

**General Services Revenue Budget  
2025-26**

**and**

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

**Proposals of the Labour Members**

**27 February 2025**



## **Labour Group Budget 2025-26**

The South Ayrshire Labour Group are happy to present the following Services, Revenue and Capital Budget to the members of South Ayrshire Council.

This will be the third budget that the Labour Group has presented to Council during this term and once again we are asked as a Council to find savings. Savings that felt untenable in the first year. Savings that felt untenable in the second year. The increased allocation of funding from the Scottish Government is welcome, but it falls short of allowing Councils to operate under increased costs, whether it be unstable energy costs, rising costs for services or taxation. The Scottish Government has seen a large increase in funding from the UK Government, and increased taxation across the country by its own measures and banding, and yet, we at the local level will see another real term cut, putting vital local services at risk. We can only hope that the measures we are seeing across the rest of the United Kingdom to help support local authorities with targeted support is replicated here in Scotland. In this era of constant cuts, our priority is to protect front line services.

The Labour Group has seen this and proposes to help protect services by raising the Council Tax by a below average 6% for the coming year, the extra money that this will present will be used firstly to and foremostly to fund the additional request from the Health and Social Care Partnership, so that those most in need do not see a reduction in the services they rely on so much. The Labour Group putting those in need at the heart of our budget.

The Labour Group remains committed in its opposition towards the controversial Brown Bin Charge. Our opposition to the Brown Bin charges stems from that we believe that services should not be subject to individual charge and should be paid for from the Council Tax revenue. It is a service that the Council created and the charge works against the Councils commitment to climate change and a greener future. This charging has not led to better services; indeed it remains as it was. As such, we are proposing a 50% reduction from last year's charge, which would see each Brown Bin set at £25. We are also challenging officers to find a way to utilise the recycling revenue to bring this charge down further with a view to removing it. As we believe that this would be a better purpose for the funds being raised through this investment.

The Labour Group have listened to the residents and road users of South Ayrshire. The menace of potholes and uneven surfaces continue to get worse across the shire, despite the very best efforts of the Ayrshire Roads Alliance. We have seen this and have set aside a targeted fund of £500,000 to tackle the worst affected areas. We know this will not fix all the problems, but the fund will be used to ensure a better standard of repair, with improved ways of working. This will ensure that repeat areas of concern are properly maintained, removing the need for continuous repairs throughout the year.

Finally, as we look towards the future, we are looking to continue our support of the local sporting hubs, in football and rugby. We are also looking to continue our support for the continuation of the World Bowls Championships being held at Northfield, which brings in millions of extra revenues for South Ayrshire tourism, hospitality and retail, and is an annual event. We firmly believe that by supporting our local sports infrastructure we continue to build for the future, so that like the generations before, the generations to come can look to enjoy what South Ayrshire has to offer.

Our budget looks to protect what we have, our budget listens to the people of South Ayrshire, our budget supports local businesses and tourism, and our budget offers a real alternative for the people of South Ayrshire. If you want a budget that listens to the people, a budget that removes individual charges for services and for better ways of working, then this is the budget for you, and for South Ayrshire

**Cllr Duncan Townson**

**Labour Group Leader and Member for Kyle Ward - 6**

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## **Budget Proposals**

### **1. Revenue Budget proposals for 2025-26:**

- (1) To increase the council tax charges by 6% for 2025-26. The resulting Council Tax for all bands is as follows:

<b>Band</b>	<b>2024-25</b>	<b>2025-26</b>
A	£968.77	£1,026.90
B	£1,130.24	£1,198.04
C	£1,291.70	£1,369.20
D	£1,453.16	£1,540.35
E	£1,909.29	£2,023.85
F	£2,361.39	£2,503.06
G	£2,845.77	£3,016.51
H	£3,560.24	£3,773.85

- (2) to note that council tax income of £72.145m is available to fund service expenditure in 2025-26, assuming a 3 per cent bad debt provisions for the non-collection of Council Tax and the estimated implications of applying reductions per the Council Tax Reduction Scheme;
- (3) to utilise the extra 1% (£0.681m) Council Tax generated, beyond the original Medium Term Financial Plan planned increase of 5%, as a contribution to the Health & Social Care Partnership to aid in meeting the unfunded element of employers National Insurance increases with the balance remaining as a general contribution towards other cost pressures;
- (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 (eNIC) for council staff;
- (5) to note 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;
- (6) to incorporate 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;
- (7) 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 reallocated to uncommitted reserves;
- (8) to use pension cost reductions savings identified in 2024-25 of £1.213m to assist in funding planned expenditure in 2025-26 with the remaining £2.840m being used to offset the anticipated pension cost increases in 2026-27;

