

CYLLIDEB 2026 - 2027 BUDGET



Cyngor Sir
CEREDIGION
County Council

CYLLIDEB 2026-27 BUDGET

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Datganiad am Wariant a'r Dreth Gyngor Arfaethedig

Mae'r Cyngor yn rhagweld y bydd yn gwario £307.4 miliwn yn 2026-27. Bydd incwm o £41.9 miliwn yn dod wrth Grantiau, £40.0 miliwn wrth Incwm Arall a £4.0 miliwn wrth Gronfeydd Wrth Gefn. Bydd y Gwariant Net yn cael ei ddiwallu gan Grantiau'r Llywodraeth a Thalwyr y Dreth Gyngor.

Gwasanaeth	Gwariant Crynswth £000's	Grantiau £000's	Incwm Arall £000's	Cronfeydd Wrth Gefn £000's	Gwariant Net £000's
Cyswllt Cwsmeriaid, TGCh a Digidol	1,356	-	(225)	80	1,211
Gwasanaethau Democrataidd	2,455	-	(1)	(25)	2,429
Economi ac Adfywio	9,383	(1,151)	(3,148)	(245)	4,839
Cyllid a Chaffael	15,615	(11,544)	(602)	(885)	2,584
Priffyrdd a Gwasanaethau Amgylcheddol	37,566	(2,248)	(6,073)	-	29,245
Gwasanaethau Cyfreithiol a Llywodraethu	929	-	(147)	-	782
Pobl a Threfniadaeth	1,038	(262)	(103)	-	673
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,463	(30)	(274)	-	3,159
Porth Cymorth Cynnar	21,789	(9,052)	(2,057)	(3)	10,677
Porth Cynnal	63,858	(1,530)	(14,324)	(128)	47,876
Porth Gofal	34,486	-	(8,114)	(69)	26,303
Ysgolion a Dysgu Gydol Oes	97,298	(16,022)	(4,928)	(60)	76,288
Arweiniol	9,149	-	-	(1,340)	7,809
Arollau, Premium Treth y Cyngor a Chronfeydd	9,007	(38)	-	(1,345)	7,624
CYFANSWM	307,392	(41,877)	(39,996)	(4,020)	221,499

Gwariant Net a gyllidir gan:

£000's

Crynswth y Cyllid Allanol

153,336

Talwyr y Dreth Gyngor

68,163

221,499

£

Treth Gyngor Sir Band D (Ac eithrio Heddlu Dyfed Powys a Chynghorau
Tref/Cymuned)

1,976.18

Statement of Expenditure and Proposed Council Tax

The Council is anticipating to spend £307.4 million in 2026-27. Income of £41.9 million will come from Grants, £40.0 million from Other Income and £4.0 million from Reserves. The Net Expenditure will be met by Government Grants and Council Tax Payers.

Service	Gross Expenditure £000's	Grants £000's	Other Income £000's	Reserves £000's	Net Expenditure £000's
Customer Contact, ICT & Digital	1,356	-	(225)	80	1,211
Democratic Services	2,455	-	(1)	(25)	2,429
Economy & Regeneration	9,383	(1,151)	(3,148)	(245)	4,839
Finance & Procurement	15,615	(11,544)	(602)	(885)	2,584
Highways & Environmental Services	37,566	(2,248)	(6,073)	-	29,245
Legal & Governance Services	929	-	(147)	-	782
People & Organisation	1,038	(262)	(103)	-	673
Policy, Performance & Public Protection	3,463	(30)	(274)	-	3,159
Porth Cymorth Cynnar	21,789	(9,052)	(2,057)	(3)	10,677
Porth Cynnal	63,858	(1,530)	(14,324)	(128)	47,876
Porth Gofal	34,486	-	(8,114)	(69)	26,303
Schools & Lifelong Learning	97,298	(16,022)	(4,928)	(60)	76,288
Leadership	9,149	-	-	(1,340)	7,809
Levies, Council Tax Premium & Reserves	9,007	(38)	-	(1,345)	7,624
TOTAL	307,392	(41,877)	(39,996)	(4,020)	221,499

Net Expenditure Financed by:

£000's

Aggregate External Finance

153,336

Council Tax Payers

68,163

221,499

£

County Council Tax at Band D (Excluding Dyfed-Powys Police and Town/Community Councils)

1,976.18

Eitemau Arbennig Treth y Cyngor 2026-27 Council Tax Special Items

Cyngor Dref neu Cymuned Town or Community Council	Sylfaen y Dreth Tax Base	Praesept Precept	Treth y Cyngor (Band D) Council Tax (Band D)
Aberystwyth	4,227.24	£739,645.00	£174.97
Aberaeron	840.07	£55,083.00	£65.57
Aberteifi / Cardigan	1,943.91	£108,926.62	£56.03
Llanbedr Pont Steffan / Lampeter	1,018.85	£70,000.00	£68.70
Cei Newydd / New Quay	970.49	£65,998.50	£68.01
Borth	854.85	£59,132.74	£69.17
Ceulanamaesmawr	440.19	£20,000.00	£45.43
Blaenrheidol	216.00	£4,988.00	£23.09
Geneu'r Glyn	352.36	£10,750.00	£30.51
Llanbadarn Fawr	895.48	£60,000.00	£67.00
Llangynfelin	279.90	£9,075.00	£32.42
Llanfarian	780.08	£25,000.00	£32.05
Llangwryfon	257.37	£4,725.00	£18.36
Llanilar	477.64	£9,000.00	£18.84
Llanrhystud	460.26	£12,180.00	£26.46
Melindwr	547.30	£7,500.00	£13.70
Pontarfynach	273.03	£3,500.00	£12.82
Tirymynach	836.99	£33,000.00	£39.43
Trawsgoed	455.23	£5,600.00	£12.30
Trefeurig	835.35	£18,000.00	£21.55
Faenor	828.83	£34,327.00	£41.42
Ysgubor-y-Coed	198.17	£4,235.00	£21.37
Llanddewi Brefi	310.49	£18,000.00	£57.97
Llangeitho	378.11	£5,500.00	£14.55
Lledrod	316.65	£2,809.00	£8.87
Nantcwnlle	386.36	£2,500.00	£6.47
Tregaron	557.31	£40,000.00	£71.77
Ysbyty Ystwyth	218.42	£2,500.00	£11.45
Ystrad Fflur	322.82	£13,332.00	£41.30
Ystrad Meurig	171.34	£3,426.80	£20.00
Ciliau Aeron	434.97	£6,000.00	£13.79
Henfynyw	536.19	£7,000.00	£13.06
Llanarth	761.93	£12,539.23	£16.46
Llandysiliogogo	604.65	£15,401.88	£25.47
Llanfair Clydogau	304.19	£9,000.00	£29.59
Llanfihangel Ystrad	692.37	£9,950.00	£14.37
Llangybi	278.00	£6,084.00	£21.88
Llanllwchaiarn	513.35	£12,213.95	£23.79
Llansantffraed	633.05	£31,500.00	£49.76
Llanwenog	616.82	£13,000.00	£21.08
Llanwnnen	221.35	£5,200.00	£23.49
Dyffryn Arth	607.37	£15,870.00	£26.13
Aberporth	1,237.07	£74,873.00	£60.52
Beulah	916.82	£55,000.00	£59.99
Llandyfriog	872.63	£25,000.00	£28.65
Llandysul	1,291.85	£61,965.52	£47.97
Llangoedmor	624.99	£43,500.00	£69.60
Llangrannog	485.04	£11,550.00	£23.81
Penbryn	815.38	£15,000.00	£18.40
Troedyrour	698.47	£10,000.00	£14.32
Y Ferwig	694.96	£29,750.00	£42.81
TOTAL	34,492.54	£1,919,131.24	£55.64

Cyngor Sir Ceredigion Ceredigion County Council

Gosod Treth y Cyngor 2026-27 Council Tax Setting

Eitemau a gyfrifwyd gan y Cyngor yn unol ag Adrannau 32 i 36 Deddf Cyllid Llywodraeth Leol 1992 mewn perthynas â gosod Treth y Cyngor ar gyfer 2026-27.

(a)	sef y symiau cyfun a amcangyfrifwyd gan y Cyngor ar gyfer yr eitemau a nodwyd yn Adran 32(2)(a) i (e) o'r Ddeddf. Yn cynnwys £180,000 am Gymorth Trethi Annomestig Cenedlaethol.	£309,311,272
(b)	sef y symiau cyfun a amcangyfrifwyd gan y Cyngor ar gyfer yr eitemau a nodwyd yn Adran 32(3)(a) i (c) o'r Ddeddf.	£85,893,000
(c)	sef y swm y mae'r cyfanswm yn (a) uchod yn fwy na'r cyfanswm yn (b) uchod, a amcangyfrifwyd gan y Cyngor, yn unol ag Adran 32(4) o'r Ddeddf, fel ei ofynion cyllideb am y flwyddyn.	£223,418,272
(d)	Sef cyfanswm yr arian y mae'r Cyngor yn amcangyfrif a fydd yn daladwy i'r Cyngor am y flwyddyn Cronfa ar gyfer aildodbarthu ardrethi annomestig a'r grant cymorth reſeniw.	£153,335,673
(e)	sef y swm yn (c) uchod, llai'r swm yn (d) uchod, y cyfan wedi'i rannu gan Sylfaen Treth y Cyngor, a gyfrifwyd gan y Cyngor, yn unol ag Adran 33(1) o'r Ddeddf, fel swm elfennol Treth y Cyngor am y flwyddyn.	£2,031.82
(f)	sef swm cyfun pob eitem arbennig y cyfeirwyd ato yn Adran 34(1) o'r Ddeddf.	£1,919,131.24
(g)	sef y swm yn (e) uchod llai'r canlyniad a gafwyd drwy rannu'r swm yn (f) uchod gan Sylfaen Treth y Cyngor, a gyfrifwyd gan y Cyngor yn unol ag Adran 34(2) o'r Ddeddf, fel swm elfennol Treth y Cyngor am y flwyddyn.	£1,976.18

Cyngor Sir - Treth y Cyngor

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
6ed/9	7fed/9	8fed/9	9fed/9	11eg/9	13eg/9	15fed/9	18fed/9	21ain/9
£ 1,317.45	£ 1,537.03	£ 1,756.60	£ 1,976.18	£ 2,415.33	£ 2,854.48	£ 3,293.63	£ 3,952.36	£ 4,611.09

Heddlu Dyfed-Powys - Treth y Cyngor

Ar gyfer 2026-27 mae'r Comisiynydd yr Heddlu a Throseddau Dyfed-Powys wedi nodi'r symiau canlynol mewn praeſept a gyflwynwyd i'r Cyngor, yn unol ag Adran 47 Deddf Diwygio'r Heddlu a Chyfrifoldeb Cymdeithasol ar gyfer y categorïau anheddau isod:

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
6ed/9	7fed/9	8fed/9	9fed/9	11eg/9	13eg/9	15fed/9	18fed/9	21ain/9
£ 258.42	£ 301.49	£ 344.56	£ 387.63	£ 473.77	£ 559.91	£ 646.05	£ 775.26	£ 904.47

Items calculated by the Council in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 for the purpose of calculating the Council Tax for 2026-27.

