2036-37 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 £450,000 has been added to the programme in 2036-37 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 £250,000 has been added to the programme in 2036-37 to maintain and upgrade Network communications, Servers, Storage, Operating Systems, Databases, etc.

**Ayrshire Growth Deal (Appendix 7 Ref: 4[l]):** 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.

## Appendix 7 – Capital Investment Programme: Expenditure 2025-26 to 2036-37

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>1) Education investment</b>													
Dailly Primary School Surplus Plot - Car Park Proposal	30,000	-	-	-	-	-	-	-	-	-	-	-	30,000
Early Learning and Childcare - Multi Year Capital Allocations	1,585,000	-	-	-	-	-	-	-	-	-	-	-	1,585,000
Universal Free School Meals Kitchen Upgrades - Various	1,200,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000
Girvan All Weather Pitch	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
Girvan Primary School	21,140,000	9,860,000	-	-	-	-	-	-	-	-	-	-	31,000,000
a) Troon Primary School - External Fabric	100,000	100,000	100,000	100,000	-	-	-	-	-	-	-	-	400,000
b) School Refurbishment Programme - Various Projects	2,760,056	1,100,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	6,405,618	2,410,000	25,475,676
c) Window and Roof Replacement - Various Projects	90,367	100,000	100,000	150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	175,000	1,415,367
	27,005,423	11,160,000	1,800,000	1,850,000	1,750,000	1,750,000	1,700,000	1,700,000	1,700,000	1,700,000	6,505,618	2,585,000	61,206,043

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>2) Health &amp; Social Care investment</b>													
Scheme of Assistance	800,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	-	6,800,000
Hourstons Development	6,140,000	10,500,000	4,000,000	-	-	-	-	-	-	-	-	-	20,640,000
Replacement of Carefirst system	1,134,078	-	-	-	-	-	-	-	-	-	-	-	1,134,078
	8,074,078	11,100,000	4,600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	0	28,574,078

		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	Total
3) Communities investment		£	£	£	£	£	£	£	£	£	£	£	£	£
	Ayrshire Roads Alliance - Bridge works (General)	600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
	Ayrshire Roads Alliance - Bridge works (Victoria Bridge)	281,596	-	-	-	-	-	-	-	-	-	-	-	281,596
a)	Ayrshire Roads Alliance - Millenium and Craigholm bridges	145,000	145,000	-	-	-	-	-	-	-	-	-	-	290,000
	Ayrshire Roads Alliance - C12 Dunure Slope Stabilisation	130,000	-	-	-	-	-	-	-	-	-	-	-	130,000
	Ayrshire Roads Alliance - Girvan Harbour Jetty Repairs	504,887	-	-	-	-	-	-	-	-	-	-	-	504,887
	Ayrshire Roads Alliance - LED replacement	-	-	25,000	25,000	25,000	25,000	-	-	-	-	-	-	100,000
b)	Ayrshire Roads Alliance - Local Flood Risk Plan	153,000	64,000	64,000	64,000	64,000	-	-	-	-	-	-	-	409,000
c)	Ayrshire Roads Alliance - Road Reconstruction and Improvement	1,581,904	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	2,500,000	26,081,904
	Ayrshire Roads Alliance - Ayr Depot	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
	Ayrshire Roads Alliance - EV Charging Infrastructure	281,000	-	-	-	-	-	-	-	-	-	-	-	281,000
	Ayrshire Roads Alliance - Street Lighting	150,000	150,000	-	-	-	-	-	-	-	-	-	-	300,000
	Ayrshire Roads alliance - Adapting to climate change (St Ninians Park)	255,000	150,000	-	-	-	-	-	-	-	-	-	-	405,000
d)	Ayrshire Roads Alliance - Vehicle restraint barriers	73,000	50,000	50,000	50,000	-	-	-	-	-	-	-	-	223,000
e)	Ayrshire Roads Alliance - Cattle grid renewal programme	33,600	33,600	33,600	-	-	-	-	-	-	-	-	-	100,800
	Ayr Town Centre Regeneration works	6,950,000	6,000,000	4,500,000	4,500,000	-	-	-	-	-	-	-	-	21,950,000
	Belleisle Park - Additional Works	625,000	-	-	-	-	-	-	-	-	-	-	-	625,000
	Cemetery Infrastructure Project	92,773	40,000	250,000	-	-	-	-	-	-	-	-	-	382,773
	Citadel Refurbishment	4,500,000	3,500,000	-	-	-	-	-	-	-	-	-	-	8,000,000
	Coastal Change Adaptions	149,965	-	-	-	-	-	-	-	-	-	-	-	149,965
	Craigie Park Sport for All facility Development	24,894	-	-	-	-	-	-	-	-	-	-	-	24,894
f)	Cycling Walking Safer Routes (grant funded works)	737,000	-	-	-	-	-	-	-	-	-	-	-	737,000
g)	Dunure Heritage Project	500,000	2,000,000	-	-	-	-	-	-	-	-	-	-	2,500,000

