

TALIG Opposition Budget – Amendment and Model

It is recommended that the Council:

- a) Approve the revenue estimates for 2025-26 and that consequently the local tax requirement estimated at £67.099m is funded from Council Tax.
Approve the following rates and charges for the year, 2025-26:
 1. Council Tax to be paid in respect of a chargeable dwelling in Band “D” of £1,553.16 representing a 5% increase.
 2. Council Tax to be paid in respect of a chargeable dwelling in each of the other valuation bands in accordance with Section 74(1) of the Local Government Finance Act 1992 as amended.
 3. Business Rates as determined by Scottish Ministers.
- b) Approve the revenue budget for 2025-26 as set out in the revenue budget overview report subject to the decisions set out below and included in the opposition model outlined in the appendices.
- c) Approve a base allocation to the Health and Social Care Partnership of £81.492m for 2025-26. Approve indicative base allocations for 2026-27 and 2027-28 of £84.545m. The level of future years funding is subject to the level of Scottish Government funding and the Council’s overall financial position in future years.
- d) Endorse the new management/operational savings as outlined in Appendix 5 of the revenue budget overview report.
- e) Approve the policy savings options for 2025-26 as outlined in Appendix 6 of the revenue budget overview report with the exception of:
 - 1.Live Argyll – LA 001 25/26 – Reject a 10% cut in Management Fee for the 2025/26 Budget - £311,000
 - 2.Community Sport – CS 001 25/26 -Reject the removal of payments for 2025/26 and thereafter - £20,000
- f) Agree that any policy savings relating to 2026-27 onwards will be considered as part of next year’s budget process, unless it’s a full year effect of the 2025-26 saving, with the exception of Live Argyll for 2025/26.
- g) Agree to implement the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2025 and that the payments from 1 April 2025 be as noted in the table below, accepting that implementation of these payments will supersede the Council’s decision of 19 May 2022 in relation to Member’s remuneration.

Leader	£50,063
Civic Head (Provost)	£37,548
Senior Councillor (Policy Lead)	£37,548

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Senior Councillor (Area Chair)	£30,038
Senior Councillor (Leader of the Largest Opposition Group)	£30,038
Councillor	£25,982

- h) Approve the funding requests received as set out with the Opposition Budget Model, namely:

CHARTS	£95,000
AITC	£75,000
Islay Swimming Pool	£30,000
National Park	£10,000
Clipper Race	£20,000

- i) Approve the following in relation to fees and charges with effect from 1 April 2025 unless otherwise noted:
1. Approve the proposals for the fees and charges inflationary increase of 10% and approve the charges that are over and above inflation. Note that this would generate additional income of £0.605m in total. This is an increase of £242,000 over and above the officer recommendations.
 2. Approve all other charges as noted within the Fees and Charges Schedule.
 3. In respect of Electric Vehicle charging, approve a delegation to the Director with responsibility for Roads and Infrastructure in consultation with the Leader and the Policy Lead for Roads, Transport and Amenity Services, to vary the charge in line with increasing utility prices.
- j) Approve £500k allocated to a number of Community Priorities as set out in the appendix in Section 2.
- k) Note the financial risks analysis.
- l) Approve the Opposition Model as detailed below and the consequent impact on the Revenue Budget, Capital Budget, Reserves, Unallocated General Fund, and level of council tax required for 2025-2026. (Appendix A below)
- m) Approve the contingency level for the General Fund balance at a level of 2% of net expenditure, equivalent to £6.523m and note the report on reserves and balances.
- n) Approve the capital plan as set out in Appendix 3 (to capital plan report), noting that this incorporates the red risks (£0.376m) and estimated forecast overspend on the capital plan (£0.117m).

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- o) Approves the allocation of capital resources as per the Opposition Budget Model, noting the unfunded priorities outlined in the report and outlined in the Priority Investment Plans. (Appendix A below)
- p) Notes increasing the level of investment from the redirection of resources or from additional borrowing as per the Opposition Budget Model noting that any additional borrowing would have an impact on the revenue budget.
- q) Note that a review of the capital arrangements will be undertaken during the year and reported to Members.
- r) Approve the Corporate Asset Management Strategy and Plan including the Priority Investments Plans (PIPS).

