

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

(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 |
| SAC contribution to HSCP 2025-26 | | 107.165 |

- (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_{2e} 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 _{2e} |
|-------------------------------------|-------------------|
| 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 |
| Total Carbon Budget 2025-26 | 12,058.07 |

*Note Total Carbon Budget 2024-25 was 13,138.02 TCO_{2e}.

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

Appendix 2 – Investment in Priorities

| Priority 1 – Spaces & Places | | £ | £ |
|---|--|-----------|------------------|
| Communities & Transformation | 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 | 278,000 |
| Housing, Operation and Development | 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 | 2,485,088 |
| Misc. Services | Utility - Electricity, Gas etc. contract price reduction | (957,990) | (957,990) |
| | Priority 1 – Spaces & Places total | | 1,805,098 |

| Priority 2 – Live, Work, Learn | | £ | £ |
|---|--|-----------|------------------|
| Chief Executive | Discretionary Housing Payments – Settlement increase | 61,000 | 61,000 |
| Communities & Transformation | Small Grants scheme (to replace Trust grants) | 50,000 | 50,000 |
| Education | 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 | 1,982,278 |
| Housing, Operation and Development | 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 | 440,402 |
| Misc. Services | Non-Domestic Rates – revaluation increase | 1,000,000 | 1,000,000 |
| | Priority 2 – Live, Work, Learn | | 3,533,680 |

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

| Priority - Enabling | | £ | £ |
|---|---|----------|------------------|
| Housing, Operation and Development | Facilities Management – Cleaning & Janitorial price increases | 159,846 | 159,846 |
| Misc. Services | 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 | 599,246 |
| Priority – Enabling | | | 759,092 |
| Total Investment in Priorities | | | 6,304,870 |

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> |
|---|--|----------------------|-----------------------|-----------------------------|---------------------------------|
| Chief Executive | Benefits Service review | 156,242 | February 2025 Cabinet | Enabling | Delivery Model |
| Education | 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 |
| Housing Operations & Development | Motorhome parking scheme | 19,000 | January 2025 Cabinet | Priority 3 | Delivery Model |
| Total previously approved savings | | 513,857 | | | |

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 |
| | | 176,360 | 65,000 | 240,000 | | |

| Communities & Transformation | | | | | | |
|---|--|----------------------|----------------------|----------------------|-----------------------------|---------------------------------|
| Ref: | Proposal | 2025-26 £ | 2026-27 £ | 2027-28 £ | Council Priority | Transformation Theme |
| 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 |
| | | 185,996 | 12,468 | - | | |

| <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 |
| | | 85,601 | - | 92,308 | | |

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 |
| | | 358,149 | 1,896,554 | 153,495 | | |

| | |
|--------------------------------------|----------------|
| Total All New Savings 2025-26 | 806,106 |
|--------------------------------------|----------------|

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: |
| | Funding: | | | | | |
| 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 |
| 375.871 | Total anticipated funding | 384.025 | 387.096 | 391.638 | 396.422 | |
| | Expenditure: | | | | | |
| 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 |
| 377.191 | Total revised expenditure | 401.569 | 395.306 | 395.179 | 400.051 | |
| (1.320) | Initial Budget surplus/(gap) | (17.543) | (8.210) | (3.541) | (3.629) | |
| 1.320 | Savings identified | 6.124 | 0.485 | - | - | 3 |
| - | Revised Budget surplus/(gap) | (11.401) | (7.725) | (3.541) | (3.629) | |

- 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 |
|---|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| 1) Education investment | | | | | | | | | | | | | |
| 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 |
|---|------------------|-------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|-------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| 2) Health & Social Care investment | | | | | | | | | | | | | |
| 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 |
| h) | Mobile Library | 27,000 | - | - | - | - | - | - | - | - | - | - | - | 27,000 |
| | Mixed tenure grant | 150,000 | - | - | - | - | - | - | - | - | - | - | - | 150,000 |
| i) | 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 |
| j) | 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 |
| | | 39,125,663 | 25,596,082 | 7,447,600 | 7,139,000 | 2,589,000 | 2,525,000 | 1,500,000 | 1,500,000 | 1,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 96,422,345 |