		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	Total
3) Communities investment (continued)		£	£	£	£	£	£	£	£	£	£	£	£	£
	Girvan Regeneration Projects	259,737	750,000	-	-	-	-	-	-	-	-	-	-	1,009,737
	Golf Course - Belleisle enhanced practice facilities	1,188,000	-	-	-	-	-	-	-	-	-	-	-	1,188,000
	Golf Courses - enhancement	3,400,000	1,000,000	-	-	-	-	-	-	-	-	-	-	4,400,000
	Golf - Lochgreen& Fullarton Greenkeeping Facility	300,000												300,000
	Green Waste / Household Recycling and Waste Transfer Station	1,940,000	3,500,000	-	-	-	-	-	-	-	-	-	-	5,440,000
	Household Bins - replacement programme	180,000	130,000	-	-	-	-	-	-	-	-	-	-	310,000
	Maybole Regeneration works	1,222,218	650,000	-	-	-	-	-	-	-	-	-	-	1,872,218
	Maybole Town Centre Regeneration - Public Realm Improvements to the High Street	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000
	Maybole Regeneration – Project Team	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
	Maybole Town Centre Regeneration - Town Hall	170,000	-	-	-	-	-	-	-	-	-	-	-	170,000
	Maybole Regeneration – Small Grants Scheme	131,000	25,000	25,000	-	-	-	-	-	-	-	-	-	181,000
<b>h)</b>	Mobile Library	27,000	-	-	-	-	-	-	-	-	-	-	-	27,000
	Mixed tenure grant	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
<b>i)</b>	Nature Restoration Fund 2025/26	112,000	-	-	-	-	-	-	-	-	-	-	-	112,000
	Place Plans	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000
	Place Planning and Community led projects	2,575,569	911,549	-	-	-	-	-	-	-	-	-	-	3,487,118
	Place Planning and Ayr Ward West/Ayr Town Centre projects	900,000	900,000	-	-	-	-	-	-	-	-	-	-	1,800,000
	Promenade and Shorefront Enhancement Scheme	624,391	474,533	-	-	-	-	-	-	-	-	-	-	1,098,924
	Prestwick Pool - AHU and water storage project - Net Zero Implementation	1,000,000	-	-	-	-	-	-	-	-	-	-	-	1,000,000
	Prestwick Regeneration/Heritage works	400,000	350,000	-	-	-	-	-	-	-	-	-	-	750,000
<b>j)</b>	Prestwick Steeple works (subject to various consents)	500,000	250,000	-	-	-	-	-	-	-	-	-	-	750,000
	The Quay Zone extension	1,500,000	-	-	-	-	-	-	-	-	-	-	-	1,500,000
	Renewal of Play Parks	672,000	-	-	-	-	-	-	-	-	-	-	-	672,000
	Scottish Government - Place based investment programme	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000
	<i>SPT/Transport Scotland Projects</i>	257,000												257,000
	Troon Swimming Pool - Health & Fitness Extension	998,129	1,372,400	-	-	-	-	-	-	-	-	-	-	2,370,529
	Troon Hoisery Park - Changing Accommodation	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
	Troon Regeneration works	1,000,000	650,000	-	-	-	-	-	-	-	-	-	-	1,650,000
		<b>39,125,663</b>	<b>25,596,082</b>	<b>7,447,600</b>	<b>7,139,000</b>	<b>2,589,000</b>	<b>2,525,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>96,422,345</b>