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Appendix A

1. Revenue Budget

	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000
Budget Gap as per Budget Pack (after measures to balance the budget)	(2,471)	(12,137)	(22,640)	(27,201)	(32,556)
Reject policy saving option ref: LA 001 25/26 in respect of 10% cut to Live Argyll in 2025-26 and fund from Unallocated General Fund.	(311)				
Reject policy saving option ref: CS 001 25/26 in respect of Community Support Shinty and Rugby.	(20)	(20)	(20)	(20)	(20)
Cost of servicing £2m additional borrowing for capital plan	(65)	(130)	(130)	(130)	(130)
Increase Fees and Charges by a further 4% to 10%	242	256	271	288	306
Transfer £1m of SPF gain in 2026-27 to balance budget in 2025-26	1,000	(1,000)			
Live Argyll one year saving funded from Unallocated General Fund	311				
Transfer from Unallocated General Fund	1,314				
Revised Budget Position	0	(13,031)	(22,519)	(27,063)	(32,400)

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2. Opposition Community Priorities (funded from one-off Unallocated General Fund)

Project	Description	All one-off allocations £000
Citizens Advice – CAB Argyll	In recognition of the cost of living crisis and allowing CAB to develop and pilot a service proposition in Oban and Campbeltown.	50
Bute Advice Centre	In recognition of the cost of living crisis and the excellent work that Bute Advice do for our Bute and Cowal communities.	40
Foodbank Contingency Fund	Allocate £5,000 each to the twelve foodbanks (5 in MAKI, 3 in OLI, 2 in H&L and B&C)	60
Inveraray War Memorial	Allocate funding for repairs to the war memorial and adjacent sea wall.	50
Play Park Renewal	Allocate additional funding for play park renewal, complementing the existing renewal programme.	50
Helensburgh Skate Park Association	Allocate additional funding to assist the development of permanent site with improved equipment.	50
Tiree Ring and Ride Service	Allocate one-off funding to assist with transport connectivity on island	20
Argyll and Bute Women’s Aid	To support this group in tackling domestic abuse in Argyll and Bute.	20
Area Committee Priorities Fund	Allocate £40,000 to each of our Area Committees for local community priorities with Area Committees delegated to agree the assessment criteria	160
Total Community Priorities		500

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3. Capital and Reserves

	Capital Budget £000	Priorities Investment Fund £000	Crown Estates 2025-26 £000	Unallocated General Fund £000
As Per Budget Pack	3,560	3,748	800	(283)
Additional forecast underspend as at end of January				533
Refund on gift cards from LACER Funding				64
Reduce Private Sector Housing Grant top slice in capital programme to £707k across 2025-26 to 2027-28, saving of £326k per year	978			
Transfer Crown Estate 2025-26 allocation in advance to Capital	800		(800)	
Borrow £2m for capital plan	2,000			
Transfer from Priority Investment Fund to Capital and General Fund	1,293	(2,748)		1,455
Reduce Earmarked Redundancy and Transfer to General Fund leave £1.8m in Fund				1,000
Reduce Earmarked Reserve No 052 Education Purchase Officers by £52k, earmarking not needed				52
Revised Balances for Use	8,631	1,000	0	2,821
Increase Roads Reconstruction Funding from £2m to £9m in 2025-26	(7,000)			
Increase Footway Capital by £1m as per report in 2025-26	(1,000)			
Increase Street Lighting from £0.369m to £1m in 2025-26	(631)			
CHARTS				(95)
AITC				(75)
Islay Pool				(30)
National Park				(10)
Clipper Race				(20)
Live Argyll 2025-26 – 10% cut not taken				(311)
Opposition Community Priorities				(500)

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Adjustment to maintain 2% Contingency				(3)
Transfer to Revenue Budget 2025-26				(1,314)
Final balance following allocations, transfers and movements	0	1,000	0	463