

**General Services Revenue Budget
2025-26**

and

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

Proposals of the SNP Members

27 February 2025

SNP Group Budget 2025-26

Our spending plans for this year include allocating an extra £1.725 million of additional funding, beyond any ringfenced funding we are due to receive, to the Health and Social Care Partnership, in line with the SNPs relentless focus on improving care services. This is aimed at addressing the shortfall in funding for the increased employers National Insurance Contributions due to come into effect in 2025-26, plus providing extra funding for the Partnership in recognition of the increasing demographic pressure in our care system in South Ayrshire.

In addition, we are allocating an extra £500,000 to increase the Ayrshire Roads Alliance roads revenue repair budget to help address the challenges we face in maintaining our roads.

Our budget includes a 12-year capital investment programme, totalling over £342 million pounds, providing much needed resources for a whole range of council assets from Schools and Community Facilities to our Roads, thereby ensuring that our many assets remain fit for purpose.

However, South Ayrshire Council is facing another financially challenging period, lessened to some degree by the most welcomed additional un-ringfenced funding provided by the Scottish Government for 2025-26. Funding from the Scottish Government makes up approximately 80% of our income with the remaining 20% being raised through Council Tax.

This means that whilst recognising we have more money from the Government this year, which has meant that service reductions have been limited, we will still need to increase Council Tax by 6.8% to meet our spending plans and achieve a balanced budget, whilst maintaining our many much-needed services to the public. A 6.8% Council Tax increase means an additional £98.81 per annum on a Band D property, which equates to an extra £1.90 per week for our residents. This additional amount will be used to help to cover the increased employers National Insurance Contributions which in turn protects jobs and vital front-line services.

This budget recognises and welcomes the added funding provided by the Scottish Government and minimises service reductions whilst acknowledging that we have to charge more for certain things in order to maintain our services to the public.

We recommend this balanced budget to the Council.

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Budget Proposals

1. Revenue Budget proposals for 2025-26:

- (1) To increase the council tax charges by 6.8% for 2025-26. The resulting Council Tax for all bands is as follows:

Band	2024-25	2025-26
A	£968.77	£1,034.65
B	£1,130.24	£1,207.09
C	£1,291.70	£1,379.54
D	£1,453.16	£1,551.97
E	£1,909.29	£2,039.12
F	£2,361.39	£2,521.95
G	£2,845.77	£3,039.27
H	£3,560.24	£3,802.33

- (2) to note that council tax income of £72.690m 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 note the intention to increase council tax charges again by 6.8% in 2026-27 and 2027-28 to assist in addressing the significant financial challenges the Council will face in the next few years.
- (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 £1.778m to assist in funding planned expenditure in 2025-26 with the remaining £2.275m being used to offset the anticipated pension cost increases in 2026-27;

Total Funding available for 2025-26

	£m
Council Tax income	72.690
Scottish Government grant	302.363
Total anticipated funding (excluding HSCP)	375.053

- (9) of this, it is proposed to allocate £108.166m 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	1.281	1.725
SAC contribution to HSCP		108.166

- (10) net service expenditure of £266.887m 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
Base expenditure:		
Base net service expenditure		248.071
Additional 2025-26 service expenditure:		
Pay uplifts	10.303	
Key Strategic priority investment (Appendix 1)	6.269	
Improving educational attainment (specific grant funded)	2.614	
Gaelic initiatives (specific grant funded)	0.010	
Revised debt charges (Appendix 7)	2.722	21.918
Efficiency measures:		
Pensions cost savings	(1.778)	
Previously approved efficiencies (Appendix 2)	(0.514)	
New efficiencies/savings proposed (Appendix 3)	(0.810)	(3.102)
Total planned net service expenditure (excluding HSCP)		266.887