(a)	being the aggregate of the amounts which the Council estimates for the items set out in Section 32(2)(a) to (e) of the Act. This includes £180,000 in respect of National Non-Domestic Rates Relief.	£309,311,272
(b)	being the aggregate of the amounts which the Council estimates for the items set out in Section 32(3)(a) to (c) of the Act.	£85,893,000
(c)	being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 32(4) of the Act, as its budget requirement for the year.	£223,418,272
(d)	being the aggregate of the sums which the Council estimates will be payable for the year into its Council Fund in respect of redistributed non-domestic rates and its revenue support grant.	£153,335,673
(e)	being the amount at (c) above, less the amount at (d) above divided by the Council Tax Base, calculated by the Council, in accordance with Section 33(1) of the Act, as the basic amount of its Council Tax for the year.	£2,031.82
(f)	being the aggregate amount of all special items referred to in Section 34(1) of the Act.	£1,919,131.24
(g)	being the amount at (e) above less the result given by dividing the amount at (f) above by the Council Tax Base calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year.	£1,976.18

County Council - Council Tax

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths	21/9ths
£ 1,317.45	£ 1,537.03	£ 1,756.60	£ 1,976.18	£ 2,415.33	£ 2,854.48	£ 3,293.63	£ 3,952.36	£ 4,611.09

Dyfed-Powys Police - Council Tax

For the year 2026-27 the Police and Crime Commissioner for Dyfed-Powys has stated the following amounts in a precept issued to the Council in accordance with Section 47 of the Police Reform and Social Responsibility Act, for each of the categories of dwellings shown below:

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I
6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths	21/9ths
£ 258.42	£ 301.49	£ 344.56	£ 387.63	£ 473.77	£ 559.91	£ 646.05	£ 775.26	£ 904.47

Cyngor Sir Ceredigion Ceredigion County Council
Gosod Treth y Cyngor 2026-27 Council Tax Setting

(h) Rhan o ardal y Cyngor ef y symiau sy'n ganlyniad o ychwanegu swm yr eitem neu eitemau arbennig a wnelo ag anheddau yn y rhannau penodol o ardal y Cyngor y cyfeirir atynt at y swm a roddir o dan 3.2(g), wedi rhannu yn y ddaau achos â'r swm a roddir o dan 3.1(b), a amcangyfrifwyd gan y Cyngor fel symiau sylfaenol Treth y Cyngor ar gyfer anheddau mewn rhannau penodol o'r ardal y mae un eitem arbennig neu fwy yn berthnasol iddynt, yn unol ag Adran 34(3) o'r Ddeddf.

(h) Part of the Council's area being the amounts given by adding to the amount at 3.2(g) the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 3.1(b), calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its council tax for the year for dwellings in those parts of its area to which one or more special items relate.

Cyngor Dref neu Cymuned	Cyngor Sir Ceredigion Band D	Cyngor Dref neu Cymuned Band D	(h) Sylfaen Cyfanswm Treth y Cyngor Band D
Aberystwyth	£ 1,976.18	£ 174.97	£ 2,151.15
Aberaeron	£ 1,976.18	£ 65.57	£ 2,041.75
Aberteifi / Cardigan	£ 1,976.18	£ 56.03	£ 2,032.21
Llanbedr P.S. / Lampeter	£ 1,976.18	£ 68.70	£ 2,044.88
Cei Newydd / New Quay	£ 1,976.18	£ 68.01	£ 2,044.19
Borth	£ 1,976.18	£ 69.17	£ 2,045.35
Ceulanamaesmawr	£ 1,976.18	£ 45.43	£ 2,021.61
Blaenrheidol	£ 1,976.18	£ 23.09	£ 1,999.27
Geneu'r Glyn	£ 1,976.18	£ 30.51	£ 2,006.69
Llanbadarn Fawr	£ 1,976.18	£ 67.00	£ 2,043.18
Llangynfelin	£ 1,976.18	£ 32.42	£ 2,008.60
Llanfarian	£ 1,976.18	£ 32.05	£ 2,008.23
Llangwryfon	£ 1,976.18	£ 18.36	£ 1,994.54
Llanilar	£ 1,976.18	£ 18.84	£ 1,995.02
Llanrhystud	£ 1,976.18	£ 26.46	£ 2,002.64
Melindwr	£ 1,976.18	£ 13.70	£ 1,989.88
Pontarfynach	£ 1,976.18	£ 12.82	£ 1,989.00
Tirymynach	£ 1,976.18	£ 39.43	£ 2,015.61
Trawsgoed	£ 1,976.18	£ 12.30	£ 1,988.48
Trefeurig	£ 1,976.18	£ 21.55	£ 1,997.73
Faenor	£ 1,976.18	£ 41.42	£ 2,017.60
Ysgubor-y-Coed	£ 1,976.18	£ 21.37	£ 1,997.55
Llanddewi Brefi	£ 1,976.18	£ 57.97	£ 2,034.15
Llangeitho	£ 1,976.18	£ 14.55	£ 1,990.73
Lledrod	£ 1,976.18	£ 8.87	£ 1,985.05
Nantcwnlle	£ 1,976.18	£ 6.47	£ 1,982.65
Tregaron	£ 1,976.18	£ 71.77	£ 2,047.95
Ysbyty Ystwyth	£ 1,976.18	£ 11.45	£ 1,987.63
Ystrad Fflur	£ 1,976.18	£ 41.30	£ 2,017.48
Ystrad Meurig	£ 1,976.18	£ 20.00	£ 1,996.18
Ciliau Aeron	£ 1,976.18	£ 13.79	£ 1,989.97
Henfynyw	£ 1,976.18	£ 13.06	£ 1,989.24
Llanarth	£ 1,976.18	£ 16.46	£ 1,992.64
Llandysiliogogo	£ 1,976.18	£ 25.47	£ 2,001.65
Llanfair Clydogau	£ 1,976.18	£ 29.59	£ 2,005.77
Llanfihangel Ystrad	£ 1,976.18	£ 14.37	£ 1,990.55
Llangybi	£ 1,976.18	£ 21.88	£ 1,998.06
Llanllwchaearn	£ 1,976.18	£ 23.79	£ 1,999.97
Llansantffraed	£ 1,976.18	£ 49.76	£ 2,025.94
Llanwenog	£ 1,976.18	£ 21.08	£ 1,997.26
Llanwnnen	£ 1,976.18	£ 23.49	£ 1,999.67
Dyffryn Arth	£ 1,976.18	£ 26.13	£ 2,002.31
Aberporth	£ 1,976.18	£ 60.52	£ 2,036.70
Beulah	£ 1,976.18	£ 59.99	£ 2,036.17
Llandyfriog	£ 1,976.18	£ 28.65	£ 2,004.83
Llandysul	£ 1,976.18	£ 47.97	£ 2,024.15
Llangoedmor	£ 1,976.18	£ 69.60	£ 2,045.78
Llangrannog	£ 1,976.18	£ 23.81	£ 1,999.99
Penbryn	£ 1,976.18	£ 18.40	£ 1,994.58
Troedyrour	£ 1,976.18	£ 14.32	£ 1,990.50
Y Ferwig	£ 1,976.18	£ 42.81	£ 2,018.99

