

**General Services Revenue Budget  
2023-24**

**and**

**Capital Investment Programme  
2023-24 to 2034-35**

**Proposals of the SNP Members**

**1 March 2023**



## **SNP Group Budget 2023-24**

In proposing this budget, we, as an opposition party, acknowledge the pressure on households and on business, with Inflation increases and energy increases making life extremely difficult for all. We are fortunate, thanks to the prudence of the last SNP Administration and the efforts of Council officers, to have generated a significant underspend that will allow us to alleviate some of the financial pressures faced this year and going forward.

We have made some difficult choices in order to protect vital services for the vulnerable; to seek to protect how the community manages today and in the future. With this in view, we have allocated £200,000 worth of available funding for Community groups and projects.

Some capital spend has been retained so that we can build upon earlier improvements. We are proud of our record over the past five years on building social housing across the county. And are maintaining funding in the capital program to enable this program to continue. We seek to continue with our strong record of house building and improvements within the school estate and plan to review the use of the Belleisle Café for development into an outdoor Early Years Centre to build on existing facilities and have allocated £2 million for community halls and centres. Existing successful initiatives will continue, and we have sought to retain some expense for The Hourston's area to further improvements made in Ayr Town Centre.

On education, we recognise that recent industrial action will have negatively impacted school pupils, on top of disruption due to Covid-19 over the last three years. Pay retained from striking teachers totals £334,000 to date and we believe that these funds - previously budgeted for education – should not simply be absorbed into the general budget. We will allocate this one-off windfall to head teachers to support their schools' priorities in continuing to reduce the attainment gap, renewing library stock, or other initiatives that directly benefit educational needs.

In our Budget Proposal, we will also seek Government approval to increase fines for littering and dog fouling, to protect the environment and Public Health, and ensure that enforcement matches the legislation.

A feature in our budget regarding street lighting use in the early hours of the morning will require consultation and agreement to ensure no unnecessary harm or unintended consequences. This proposal would save energy and costs, improve Dark Sky Tourism, and enhance the environment.

Broadly, we will consult and engage with communities regarding our proposals, listen to concerns and change where we can. No Councillor wishes to make cuts, but by law we must produce a balanced budget. In so doing, we have sought to use resources to the maximum advantage while retaining jobs and investment for the future, with no compulsory redundancies and service delivery

We continue to want the very best for the residents of South Ayrshire, maximising benefits within fiscal constraints, following Climate Change initiatives to drive Net zero achievements and provide hope for the Future.

## **Budget 2023-24 Proposals content**

1.	Revenue Budget proposals 2023-24	1
2.	Capital Budget proposals 2023-2024 to 2034-35	4
3.	Covid-19 reserve 2023-24	4
4.	Carbon Budget 2023-24	5
5.	Key Budget Risks	5

### ***Appendix***

1)	Additional Investment/ Expenditure Pressures	6
2)	Previously Approved Savings	8
3)	New Savings Proposals	9
4)	Indicative Revenue Budget 2024-25	13
5)	General Services Capital Investment 2023-24 to 2034-35	15
6)	Capital Investment Programme: Expenditure/Funding 2023-24 to 2034-35	18
7)	Capital Investment Programme – Debt Charge Implications	22
8)	Common Good Fund Revenue Budget 2023-24	23
9)	Common Good Fund Capital Budget 2023-24	24

## Budget Proposals

### 1. Revenue Budget recommendations for 2023-24:

- (1) increase the Council tax charge for 2023-24 by 4 per cent above the current levels. This results in a council tax charge of £1,439.32 for Band D. The resulting Council Tax for all bands is as follows:

<b>Band</b>	<b>2022-23</b>	<b>2023-24</b>
A	£922.64	£959.55
B	£1,076.41	£1,119.47
C	£1,230.19	£1,279.40
D	£1,383.96	£1,439.32
E	£1,818.37	£1,891.11
F	£2,248.93	£2,338.90
G	£2,710.25	£2,818.67
H	£3,390.70	£3,526.33

- (2) by increasing Council Tax by 4%, council tax income of £66.580m is available to fund service expenditure in 2023-24, 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) total funding of £329.978m is available to support planned spend as follows:

#### **Total Funding 2023-24**

	<b>£m</b>
Council Tax income	66.580
Scottish Government grant	256.598
Planned use of PPP retrospective reserves	5.000
Use of uncommitted reserves	1.300
Use of Inflation reserve	0.500
<b>Total anticipated funding (excluding HSCP)</b>	<b>329.978</b>

- (4) of this, it is proposed to allocate £96.349m to the South Ayrshire Health and Social Care Integrated Joint Board, as shown in Table below, to be added to the £8.300m of funding provided by the Scottish Government via Health.

#### **Health and Social Care Partnership funding 2023-24**

	<b>£m</b>	<b>£m</b>
Base contribution		93.183
Additional funding provided for:		
Expenditure pressures	3.164	
Criminal Justice Social Work (increases in specific grant funding)	0.002	3.166
<b>SAC contribution to HSCP</b>		<b>96.349</b>

- (5) net service expenditure of £233.629m 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 2023-24

	£m	£m
<b>Base expenditure:</b>		
Base net service expenditure		208.042
<b>Additional 2023-24 service expenditure:</b>		
Pay awards, increments, payroll turnover etc	6.685	
Key Strategic Objectives ( <b>Appendix 1</b> )	10.196	
Improving educational attainment (specific grant funded)	2.609	
Gaelic initiatives (specific grant funded)	0.015	
Early Learning and Childcare expansion (specific grant funded)	9.908	
Revised debt charges ( <b>Appendix 7</b> )	1.207	30.620
<b>Efficiency measures:</b>		
Previously approved efficiencies ( <b>Appendix 2</b> )	(0.276)	
New efficiencies/savings proposed ( <b>Appendix 3</b> )	(4.757)	(5.033)
<b>Total planned net service expenditure (excluding HSCP)</b>		<b>233.629</b>