## Total Funding available for 2025-26

	£m
Council Tax income	72.145
Scottish Government grant	302.363
<b>Total anticipated funding (excluding HSCP)</b>	<b>374.508</b>

- (9) of this, it is proposed to allocate £107.122m to the South Ayrshire Health and Social Care Integrated Joint Board, as shown in Table below:

## Health and Social Care Partnership funding 2025-26

	£m	£m
Base contribution:		101.205
Additional funding provided for:		
Settlement uplifts		4.570
Funded element of eNIC		0.666
Unfunded element of eNIC	0.444	
Funding for other pressures	0.237	0.681*
<b>SAC contribution to HSCP</b>		<b>107.122</b>

\*Equivalent of 1% Council Tax

- (10) net service expenditure of £267.386m is planned for all other council services incorporating additional expenditure for pay awards, key strategic objectives, revised debt charges etc as shown in the table below:

## Planned expenditure 2025-26

	£m	£m
<b>Base expenditure:</b>		
Base net service expenditure		248.071
<b>Additional 2025-26 service expenditure:</b>		
Pay uplifts	10.303	
Key Strategic priority investment ( <b>Appendix 1</b> )	6.359	
Improving educational attainment (specific grant funded)	2.614	
Gaelic initiatives (specific grant funded)	0.010	
Revised debt charges ( <b>Appendix 7</b> )	2.714	22.000
<b>Efficiency measures:</b>		
Pensions cost savings	(1.213)	
Previously approved efficiencies ( <b>Appendix 2</b> )	(0.514)	
New efficiencies/savings proposed ( <b>Appendix 3</b> )	(0.958)	(2.685)
<b>Total planned net service expenditure (excluding HSCP)</b>		<b>267.386</b>

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



	Chief Executive £m	Communities & Transformation £m	Education £m	Housing, Operations & Development £m	Misc. Services £m	TOTAL £m
<b>Base expenditure</b>	<b>17.729</b>	<b>21.546</b>	<b>149.155</b>	<b>46.633</b>	<b>19.365</b>	<b>254.428</b>
Extended Producer Responsibility for Packaging/IFRS16	-	-	-	(4.492)	(1.865)	<b>(6.357)</b>
<b>Revised Base</b>	<b>17.729</b>	<b>21.546</b>	<b>149.155</b>	<b>42.141</b>	<b>17.500</b>	<b>248.071</b>
Pay uplifts	0.995	1.144	5.937	2.060	0.167	<b>10.303</b>
Additional investment <b>(Appendix 1)</b>						
<i>Priority 1</i>	-	0.100	-	3.216	(0.958)	<b>2.358</b>
<i>Priority 2</i>	0.061	-	1.941	0.290	1.000	<b>3,292</b>
<i>Priority 3</i>	-	0.050	-	-	-	<b>0.050</b>
<i>Enabling</i>	-	-	-	0.160	0.499	<b>0.659</b>
Specific Grant funded expenditure	-	-	2.624	-	-	<b>2.624</b>
Debt charges <b>(Appendix 8)</b>	-	-	-	-	2.714	<b>2.714</b>
Part release of Pension saving	-	-	-	-	(1.213)	<b>(1.213)</b>
Previously approved savings <b>(Appendix 2)</b>	(0.156)	-	(0.339)	(0.019)	-	<b>(0.514)</b>
New savings <b>(Appendix 3)</b>	(0.177)	(0.417)	(0.101)	(0.263)	-	<b>(0.958)</b>
<b>NET EXPENDITURE</b>	<b>18.452</b>	<b>22.421</b>	<b>159.217</b>	<b>47.585</b>	<b>19.711</b>	<b>267.386</b>
<b>Health &amp; Social Care Partnership</b>						<b>107.122</b>
<b>Total Planned Net Expenditure 2025-26</b>						<b>374.508</b>

- (10) remuneration for all councillors will be in line with the uplift included in the Local Governance (Scotland) Act 2004 (Remuneration), Amendment Regulations 2025;
- (11) to note that the approved Council Financial Strategy is to aim to maintain uncommitted reserves between 2 and 4 per cent of net expenditure to meet the potential cost of unforeseen liabilities. This equates to between circa £5.4m and £10.7m for 2025-26, excluding the Council's delegated Health and Social Care Partnership spending;
- (12) to note that the projected uncommitted balances on the Council's General Reserves at 31 March 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;

- (13) additional investment of £6.359m is being recommended for service provision (as shown in **Appendix 1**);
- (14) efficiencies/savings of £0.514m have previously been agreed by Cabinet or Council during 2024-25 (as shown in **Appendix 2**) and further efficiencies of £0.958m are necessary to achieve a balanced budget for 2025-26, as recommended in **Appendix 3**;
- (15) to note the latest Council 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 4**; and
- (16) to approve the 2025-26 revenue and capital budgets for Common Good Funds as stated in **Appendix 8 and 9**.