Town or Community Council	Ceredigion County Council Band D	Town or Community Council Band D	(h) Basic Council Tax Band D
Aberystwyth	£ 1,976.18	£ 174.97	£ 2,151.15
Aberaeron	£ 1,976.18	£ 65.57	£ 2,041.75
Aberteifi / Cardigan	£ 1,976.18	£ 56.03	£ 2,032.21
Llanbedr P.S. / Lampeter	£ 1,976.18	£ 68.70	£ 2,044.88
Cei Newydd / New Quay	£ 1,976.18	£ 68.01	£ 2,044.19
Borth	£ 1,976.18	£ 69.17	£ 2,045.35
Ceulanamaesmawr	£ 1,976.18	£ 45.43	£ 2,021.61
Blaenrheidol	£ 1,976.18	£ 23.09	£ 1,999.27
Geneu'r Glyn	£ 1,976.18	£ 30.51	£ 2,006.69
Llanbadarn Fawr	£ 1,976.18	£ 67.00	£ 2,043.18
Llangynfelin	£ 1,976.18	£ 32.42	£ 2,008.60
Llanfarian	£ 1,976.18	£ 32.05	£ 2,008.23
Llangwryfon	£ 1,976.18	£ 18.36	£ 1,994.54
Llanilar	£ 1,976.18	£ 18.84	£ 1,995.02
Llanrhystud	£ 1,976.18	£ 26.46	£ 2,002.64
Melindwr	£ 1,976.18	£ 13.70	£ 1,989.88
Pontarfynach	£ 1,976.18	£ 12.82	£ 1,989.00
Tirymynach	£ 1,976.18	£ 39.43	£ 2,015.61
Trawsgoed	£ 1,976.18	£ 12.30	£ 1,988.48
Trefeurig	£ 1,976.18	£ 21.55	£ 1,997.73
Faenor	£ 1,976.18	£ 41.42	£ 2,017.60
Ysgubor-y-Coed	£ 1,976.18	£ 21.37	£ 1,997.55
Llanddewi Brefi	£ 1,976.18	£ 57.97	£ 2,034.15
Llangeitho	£ 1,976.18	£ 14.55	£ 1,990.73
Lledrod	£ 1,976.18	£ 8.87	£ 1,985.05
Nantcwnlle	£ 1,976.18	£ 6.47	£ 1,982.65
Tregaron	£ 1,976.18	£ 71.77	£ 2,047.95
Ysbyty Ystwyth	£ 1,976.18	£ 11.45	£ 1,987.63
Ystrad Fflur	£ 1,976.18	£ 41.30	£ 2,017.48
Ystrad Meurig	£ 1,976.18	£ 20.00	£ 1,996.18
Ciliau Aeron	£ 1,976.18	£ 13.79	£ 1,989.97
Henfynyw	£ 1,976.18	£ 13.06	£ 1,989.24
Llanarth	£ 1,976.18	£ 16.46	£ 1,992.64
Llandysiliogogo	£ 1,976.18	£ 25.47	£ 2,001.65
Llanfair Clydogau	£ 1,976.18	£ 29.59	£ 2,005.77
Llanfihangel Ystrad	£ 1,976.18	£ 14.37	£ 1,990.55
Llangybi	£ 1,976.18	£ 21.88	£ 1,998.06
Llanllwchaearn	£ 1,976.18	£ 23.79	£ 1,999.97
Llansantffraed	£ 1,976.18	£ 49.76	£ 2,025.94
Llanwenog	£ 1,976.18	£ 21.08	£ 1,997.26
Llanwnnen	£ 1,976.18	£ 23.49	£ 1,999.67
Dyffryn Arth	£ 1,976.18	£ 26.13	£ 2,002.31
Aberporth	£ 1,976.18	£ 60.52	£ 2,036.70
Beulah	£ 1,976.18	£ 59.99	£ 2,036.17
Llandyfriog	£ 1,976.18	£ 28.65	£ 2,004.83
Llandysul	£ 1,976.18	£ 47.97	£ 2,024.15
Llangoedmor	£ 1,976.18	£ 69.60	£ 2,045.78
Llangrannog	£ 1,976.18	£ 23.81	£ 1,999.99
Penbryn	£ 1,976.18	£ 18.40	£ 1,994.58
Troedyrour	£ 1,976.18	£ 14.32	£ 1,990.50
Y Ferwig	£ 1,976.18	£ 42.81	£ 2,018.99

Cyngor Sir Ceredigion Ceredigion County Council
Gosod Treth y Cyngor (SYLFAEN) 2026-27 Council Tax Setting (BASIC)

(i) Rhan o ardal y Cyngor sef y symiau sy'n ganlyniad o luosi'r symiau a roddir o dan 3.2(h) gyda'r rhif sydd, yn ôl y gyfran a bennir yn Adran 5(1) o'r Ddeddf, yn berthnasol i anheddau a restrir mewn band priso penodol wedi rhannu gyda'r rhif sydd, yn ôl y gyfran honno, yn berthnasol i anheddau a restrir yn mand priso D gan y Cyngor, yn unol ag Adran 36(1) o'r Ddeddf, sef y symiau a gaiff eu hystyried ar gyfer y flwyddyn mewn perthynas â chategorïau o anheddau a restrir mewn gwahanol fandiau priso.

(i) Part of the Council's area being the amounts given by multiplying the amounts at 3.2(h) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