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

#### Directorate Service Expenditure Analysis

	Chief Executive	Education	Housing, Operations & Development	Strategic Change & Communities	Misc. Services	TOTAL
	£m	£m	£m	£m	£m	£m
<b>Base expenditure</b>	<b>19.040</b>	<b>119.673</b>	<b>43.499</b>	<b>18.883</b>	<b>6.947</b>	<b>208.042</b>
Pay awards, increments, payroll turnover etc	0.784	3.556	1.482	0.707	0.156	<b>6.685</b>
Additional investment ( <b>Appendix 1</b> )	2.446	2.269	2.932	0.275	2.274	<b>10.196</b>
Specific Grant funded expenditure	-	12.532	-	-	-	<b>12.532</b>
Debt charges ( <b>Appendix 7</b> )	-	-	-	-	1.207	<b>1.207</b>
Previously approved savings ( <b>Appendix 2</b> )	(0.200)	-	-	(0.076)	-	<b>(0.276)</b>
New savings ( <b>Appendix 3</b> )	(0.880)	-	(2.359)	(0.668)	(0.850)	<b>(4.757)</b>
<b>NET EXPENDITURE</b>	<b>21.190</b>	<b>138.030</b>	<b>45.554</b>	<b>19.121</b>	<b>9.734</b>	<b>233.629</b>
	<b>Health and Social Care Partnership funding</b>					<b>96.349</b>
	<b>OVERALL PLANNED EXPENDITURE</b>					<b>329.978</b>

- (7) remuneration for all councillors will be increased in line with the uplift included in the Local Governance (Scotland) Act 2004 (Remuneration), Amendment Regulations 2023;
- (8) 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 £4.7m and £9.4m for 2023-24;
- (9) allocate £0.334m of resources from General Reserves, equal to the amount saved to date from the recent series of Teacher industrial action days, as one-off windfall funding to support school priorities in 2023-24;
- (10) the latest projected uncommitted balances on the Council's General Reserves at 31 March 2023, as considered by the Cabinet of 15 February, is estimated to be £9.368m. The use of £1.300m of uncommitted surplus included in the budget proposals above and the commitment to provide windfall savings of £0.334m to schools proposed in item (9) above, results in an estimated uncommitted reserve of £7.734m which equates to 3.31 per cent of 2023-24 expenditure (excluding planned HSCP spend);
- (11) as agreed at Cabinet in February 2023, an inflation reserve of £2.500m is being held to mitigate any temporary inflation risk occurring during 2023-24 therefore a draw of £0.500m is proposed as a contribution towards the increased inflationary costs identified in the additional spend pressures;
- (12) additional investment of £10.196m is being recommended for service provision (as shown in **Appendix 1**);
- (13) efficiencies/savings of £0.276m have previously been agreed by Cabinet during 2022-23 (as shown in **Appendix 2**) and further efficiencies of £4.757m are necessary to achieve a balanced budget for 2023-24, as recommended in **Appendix 3**;
- (14) an indicative revenue budget for 2024-25 is provided in **Appendix 4**;
- (15) Common Good revenue and capital budgets are provided in **Appendix 8 and 9**;
- (16) seek Government approval to increase fines for littering and dog fouling, to protect the environment and Public Health, and ensure that enforcement matches the legislation;
- (17) initiate a consultation on the use of street lighting in the early hours of the morning with the aim of reducing energy consumption and reducing cost in future years: and
- (18) initiate a review of the use of the Belleisle Café for development into an outdoor Early Years Centre to build on existing facilities

## 2. General Service Capital Budget recommendations for 2023-24 to 2034-35:

- (1) a review of the capital programme has been undertaken and has resulted in the re-profiling of several projects to better reflect current projected timelines and in some cases, budgets increased or reduced to reflect more accurate anticipated project spend levels;
- (2) the twelve-year programme now includes investment spend up to 2034-35 being the new year twelve, per the Council's Capital Investment Strategy;
- (3) the approach to capital asset management has allowed the budget setting process for 2023-24 to incorporate a bid process for new capital investment;
- (4) after the reprofiling of projects, removal of projects and inclusion of new projects for inclusion in the programme and the inclusion of new funding of £25.000m for the new 'Year 12' (2034-35) in the programme, a balance of unallocated funds of £16.262m remains uncommitted as under programming. It is anticipated that this under programming will be held pending the identification of projects being brought forward in future years for inclusion; and
- (5) the overall twelve-year Capital Investment programme (inclusive of projects brought forward from 2022-23 to be completed in future years) is £423.957m 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. Covid-19 Reserve Budget Recommendations for 2023-24

- (1) the latest projected uncommitted balance on the Covid-19 Reserves as at 31 March 2023, is estimated to be £0.595m as shown in the table below:

<b>Covid-19 uncommitted reserves</b>	<b>£m</b>
<b>Opening balance (March 2022):</b>	<b>0.792</b>
December 2022 Child Bridging payment – extended criteria	(0.172)
North Ayr /River Ayr outdoor sports facility - increased contribution	(0.025)
<b>Estimated uncommitted closing balance (March 2023)</b>	<b>0.595</b>

- (2) it is recommended that a review of the funds allocated to services in previous years be undertaken at the end of 2022-23 and any unused funds or funds no longer required be returned to the Covid-19 reserve for use in future years.



#### 4. Carbon Budget 2023-24

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 2023-24 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	508.19
Education	5,090.06
Health & Social Care	1,008.96
Housing, Operations and Development	3,655.53
Strategic Change and Communities	2,718.84
Ayrshire Roads Alliance	1,333.10
<b>Total Carbon Budget 2023-24</b>	<b>14,314.68</b>

\*Note Total Carbon Budget 2022-23 was 15,578.70 TCO<sub>2</sub>.

#### 5. Budget risks

- (1) The following key risks and issues are highlighted in the context of this budget:
  - (1) The risk associated with using one off measures (surplus) to balance the budget in contrast to securing recurring funding through an increase in Council Tax income or through identifying additional 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 Council's financial resilience and sustainability and in turn financial capacity to respond to unforeseen events or unbudgeted costs.
- (2) To provide a degree of risk mitigation, in February 2023 Cabinet agreed to set aside £2.500m of uncommitted reserves as an inflation reserve to be held to mitigate any temporary inflation risk occurring during 2023-24. A draw of £0.500m from this reserve is being actioned as part of these budget proposals.