## **2. General Service Capital Budget proposals for 2025-26 to 2037-38:**

- (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 and 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;
- (3) the twelve-year programme now includes investment spend up to 2036-37 being the new year twelve, per the Council's Capital Investment Strategy;
- (4) the overall twelve-year Capital Investment programme (inclusive of projects brought forward from 2024-25 to be completed in future years) is £341.809m as detailed in **Appendix 6** along with the estimated debt charge (revenue) implications of the borrowing required to undertake the programme as outlined in **Appendix 7**.

## **3. Carbon Budget 2025-26**

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>2</sub>e 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>2</sub> e
Chief Executive	428.08
Communities and 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. 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.

## Appendix 1 – Additional investment

Priority 1 – Spaces & Places		£	£
<b>Communities &amp; Transformation</b>	Destination South Ayrshire – Licensing cost increase	55,000	
	Destination South Ayrshire – Transport repair & maintenance costs	45,000	<b>100,000</b>
<b>Housing, Operation and Development</b>	ARA – Reduction in legacy parking income target	600,000	
	ARA – Increase roads pothole repair budget	500,000	
	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 – Reduce brown bin garden waste charge by 50% to £25	530,000	
	Neighbourhood Service – Transport Insurance increase	50,621	
	Neighbourhood Service – Residual Waste contract increase	126,000	
	Neighbourhood Service – Vehicle Lease cost increase	500,000	
	Neighbourhood Service – Persistent Organic Pollutants new legislative requirements	70,000	
	Neighbourhood Service – Fleet Maintenance contract cost increase	150,000	
	SPT requisition amount increases	41,071	<b>3,215,912</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>2,357,922</b>

<b>Priority 2 – Live, Work, Learn</b>		<b>£</b>	<b>£</b>
<b>Chief Executive</b>	Discretionary Housing Payments – Settlement increase	61,000	<b>61,000</b>
<b>Education</b>	Transport costs - ASN contract increase	274,721	
	Transport costs - Mainstream SPT contract increases	50,000	
	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>1,940,773</b>
<b>Housing, Operation and Development</b>	Asset Management – Central Repairs Account increased maintenance costs	100,000	
	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>290,402</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>3,292,175</b>

<b>Priority 3 – Civic and Community Pride</b>		<b>£</b>	<b>£</b>
<b>Communities &amp; Transformation</b>	Destination South Ayrshire – Property cost increase	50,000	<b>50,000</b>
	<b>Priority 3 – Civic and Community Pride</b>		<b>50,000</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	400,000	
	Scotland Excel – contract increase	4,599	<b>499,246</b>
	<b>Priority – Enabling</b>		<b>659,092</b>
<b>Total Investment in Priorities</b>			<b>6,359,189</b>

## Appendix 2 – 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/Workforce
<b>Education</b>	Redesign of Early Years Provision (Full year impact £300,000)	184,615	February 2025 Cabinet	Priority 2	Delivery Model/Workforce
	Review Early Learning team 2024-25 - Full year impact in 2025-26	154,000	February 2024 Council	Priority 2	Delivery Model/Workforce
<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 3 – New Savings proposals

<b>Chief Executive</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>
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>
DSA2	Destination South Ayrshire – Remove Robert Burns Humanitarian Award	10,000	-	-	Priority 3	N/A
DSA3	Destination South Ayrshire – Reduce marketing campaign budget	13,500	-	-	Priority 3	N/A
SPLG5	Sport Leisure & Golf – Dalmillig Golf Course – Partial reduction to a 9-hole course	61,200	-	-	Priority 1	N/A
SPLG7	Sport Leisure & Golf - Increase golf season ticket fees by £20 per annum	140,000	-	-	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 £2 per month	70,000	-	-	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
TC6	Thriving communities – Increase income target at Dolphin House	8,866	-	-	Priority 2	N/A
ER2	Economy & Regeneration – Reduce Administration budgets	290	-	-	Priority 2	N/A
T18	Transformation – Restructure Transformation PMO (delete vacant posts)	45,400	-	-	Enabling	Delivery Model/Workforce