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

	Chief Executive	Communities & Transformation	Education	Housing, Operations & Development	Misc. Services	TOTAL
	£m	£m	£m	£m	£m	£m
Base expenditure	17.729	21.546	149.155	46.633	19.365	254.428
Extended Producer Responsibility for Packaging/IFRS16	-	-	-	(4.492)	(1.865)	(6.357)
Revised Base	17.729	21.546	149.155	42.141	17.500	248.071
Pay uplifts	0.995	1.144	5.937	2.060	0.167	10.303
Additional investment (Appendix 1)						
<i>Priority 1</i>	-	0.278	-	2.615	(0.958)	1.935
<i>Priority 2</i>	0.061	-	1.982	0.440	1.000	3,483
<i>Priority 3</i>	-	0.092	-	-	-	0.092
<i>Enabling</i>	-	-	-	0.160	0.599	0.759
Specific Grant funded expenditure	-	-	2.624	-	-	2.624
Debt charges (Appendix 8)	-	-	-	-	2.722	2.722
Part release of Pension saving	-	-	-	-	(1.778)	(1.778)
Previously approved savings (Appendix 2)	(0.156)	-	(0.339)	(0.019)	-	(0.514)
New savings (Appendix 3)	(0.177)	(0.249)	(0.135)	(0.249)	-	(0.810)
NET EXPENDITURE	18.452	22.811	159.224	47.148	19.252	266.887
Health & Social Care Partnership						108.166
Total Planned Net Expenditure 2025-26						375.053

- (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 £6.269m 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 £0.810m 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 £342.731m 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 TCO₂e 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	TCO₂e
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
Total Carbon Budget 2025-26	12,058.07

*Note Total Carbon Budget 2024-25 was 13,138.02 TCO₂.

4. Budget risks

- (1) Within the budget proposals there are several inherent assumptions in arriving at figures and budget provisions and therefore risks, uncertainties and cost pressures that may be faced if costs change or new pressures emerge.
- (2) The following key risks and issues are highlighted in the context of this budget:
 - (1) The risk associated with using one off measures (surplus or savings) to balance the budget in contrast to securing recurring funding through an increase in Council Tax income or through identifying additional permanent savings;
 - (2) Outstanding pay award settlements;
 - (3) The impact of the wider economic climate on a range of factors including interest rates, employment, tax and income levels and service demands;
 - (4) Cost pressures, particularly demographic demand and inflation exceeding budget estimates;
 - (5) Unplanned capital investment requirements and the associated cost;
 - (6) The ability to continue to meet the expectations of our communities within a period of fiscal constraint; and
 - (7) The impact any further reduction in reserves would have on the Councils financial resilience and sustainability and in turn the financial capacity to respond to unforeseen events or unbudgeted costs.

Appendix 1 – Additional investment

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 – Remove 2hr free parking and reduce remaining legacy parking income target	230,000	
	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 – 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	2,615,088
Misc. Services	Utility - Electricity, Gas etc. contract price reduction	(957,990)	(957,990)
	Priority 1 – Spaces & Places total		1,935,098

Priority 2 – Live, Work, Learn		£	£
Chief Executive	Discretionary Housing Payments – Settlement increase	61,000	61,000
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		3,483,680

Priority 3 – Civic and Community Pride		£	£
Communities & Transformation	Destination South Ayrshire – Property cost increase	92,000	92,000
	Priority 3 – Civic and Community Pride		92,000

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			6,269,870

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>
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 3 – New Savings proposals

Chief Executive						
Ref:	Proposal	2025-26 £	2026-27 £	2027-28 £	Council Priority	Transformation Theme
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
SPLG6	Sport Leisure & Golf – Maybole Golf Course – closure	20,000	-	-	Priority 1	N/A
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
TC6	Thriving communities – Increase income target at Dolphin House	8,866	-	-	Priority 2	N/A
ER1	Economy & Regeneration – Remove Business start-up grants	24,000	-	-	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

Communities & Transformation (continued)						
Ref:	Proposal	2025-26 £	2026-27 £	2027-28 £	Council Priority	Transformation Theme
ODCC1	Customer Services – Redesign customer services	-	12,486	-	Enabling	Delivery Model
ODCC2	Communications – Remove South Ayrshire Magazine	10,000	-	-	Enabling	N/A
ICT1	ICT Operations – Reduction in ICT contracts	19,806	12,486	-	Enabling	Technology
ICT2	ICT Operations – Reduce leased line rentals	12,000	-	-	Enabling	Technology
		248,862	24,972	-		

Education						
Ref:	Proposal	2025-26 £	2026-27 £	2027-28 £	Council Priority	Transformation Theme
ED5	Education - Review Secondary School Admin Support	-	-	92,308	Priority 2	Delivery Model
ED6	Education – Reduce school supplies budget by 5%	50,000	-	-	Priority 2	N/A
PPCP1/2	Performance, Policy & Community Planning – Structure review	85,601	-	-	Enabling	Delivery Model
		135,601	-	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
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 2026-27 and 30% in 2027-28	3,179	1,907	2,289	Priority 1	N/A
NS2	Increase Brown Bin charge in 2026-27 by £5 per permit and then by £5 in 2027-28	-	55,800	61,380	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
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 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