## Appendix 1 - Additional Investment/ Expenditure Pressures

	£
<b>Chief Executive</b>	
ICT – Oracle Fusion & Archiving contract increase	646,950
ICT Contractual increases	32,068
ICT Service desk – additional staffing investment	75,238
Legal & Licensing – software contract increase	2,500
Trading Standards & Env. Health – Glasgow Scientific Services contract	8,000
Corporate Accounting – software contract increases	13,000
Revenues & Benefits – software contract increases	19,233
Employee Services – Health and Wellbeing support initiatives	10,000
Employee Services – Cipd inform contract	3,000
Employee Services – software contract increases	1,000
Settlement changes – Devolving NDR empty property relief scheme	1,635,000
<b>Total Chief Executive</b>	<b>2,445,989</b>

<b>Education</b>	
Ayr Academy new build - unitary charge increase	76,992
QMA new build - unitary charge increase	75,943
PPP – unitary charge increase	1,301,887
Seemis – contract increase	7,527
Free School Meals – top up payment	170,000
ELC – increase rate to funded providers	205,870
ELC – increased lunch costs	71,400
Settlement changes - School clothing grant	2,573
Settlement changes – Scottish Disability Assistance	33,000
Settlement changes – removal of school music tuition fees	9,000
Settlement changes – removal of school curriculum charges	12,000
Settlement changes – Whole Family Wellbeing Fund	303,000
<b>Total Education</b>	<b>2,269,192</b>

<b>Housing, Operations and Development</b>	
Asset Management – Software contract increase	15,000
Asset Management – Central Repairs Account budget increase	300,000
Professional Design Services – Software contract increase	12,000
Professional Design Services – Vehicle lease increase	1,438

ARA – contract increase	500,000
Neighbourhood Services – Fuel price increase	68,951
Neighbourhood Services – Waste Management contract increase	1,346,454
Neighbourhood Services – Domestic Waste operational cost increase	91,087
Neighbourhood Services – Maintenance of equipment contract increase	9,264
Neighbourhood Services – Horticultural supplies cost increase	65,582
Neighbourhood Services – Software contract increase	48,360
Facilities Management – additional peripatetic staff investment	45,000
Facilities management – contract price increases	50,000
Facilities Management – additional cleaning Forehill and Struthers primary	3,346
Settlement changes – Free School Meals expansion	300,066
Settlement changes – Local Energy Strategy	75,000
<b>Total Housing, Operations and Development</b>	<b>2,931,548</b>

<b>Strategic Change and Communities</b>	
Destination South Ayrshire – 3G pitch maintenance cost increase	12,000
Destination South Ayrshire – Sport & Leisure contract increases	26,000
Destination South Ayrshire – Lochgreen welfare building property costs	24,655
Destination South Ayrshire – Golf & Facilities supply contract increases	5,000
Destination South Ayrshire – Culture & Tourism supply contract increases	7,225
Thriving Communities – Community Groups and projects	200,000
<b>Total Strategic Change and Communities</b>	<b>274,880</b>

<b>Miscellaneous Services – held centrally to be allocated</b>	
External Audit – contract fee increases	24,664
Insurance premium – contract increase	271,357
Scotland Excel – contract increase	2,345
Strathclyde Passenger Transport – requisition increase	41,029
Utility increases - Electricity, Gas etc., contract increase	1,334,882
Non-Domestic Rates – revaluation increase	600,000
<b>Total Miscellaneous Services</b>	<b>2,274,277</b>
<b>Total - All Directorates/Services</b>	<b>10,195,886</b>

## Appendix 2 - Previously Approved Savings

<b>Directorate</b>	<b>Proposal</b>	<b>2023-24 £</b>	<b>Approved by</b>
Chief Executive	ICT data centre hosting – alternative funding model	200,000	Nov 2022 Cabinet
Strategic Change and Communities	Review of Policy, Performance and Community Planning	75,830	Feb 23 Cabinet
<b>Total previously approved savings</b>		<b>275,830</b>	

## Appendix 3 - New Savings Proposals

<b>Ref:</b>	<b>Proposal</b>	<b>2023-24 £</b>
<b>Chief Executive</b>		
DG-01	Reduction in property costs following move of Archive Service to new build facility	49,401
DG-06	Removal of vacant Archive post	10,950
DG-08	Removal of vacant Print room post	2,912
DG-09	Removal of vacant Messenger post	11,621
DG-10	Review Members support team	27,653
DG-11	Reduction in Registration overtime budget	7,500
DG-12	Reduction in Council Officer overtime budget	5,000
DG-13	Reduction in various Members Support Administration budgets	2,100
DG-14	Reduction in Civic catering budget	3,000
DG-15	Reduction in various Committee Support Admin budgets	3,450
HR-01	Introduction of an Employee Benefit Framework Scheme	70,000
ICTOPS-03	Review Applications Support team structure	27,790
ICTOPS-05	Removal of vacant System Assistant post	33,723
ICTOPS-07	Removal of various ICT hardware/software contract costs	47,854
L&L-03	Cease meeting medical referee costs - taxi/private hire	2,000
R&B-02	Reduce transport cost budget	3,000
R&B-03	Service Review - Revenues Team	112,579
R&B-04	Service Review – Benefits Processing and Scottish Welfare Fund Team	224,079
TS&EH-01	Removal of two vacant Authorised Officer post	86,600
TS&EH-02	Realign income budget based on current recovery rates and maximise various income recovery through advertising	14,000
TS&EH-03	Increase pest control fees to – Fumigations £120, Rats/Mice/Insects (domestic £81/commercial £140), Wasps: £52	1,500
TS&EH-04	Reduce various Admin and Supplies and Services budgets	14,500
TS&EH-05	Service Review -Environmental Health Team	53,274
R&I-01	Realign income budget based on current recovery rates	6,000
PR-01	Removal of vacant Procurement Information Assistant post	30,037
PR-02	Introduce Early payment discount scheme via third-party supplier	30,000
<b>Total Chief Executive</b>		<b>880,523</b>