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>4) Other investment</b>													
<b><u>Buildings</u></b>													
Boiler room plant replacement programme (low carbon solutions) / Net Zero Implementation	145,756	400,000	400,000	400,000	-	-	-	-	-	-	-	-	1,345,756
<b>a)</b> Climate Emergency projects	810,000	-	-	-	-	-	-	-	-	-	-	-	810,000
Net Carbon Retrofit	219,000	-	-	-	-	-	-	-	-	-	-	-	219,000
Developers' Contribution related projects	2,268,109	-	-	-	-	-	-	-	-	-	-	-	2,268,109
<b>b)</b> Equalities Act Budget - Various Projects	249,759	225,000	225,000	262,500	262,500	262,500	225,000	225,000	225,000	225,000	225,000	300,000	2,912,259
<b>c)</b> Girvan Harbour stores	360,000	-	-	-	-	-	-	-	-	-	-	-	360,000
<b>d)</b> Lighting upgrades - LED and Solar	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
<b>e)</b> Property Refurbishment - Various Projects	530,692	840,960	1,200,000	1,500,000	1,500,000	1,500,000	1,250,000	1,250,000	1,250,000	1,250,000	1,650,000	1,500,000	15,221,652
<b>f)</b> Rewiring Programme - Various Projects	150,000	150,000	200,000	200,000	200,000	200,000	150,000	150,000	150,000	150,000	150,000	200,000	2,050,000
<b>g)</b> Troon Municipal Buildings - Window Replaceent programme	180,000	180,000	180,000	-	-	-	-	-	-	-	-	-	540,000
Works to Facilitate Property Rationalisation - Various Projects	31,540	50,000	100,000	100,000	100,000	100,000	50,000	50,000	50,000	50,000	50,000	-	731,540
Repairs & Renewals funded projects	174,345	-	-	-	-	-	-	-	-	-	-	-	174,345
<b><u>Information Technology</u></b>													
<b>h)</b> Business systems	900,000	945,000	1,048,500	1,049,400	972,900	913,500	1,036,260	1,036,260	1,036,260	1,228,500	1,228,500	1,200,000	12,595,080
<b>i)</b> End User Computing	2,994,606	2,380,600	3,069,000	1,209,600	1,209,600	3,519,000	1,260,000	1,260,000	3,510,000	1,323,000	1,323,000	3,500,000	26,558,406
<b>j)</b> Information & Data	360,000	360,000	360,000	369,000	378,000	378,000	378,000	378,000	378,000	405,000	405,000	450,000	4,599,000
<b>k)</b> ICT Infrastructure	275,580	542,000	117,000	542,000	117,000	542,000	117,000	432,000	117,000	135,000	1,135,000	250,000	4,321,580
<b><u>Other</u></b>													
Facilitate Introduction of Flexible Working	255,000	75,000	135,000	135,000	135,000	135,000	105,000	105,000	90,000	90,000	90,000	0	1,350,000
Initial Work on Projects For Future Years	60,400	90,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	0	1,365,400
<b><u>Economic Regeneration</u></b>													
<b>l)</b> Ayrshire Growth Deal	1,966,906	14,990,824	37,249,019	22,568,352	4,000,000	-	-	-	-	-	-	-	80,775,101
	<b>12,031,693</b>	<b>21,229,384</b>	<b>44,418,519</b>	<b>28,470,852</b>	<b>9,010,000</b>	<b>7,685,000</b>	<b>4,706,260</b>	<b>5,021,260</b>	<b>6,941,260</b>	<b>4,991,500</b>	<b>6,391,500</b>	<b>7,400,000</b>	<b>158,297,228</b>
<b>Total 12 year Capital Investment programme</b>	<b>86,236,857</b>	<b>69,085,466</b>	<b>58,266,119</b>	<b>38,059,852</b>	<b>13,949,000</b>	<b>12,560,000</b>	<b>8,506,260</b>	<b>8,821,260</b>	<b>10,741,260</b>	<b>9,791,500</b>	<b>15,997,118</b>	<b>12,485,000</b>	<b>344,499,694</b>

## Appendix 7 – Capital Investment Programme: Funding 2025-26 to 2036-37

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Capital Grant</b>													
General Capital Grant	8,654,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	96,654,000
<b>Specific Capital grants:-</b>													
Climate Emergency	810,000	-	-	-	-	-	-	-	-	-	-	-	810,000
Renewal of Playparks	472,000	-	-	-	-	-	-	-	-	-	-	-	472,000
Nature Restoration Fund	112,000	-	-	-	-	-	-	-	-	-	-	-	112,000
Cycling, Walking & Safer Routes	487,000	-	-	-	-	-	-	-	-	-	-	-	487,000
	<b>10,535,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>98,535,000</b>
<b>Additional funding identified</b>													
Anticipated capital receipts	250,000	250,000	250,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	250,000	250,000	2,800,000
Ayrshire Growth Deal Grant due in year	-	6,500,000	32,500,000	21,815,221	4,000,000	-	-	-	-	-	-	-	64,815,221
Developers contributions	2,268,109	-	-	-	-	-	-	-	-	-	-	-	2,268,109
Repair & Renewal contributions	128,165	-	-	-	-	-	-	-	-	-	-	-	128,165
	<b>2,646,274</b>	<b>6,750,000</b>	<b>32,750,000</b>	<b>22,065,221</b>	<b>4,250,000</b>	<b>250,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>70,011,495</b>
<b>Borrowing</b>													
Prudential borrowing	71,088,677	45,844,642	12,767,100	7,241,501	1,699,000	4,310,000	306,260	621,260	2,541,260	1,591,500	7,747,118	4,235,000	159,993,320
Ayrshire Growth Deal borrowing - required based on spend and grant profile	1,966,906	8,490,824	4,749,019	753,130	-	-	-	-	-	-	-	-	15,959,879
	<b>73,055,583</b>	<b>54,335,466</b>	<b>17,516,119</b>	<b>7,994,631</b>	<b>1,699,000</b>	<b>4,310,000</b>	<b>306,260</b>	<b>621,260</b>	<b>2,541,260</b>	<b>1,591,500</b>	<b>7,747,118</b>	<b>4,235,000</b>	<b>175,953,199</b>
<b>Total funding requirement</b>	<b>86,236,857</b>	<b>69,085,466</b>	<b>58,266,119</b>	<b>38,059,852</b>	<b>13,949,000</b>	<b>12,560,000</b>	<b>8,506,260</b>	<b>8,821,260</b>	<b>10,741,260</b>	<b>9,791,500</b>	<b>15,997,118</b>	<b>12,485,000</b>	<b>344,499,694</b>