<b>Communities &amp; Transformation (continued)</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>
ODCC1	Customer Services – Redesign customer services	-	12,486	-		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
ICT3	ICT Operations – removal of enhanced support for Microsoft platforms	-	41,000	-	Enabling	Technology
		<b>417,062</b>	<b>65,972</b>	<b>-</b>		

<b>Education</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>
ED3	Education – Review the School Estate reflecting reducing school roll	-	-	200,000	Priority 2	Assets
ED5	Education - Review Secondary School Admin Support	-	-	92,308	Priority 2	Delivery Model
ED6	Education – Reduce school supplies budget by 5% over two years	25,000	25,000	-	Priority 2	N/A
PPCP1	Performance, Policy & Community Planning – Structure review	76,320	-	-	Enabling	Delivery Model
		<b>101,320</b>	<b>25,000</b>	<b>292,308</b>		

## Housing, Operations & Development

<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>
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	55,000	-	-	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 50% for 25/26; 30% for 26/27 and 30% in 27/28	3,179	1,907	2,289	Priority 1	N/A
NS4	Waste Management agreed contract reduction (year 3 of 10-year contract)	-	1,800,000	-	Priority 1	Delivery Model
NS6	Neighbourhood Service – redesign service model	-	313,102	44,378	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 recycle	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 £2000 per site	10,000	-	-	Priority 1	N/A

<b>Housing, Operations &amp; Development (continued)</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>
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>262,941</b>	<b>2,155,009</b>	<b>141,667</b>		

<b>Total All New Savings 2025-26</b>	<b>957,683</b>
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## Appendix 4 – Updated Medium Term Financial Plan

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

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
72.145	Council Tax income	76.014	80.090	84.383	88.905	4
-	Planned use of PPP retrospective reserve	2.000	-	-	-	7
<b>374.508</b>	<b>Total anticipated funding</b>	<b>380.377</b>	<b>382.453</b>	<b>386.746</b>	<b>391.268</b>	
	<b>Expenditure:</b>					
347.544	Base net service expenditure (assumes prior year saving achieved)	370.559	376.240	378.830	382.329	
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
12.277	Additional investment (including settlement directed spend)	3.054	3.000	3.000	3.000	5
2.714	Debt charges (per capital investment plan)	2.493	1.450	(0.204)	0.817	6
<b>377.193</b>	<b>Total revised expenditure</b>	<b>400.191</b>	<b>391.650</b>	<b>390.535</b>	<b>395.188</b>	
<b>(2.685)</b>	<b>Initial Budget surplus/(gap)</b>	<b>(19.814)</b>	<b>(9.198)</b>	<b>(3.789)</b>	<b>(3.890)</b>	
2.685	Savings Identified	5.266	0.674	-	-	3
<b>-</b>	<b>Revised Budget surplus/(gap)</b>	<b>(14.548)</b>	<b>(8.524)</b>	<b>(3.789)</b>	<b>(3.890)</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 remaining 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 £2.840m 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 6% in 2025-26 followed by 5% in each of the remaining year in the plan (2026-27 to 2029-30).
5 – Key priorities	Inflationary uplift for 2025-26 has been calculated based on the requests contained in Appendix 2 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 5 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 £36.691m will be required over the next four financial years, 2026-27 and 2029-30, to achieve a balanced budget. To date savings of £5.940m have so far been identified with a further £30.751m still to be identified.

## **Appendix 5 - 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.

A total of capital investment programme of £341.809m is proposed for the twelve-year period 2025-26 to 2036-37.

### **2. Proposed new 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 2026-27 to 2029-30 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.

#### **Health & Social Care**

**Community Store – Dukes Road – (Appendix 7 Ref: 2[a]):** Additional funding of £350,000 has been added to 2026-27 to replace the flat roof and upgrade the external fabric of the building.

#### **Communities Investment**

**ARA – U740/10 Barbieston Bridge (Appendix 7 Ref: 3[a]):** Funding of £60,000 has been added to the programme over two years (£40,000 in 2025-26 and £20,000 in 2026-27) for works at Barbieston Bridge.

**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 – Ayr South Pier (Appendix 7 Ref: 3[e]):** Funding of £50,000 has been added to the programme in 2025-26 to carry out a structural assessment and to identify required remedial works.

**ARA – Cattle grid renewal programme (Appendix 7 Ref: 3[f]):** Funding of £33,600 has been added to the programme in 2025-26 for the replacement of various cattle grids that are reaching end of life.