<b>Housing, Operations and Development</b>		
AM-01	Transforming the Estate Review - rationalise council assets and remove various property costs	200,000
FM-04	Increase school meal price for Teaching staff by £1 plus VAT	37,050
FM-05	Increase cost of public toilets from £0.30 to £0.50	26,000
FM-06	Reduce costs resulting from the transfer of Straiton Community Centre to the Community Association in March 2023.	18,214
FM-07	Removal of School crossing patrol service	116,857
FM-08	Closure of County Buildings canteen on a permanent basis and replace with vending operation	20,000
FM-13	Increase paid meal uptake in academies by 4% through marketing and pupil survey	102,000
P&BS-01	Realign Planning & Building Warrant income budget based on current recovery rates	40,000
P&BS-02	Reduce various Planning and Building Standards admin budgets	6,000
HS-01	Removal of various General Services transport budgets	2,974
HS-04	Reduction in budget for overtime - anti social behaviour	1,000
HS-05	Removal/Reduction of various Admin and Supplies & Services budgets in General Services Housing	2,975
HS-13	Increase income target from homeless rents based on current recovery levels	85,000
NS-01	Introduce annual charging of £45 per bin for Garden Waste collections	656,220
NS-02	HWRC Heathfield - generate an income from commercial and industrial customers.	38,232
NS-03	Commercial Waste – 5% Price Increase	60,427
NS-04	Bereavement – 5% Price Increases	106,767
NS-06	Grounds Maintenance - Stop Maintaining Sites in unknown ownership	18,000
NS-07	Reduce seasonal staffing numbers in cemeteries	44,515
NS-08	Review street cleaning operation	100,000
ARA-01	Redesign of Winter Service through route optimisation	79,500
ARA-02	Digitalisation of Traffic Regulation Order and Temporary Traffic Regulation Order process	5,000
ARA-03	Implementation of Karbon tech gully monitoring	35,500
ARA-04	ARA Service redesign and transformation	200,000
ARA-05	Move all permit processing onto a digital platform	5,000

<b>Housing, Operations and Development</b>		
ARA-06	10% increase on permit charges (road opening permits, scaffolding permits, traffic light permits.	10,000
ARA-07	10% increase on Road Construction Consent inspection fees	10,000
ARA-08	5% increase on ARA harbour dues (visiting boats, landing charges, fishing boats and moorings)	10,000
ARA-10	Dispose of Girvan Harbour and remove operating costs	135,000
ARA-11	Close Girvan Depot and Share Bridge Street depot	20,000
ARA-12	Cease installation of Christmas lights	25,000
ARA-13	Increase on and off-street parking charges by 20%	141,565
<b>Total Housing, Operations and Development</b>		<b>2,358,796</b>

<b>Strategic Change and Communities</b>		
DSA-03	Removal of core budget for the Marr Educational Resource Centre	28,000
DSA-04	Removal of Ayr Bids legacy budget	20,000
DSA-05	Increase in income target for gymnastics programme	15,000
DSA-08	Closure/transfer of Maybole golf course	30,000
DSA-09	Closure of Dalmling golf course	183,172
DSA-10	Closure of Northfield Bowling	78,157
OD&CS-01	Remove Customer Services Admin and supplies and Services budgets (2023-24 only)	5,042
OD&CS-02	Close building formerly used for Customer Services following co-locating in the Thriving Communities building next door.	12,633
ER-01	Remove various Admin and Supplies & Services budget in Economy and Regeneration Team	10,000
ER-03	Reduction in grant funding to businesses	32,000
TC-01	Reduction in Thriving Communities property cost budget	3,700
TC-05	Reduction in the budget for the Performing Rights Society	3,000
TC-07	Increase in fees for Dolphin House	20,000
TC-12	Reduce budget for Duke of Edinburgh Award	5,000
TC-13	Removal of Supplies & Services legacy budget in Community Services and Facilities	2,800
TC-14	Reduction in the budget for grants to voluntary organisations	7,000
TC-15	Stop the Service Level Agreement with Marr Rugby Club	7,500
TC-17	Reduction in third party payments to other agencies	10,000
TC-18	Community Halls review – net cost reduction	27,265

<b>Strategic Change and Communities</b>		
PP&CP-01	Increase income target generated from Private Landlord Registration	5,000
PP&CP-02	Increase income target generated from Private Leased accommodation	15,000
PP&CP-03	Review and reduce external housing support contracts	117,738
PP&CP-04	Reduce budget for Housing Grants administration	15,000
PP&CP-05	Homeless Strategy cost reduction following re-tendering	15,000
<b>Total Strategic Change and Communities</b>		<b>668,007</b>

<b>Corporate</b>		
Corp-01	Increase payroll management target	500,000
Corp-02	Increase all applicable fees & charges by 5%	350,000
<b>Total Corporate savings</b>		<b>850,000</b>

<b>Total All Savings</b>		<b>4,757,326</b>
--------------------------	--	------------------

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



## Appendix 4 - Indicative scenario-based Revenue Budget 2024-25

- 1) It is considered good practice when assessing the financial outlook for a future year to apply different assumptions to provide a range of possible outcomes, depending on a variety of factors. The table below provides an assessment of a best-case, mid-case, and worst-case outcome for 2024-25 based on varying several factors as outlined in section 2) and 3) below.

	<b>Best Case</b>	<b>Mid Case</b>	<b>Worst Case</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Funding:</b>			
<b><i>Fixed income source across all scenarios:</i></b>			
Aggregate External Finance	256.598	256.598	256.598
<b><i>Variable income source across scenarios (per section 2 below):</i></b>			
Increase/(decrease) in SG general revenue grant funding	2.423	-	(2.423)
Planned use of PPP retrospective reserve	4.000	4.000	4.000
Council Tax base income	66.580	66.580	66.580
CT increase	3.329	2.663	1.997
<b>Total anticipated funding</b>	<b>332.930</b>	<b>329.841</b>	<b>326.752</b>
<b>Expenditure:</b>			
<b><i>Fixed expenditure pressures across all scenarios:</i></b>			
Base net service expenditure	330.038	330.038	330.038
Debt charges (per capital investment plan)	1.709	1.709	1.709
<b><i>Variable expenditure pressures across scenarios (per section 2 below):</i></b>			
Key Strategic Objectives/ additional investment	3.913	5.870	7.826
Pay uplifts	4.984	7.476	9.283
<b>Total revised expenditure</b>	<b>340.644</b>	<b>345.093</b>	<b>348.856</b>
<b>Initial Budget surplus/(gap)</b>	<b>(7.714)</b>	<b>(15,252)</b>	<b>(22.104)</b>

- 2) In terms of scenario planning several of the contributing factors in determining the future budget position remain static irrespective of the scenario in question. These are outlined in the Indicative budget statement above as fixed income sources and fixed expenditure pressures.
- 3) There are other 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 in each scenario.