Cyngor Dref neu Cymuned Town or Community Council	Cyngor Sir Ceredigion Ceredigion County Council	Cyngor Dref neu Cymuned Town or Community Council	(h) Treth y Cyngor Sylfaen (h) Basic Council Tax	(i) Treth y Cyngor Sylfaen syn daladwy ar Eiddo ym Mandiau Priso yn dangos Rhan o'r Dreth Sylfaenol (i) Basic Council Tax Payable for Properties in Valuation Bands Showing Fraction of Basic Tax									
				Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I	
				6ed/9 6/9 ths	7fed/9 7/9 ths	8fed/9 8/9 ths	9fed/9 9/9 ths	11eg/9 11/9 ths	13eg/9 13/9 ths	15fed/9 15/9 ths	18fed/9 18/9 ths	21ain/9 21/9 ths	
				Band D	Band D	Band D	Band D	Band D	Band D	Band D	Band D	Band D	
Aberystwyth	£ 1,976.18	£ 174.97	£ 2,151.15	£ 1,434.10	£ 1,673.12	£ 1,912.13	£ 2,151.15	£ 2,629.18	£ 3,107.21	£ 3,585.25	£ 4,302.30	£ 5,019.35	
Aberaeron	£ 1,976.18	£ 65.57	£ 2,041.75	£ 1,361.16	£ 1,588.03	£ 1,814.88	£ 2,041.75	£ 2,495.47	£ 2,949.19	£ 3,402.91	£ 4,083.50	£ 4,764.09	
Aberteifi / Cardigan	£ 1,976.18	£ 56.03	£ 2,032.21	£ 1,354.80	£ 1,580.61	£ 1,806.40	£ 2,032.21	£ 2,483.81	£ 2,935.41	£ 3,387.01	£ 4,064.42	£ 4,741.83	
Llanbedr P.S. / Lampeter	£ 1,976.18	£ 68.70	£ 2,044.88	£ 1,363.25	£ 1,590.46	£ 1,817.67	£ 2,044.88	£ 2,499.30	£ 2,953.71	£ 3,408.13	£ 4,089.76	£ 4,771.39	
Cei Newydd / New Quay	£ 1,976.18	£ 68.01	£ 2,044.19	£ 1,362.79	£ 1,589.93	£ 1,817.05	£ 2,044.19	£ 2,498.45	£ 2,952.72	£ 3,406.98	£ 4,088.38	£ 4,769.78	
Borth	£ 1,976.18	£ 69.17	£ 2,045.35	£ 1,363.56	£ 1,590.83	£ 1,818.08	£ 2,045.35	£ 2,499.87	£ 2,954.39	£ 3,408.91	£ 4,090.70	£ 4,772.49	
Ceulanamaesmawr	£ 1,976.18	£ 45.43	£ 2,021.61	£ 1,347.74	£ 1,572.36	£ 1,796.98	£ 2,021.61	£ 2,470.86	£ 2,920.10	£ 3,369.35	£ 4,043.22	£ 4,717.09	
Blaenrhaidol	£ 1,976.18	£ 23.09	£ 1,999.27	£ 1,332.84	£ 1,554.99	£ 1,777.12	£ 1,999.27	£ 2,443.55	£ 2,887.83	£ 3,332.11	£ 3,998.54	£ 4,664.97	
Geneu'r Glyn	£ 1,976.18	£ 30.51	£ 2,006.69	£ 1,337.79	£ 1,560.76	£ 1,783.72	£ 2,006.69	£ 2,452.62	£ 2,898.55	£ 3,344.48	£ 4,013.38	£ 4,682.28	
Llanbadarn Fawr	£ 1,976.18	£ 67.00	£ 2,043.18	£ 1,362.12	£ 1,589.14	£ 1,816.16	£ 2,043.18	£ 2,497.22	£ 2,951.26	£ 3,405.30	£ 4,086.36	£ 4,767.42	
Llangynfelin	£ 1,976.18	£ 32.42	£ 2,008.60	£ 1,339.06	£ 1,562.25	£ 1,785.42	£ 2,008.60	£ 2,454.95	£ 2,901.31	£ 3,347.66	£ 4,017.20	£ 4,686.74	
Llanfarian	£ 1,976.18	£ 32.05	£ 2,008.23	£ 1,338.82	£ 1,561.96	£ 1,785.09	£ 2,008.23	£ 2,454.50	£ 2,900.77	£ 3,347.05	£ 4,016.46	£ 4,685.87	
Llangwryfon	£ 1,976.18	£ 18.36	£ 1,994.54	£ 1,329.69	£ 1,551.31	£ 1,772.92	£ 1,994.54	£ 2,437.77	£ 2,881.00	£ 3,324.23	£ 3,989.08	£ 4,653.93	
Llanilar	£ 1,976.18	£ 18.84	£ 1,995.02	£ 1,330.01	£ 1,551.68	£ 1,773.35	£ 1,995.02	£ 2,438.36	£ 2,881.69	£ 3,325.03	£ 3,990.04	£ 4,655.05	
Llanrhytyd	£ 1,976.18	£ 26.46	£ 2,002.64	£ 1,335.09	£ 1,557.61	£ 1,780.12	£ 2,002.64	£ 2,447.67	£ 2,892.70	£ 3,337.73	£ 4,005.28	£ 4,672.83	
Melindwr	£ 1,976.18	£ 13.70	£ 1,989.88	£ 1,326.58	£ 1,547.69	£ 1,768.78	£ 1,989.88	£ 2,432.07	£ 2,874.27	£ 3,316.46	£ 3,979.76	£ 4,643.06	
Pontarfynach	£ 1,976.18	£ 12.82	£ 1,989.00	£ 1,326.00	£ 1,547.00	£ 1,768.00	£ 1,989.00	£ 2,431.00	£ 2,873.00	£ 3,315.00	£ 3,978.00	£ 4,641.00	
Tirymynach	£ 1,976.18	£ 39.43	£ 2,015.61	£ 1,343.74	£ 1,567.70	£ 1,791.65	£ 2,015.61	£ 2,463.52	£ 2,911.43	£ 3,359.35	£ 4,031.22	£ 4,703.09	
Trawsgoed	£ 1,976.18	£ 12.30	£ 1,988.48	£ 1,325.65	£ 1,546.60	£ 1,767.53	£ 1,988.48	£ 2,430.36	£ 2,872.25	£ 3,314.13	£ 3,976.96	£ 4,639.79	
Trefeurig	£ 1,976.18	£ 21.55	£ 1,997.73	£ 1,331.82	£ 1,553.79	£ 1,775.76	£ 1,997.73	£ 2,441.67	£ 2,885.61	£ 3,329.55	£ 3,995.46	£ 4,661.37	
Faenor	£ 1,976.18	£ 41.42	£ 2,017.60	£ 1,345.06	£ 1,569.25	£ 1,793.42	£ 2,017.60	£ 2,465.95	£ 2,914.31	£ 3,362.66	£ 4,035.20	£ 4,707.74	
Ysgubor-y-Coed	£ 1,976.18	£ 21.37	£ 1,997.55	£ 1,331.70	£ 1,553.65	£ 1,775.60	£ 1,997.55	£ 2,441.45	£ 2,885.35	£ 3,329.25	£ 3,995.10	£ 4,660.95	
Llanddewi Brefi	£ 1,976.18	£ 57.97	£ 2,034.15	£ 1,356.10	£ 1,582.12	£ 1,808.13	£ 2,034.15	£ 2,486.18	£ 2,938.21	£ 3,390.25	£ 4,068.30	£ 4,746.35	
Llangelltho	£ 1,976.18	£ 14.55	£ 1,990.73	£ 1,327.15	£ 1,548.35	£ 1,769.53	£ 1,990.73	£ 2,433.11	£ 2,875.50	£ 3,317.88	£ 3,981.46	£ 4,645.04	
Lledrod	£ 1,976.18	£ 8.87	£ 1,985.05	£ 1,323.36	£ 1,543.93	£ 1,764.48	£ 1,985.05	£ 2,426.17	£ 2,867.29	£ 3,308.41	£ 3,970.10	£ 4,631.79	
Nantcwnlle	£ 1,976.18	£ 6.47	£ 1,982.65	£ 1,321.76	£ 1,542.06	£ 1,762.35	£ 1,982.65	£ 2,423.24	£ 2,863.83	£ 3,304.41	£ 3,965.30	£ 4,626.19	
Tregaron	£ 1,976.18	£ 71.77	£ 2,047.95	£ 1,365.30	£ 1,592.85	£ 1,820.40	£ 2,047.95	£ 2,503.05	£ 2,958.15	£ 3,413.25	£ 4,095.90	£ 4,778.55	
Ysbyty Ystwyth	£ 1,976.18	£ 11.45	£ 1,987.63	£ 1,325.08	£ 1,545.94	£ 1,766.78	£ 1,987.63	£ 2,429.32	£ 2,871.02	£ 3,312.71	£ 3,975.26	£ 4,637.81	
Ystrad Fflur	£ 1,976.18	£ 41.30	£ 2,017.48	£ 1,344.98	£ 1,569.15	£ 1,793.31	£ 2,017.48	£ 2,465.81	£ 2,914.14	£ 3,362.46	£ 4,034.96	£ 4,707.46	
Ystrad Meurig	£ 1,976.18	£ 20.00	£ 1,996.18	£ 1,330.78	£ 1,552.59	£ 1,774.38	£ 1,996.18	£ 2,439.77	£ 2,883.37	£ 3,326.96	£ 3,992.36	£ 4,657.76	
Cillau Aeron	£ 1,976.18	£ 13.79	£ 1,989.97	£ 1,326.64	£ 1,547.76	£ 1,768.86	£ 1,989.97	£ 2,432.18	£ 2,874.40	£ 3,316.61	£ 3,979.94	£ 4,643.27	
Henfynyw	£ 1,976.18	£ 13.06	£ 1,989.24	£ 1,326.16	£ 1,547.19	£ 1,768.21	£ 1,989.24	£ 2,431.29	£ 2,873.34	£ 3,315.40	£ 3,978.48	£ 4,641.56	
Llanarth	£ 1,976.18	£ 16.46	£ 1,992.64	£ 1,328.42	£ 1,549.83	£ 1,771.23	£ 1,992.64	£ 2,435.45	£ 2,878.26	£ 3,321.06	£ 3,985.28	£ 4,649.50	
Llandysiliogogo	£ 1,976.18	£ 25.47	£ 2,001.65	£ 1,334.43	£ 1,556.84	£ 1,779.24	£ 2,001.65	£ 2,446.46	£ 2,891.27	£ 3,336.08	£ 4,003.30	£ 4,670.52	
Llanfair Clydgau	£ 1,976.18	£ 29.59	£ 2,005.77	£ 1,337.18	£ 1,560.04	£ 1,782.90	£ 2,005.77	£ 2,451.50	£ 2,897.22	£ 3,342.95	£ 4,011.54	£ 4,680.13	
Llanfihangel Ystrad	£ 1,976.18	£ 14.37	£ 1,990.55	£ 1,327.03	£ 1,548.21	£ 1,769.37	£ 1,990.55	£ 2,432.89	£ 2,875.24	£ 3,317.58	£ 3,981.10	£ 4,644.62	
Llangybi	£ 1,976.18	£ 21.88	£ 1,998.06	£ 1,332.04	£ 1,554.05	£ 1,776.05	£ 1,998.06	£ 2,442.07	£ 2,886.08	£ 3,330.10	£ 3,996.12	£ 4,662.14	
Llanllwchaearn	£ 1,976.18	£ 23.79	£ 1,999.97	£ 1,333.31	£ 1,555.53	£ 1,777.75	£ 1,999.97	£ 2,444.41	£ 2,888.84	£ 3,333.28	£ 3,999.94	£ 4,666.60	
Llansantffraed	£ 1,976.18	£ 49.76	£ 2,025.94	£ 1,350.62	£ 1,575.73	£ 1,800.83	£ 2,025.94	£ 2,476.15	£ 2,926.36	£ 3,376.56	£ 4,051.88	£ 4,727.20	
Llanwenog	£ 1,976.18	£ 21.08	£ 1,997.26	£ 1,331.50	£ 1,553.43	£ 1,775.34	£ 1,997.26	£ 2,441.09	£ 2,884.93	£ 3,328.76	£ 3,994.52	£ 4,660.28	
Llanwnnen	£ 1,976.18	£ 23.49	£ 1,999.67	£ 1,333.11	£ 1,555.30	£ 1,777.48	£ 1,999.67	£ 2,444.04	£ 2,888.41	£ 3,332.78	£ 3,999.34	£ 4,665.90	
Dyffryn Arth	£ 1,976.18	£ 26.13	£ 2,002.31	£ 1,334.87	£ 1,557.35	£ 1,779.83	£ 2,002.31	£ 2,447.27	£ 2,892.22	£ 3,337.18	£ 4,004.62	£ 4,672.06	
Aberporth	£ 1,976.18	£ 60.52	£ 2,036.70	£ 1,357.80	£ 1,584.10	£ 1,810.40	£ 2,036.70	£ 2,489.30	£ 2,941.90	£ 3,394.50	£ 4,073.40	£ 4,752.30	
Beulah	£ 1,976.18	£ 59.99	£ 2,036.17	£ 1,357.44	£ 1,583.69	£ 1,809.92	£ 2,036.17	£ 2,488.65	£ 2,941.13	£ 3,393.61	£ 4,072.34	£ 4,751.07	
Llandyfriog	£ 1,976.18	£ 28.65	£ 2,004.83	£ 1,336.55	£ 1,559.31	£ 1,782.07	£ 2,004.83	£ 2,450.35	£ 2,895.86	£ 3,341.38	£ 4,009.66	£ 4,677.94	
Llandysul	£ 1,976.18	£ 47.97	£ 2,024.15	£ 1,349.43	£ 1,574.34	£ 1,799.24	£ 2,024.15	£ 2,473.96	£ 2,923.77	£ 3,373.58	£ 4,048.30	£ 4,723.02	
Llangoedmor	£ 1,976.18	£ 69.60	£ 2,045.78	£ 1,363.85	£ 1,591.16	£ 1,818.47	£ 2,045.78	£ 2,500.40	£ 2,955.01	£ 3,409.63	£ 4,091.56	£ 4,773.49	
Llangrannog	£ 1,976.18	£ 23.81	£ 1,999.99	£ 1,333.32	£ 1,555.55	£ 1,777.76	£ 1,999.99	£ 2,444.43	£ 2,888.87	£ 3,333.31	£ 3,999.98	£ 4,666.65	
Penbryn	£ 1,976.18	£ 18.40	£ 1,994.58	£ 1,329.72	£ 1,551.34	£ 1,772.96	£ 1,994.58	£ 2,437.82	£ 2,881.06	£ 3,324.30	£ 3,989.16	£ 4,654.02	
Troedyrour	£ 1,976.18	£ 14.32	£ 1,990.50	£ 1,327.00	£ 1,548.17	£ 1,769.33	£ 1,990.50	£ 2,432.83	£ 2,875.16	£ 3,317.50	£ 3,981.00	£ 4,644.50	
Y Ferwig	£ 1,976.18	£ 42.81	£ 2,018.99	£ 1,345.99	£ 1,570.33	£ 1,794.65	£ 2,018.99	£ 2,467.65	£ 2,916.32	£ 3,364.98	£ 4,037.98	£ 4,710.98	

Cyngor Sir Ceredigion Ceredigion County Council
Gosod Treth y Cyngor (CYFANSWM) 2026-27 Council Tax Setting (TOTAL)