**ARA – Millenium bridge (Appendix 7 Ref: 3[g]):** Funding of £145,000 has been added to the programme in 2025-26 for works to enhancement the appearance and lifespan of the bridge.

**Cycling Walking Safer Routes (Appendix 7 Ref: 3[h]):** 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.

**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.

**Newton Steeple (Appendix 7 Ref: 3[k]):** £161,000 has been added to the programme in 2025-26 to undertake second phase works to hard and soft landscaping.

**Troon Concert and Walker Halls (Appendix 7 Ref: 3[l]):** £600,000 has been added to the programme in 2026-27 to upgrade the facilities.

### **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.

**Dukes Road Depot improvement (Appendix 7 Ref: 4[b]):** Funding of £450,000 has been added to the programme in 2026-27 to undertake recladding works at Dukes Road Depot Troon.

**Macadam House rewire – Various Projects (Appendix 7 Ref: 4[c]):** Additional funding has been added to the programme in the amount of £60,000 in 2026-27 to provide for a partial rewire of Macadam House.



**Equalities Act Budget – Various Projects (Appendix 7 Ref: 4[d]):** Additional funding has been added to the programme in the amount of £300,000 in 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[e]):** Additional funding has been added to the programme in the amount of £360,000 in 2026-27 to provide for upgrade and refurbishment works at the Girvan Harbour stores.

**Lighting Upgrades - LED and Solar (Appendix 7 Ref: 4[f]):** Additional funding of £50,000 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[g]):** 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[h]):** 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[i]):** £540,000 has been added to the programme (£180,000 in 2026-27, £180,000 in 2027-28 and £180,000 in 2028-29) to replace the corroded windows with matching aluminium windows.

**ICT – Business Systems (Appendix 7 Ref: 4[j]):** £550,000 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[k]):** 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[l]):** 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[m]):** 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[n]):** The expenditure profile has been updated to reflect the most up to date project cost profile and timing of Scottish Government and UK Government contribution expectations. It is likely that further re-profiling will be required as information regarding the exact timing of project spend in later years becomes clearer.

## Appendix 6 – 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
	<b>26,905,423</b>	<b>11,160,000</b>	<b>1,800,000</b>	<b>1,850,000</b>	<b>1,850,000</b>	<b>1,750,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>6,505,618</b>	<b>2,585,000</b>	<b>61,206,043</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>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
a) South Lodge - replacement of flat roof/external fabric upgrades	-	350,000	-	-	-	-	-	-	-	-	-	-	350,000
Hourstons Development	6,140,000	10,500,000	4,000,000	-	-	-	-	-	-	-	-	-	20,640,000
Replacement of Carefirst system	1,134,078	-	-	-	-	-	-	-	-	-	-	-	1,134,078
	<b>8,074,078</b>	<b>11,450,000</b>	<b>4,600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>-</b>	<b>28,924,078</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>3) Communities investment</b>		£	£	£	£	£	£	£	£	£	£	£	£	£
	Ayrshire Roads Alliance - Bridge works (General)	600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
	Ayrshire Roads Alliance - Bridge works (Victoria Bridge)	281,596	-	-	-	-	-	-	-	-	-	-	-	281,596
<b>a)</b>	Ayrshire Roads Alliance - U740/10 Barbieston Bridge	40,000	20,000	-	-	-	-	-	-	-	-	-	-	60,000
	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>b)</b>	Ayrshire Roads Alliance - Local Flood Risk Plan	153,000	64,000	64,000	64,000	64,000	-	-	-	-	-	-	-	409,000
<b>c)</b>	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
<b>d)</b>	Ayrshire Roads Alliance - Vehicle restraint barriers	73,000	50,000	50,000	50,000	-	-	-	-	-	-	-	-	223,000
<b>e)</b>	Ayrshire Roads Alliance - Ayr South Pier	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
<b>f)</b>	Ayrshire Roads Alliance - Cattle grid renewal programme	33,600	-	-	-	-	-	-	-	-	-	-	-	33,600
	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
<b>g)</b>	Bridges - Millenium and Craigholm	145,000	-	-	-	-	-	-	-	-	-	-	-	145,000
	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
<b>h)</b>	Cycling Walking Safer Routes (grant funded works)	737,000	-	-	-	-	-	-	-	-	-	-	-	737,000
	Golf Course - Belleisle enhanced practice facilities	1,188,000	-	-	-	-	-	-	-	-	-	-	-	1,188,000
	Golf Courses - enhancement	3,400,000	1,000,000	-	-	-	-	-	-	-	-	-	-	4,400,000