<b>Variable Scenario Factors</b>	<b>Best Case</b>	<b>Mid Case</b>	<b>Worst Case</b>
Scottish Government General funding	1% increase	Flat cash	1% reduction
Approved use of reserves	£4m	£4m	£4m
Council Tax levels	5% increase	4% increase	3% increase
Key Strategic objectives/additional investment	Based on 50% of 2023-24 additional investment	Based on 75% of 2023-24 additional investment	Based on similar level of investment as 2023-24
Pay uplifts	2% uplift	3% uplift	4% uplift

- 4) Based on the above analysis savings of between £7.714m and £22.104m will be required to achieve a balanced budget for 2024-25. There is a significant amount of uncertainty across several of the contributing factors therefore it is difficult to judge with any degree of certainty what actual outcome will occur.

## **Appendix 5 - General Services Capital Investment Programme 2023-24 to 2034-35**

### **1. Background**

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

The Corporate Asset Management Group has considered capital bids developed during 2022-23 and submitted by services for recommendation by the group for inclusion in the programme.

Adjustments to ensure funding that is not expended in the current financial year (2022-23) is re-profiled to future years to ensure that projects previously approved by Council are carried out, and other re-profiling of project spend within the programme to ensure the profile of budgets reflect the actual anticipated spend profile.

A total of capital investment programme of £423.957m is proposed for the twelve-year period 2023-24 to 2034-35.

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

#### **Children & Families Investment**

**Early Learning and Childcare – Troon ELC (Appendix 6 Ref: 1[a]):** Additional funding of £600,000 in 2023-24 has been added to the programme to supplement the existing funding for Early Learning and Childcare – 1140 Hours Expansion – Various Projects.

**School Refurbishment Programme – Various Projects (Appendix 6 Ref: 1[b]):** Additional funding has been added to the programme in the amount of £2,400,000 in 2034-35 for school refurbishment works.

**Window and Roof Replacement – Various Projects (Appendix 6 Ref: 1[c]):** Additional funding has been added to the programme in the amount of £150,000 in 2034-35 for window and roof replacement works.

#### **Communities Investment**

**Hourston's area development (formerly Ayr Leisure Facility) (Appendix 6 Ref: 3[a]):** The Ayr Leisure Facility has been removed from the programme and funding of £6,642,794 in 2023-24 has been retained to further improvements made in Ayr Town Centre.

**ARA – Girvan South Pier Repairs (Appendix 6 Ref: 3[b]):** Further investment of £12,800 has been added in 2023-24 for repairs to the harbour wall sheet piling. The total amount of investment for 2023-24 will be £132,800.

**ARA - Road Reconstruction and Improvement (Appendix 6 Ref: 3[c]):** Additional funding has been added to the programme in the amount of £2,500,000 in 2034-35 to continue to provide road users with an improved and safer road network which will have fewer potholes and a smoother surface.

**ARA - Adapting to Climate Change – St Ninian’s Park Proposals (Appendix 6 Ref: 3[d]):** Investment of £200,000 has been added to the programme over two years (£50,000 in 2025-26 and £150,000 in 2026-27) to reduce flood risk to properties in Prestwick and to improve the environment of St Ninian’s Park.

**Cemetery Infrastructure Project (Appendix 6 Ref: 3[e]):** Additional funding of £1,000,000 has been added in 2023-24 to continue to conduct cemetery infrastructure works.

**Coastal Change Adaptions (Appendix 6 Ref: 3[f]):** £106,000 has been added to the programme in 2023-24 following confirmation of additional grant funding from the Scottish Government.

**Cycling Walking Safer Routes (Appendix 6 Ref: 3[g]):** Funding of £491,000 has been added to the programme to undertake projects linked to specific grant funding provided by the Scottish Government in 2023-24.

**Green Waste / Household Recycling and Waste Transfer Station (Appendix 6 Ref: 3[h]):** Funding for the provision of a green waste facility / household recycling and a waste transfer station has been reduced and reprofiled. Revised funding is £10,533,750 over two financial years (£4,000,000 in 2023-24 and £6,533,750).

**Northfield Bowling Centre Refurbishment (2021/22 and 2022/23) (Appendix 6 Ref: 3[i]):** Funding for the refurbishment of Northfield Bowling Centre has been reduced and reprofiled (£25,000 in 2023-24).

**Place Planning - Community Halls and Centres (Appendix 6 Ref: 3[j]):** Investment of £2,000,000 has been added to the programme over three years (£750,000 in 2023-24, £750,000 in 2024-25 and £500,000 in 2025-26) for place planning Community Halls and Centres investment.

### **Other Investment**

**Equalities Act Budget – Various Projects (Appendix 6 Ref: 4[a]):** Additional funding has been added to the programme in the amount of £300,000 in 2034-35 to continue to support the ongoing accessibility improvement work being conducted across the Council's property estate.

**Property Refurbishment – Various Projects (Appendix 6 Ref: 4[b]):** Additional funding has been added to the programme in the amount of £1,250,000 in 2034-35 to continue the funding that will support the ongoing refurbishment of the Council's property estate.

**Rewiring Programme – Various Projects (Appendix 6 Ref: 4[c]):** Additional funding has been added to the programme in the amount of £200,000 in 2034-35 to fund the ongoing rewiring programme in various properties.

**Works to Facilitate Property Rationalisation – Various Projects (Appendix 6 Ref: 4[d]):** Additional funding has been added to the programme in the amount of £100,000 in 2034-35 to facilitate property rationalisation.

**Facilitate Introduction of Flexible Working (Appendix 6 Ref: 4[e]):** A further allowance of £100,000 has been added in 2034-35 to continue the funding that will support the Introduction of Flexible Working.

**Initial Work on Projects for Future Years (Appendix 6 Ref: 4[f]):** Further provision has been made in the programme for initial work on projects in future years in the amount of £150,000 in 2034-35.

**Ayrshire Growth Deal (Appendix 6 Ref: 4[g]):** The expenditure profile has been updated to reflect the most up to date project cost profile and timing of Scottish Government and UK Government contribution expectations. It is likely that further re-profiling will be required as information regarding the exact timing of project spend in later years becomes clearer.