Cyngor Dref neu Cymuned	Cyngor Sir Ceredigion	Cyngor Dref neu Cymuned	Heddlu Dyfed-Powys	Cyfanswm Treth y Cyngor	Cyfanswm Treth y Cyngor syn daladwy ar Eiddo ym Mandiau Prasio yn dangos Rhan o'r Dreth Sylfaenol Total Council Tax Payable for Properties in Valuation Bands Showing Fraction of Basic Tax									
					Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Band I	
					6ed/9 6/9 ths	7fed/9 7/9 ths	8fed/9 8/9 ths	9fed/9 9/9 ths	11eg/9 11/9 ths	13eg/9 13/9 ths	15fed/9 15/9 ths	18fed/9 18/9 ths	21ain/9 21/9 ths	
					Band D	Band D	Band D	Band D	Band D	Band D	Band D	Band D	Band D	
Aberystwyth	£ 1,976.18	£ 174.97	£ 387.63	£ 2,538.78	£ 1,692.52	£ 1,974.61	£ 2,256.69	£ 2,538.78	£ 3,102.95	£ 3,667.12	£ 4,231.30	£ 5,077.56	£ 5,923.82	
Aberaeron	£ 1,976.18	£ 65.57	£ 387.63	£ 2,429.38	£ 1,619.58	£ 1,889.52	£ 2,159.44	£ 2,429.38	£ 2,969.24	£ 3,509.10	£ 4,048.96	£ 4,858.76	£ 5,668.56	
Aberteifi / Cardigan	£ 1,976.18	£ 56.03	£ 387.63	£ 2,419.84	£ 1,613.22	£ 1,882.10	£ 2,150.96	£ 2,419.84	£ 2,957.58	£ 3,495.32	£ 4,033.06	£ 4,839.68	£ 5,646.30	
Llanbedr P.S. / Lampeter	£ 1,976.18	£ 68.70	£ 387.63	£ 2,432.51	£ 1,621.67	£ 1,891.95	£ 2,162.23	£ 2,432.51	£ 2,973.07	£ 3,513.62	£ 4,054.18	£ 4,865.02	£ 5,675.86	
Cei Newydd / New Quay	£ 1,976.18	£ 68.01	£ 387.63	£ 2,431.82	£ 1,621.21	£ 1,891.42	£ 2,161.61	£ 2,431.82	£ 2,972.22	£ 3,512.63	£ 4,053.03	£ 4,863.64	£ 5,674.25	
Borth	£ 1,976.18	£ 69.17	£ 387.63	£ 2,432.98	£ 1,621.98	£ 1,892.32	£ 2,162.64	£ 2,432.98	£ 2,973.64	£ 3,514.30	£ 4,054.96	£ 4,865.96	£ 5,676.96	
Ceulanamaesmawr	£ 1,976.18	£ 45.43	£ 387.63	£ 2,409.24	£ 1,606.16	£ 1,873.85	£ 2,141.54	£ 2,409.24	£ 2,944.63	£ 3,480.01	£ 4,015.40	£ 4,818.48	£ 5,621.56	
Blaenrhaidol	£ 1,976.18	£ 23.09	£ 387.63	£ 2,386.90	£ 1,591.26	£ 1,856.48	£ 2,121.68	£ 2,386.90	£ 2,917.32	£ 3,447.74	£ 3,978.16	£ 4,773.80	£ 5,569.44	
Geneu'r Glyn	£ 1,976.18	£ 30.51	£ 387.63	£ 2,394.32	£ 1,596.21	£ 1,862.25	£ 2,128.28	£ 2,394.32	£ 2,926.39	£ 3,458.46	£ 3,990.53	£ 4,788.64	£ 5,586.75	
Llanbadarn Fawr	£ 1,976.18	£ 67.00	£ 387.63	£ 2,430.81	£ 1,620.54	£ 1,890.63	£ 2,160.72	£ 2,430.81	£ 2,970.99	£ 3,511.17	£ 4,051.35	£ 4,861.62	£ 5,671.89	
Llangynfelin	£ 1,976.18	£ 32.42	£ 387.63	£ 2,396.23	£ 1,597.48	£ 1,863.74	£ 2,129.98	£ 2,396.23	£ 2,928.72	£ 3,461.22	£ 3,993.71	£ 4,792.46	£ 5,591.21	
Llanfarian	£ 1,976.18	£ 32.05	£ 387.63	£ 2,395.86	£ 1,597.24	£ 1,863.45	£ 2,129.65	£ 2,395.86	£ 2,928.27	£ 3,460.68	£ 3,993.10	£ 4,791.72	£ 5,590.34	
Llangwryfon	£ 1,976.18	£ 18.36	£ 387.63	£ 2,382.17	£ 1,588.11	£ 1,852.80	£ 2,117.48	£ 2,382.17	£ 2,911.54	£ 3,440.91	£ 3,970.28	£ 4,764.34	£ 5,558.40	
Llanilar	£ 1,976.18	£ 18.84	£ 387.63	£ 2,382.65	£ 1,588.43	£ 1,853.17	£ 2,117.91	£ 2,382.65	£ 2,912.13	£ 3,441.60	£ 3,971.08	£ 4,765.30	£ 5,559.52	
Llanrhytud	£ 1,976.18	£ 26.46	£ 387.63	£ 2,390.27	£ 1,593.51	£ 1,859.10	£ 2,124.68	£ 2,390.27	£ 2,921.44	£ 3,452.61	£ 3,983.78	£ 4,780.54	£ 5,577.30	
Melindwr	£ 1,976.18	£ 13.70	£ 387.63	£ 2,377.51	£ 1,585.00	£ 1,849.18	£ 2,113.34	£ 2,377.51	£ 2,905.84	£ 3,434.18	£ 3,962.51	£ 4,755.02	£ 5,547.53	
Pontarfrynach	£ 1,976.18	£ 12.82	£ 387.63	£ 2,376.63	£ 1,584.42	£ 1,848.49	£ 2,112.56	£ 2,376.63	£ 2,904.77	£ 3,432.91	£ 3,961.05	£ 4,753.26	£ 5,545.47	
Tirymynach	£ 1,976.18	£ 39.43	£ 387.63	£ 2,403.24	£ 1,602.16	£ 1,869.19	£ 2,136.21	£ 2,403.24	£ 2,937.29	£ 3,471.34	£ 4,005.40	£ 4,806.48	£ 5,607.56	
Trawsgoed	£ 1,976.18	£ 12.30	£ 387.63	£ 2,376.11	£ 1,584.07	£ 1,848.09	£ 2,112.09	£ 2,376.11	£ 2,904.13	£ 3,432.16	£ 3,960.18	£ 4,752.22	£ 5,544.26	
Trefeurig	£ 1,976.18	£ 21.55	£ 387.63	£ 2,385.36	£ 1,590.24	£ 1,855.28	£ 2,120.32	£ 2,385.36	£ 2,915.44	£ 3,445.52	£ 3,975.60	£ 4,770.72	£ 5,565.84	
Faenor	£ 1,976.18	£ 41.42	£ 387.63	£ 2,405.23	£ 1,603.48	£ 1,870.74	£ 2,137.98	£ 2,405.23	£ 2,939.72	£ 3,474.22	£ 4,008.71	£ 4,810.46	£ 5,612.21	
Ysgubor-y-Coed	£ 1,976.18	£ 21.37	£ 387.63	£ 2,385.18	£ 1,590.12	£ 1,855.14	£ 2,120.16	£ 2,385.18	£ 2,915.22	£ 3,445.26	£ 3,975.30	£ 4,770.36	£ 5,565.42	
Llanddewi Brefi	£ 1,976.18	£ 57.97	£ 387.63	£ 2,421.78	£ 1,614.52	£ 1,883.61	£ 2,152.69	£ 2,421.78	£ 2,959.95	£ 3,498.12	£ 4,036.30	£ 4,843.56	£ 5,650.82	
Llangeitho	£ 1,976.18	£ 14.55	£ 387.63	£ 2,378.36	£ 1,585.57	£ 1,849.84	£ 2,114.09	£ 2,378.36	£ 2,906.88	£ 3,435.41	£ 3,963.93	£ 4,756.72	£ 5,549.51	
Lledrod	£ 1,976.18	£ 8.87	£ 387.63	£ 2,372.68	£ 1,581.78	£ 1,845.42	£ 2,109.04	£ 2,372.68	£ 2,899.94	£ 3,427.20	£ 3,954.46	£ 4,745.36	£ 5,536.26	
Nantcwnlle	£ 1,976.18	£ 6.47	£ 387.63	£ 2,370.28	£ 1,580.18	£ 1,843.55	£ 2,106.91	£ 2,370.28	£ 2,897.01	£ 3,423.74	£ 3,950.46	£ 4,740.56	£ 5,530.66	
Tregaron	£ 1,976.18	£ 71.77	£ 387.63	£ 2,435.58	£ 1,623.72	£ 1,894.34	£ 2,164.96	£ 2,435.58	£ 2,976.82	£ 3,518.06	£ 4,059.30	£ 4,871.16	£ 5,683.02	
Ysbyty Ystwyth	£ 1,976.18	£ 11.45	£ 387.63	£ 2,375.26	£ 1,583.50	£ 1,847.43	£ 2,111.34	£ 2,375.26	£ 2,903.09	£ 3,430.93	£ 3,958.76	£ 4,750.52	£ 5,542.28	
Ystrad Fflur	£ 1,976.18	£ 41.30	£ 387.63	£ 2,405.11	£ 1,603.40	£ 1,870.64	£ 2,137.87	£ 2,405.11	£ 2,939.58	£ 3,474.05	£ 4,008.51	£ 4,810.22	£ 5,611.93	
Ystrad Meurig	£ 1,976.18	£ 20.00	£ 387.63	£ 2,383.81	£ 1,589.20	£ 1,854.08	£ 2,118.94	£ 2,383.81	£ 2,913.54	£ 3,443.28	£ 3,973.01	£ 4,767.62	£ 5,562.23	
Ciliau Aeron	£ 1,976.18	£ 13.79	£ 387.63	£ 2,377.60	£ 1,585.06	£ 1,849.25	£ 2,113.42	£ 2,377.60	£ 2,905.95	£ 3,434.31	£ 3,962.66	£ 4,755.20	£ 5,547.74	
Henfynyw	£ 1,976.18	£ 13.06	£ 387.63	£ 2,376.87	£ 1,584.58	£ 1,848.68	£ 2,112.77	£ 2,376.87	£ 2,905.06	£ 3,433.25	£ 3,961.45	£ 4,753.74	£ 5,546.03	
Llanarth	£ 1,976.18	£ 16.46	£ 387.63	£ 2,380.27	£ 1,586.84	£ 1,851.32	£ 2,115.79	£ 2,380.27	£ 2,909.22	£ 3,438.17	£ 3,967.11	£ 4,760.54	£ 5,553.97	
Llandysiliogogo	£ 1,976.18	£ 25.47	£ 387.63	£ 2,389.28	£ 1,592.85	£ 1,858.33	£ 2,123.80	£ 2,389.28	£ 2,920.23	£ 3,451.18	£ 3,982.13	£ 4,778.56	£ 5,574.99	
Llanfair Clydogau	£ 1,976.18	£ 29.59	£ 387.63	£ 2,393.40	£ 1,595.60	£ 1,861.53	£ 2,127.46	£ 2,393.40	£ 2,925.27	£ 3,457.13	£ 3,989.00	£ 4,786.80	£ 5,584.60	
Llanfihangel Ystrad	£ 1,976.18	£ 14.37	£ 387.63	£ 2,378.18	£ 1,585.45	£ 1,849.70	£ 2,113.93	£ 2,378.18	£ 2,906.66	£ 3,435.15	£ 3,963.63	£ 4,756.36	£ 5,549.09	
Llangybi	£ 1,976.18	£ 21.88	£ 387.63	£ 2,385.69	£ 1,590.46	£ 1,855.54	£ 2,120.61	£ 2,385.69	£ 2,915.84	£ 3,445.99	£ 3,976.15	£ 4,771.38	£ 5,566.61	
Llanllwchaearn	£ 1,976.18	£ 23.79	£ 387.63	£ 2,387.60	£ 1,591.73	£ 1,857.02	£ 2,122.31	£ 2,387.60	£ 2,918.18	£ 3,448.75	£ 3,979.33	£ 4,775.20	£ 5,571.07	
Llansantffraed	£ 1,976.18	£ 49.76	£ 387.63	£ 2,413.57	£ 1,609.04	£ 1,877.22	£ 2,145.39	£ 2,413.57	£ 2,949.92	£ 3,486.27	£ 4,022.61	£ 4,827.14	£ 5,631.67	
Llanwenog	£ 1,976.18	£ 21.08	£ 387.63	£ 2,384.89	£ 1,589.92	£ 1,854.92	£ 2,119.90	£ 2,384.89	£ 2,914.86	£ 3,444.84	£ 3,974.81	£ 4,769.78	£ 5,564.75	
Llanwnnen	£ 1,976.18	£ 23.49	£ 387.63	£ 2,387.30	£ 1,591.53	£ 1,856.79	£ 2,122.04	£ 2,387.30	£ 2,917.81	£ 3,448.32	£ 3,978.83	£ 4,774.60	£ 5,570.37	
Dyffryn Arth	£ 1,976.18	£ 26.13	£ 387.63	£ 2,389.94	£ 1,593.29	£ 1,858.84	£ 2,124.39	£ 2,389.94	£ 2,921.04	£ 3,452.13	£ 3,983.23	£ 4,779.88	£ 5,576.53	
Aberporth	£ 1,976.18	£ 60.52	£ 387.63	£ 2,424.33	£ 1,616.22	£ 1,885.59	£ 2,154.96	£ 2,424.33	£ 2,963.07	£ 3,501.81	£ 4,040.55	£ 4,848.66	£ 5,656.77	
Beulah	£ 1,976.18	£ 59.99	£ 387.63	£ 2,423.80	£ 1,615.86	£ 1,885.18	£ 2,154.48	£ 2,423.80	£ 2,962.42	£ 3,501.04	£ 4,039.66	£ 4,847.60	£ 5,655.54	
Llandyfriog	£ 1,976.18	£ 28.65	£ 387.63	£ 2,392.46	£ 1,594.97	£ 1,860.80	£ 2,126.63	£ 2,392.46	£ 2,924.12	£ 3,455.77	£ 3,987.43	£ 4,784.92	£ 5,582.41	
Llandysul	£ 1,976.18	£ 47.97	£ 387.63	£ 2,411.78	£ 1,607.85	£ 1,875.83	£ 2,143.80	£ 2,411.78	£ 2,947.73	£ 3,483.68	£ 4,019.63	£ 4,823.56	£ 5,627.49	
Llangodmor	£ 1,976.18	£ 69.60	£ 387.63	£ 2,433.41	£ 1,622.27	£ 1,892.65	£ 2,163.03	£ 2,433.41	£ 2,974.17	£ 3,514.92	£ 4,055.68	£ 4,866.82	£ 5,677.96	
Llangrannog	£ 1,976.18	£ 23.81	£ 387.63	£ 2,387.62	£ 1,591.74	£ 1,857.04	£ 2,122.32	£ 2,387.62	£ 2,918.20	£ 3,448.78	£ 3,979.36	£ 4,775.24	£ 5,571.12	
Penbryn	£ 1,976.18	£ 18.40	£ 387.63	£ 2,382.21	£ 1,588.14	£ 1,852.83	£ 2,117.52	£ 2,382.21	£ 2,911.59	£ 3,440.97	£ 3,970.35	£ 4,764.42	£ 5,558.49	
Troedyrour	£ 1,976.18	£ 14.32	£ 387.63	£ 2,378.13	£ 1,585.42	£ 1,849.66	£ 2,113.89	£ 2,378.13	£ 2,906.60	£ 3,435.07	£ 3,963.55	£ 4,756.26	£ 5,548.97	
Y Ferwig	£ 1,976.18	£ 42.81	£ 387.63	£ 2,406.62	£ 1,604.41	£ 1,871.82	£ 2,139.21	£ 2,406.62	£ 2,941.42	£ 3,476.23	£ 4,011.03	£ 4,813.24	£ 5,615.45	