		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)		£	£	£	£	£	£	£	£	£	£	£	£	£
	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
i)	Mobile Library	27,000	-	-	-	-	-	-	-	-	-	-	-	27,000
	Mixed tenure grant	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
j)	Nature Restoration Fund 2025/26	112,000	-	-	-	-	-	-	-	-	-	-	-	112,000
k)	Newton Steeple - re rendering	161,000	-	-	-	-	-	-	-	-	-	-	-	161,000
	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	900,000	600,000	-	-	-	-	-	-	-	-	-	-	1,500,000
	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
	SPT/Transport Scotland Projects	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
l)	Troon Concert and Walker Halls	-	600,000	-	-	-	-	-	-	-	-	-	-	600,000
		38,616,926	23,287,482	7,414,000	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	93,571,408

	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
a) Climate Emergency projects	810,000	-	-	-	-	-	-	-	-	-	-	-	810,000
b) Depot Improvement - Dukes Road	-	450,000	-	-	-	-	-	-	-	-	-	-	450,000
c) Macadam House Rewire	-	60,000	-	-	-	-	-	-	-	-	-	-	60,000
Net Carbon Retrofit	219,000	-	-	-	-	-	-	-	-	-	-	-	219,000
Developers' Contribution related projects	2,268,109	-	-	-	-	-	-	-	-	-	-	-	2,268,109
d) 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
e) Girvan Harbour stores	-	360,000	-	-	-	-	-	-	-	-	-	-	360,000
f) Lighting upgrades - LED and Solar	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
g) 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
h) 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
i) 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>													
j) 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	550,000	11,945,080
k) 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
l) 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
m) 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	-	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	-	1,365,400
<b><u>Economic Regeneration</u></b>													
n) Ayrshire Growth Deal	1,966,906	14,990,824	37,249,019	22,568,352	4,000,000	-	-	-	-	-	-	-	80,775,101
	11,441,693	22,099,384	44,418,519	28,650,852	9,010,000	7,685,000	4,706,260	5,021,260	6,941,260	4,991,500	6,391,500	6,750,000	158,107,228
<b>Total 12 year Capital Investment programme</b>	<b>85,038,120</b>	<b>67,996,866</b>	<b>58,232,519</b>	<b>38,239,852</b>	<b>14,049,000</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>11,835,000</b>	<b>341,808,757</b>

## Appendix 6 – 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 23-24	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	69,889,940	44,756,042	12,733,500	7,421,501	1,799,000	4,310,000	306,260	621,260	2,541,260	1,591,500	7,747,118	3,585,000	157,302,383
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>71,856,846</b>	<b>53,246,866</b>	<b>17,482,519</b>	<b>8,174,631</b>	<b>1,799,000</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>3,585,000</b>	<b>173,262,262</b>
<b>Total funding requirement</b>	<b>85,038,120</b>	<b>67,996,866</b>	<b>58,232,519</b>	<b>38,239,852</b>	<b>14,049,000</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>11,835,000</b>	<b>341,808,757</b>

## Appendix 7 – 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	13,544,304	15,402,073	16,189,872	15,556,390	15,912,208	15,585,925	15,415,968	15,217,654	15,011,131	14,793,520	14,745,443	14,702,544
Expenses	172,724	170,769	168,503	163,266	159,200	157,127	155,120	152,997	151,105	149,412	148,662	148,313
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>18,195,028</b>	<b>20,688,342</b>	<b>22,137,625</b>	<b>21,934,156</b>	<b>22,751,408</b>	<b>22,838,052</b>	<b>23,095,088</b>	<b>23,325,651</b>	<b>23,552,236</b>	<b>23,818,932</b>	<b>24,294,105</b>	<b>24,821,857</b>
<b>Increase from previous year</b>	<b>2,714,891</b>	<b>2,493,314</b>	<b>1,449,283</b>	<b>(203,469)</b>	<b>817,252</b>	<b>86,644</b>	<b>257,036</b>	<b>230,563</b>	<b>226,585</b>	<b>266,696</b>	<b>475,173</b>	<b>527,752</b>

## Appendix 8 – Common Good 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 9 – Common Good Fund Capital Budget 2025-26

	Ayr £	Prestwick £	Troon £	Girvan £	Maybole £
<b>Projected surplus balance at 1 April 2025</b>	(221,063)	(34,699)	-	-	-
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.