**Ayrshire Growth Deal – Regeneration Build Projects (Appendix 6 Ref: 4[h]):** Investment of £55,173,500 is included within the programme profiled over several financial years (£380,000 in 2023-24, £2,000,000 in 2024-25, £10,000,000 in 2025-26, £11,943,500 in 2026-27, £12,500,000 in 2027-28, £11,000,000 in 2028-29 and £7,350,000 in 2029-30).

**Pay Contribution to Capital Fund (Appendix 6 Ref: 4[i]):** Following confirmation of additional funding from the Scottish Government towards the increased 2022-23 Local Government pay offer, a provision of £2,576,000 has been made in 2023-24 for the transfer to revenue via a contribution to the capital fund.

**New Projects yet to be Specifically Identified (Appendix 6 Ref: 4[j]):** Provision of £16,262,913 has been made in 2034-35 for new projects yet to be identified which will be held pending the identification of projects being brought forward in future years for inclusion in the programme.

## Appendix 6 – Capital Investment Programme: Expenditure 2023-24 to 2034-35

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>1) Children &amp; Families investment</b>													
Carrick Academy (Maybole Campus)	15,703,000	-	-	-	-	-	-	-	-	-	-	-	15,703,000
Dailly Primary School Surplus Plot - Car Park	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000
Dalmling Campus	-	-	-	-	-	-	-	10,732,000	11,947,000	891,000	-	-	23,570,000
Early Learning and Childcare - Multi Year Capital Allocations	2,767,555	-	-	-	-	-	-	-	-	-	-	-	2,767,555
<b>a) Early Learning and Childcare - Troon ELC</b>	600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
Glenburn and St Ninian's Primary Schoolshared campus	599,370	-	-	-	-	-	-	-	-	-	-	-	599,370
Girvan All Weather Pitch	815,000	-	-	-	-	-	-	-	-	-	-	-	815,000
Girvan Primary School	3,000,000	13,000,000	6,440,000	-	-	-	-	-	-	-	-	-	22,440,000
St John's Primary and Wallacetown Early Years Centre	-	-	-	2,000,000	10,130,000	4,000,000	-	-	-	-	-	-	16,130,000
<b>b) School Refurbishment Programme - Various Projects</b>	1,636,347	2,086,226	2,086,226	2,086,226	2,086,226	2,086,226	2,086,226	2,086,226	2,400,000	2,400,000	2,400,000	2,400,000	25,839,929
<b>c) Window and Roof Replacement - Various Projects</b>	109,214	150,000	150,000	150,000	150,000	200,000	200,000	200,000	150,000	150,000	150,000	150,000	1,909,214
	<b>25,330,486</b>	<b>15,236,226</b>	<b>8,676,226</b>	<b>4,236,226</b>	<b>12,366,226</b>	<b>6,286,226</b>	<b>2,286,226</b>	<b>13,018,226</b>	<b>14,497,000</b>	<b>3,441,000</b>	<b>2,550,000</b>	<b>2,550,000</b>	<b>110,474,068</b>

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>2) Health &amp; Social Care investment</b>													
Scheme of Assistance	680,000	500,000	600,000	600,000	600,000	600,000	600,000	600,000	-	-	-	-	4,780,000
North Ayr Health and Care Facility	-	-	-	-	-	-	-	9,000,000	-	-	-	-	9,000,000
	<b>680,000</b>	<b>500,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>9,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,780,000</b>

		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	Total
		£	£	£	£	£	£	£	£	£	£	£	£	£
<b>3)</b>	<b>Communities investment</b>													
<b>a)</b>	Hourstons Area/Town Centre development	6,642,794	-	-	-	-	-	-	-	-	-	-	-	6,642,794
	Ayrshire Roads Alliance - Bridge works (General)	278,000	362,000	200,000	-	-	-	-	-	-	-	-	-	840,000
	Ayrshire Roads Alliance - Bridge works (Victoria Bridge)	132,487	-	-	-	-	-	-	-	-	-	-	-	132,487
	Ayrshire Roads Alliance - Girvan Harbour Jetty Repairs	569,506	-	-	-	-	-	-	-	-	-	-	-	569,506
<b>b)</b>	Ayrshire Roads Alliance - Girvan South Pier Repairs	132,800	-	-	-	-	-	-	-	-	-	-	-	132,800
	Ayrshire Roads Alliance - LED replacement	-	-	-	-	100,000	100,000	100,000	100,000	-	-	-	-	400,000
	Ayrshire Roads Alliance - Local Flood Risk Plan	142,167	64,000	64,000	64,000	-	-	-	-	-	-	-	-	334,167
<b>c)</b>	Ayrshire Roads Alliance - Road Reconstruction and Improvement	1,812,472	2,500,000	2,500,000	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	26,312,472
	Ayrshire Roads Alliance - EV Charging Infrastructure	190,000	120,430	-	-	-	-	-	-	-	-	-	-	310,430
	Ayrshire Roads Alliance - Street Lighting	250,000	250,000	250,000	250,000	-	-	-	-	-	-	-	-	1,000,000
	Ayrshire Roads Alliance - Traffic Signals Renewals Programme	290,000	-	-	-	-	-	-	-	-	-	-	-	290,000
<b>d)</b>	Ayrshire Roads alliance - Adapting to climate change (St Ninians Park)	-	-	50,000	150,000	-	-	-	-	-	-	-	-	200,000
	Ayrshire Roads alliance - Facilities to assist with tourist and visitor facilities	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
	Belleisle Park - Additional Works	625,000	-	-	-	-	-	-	-	-	-	-	-	625,000
	CCTV Public Space Infrastructure	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
<b>e)</b>	Cemetery Infrastructure Project	2,435,000	250,000	100,000	100,000	-	-	-	-	-	-	-	-	2,885,000
	Citadel enhancement - legacy budget	19,998	-	-	-	-	-	-	-	-	-	-	-	19,998
<b>f)</b>	Coastal change adaptions	106,000	-	-	-	-	-	-	-	-	-	-	-	106,000
<b>g)</b>	Cycling Walking Safer Routes (grant funded works)	491,000	-	-	-	-	-	-	-	-	-	-	-	491,000
	Floating Pontoons - River Ayr	20,000	-	-	-	-	-	-	-	-	-	-	-	20,000
	Golf Strategy - Health & Safety works	450,000	-	-	-	-	-	-	-	-	-	-	-	450,000
<b>h)</b>	Green Waste / Household Recycling and Waste Transfer Station	4,000,000	6,533,750	-	-	-	-	-	-	-	-	-	-	10,533,750
	Masonhill Crematorium Upgrade of drainage	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000
	Maybole Town Centre Regeneration - Town Hall	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000
	Maybole Town Centre Regeneration - Public Realm Improvements to the High Street	357,250	-	-	-	-	-	-	-	-	-	-	-	357,250
	Maybole Regeneration – Project Team	70,000	-	-	-	-	-	-	-	-	-	-	-	70,000
	Maybole Regeneration – Small Grants Scheme	262,000	-	-	-	-	-	-	-	-	-	-	-	262,000
	Maybole Regeneration – Development Grant Scheme	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
<b>i)</b>	Northfield Bowling Centre Refurbishment	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
	Place Plans	700,000	-	-	-	-	-	-	-	-	-	-	-	700,000
<b>j)</b>	Place Planning - Community Halls and Centres	750,000	750,000	500,000	-	-	-	-	-	-	-	-	-	2,000,000
	Promenade Enhancement Scheme	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000
	Public Conveniences - Various Projects	366,805	-	-	-	-	-	-	-	-	-	-	-	366,805
	Rozelle House	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000
	VAT Recovery funds investment	411,411	-	-	-	-	-	-	-	-	-	-	-	411,411
	Mixed tenure grant	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
		<b>22,829,690</b>	<b>10,830,180</b>	<b>3,664,000</b>	<b>3,064,000</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>2,500,000</b>	<b>57,787,870</b>