Crynodeb o'r Gyllideb Reoladwy

Gwasanaeth	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Cyswllt Cwsmeriaid, TGCh a Digidol	7,340	7,167	7,151
Gwasanaethau Democrataidd	5,712	5,579	5,566
Economi ac Adfywio	4,284	4,281	4,264
Cyllid a Chaffael	22,935	22,267	22,248
Priffyrdd a Gwasanaethau Amgylcheddol	21,256	21,111	21,086
Gwasanaethau Cyfreithiol a Llywodraethu	1,859	1,804	1,798
Pobl a Threfniadaeth	2,791	2,557	2,548
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,714	2,679	2,670
Porth Cymorth Cynnar	5,102	4,946	4,673
Porth Cynnal	43,769	41,229	41,463
Porth Gofal	22,246	20,920	20,741
Ysgolion a Dysgu Gydol Oes	65,239	62,598	62,721
Arweiniol	8,628	5,543	5,747
Ardollau, Premiwm Treth y Cyngor a Chronfeydd	7,624	6,483	6,488
CYFANSWM Y GYLLIDEB REOLADWY	221,499	209,164	209,164

Summary of Controllable Budget

Service	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Customer Contact, ICT & Digital	7,340	7,167	7,151
Democratic Services	5,712	5,579	5,566
Economy & Regeneration	4,284	4,281	4,264
Finance & Procurement	22,935	22,267	22,248
Highways & Environmental Services	21,256	21,111	21,086
Legal & Governance Services	1,859	1,804	1,798
People & Organisation	2,791	2,557	2,548
Policy, Performance & Public Protection	2,714	2,679	2,670
Porth Cymorth Cynnar	5,102	4,946	4,673
Porth Cynnal	43,769	41,229	41,463
Porth Gofal	22,246	20,920	20,741
Schools & Lifelong Learning	65,239	62,598	62,721
Leadership	8,628	5,543	5,747
Levies, Council Tax Premium & Reserves	7,624	6,483	6,488
TOTAL CONTROLLABLE BUDGET	221,499	209,164	209,164

Crynodeb o'r Wariant Net

Gwasanaeth	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Cyswllt Cwsmeriaid, TGCh a Digidol	1,211	1,221	1,791
Gwasanaethau Democrataidd	2,429	2,394	2,836
Economi ac Adfywio	4,839	4,819	3,365
Cyllid a Chaffael	2,584	2,526	(496)
Priffyrdd a Gwasanaethau Amgylcheddol	29,245	28,859	28,488
Gwasanaeth Cyfreithiol a Llywodraethu	782	759	714
Pobl a Threfniadaeth	673	503	794
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,159	3,112	3,197
Porth Cymorth Cynnar	10,677	10,352	9,502
Porth Cynnal	47,876	45,214	45,283
Porth Gofal	26,303	24,857	24,010
Ysgolion a Dysgu Gydol Oes	76,288	73,316	77,093
Arweiniol	7,809	4,749	6,099
Arollau, Premium Treth y Cyngor a Chronfeydd	7,624	6,483	6,488
CYFANSWM GWARIANT NET	221,499	209,164	209,164

Crynswth y Cyllid Allanol	153,336	144,225	144,225
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Diwallwyd gan Dalwyr y Dreth Gyngor	68,163	64,939	64,939
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	Rhif	Rhif	Rhif
Sail y Dreth Gyngor	34,493	34,422	34,422

	£	£	£
Eiddo a ddaw dan Band D y Dreth Gyngor Sir	1,976.18	1,886.57	1,886.57

Summary of Net Expenditure

Service	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Customer Contact, ICT & Digital	1,211	1,221	1,791
Democratic Services	2,429	2,394	2,836
Economy & Regeneration	4,839	4,819	3,365
Finance & Procurement	2,584	2,526	(496)
Highways & Environmental Services	29,245	28,859	28,488
Legal & Governance Services	782	759	714
People & Organisation	673	503	794
Policy, Performance & Public Protection	3,159	3,112	3,197
Porth Cymorth Cynnar	10,677	10,352	9,502
Porth Cynnal	47,876	45,214	45,283
Porth Gofal	26,303	24,857	24,010
Schools & Lifelong Learning	76,288	73,316	77,093
Leadership	7,809	4,749	6,099
Levies, Council Tax Premium & Reserves	7,624	6,483	6,488
TOTAL NET EXPENDITURE	221,499	209,164	209,164

Aggregate External Funding	153,336	144,225	144,225
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Met by Council Taxpayers	68,163	64,939	64,939
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	No.	No.	No.
Council Tax Base	34,493	34,422	34,422