| | 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 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|--------------------|
| 4) Other investment | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Buildings | | | | | | | | | | | | | |
| Boiler room plant replacement programme (low carbon solutions) / Net Zero Implementation | 145,756 | 400,000 | 400,000 | 400,000 | - | - | - | - | - | - | - | - | 1,345,756 |
| a) 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) 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 |
| c) Girvan Harbour stores | 360,000 | - | - | - | - | - | - | - | - | - | - | - | 360,000 |
| d) Lighting upgrades - LED and Solar | 100,000 | - | - | - | - | - | - | - | - | - | - | - | 100,000 |
| e) 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 |
| f) 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 |
| g) 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 |
| Information Technology | | | | | | | | | | | | | |
| h) 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 |
| i) 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 |
| j) 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 |
| k) 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 |
| Other | | | | | | | | | | | | | |
| 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 |
| Economic Regeneration | | | | | | | | | | | | | |
| l) Ayrshire Growth Deal | 1,966,906 | 14,990,824 | 37,249,019 | 22,568,352 | 4,000,000 | - | - | - | - | - | - | - | 80,775,101 |
| | 12,031,693 | 21,229,384 | 44,418,519 | 28,470,852 | 9,010,000 | 7,685,000 | 4,706,260 | 5,021,260 | 6,941,260 | 4,991,500 | 6,391,500 | 7,400,000 | 158,297,228 |
| Total 12 year Capital Investment programme | 86,236,857 | 69,085,466 | 58,266,119 | 38,059,852 | 13,949,000 | 12,560,000 | 8,506,260 | 8,821,260 | 10,741,260 | 9,791,500 | 15,997,118 | 12,485,000 | 344,499,694 |

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 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|--------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Capital Grant | | | | | | | | | | | | | |
| 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 |
| Specific Capital grants:- | | | | | | | | | | | | | |
| 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 |
| | 10,535,000 | 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 | 98,535,000 |
| Additional funding identified | | | | | | | | | | | | | |
| 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 |
| | 2,646,274 | 6,750,000 | 32,750,000 | 22,065,221 | 4,250,000 | 250,000 | 200,000 | 200,000 | 200,000 | 200,000 | 250,000 | 250,000 | 70,011,495 |
| Borrowing | | | | | | | | | | | | | |
| 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 |
| | 73,055,583 | 54,335,466 | 17,516,119 | 7,994,631 | 1,699,000 | 4,310,000 | 306,260 | 621,260 | 2,541,260 | 1,591,500 | 7,747,118 | 4,235,000 | 175,953,199 |
| Total funding requirement | 86,236,857 | 69,085,466 | 58,266,119 | 38,059,852 | 13,949,000 | 12,560,000 | 8,506,260 | 8,821,260 | 10,741,260 | 9,791,500 | 15,997,118 | 12,485,000 | 344,499,694 |

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) |
| | 18,202,848 | 20,710,659 | 22,167,569 | 21,964,741 | 22,782,948 | 22,869,275 | 23,126,989 | 23,358,474 | 23,585,878 | 23,853,302 | 24,329,124 | 24,856,995 |
| | | | | | | | | | | | | |
| Increase from previous year | 2,722,711 | 2,507,811 | 1,456,910 | (202,828) | 818,207 | 86,327 | 257,714 | 231,485 | 227,404 | 267,424 | 475,822 | 527,871 |

Appendix 9 – Common Good Fund Revenue Budget 2025-26

| | Ayr £ | Prestwick £ | Troon £ | Girvan £ | Maybole £ |
|---|------------------|------------------|-----------------|-----------------|----------------|
| Income: | | | | | |
| 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) |
| Total planned income | (542,500) | (31,225) | (379) | (46,695) | (15) |
| Expenditure: | | | | | |
| 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 | - | - | - |
| Total planned expenditure | 542,500 | 31,225 | 200 | 51,695 | - |
| Planned (surplus)/ deficit for the year | - | - | (179) | - | (15) |
| Projected revenue (surplus)/deficit at 1 April 2025 | (131,033) | (248,245) | (38,066) | (9,490) | (1,677) |
| Projected revenue (surplus)/deficit at 31 March 2026 | (131,033) | (248,245) | (38,245) | (9,490) | (1,692) |

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 £ |
|--|------------------|-----------------|------------|-------------|--------------|
| Projected surplus balance at 1 April 2025 | (221,063) | (34,699) | - | - | - |
| Planned expenditure | - | - | - | - | - |
| Anticipated income | (10,000) | - | - | - | - |
| Projected surplus balance as at 31 March 2026 | (231,063) | (34,699) | - | - | - |

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