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	Total
4) Other investment	£	£	£	£	£	£	£	£	£	£	£	£	£
<b><u>Buildings</u></b>													
Developers' Contribution related projects	970,158	-	-	-	-	-	-	-	-	-	-	-	970,158
<b>a)</b> Equalities Act Budget - Various Projects	370,800	300,000	300,000	300,000	300,000	350,000	350,000	350,000	300,000	300,000	300,000	300,000	3,820,800
Riverside Project	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000
Net Zero Carbon Retrofit	450,000	-	-	-	-	-	-	-	-	-	-	-	450,000
Office and Welfare Facilities at Bridge Street, Girvan	1,250,000	-	-	-	-	-	-	-	-	-	-	-	1,250,000
<b>b)</b> Property Refurbishment - Various Projects	1,032,062	1,250,000	1,250,000	1,250,000	1,500,000	1,500,000	1,500,000	1,500,000	1,250,000	1,250,000	1,250,000	1,250,000	15,782,062
<b>c)</b> Rewiring Programme - Various Projects	200,000	200,000	200,000	200,000	250,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	2,600,000
<b>d)</b> Works to Facilitate Property Rationalisation - Various Projects	175,000	100,000	100,000	100,000	150,000	150,000	150,000	150,000	100,000	100,000	100,000	100,000	1,475,000
<b><u>Information Technology</u></b>													
Business systems	1,608,584	852,600	752,600	1,350,000	1,165,000	1,231,000	1,231,000	1,165,000	1,300,000	1,300,000	1,300,000	-	13,255,784
End User Computing	2,502,043	4,006,000	1,594,000	1,534,000	3,410,000	1,344,000	1,344,000	3,910,000	1,400,000	1,400,000	3,900,000	-	26,344,043
Information & Data	580,000	300,000	450,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	420,000	-	4,690,000
ICT Infrastructure	1,299,282	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	-	2,599,282
<b><u>Other</u></b>													
<b>e)</b> Facilitate Introduction of Flexible Working	280,000	100,000	100,000	100,000	150,000	150,000	150,000	150,000	100,000	100,000	100,000	100,000	1,580,000
<b>f)</b> Initial Work on Projects For Future Years	150,000	100,000	100,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	1,650,000
Repair & Renewal (works funded by contribution)	143,063	-	-	-	-	-	-	-	-	-	-	-	143,063
<b><u>Economic Regeneration</u></b>													
<b>g)</b> Ayrshire Growth Deal	29,887,895	32,126,191	21,109,905	5,218,000	-	-	-	-	-	-	-	-	88,341,991
<b>h)</b> Ayrshire Growth Deal - Regeneration build programme	380,000	2,000,000	10,000,000	11,943,500	12,500,000	11,000,000	7,350,000	-	-	-	-	-	55,173,500
Hanger space (GPA)	2,750,000	-	-	-	-	-	-	-	-	-	-	-	2,750,000
<b><u>Local Government Pay</u></b>													
<b>i)</b> LG pay - transfer to revenue	2,576,000	-	-	-	-	-	-	-	-	-	-	-	2,576,000
<b><u>Future Years</u></b>													
<b>j)</b> New Projects - Unallocated	-	-	-	-	-	-	-	-	-	-	-	16,262,913	16,262,913
	<b>46,804,887</b>	<b>41,464,791</b>	<b>36,086,505</b>	<b>22,645,500</b>	<b>20,125,000</b>	<b>16,675,000</b>	<b>13,025,000</b>	<b>8,175,000</b>	<b>5,350,000</b>	<b>5,350,000</b>	<b>7,850,000</b>	<b>18,362,913</b>	<b>241,914,596</b>
<b>Total 12 year Capital Investment programme</b>	<b>95,645,063</b>	<b>68,031,197</b>	<b>49,026,731</b>	<b>30,545,726</b>	<b>35,691,226</b>	<b>26,161,226</b>	<b>18,511,226</b>	<b>33,393,226</b>	<b>21,347,000</b>	<b>10,291,000</b>	<b>11,900,000</b>	<b>23,412,913</b>	<b>423,956,534</b>