## Appendix 8 – Capital Investment Programme: Debt Charge Implications

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	£	£	£	£	£	£	£	£	£	£	£	£
Principle	6,408,000	6,949,000	7,468,000	7,662,000	8,031,000	8,446,000	8,875,000	9,306,000	9,741,000	10,227,000	10,751,000	11,322,000
Interest	13,552,025	15,424,145	16,219,507	15,586,657	15,943,436	15,616,837	15,447,552	15,250,150	15,044,438	14,827,546	14,780,113	14,737,331
Expenses	172,823	171,014	168,812	163,584	159,512	157,438	155,437	153,324	151,440	149,756	149,011	148,664
Investment income	(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)	(1,351,000)
	<b>18,202,848</b>	<b>20,710,659</b>	<b>22,167,569</b>	<b>21,964,741</b>	<b>22,782,948</b>	<b>22,869,275</b>	<b>23,126,989</b>	<b>23,358,474</b>	<b>23,585,878</b>	<b>23,853,302</b>	<b>24,329,124</b>	<b>24,856,995</b>
<b>Increase from previous year</b>	<b>2,722,711</b>	<b>2,507,811</b>	<b>1,456,910</b>	<b>(202,828)</b>	<b>818,207</b>	<b>86,327</b>	<b>257,714</b>	<b>231,485</b>	<b>227,404</b>	<b>267,424</b>	<b>475,822</b>	<b>527,871</b>

## Appendix 9 – Common Good Fund Revenue Budget 2025-26

	Ayr £	Prestwick £	Troon £	Girvan £	Maybole £
<b>Income:</b>					
Rental income	(520,000)	(29,225)	(179)	-	-
Other income	(7,500)	-	-	-	-
Contribution from South Ayrshire Council	-	-	-	(46,695)	-
Interest on balances	(15,000)	(2,000)	(200)	-	(15)
<b>Total planned income</b>	<b>(542,500)</b>	<b>(31,225)</b>	<b>(379)</b>	<b>(46,695)</b>	<b>(15)</b>
<b>Expenditure:</b>					
Caretaker recharge	21,500	-	-	-	-
Repairs and maintenance	61,500	1,421	200	2,500	-
Grounds maintenance	161,000	29,054	-	43,000	-
Utilities	47,000	-	-	1,195	-
Non-domestic rates/ council tax/ water	178,000	250	-	-	-
Insurance	50,000	-	-	-	-
Other property costs	5,500	-	-	-	-
Supplies and services	2,000	-	-	-	-
Other administrative costs	1,000	-	-	-	-
Support Service costs	15,000	-	-	-	-
Grants to voluntary organisations	-	500	-	-	-
<b>Total planned expenditure</b>	<b>542,500</b>	<b>31,225</b>	<b>200</b>	<b>51,695</b>	<b>-</b>
<b>Planned (surplus)/ deficit for the year</b>	<b>-</b>	<b>-</b>	<b>(179)</b>	<b>-</b>	<b>(15)</b>
Projected revenue (surplus)/deficit at 1 April 2025	(131,033)	(248,245)	(38,066)	(9,490)	(1,677)
<b>Projected revenue (surplus)/deficit at 31 March 2026</b>	<b>(131,033)</b>	<b>(248,245)</b>	<b>(38,245)</b>	<b>(9,490)</b>	<b>(1,692)</b>

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 intended to support and maintain Common Good Fund revenue reserves are being developed for Elected Members' consideration.

## Appendix 10 – Common Good Fund Capital Budget 2025-26

	Ayr £	Prestwick £	Troon £	Girvan £	Maybole £
<b>Projected surplus balance at 1 April 2025</b>	<b>(221,063)</b>	<b>(34,699)</b>	-	-	-
Planned expenditure	-	-	-	-	-
Anticipated income	(10,000)	-	-	-	-
<b>Projected surplus balance as at 31 March 2026</b>	<b>(231,063)</b>	<b>(34,699)</b>	-	-	-

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