	£	£	£
County Council Tax Band D Properties	1,976.18	1,886.57	1,886.57

CYNGOR SIR CEREDIGION / CEREDIGION COUNTY COUNCIL

Costau Gweithwyr

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddaru 2025-26 £000's	Cyllideb 2025-26 £000's
Cyswllt Cwsmeriaid, TGCh a Digidol	5,795	5,798	5,569
Gwasanaethau Democrataidd	4,111	4,064	4,051
Economi ac Adfywio	6,873	6,803	7,031
Cyllid a Chaffael	6,104	5,488	6,169
Priffyrdd a Gwasanaethau Amgylcheddol	11,157	10,935	10,910
Gwasanaethau Cyfreithiol a Llywodraethu	1,302	1,212	1,206
Pobl a Threfniadaeth	3,353	3,066	3,087
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,883	3,295	3,284
Porth Cymorth Cynnar	7,766	7,672	7,014
Porth Cynnal	5,999	5,902	6,285
Porth Gofal	19,197	18,734	17,196
Ysgolion a Dysgu Gydol Oes	69,667	68,840	68,350
Arweiniol	1,615	955	1,298
Arollau, Premium Treth y Cyngor a Chronfeydd	80	59	0
IS-GYFANSWM	145,902	142,823	141,450
Cyflogau Aelodau	1,348	1,265	1,265
CYFANSWM	147,250	144,088	142,715

Employee Costs

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Customer Contact, ICT & Digital	5,795	5,798	5,569
Democratic Services	4,111	4,064	4,051
Economy & Regeneration	6,873	6,803	7,031
Finance & Procurement	6,104	5,488	6,169
Highways & Environmental Services	11,157	10,935	10,910
Legal & Governance Services	1,302	1,212	1,206
People & Organisation	3,353	3,066	3,087
Policy, Performance & Public Protection	2,883	3,295	3,284
Porth Cymorth Cynnar	7,766	7,672	7,014
Porth Cynnal	5,999	5,902	6,285
Porth Gofal	19,197	18,734	17,196
Schools & Lifelong Learning	69,667	68,840	68,350
Leadership	1,615	955	1,298
Levies, Council Tax Premium & Reserves	80	59	0
	145,902	142,823	141,450
Members Salaries	1,348	1,265	1,265
TOTAL	147,250	144,088	142,715

Gwybodaeth Ychwanegol

Mae costau gweithwyr yn cynnwys cyflogau, Yswiriant Gwladol, Ardoll Brentisiaethau, blwyd-dal, costau cyfweiliadau, costau hyfforddiant costau adleoli, ffioedd meddygol, hysbysebion swyddi, yswiriant i weithwyr llanw a thâl dileu swydd.

Additional Information

Employee costs includes salaries, N.I., apprenticeship levy, superannuation, interview expenses, training costs, relocation expenses, medical fees, recruitment advertising, supply cover insurance and redundancy pay.

MYNEGAI'R GYLLIDEB REFENIW / REVENUE BUDGET INDEX

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CYNGOR SIR CEREDIGION

Crynodeb o'r Wariant Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	147,250	144,088	142,715
Eiddo	12,547	12,512	13,742
Cludiant	10,877	11,068	11,062
Cyflenwadau a Gwasanaethau	142,104	136,093	134,150
Cyfanswm Gwariant	312,778	303,761	301,669
Incwm Rheoladwy			
Grantiau	41,877	46,709	45,061
Incwm Arall	39,996	38,237	36,191
Gwasanaethau Contract/Ysgolion	5,386	5,208	4,712
Cyfanswm Incwm	87,259	90,154	85,964
Cyllideb cyn Cronfeydd Wrth Gefn	225,519	213,607	215,705
Adio - Trosglwyddiadau i'r Cronfeydd wrth Gefn	1,580	386	617
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	5,600	4,829	7,158
CYLLIDEB REOLADWY	221,499	209,164	209,164
Adio - Dyraniadau Mewnol	25,460	24,698	24,824
Adio - Taliadau Cyfalaf	16,958	16,449	17,432
Cyfanswm y Gyllideb	263,917	250,311	251,420
Llai - Ad-daliadau Mewnol	42,418	41,147	42,256
GWARIANT NET	221,499	209,164	209,164

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwybodaeth Ychwanegol			
Cyfanswm Gwariant			
Cyfanswm Gwariant	312,778	303,761	301,669
Llai Incwm Mewnol	5,386	5,208	4,712
Gwariant Crynswth	307,392	298,553	296,957

Nodiadau sy'n berthnasol i bob tudalen:

Dyraniadau Mewnol

Dyma daliadau a godir ar wasanaethau eraill o fewn y Cyngor.

Taliadau Cyfalaf

Dyma'r gost refeniw o dalu am wariant cyfalaf. Codir tâl dibrisio ar bortffolios i adlewyrchu eu defnydd o asedau sefydlog.

Ad-daliadau Mewnol

Dyma daliadau a wneir i wasanaethau eraill o fewn y Cyngor.

Mae dyraniadau mewnol ac ad-daliadau mewnol yn cynnwys costau Adeiladau Gweinyddol, TG, Cyllid, Yswiriant a Phensiynau.

CEREDIGION COUNTY COUNCIL

Summary of Net Expenditure

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	147,250	144,088	142,715
Premises	12,547	12,512	13,742
Transport	10,877	11,068	11,062
Supplies and Services	142,104	136,093	134,150
Total Expenditure	312,778	303,761	301,669
Controllable Income			
Grants	41,877	46,709	45,061
Other Income	39,996	38,237	36,191
Contract Services/Schools	5,386	5,208	4,712
Total Income	87,259	90,154	85,964
Budget Before Reserves	225,519	213,607	215,705
Add - Transfers to Reserves	1,580	386	617
Less - Transfers from Reserves	5,600	4,829	7,158
CONTROLLABLE BUDGET	221,499	209,164	209,164
Add - Internal Allocations	25,460	24,698	24,824
Add - Capital Charges	16,958	16,449	17,432
Total Budget	263,917	250,311	251,420
Less - Internal Recharges	42,418	41,147	42,256
NET EXPENDITURE	221,499	209,164	209,164

Additional Information	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Total Expenditure			
Total Expenditure	312,778	303,761	301,669
Less Internal Income	5,386	5,208	4,712
Gross Expenditure	307,392	298,553	296,957

Notes to apply to all pages:

Internal Allocations

These are charges made from other services within the Council.

Capital Charges

These are the revenue cost of paying for capital expenditure. Portfolios are charged depreciation to reflect their use of fixed assets.

Internal Recharges

These are charges made to other services within the Council.

Internal allocations and internal recharges include charges for Admin Buildings, IT, Finance, Insurance and pensions.

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID, TGCH A DIGIDOL - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
TGCh	5,558	1,532	80	4,106	5,393	1,483	80	3,990	5,554	1,259	0	4,295
Gwasanaethau Cwsmeriaid	2,016	68	0	1,948	1,960	45	0	1,915	1,679	0	0	1,679
Gwasanaethau Cymunedol	1,357	215	0	1,142	1,363	216	0	1,147	1,249	186	0	1,063
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	144	0	0	144	115	0	0	115	114	0	0	114
Cyfanswm Cyswllt Cwsmeriaid, TGCh a Digidol	9,075	1,815	80	7,340	8,831	1,744	80	7,167	8,596	1,445	0	7,151

Service Analysis - CUSTOMER CONTACT, ICT & DIGITAL - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
ICT	5,558	1,532	80	4,106	5,393	1,483	80	3,990	5,554	1,259	0	4,295
Customer Services	2,016	68	0	1,948	1,960	45	0	1,915	1,679	0	0	1,679
Community Services	1,357	215	0	1,142	1,363	216	0	1,147	1,249	186	0	1,063
Service Management and Strategy	144	0	0	144	115	0	0	115	114	0	0	114
Total Customer Services, ICT & Digital	9,075	1,815	80	7,340	8,831	1,744	80	7,167	8,596	1,445	0	7,151

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID, TGCH A DIGIDOL - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talldau Cyfalf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
TGCh	4,106	739	4,837	8	3,990	717	4,692	15	4,295	611	4,634	272
Gwasanaethau Cwsmeriaid	1,948	369	2,247	70	1,915	358	2,180	93	1,679	278	1,820	137
Gwasanaethau Cymunedol	1,142	223	383	982	1,147	216	372	991	1,063	389	184	1,268
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	144	7	0	151	115	7	0	122	114	0	0	114
Cyfanswm Cyswllt Cwsmeriaid, TGCh a Digidol	7,340	1,338	7,467	1,211	7,167	1,298	7,244	1,221	7,151	1,278	6,638	1,791

Service Analysis - CUSTOMER CONTACT, ICT & DIGITAL - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
ICT	4,106	739	4,837	8	3,990	717	4,692	15	4,295	611	4,634	272
Customer Services	1,948	369	2,247	70	1,915	358	2,180	93	1,679	278	1,820	137
Community Services	1,142	223	383	982	1,147	216	372	991	1,063	389	184	1,268
Service Management and Strategy	144	7	0	151	115	7	0	122	114	0	0	114
Total Customer Services, ICT a Digital	7,340	1,338	7,467	1,211	7,167	1,298	7,244	1,221	7,151	1,278	6,638	1,791

Dadansoddi Categori - CYSWLLT CWSMERIAID, TGCH A DIGIDOL - Reoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb diweddar 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	5,795	5,798	5,569
Eiddo	40	32	21
Cludiant	30	31	22
Cyflenwadau a Gwasanaethau	3,210	2,970	2,984
Cyfanswm Gwariant	9,075	8,831	8,596
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	225	198	16
Gwasanaethau Contract/Ysgolion	1,590	1,546	1,429
Cyfanswm Incwm	1,815	1,744	1,445
Cyllideb cyn Cronfeydd Wrth Gefn	7,260	7,087	7,151
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	80	80	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	7,340	7,167	7,151
Adio - Dyraniadau Mewnol	1,023	992	1,051
Adio - Taliadau Cyfalaf	315	306	227
Cyfanswm y Gyllideb	8,678	8,465	8,429
Llai - Ad-daliadau Mewnol	7,467	7,244	6,638
GWARIANT NET	1,211	1,221	1,791