## Appendix 6 - Capital Investment Programme: Funding 2023-24 to 2034-35

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Capital Grant</b>													
General Capital Grant	10,185,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	8,600,000	104,785,000
<b>Specific Capital grants:-</b>													
LG pay - transfer to revenue	2,576,000	-	-	-	-	-	-	-	-	-	-	-	2,576,000
Coastal Change adaptations	106,000	-	-	-	-	-	-	-	-	-	-	-	106,000
Specific Capital Grant - Cycling, Walking & Safer Routes	491,000	-	-	-	-	-	-	-	-	-	-	-	491,000
	<b>13,358,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>8,600,000</b>	<b>107,958,000</b>
<b>Additional funding identified</b>													
Anticipated capital receipts	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	200,000	200,000	200,000	200,000	2,800,000
Ayrshire Growth Deal Grant due in year	30,242,616	24,682,000	17,473,793	2,218,000	-	-	-	-	-	-	-	-	74,616,409
Developers contributions	819,671	-	-	-	-	-	-	-	-	-	-	-	819,671
Other Contributions - Grants / CFCR / CRA/R&R	68,063	-	-	-	-	-	-	-	-	-	-	-	68,063
	<b>31,380,350</b>	<b>24,932,000</b>	<b>17,723,793</b>	<b>2,468,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>78,304,143</b>
<b>Borrowing</b>													
Prudential borrowing	50,881,434	25,055,006	9,066,826	4,534,226	14,341,226	6,311,226	2,311,226	24,543,226	12,547,000	1,491,000	3,100,000	14,612,913	168,795,309
Ayrshire Growth Deal - Regeneration Build borrowing	380,000	2,000,000	10,000,000	11,943,500	12,500,000	11,000,000	7,350,000						55,173,500
Ayrshire Growth Deal borrowing - required based on spend and grant profile	(354,721)	7,444,191	3,636,112	3,000,000	-	-	-	-	-	-	-	-	13,725,582
	<b>50,906,713</b>	<b>34,499,197</b>	<b>22,702,938</b>	<b>19,477,726</b>	<b>26,841,226</b>	<b>17,311,226</b>	<b>9,661,226</b>	<b>24,543,226</b>	<b>12,547,000</b>	<b>1,491,000</b>	<b>3,100,000</b>	<b>14,612,913</b>	<b>237,694,391</b>
<b>Total funding requirement</b>	<b>95,645,063</b>	<b>68,031,197</b>	<b>49,026,731</b>	<b>30,545,726</b>	<b>35,691,226</b>	<b>26,161,226</b>	<b>18,511,226</b>	<b>33,393,226</b>	<b>21,347,000</b>	<b>10,291,000</b>	<b>11,900,000</b>	<b>23,412,913</b>	<b>423,956,534</b>

## Appendix 7 – Capital Investment Programme: Debt Charge implications

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	£	£	£	£	£	£	£	£	£	£	£	£
Principle	6,271,000	6,569,000	6,627,000	6,769,000	6,991,000	7,238,000	7,663,000	8,126,000	8,706,000	9,230,000	9,669,000	10,155,000
Interest	8,354,173	9,869,381	11,070,029	11,711,929	12,739,454	13,558,443	14,515,568	15,223,730	15,972,010	16,337,923	16,246,051	16,680,189
Expenses	180,675	172,933	168,355	166,543	166,324	166,477	166,132	166,292	166,686	165,773	164,322	163,693
Investment income	(965,000)	(1,061,500)	(1,061,500)	(1,013,250)	(1,013,250)	(1,037,375)	(1,061,500)	(1,085,625)	(1,109,750)	(1,109,750)	(1,085,625)	(1,085,625)
	<b>13,840,848</b>	<b>15,549,815</b>	<b>16,803,884</b>	<b>17,634,222</b>	<b>18,883,527</b>	<b>19,925,544</b>	<b>21,283,200</b>	<b>22,430,398</b>	<b>23,734,947</b>	<b>24,623,945</b>	<b>24,993,748</b>	<b>25,913,256</b>
<b>Increase from previous year</b>	<b>1,206,932</b>	<b>1,708,967</b>	<b>1,254,069</b>	<b>830,339</b>	<b>1,249,305</b>	<b>1,042,017</b>	<b>1,357,655</b>	<b>1,147,198</b>	<b>1,304,549</b>	<b>888,999</b>	<b>369,803</b>	<b>919,508</b>

## Appendix 8 – Common Good Fund Revenue Budget 2023-24

	Ayr £	Prestwick £	Troon £	Girvan £	Maybole £
<b>Income:</b>					
Rental income	(535,000)	(29,225)	(179)	(945)	-
Other income	(7,500)	-	-	-	-
Contribution from South Ayrshire Council	-	-	-	(45,000)	-
Interest on balances	(11,000)	(2,000)	(200)	-	(15)
<b>Total planned income</b>	<b>(553,500)</b>	<b>(31,225)</b>	<b>(379)</b>	<b>(45,945)</b>	<b>(15)</b>
<b>Expenditure:</b>					
Caretaker recharge	21,500	-	-	-	-
Repairs and maintenance	105,500	1,421	200	1,750	-
Grounds maintenance	163,000	29,054	-	43,000	-
Utilities	47,000	-	-	1,195	-
Non-domestic rates/ council tax/ water	153,000	250	-	-	-
Insurance	30,000	-	-	-	-
Other property costs	15,500	-	-	-	-
Supplies and services	2,000	-	-	-	-
Other administrative costs	1,000	-	-	-	-
Support Service costs	15,000	-	-	-	-
Grants to voluntary organisations	-	500	-	-	-
<b>Total planned expenditure</b>	<b>553,500</b>	<b>31,225</b>	<b>200</b>	<b>45,945</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 at 1 April 2023	(16,062)	(232,033)	(35,507)	(9,490)	(1,537)
<b>Projected revenue surplus at 31 March 2024</b>	<b>(16,062)</b>	<b>(232,033)</b>	<b>(35,686)</b>	<b>(9,490)</b>	<b>(1,552)</b>

Income budgets are based on anticipated rental income from properties owned by Ayr and Prestwick Common Good Funds due to the impact of economic recovery from Covid-19 restrictions and other market pressures. Expenditure budgets have been increased where possible to try to address market pressures on property maintenance, while seeking to maintain a minimum break-even position on revenue reserves.

## Appendix 9 – Common Good Fund Capital Budget 2023-24

	Ayr £	Prestwick £	Troon £	Girvan £	Maybole £
<b>Projected surplus balance at 1 April 2023</b>	(532,448)	(34,699)	-	-	-
Planned expenditure	-	-	-	-	-
Anticipated income	(10,000)	-	-	-	-
<b>Projected surplus balance as at 31 March 2024</b>	<b>(542,448)</b>	<b>(34,699)</b>	-	-	-

This position assumes completion during 2022-23 of ongoing capital works to Rozelle House. Any new capital expenditure proposals will be brought forward during the year for Members' approval.