Housing, Operations & Development (continued)						
Ref:	Proposal	2025-26 £	2026-27 £	2027-28 £	Council Priority	Transformation Theme
PBS2	Introduce charge to developer for Street naming & numbering process £1,000 per site	5,000	-	-	Priority 1	N/A
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
		249,421	2,265,933	259,825		

Total All New Savings 2025-26	810,244
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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:
	Funding:					
302.363	Scottish Government Funding	302.363	302.363	302.363	302.363	1
72.690	Council Tax income	77.901	83.485	87.960	92.673	4
-	Planned use of PPP retrospective reserve	2.000	-	-	-	7
375.053	Total anticipated funding	382.264	385.848	390.322	395.036	
	Expenditure:					
347.544	Base net service expenditure (assumes prior year saving achieved)	371.104	378.127	382.225	385.905	
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
13.231	Additional investment (including settlement directed spend)	3.054	3.000	3.000	3.000	5
2.722	Debt charges (per capital investment plan)	2.498	1.444	(0.205)	0.816	6
378.155	Total revised expenditure	400.741	393.531	393.929	398.733	
(3.102)	Initial Budget surplus/(gap)	(18.477)	(7.683)	(3.606)	(3.697)	
3.102	Savings Identified	4.746	0.592	-	-	3
-	Revised Budget surplus/(gap)	(13.731)	(7.091)	(3.606)	(3.697)	

- 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 £2.275m 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 6.8% in 2025-26 to 2027-28 followed by 5% in each of the remaining years in the plan (2028-29 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 reallocated 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 £33.463m will be required over the next four financial years, 2026-27 and 2029-30, to achieve a balanced budget. To date savings of £5.338m have so far been identified with a further £28.125m 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 £342.731m 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 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.

Health & Social Care

Community Store – Dukes Road – (Appendix 7 Ref: 2[a]): Additional funding of £350,000 has been added to 2025-26 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 £60,000 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 £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.

ARA – Millenium and Craigholm bridge (Appendix 7 Ref: 3[g]): Funding of £290,000 has been added to the programme in 2025-26 for works to enhancement the appearance and lifespan of the bridges.

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 2025-26 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 2025-26 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 2025-26 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 £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[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 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[j]): £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[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
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
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
		8,424,078	11,100,000	4,600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	0	28,924,078

		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 - 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)	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 - Ayr South Pier	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000
f)	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
g)	Bridges - Millenium and Craigholm	290,000	-	-	-	-	-	-	-	-	-	-	-	290,000
	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
h)	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
	Golf - Lochgreen& Fullarton Greenkeeping Facility	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000

		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)		£	£	£	£	£	£	£	£	£	£	£	£	£
	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
	<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
l)	Troon Concert and Walker Halls	600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
		39,371,926	22,721,082	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	93,793,608

	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
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	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
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
Information Technology													
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	1,200,000	12,595,080
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
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	-	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
Economic Regeneration													
n) Ayrshire Growth Deal	1,966,906	14,990,824	37,249,019	22,568,352	4,000,000	-	-	-	-	-	-	-	80,775,101
	12,091,693	21,679,384	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	158,807,228
Total 12 year Capital Investment programme	86,893,120	66,660,466	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	342,730,957

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
	£	£	£	£	£	£	£	£	£	£	£	£	£
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 23-24	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	71,744,940	43,419,642	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	158,224,583
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
	73,711,846	51,910,466	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	174,184,462
Total funding requirement	86,893,120	66,660,466	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	342,730,957

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	13,551,525	15,414,495	16,196,800	15,561,823	15,916,371	15,589,368	15,419,380	15,221,139	15,014,697	14,797,164	14,749,157	14,706,271
Expenses	172,823	170,907	168,575	163,323	159,241	157,161	155,154	153,032	151,141	149,449	148,699	148,351
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)
	18,202,348	20,700,902	22,144,625	21,939,646	22,755,612	22,841,529	23,098,534	23,329,171	23,555,838	23,822,613	24,297,856	24,825,622
Increase from previous year	2,722,211	2,498,554	1,443,723	(204,979)	815,966	85,917	257,005	230,637	226,667	266,775	475,243	527,766

Appendix 8 – Common Good 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 9 – 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.