Category Analysis - CUSTOMER CONTACT, ICT A DIGITAL - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	5,795	5,798	5,569
Premises	40	32	21
Transport	30	31	22
Supplies and Services	3,210	2,970	2,984
Total Expenditure	9,075	8,831	8,596
Controllable Income			
Grants	0	0	0
Other Income	225	198	16
Contract Services/Schools	1,590	1,546	1,429
Total Income	1,815	1,744	1,445
Budget Before Reserves	7,260	7,087	7,151
Add - Transfers to Reserves	80	80	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	7,340	7,167	7,151
Add - Internal Allocations	1,023	992	1,051
Add - Capital Charges	315	306	227
Total Budget	8,678	8,465	8,429
Less - Internal Recharges	7,467	7,244	6,638
NET EXPENDITURE	1,211	1,221	1,791

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Democritaidd	2,346	0	0	2,346	2,271	0	(16)	2,255	2,254	0	0	2,254
Cymorth Corfforaethol i Wasanaethau	2,879	0	0	2,879	2,846	0	0	2,846	2,840	0	0	2,840
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	513	1	(25)	487	479	1	0	478	473	1	0	472
Cyfanswm Gwasanaethau Democritaidd	5,738	1	(25)	5,712	5,596	1	(16)	5,579	5,567	1	0	5,566

Service Analysis - DEMOCRATIC SERVICES - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Democratic Services	2,346	0	0	2,346	2,271	0	(16)	2,255	2,254	0	0	2,254
Corporate Service Support	2,879	0	0	2,879	2,846	0	0	2,846	2,840	0	0	2,840
Service Management & Strategy	513	1	(25)	487	479	1	0	478	473	1	0	472
Total Democratic Services	5,738	1	(25)	5,712	5,596	1	(16)	5,579	5,567	1	0	5,566

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Democritaidd	2,346	158	672	1,832	2,255	153	652	1,756	2,254	251	251	2,254
Cymorth Corfforaethol i Wasanaethau	2,879	551	3,414	16	2,846	535	3,312	69	2,840	459	3,090	209
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	487	94	0	581	478	91	0	569	472	140	239	373
Cyfanswm Gwasanaethau Democritaidd	5,712	803	4,086	2,429	5,579	779	3,964	2,394	5,566	850	3,580	2,836

Service Analysis - DEMOCRATIC SERVICES - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Democratic Services	2,346	158	672	1,832	2,255	153	652	1,756	2,254	251	251	2,254
Corporate Service Support	2,879	551	3,414	16	2,846	535	3,312	69	2,840	459	3,090	209
Service Management & Strategy	487	94	0	581	478	91	0	569	472	140	239	373
Total Democratic Services	5,712	803	4,086	2,429	5,579	779	3,964	2,394	5,566	850	3,580	2,836

Dadansoddi Categori - GWASANAETHAU DEMOCRATAIDD - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddaru 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	5,459	5,329	5,316
Eiddo	1	1	1
Cludiant	12	12	12
Cyflenwadau a Gwasanaethau	266	254	238
Cyfanswm Gwariant	5,738	5,596	5,567
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	1	1	1
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	1	1	1
Cyllideb cyn Cronfeydd Wrth Gefn	5,737	5,595	5,566
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	25	16	0
CYLLIDEB REOLADWY	5,712	5,579	5,566
Adio - Dyraniadau Mewnol	787	763	840
Adio - Taliadau Cyfalaf	16	16	10
Cyfanswm y Gyllideb	6,515	6,358	6,416
Llai - Ad-daliadau Mewnol	4,086	3,964	3,580
GWARIANT NET	2,429	2,394	2,836

Category Analysis - DEMOCRATIC SERVICES - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	5,459	5,329	5,316
Premises	1	1	1
Transport	12	12	12
Supplies and Services	266	254	238
Total Expenditure	5,738	5,596	5,567
Controllable Income			
Grants	0	0	0
Other Income	1	1	1
Contract Services/Schools	0	0	0
Total Income	1	1	1
Budget Before Reserves	5,737	5,595	5,566
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	25	16	0
CONTROLLABLE BUDGET	5,712	5,579	5,566
Add - Internal Allocations	787	763	840
Add - Capital Charges	16	16	10
Total Budget	6,515	6,358	6,416
Less - Internal Recharges	4,086	3,964	3,580
NET EXPENDITURE	2,429	2,394	2,836

Dadansoddi Gwasanaethau - ECONOMI AC ADFYWIO - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Eiddo	4,543	1,704	0	2,839	4,505	1,610	0	2,895	4,536	1,655	2	2,883
Buddsoddiadau Economaidd Strategol	702	249	(145)	308	804	353	(145)	306	824	419	(100)	305
Twf a Menter	2,691	2,184	(100)	407	2,631	2,183	(54)	394	2,499	2,107	0	392
Gwasanaethau Cynllunio	1,730	1,123	0	607	1,672	1,105	0	567	1,764	1,104	(95)	565
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	123	0	0	123	119	0	0	119	119	0	0	119
Cyfanswm Economi ac Adfywio	9,789	5,260	(245)	4,284	9,731	5,251	(199)	4,281	9,742	5,285	(193)	4,264

Service Analysis - ECONOMY AND REGENERATION - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Property Services	4,543	1,704	0	2,839	4,505	1,610	0	2,895	4,536	1,655	2	2,883
Strategic Economic Investments	702	249	(145)	308	804	353	(145)	306	824	419	(100)	305
Growth & Enterprise	2,691	2,184	(100)	407	2,631	2,183	(54)	394	2,499	2,107	0	392
Planning Services	1,730	1,123	0	607	1,672	1,105		567	1,764	1,104	(95)	565
Service Management & Strategy	123	0	0	123	119	0	0	119	119	0	0	119
Total Economy and Regeneration	9,789	5,260	(245)	4,284	9,731	5,251	(199)	4,281	9,742	5,285	(193)	4,264

Dadansoddi Gwasanaethau - ECONOMI AND ADFYWIO - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranladdau Mewnol/Talldau Cyfalaf	Ad-dalldau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau Mewnol/Talldau Cyfalaf	Ad-dalldau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau Mewnol/Talldau Cyfalaf	Ad-dalldau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Eiddo	2,839	1,789	2,681	1,947	2,895	1,736	2,601	2,030	2,883	1,588	4,226	245
Buddsoddiadau Economaidd Strategol	308	302	0	610	306	292	0	598	305	259	0	564
Twf a Menter	407	1,350	600	1,157	394	1,309	582	1,121	392	838	0	1,230
Gwasanaethau Cynllunio	607	381	0	988	567	370	0	937	565	632	0	1,197
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	123	14	0	137	119	14	0	133	119	10	0	129
Cyfanswm Economi ac Adfywio	4,284	3,836	3,281	4,839	4,281	3,721	3,183	4,819	4,264	3,327	4,226	3,365

Service Analysis - ECONOMY AND REGENERATION - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Property Services	2,839	1,789	2,681	1,947	2,895	1,736	2,601	2,030	2,883	1,588	4,226	245
Strategic Economic Investments	308	302	0	610	306	292	0	598	305	259	0	564
Growth & Enterprise	407	1,350	600	1,157	394	1,309	582	1,121	392	838	0	1,230
Planning Services	607	381	0	988	567	370	0	937	565	632	0	1,197
Service Management & Strategy	123	14	0	137	119	14	0	133	119	10	0	129
Total Economy and Regeneration	4,284	3,836	3,281	4,839	4,281	3,721	3,183	4,819	4,264	3,327	4,226	3,365

Dadansoddi categori - ECONOMI AC ADFYWIO - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	6,873	6,803	7,031
Eiddo	1,986	1,991	1,985
Cludiant	20	20	21
Cyflenwadau a Gwasanaethau	910	917	705
Cyfanswm Gwariant	9,789	9,731	9,742

Incwm Rheoladwy			
Grantiau	1,151	1,259	1,225
Incwm Arall	3,148	3,104	3,172
Gwasanaethau Contract/Ysgolion	961	888	888
Cyfanswm Incwm	5,260	5,251	5,285

Cyllideb cyn Cronfeydd Wrth Gefn	4,529	4,480	4,457
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Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	2
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	245	199	195
CYLLIDEB REOLADWY	4,284	4,281	4,264

Adio - Dyraniadau Mewnol	2,668	2,588	2,317
Adio - Taliadau Cyfalaf	1,168	1,133	1,010
Cyfanswm y Gyllideb	8,120	8,002	7,591

Llai - Ad-daliadau Mewnol	3,281	3,183	4,226
GWARIANT NET	4,839	4,819	3,365

Category Analysis - ECONOMY AND REGENERATION - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	6,873	6,803	7,031
Premises	1,986	1,991	1,985
Transport	20	20	21
Supplies and Services	910	917	705
Total Expenditure	9,789	9,731	9,742

Controllable Income			
Grants	1,151	1,259	1,225
Other Income	3,148	3,104	3,172
Contract Services/Schools	961	888	888
Total Income	5,260	5,251	5,285

Budget Before Reserves	4,529	4,480	4,457
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Add - Transfers to Reserves	0	0	2
Less - Transfers from Reserves	245	199	195
CONTROLLABLE BUDGET	4,284	4,281	4,264

Add - Internal Allocations	2,668	2,588	2,317
Add - Capital Charges	1,168	1,133	1,010
Total Budget	8,120	8,002	7,591

Less - Internal Recharges	3,281	3,183	4,226
NET EXPENDITURE	4,839	4,819	3,365

Dadansoddi Gwasanaethau - CYLLID A CHAFFAEL - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaeth Cyllid a Chaffael	5,508	840	(250)	4,418	5,192	836	0	4,356	5,373	836	(200)	4,337
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	17,684	9,600	0	8,084	17,390	9,600	0	7,790	17,390	9,600	0	7,790
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	2,122	158	(300)	1,664	1,822	158	0	1,664	2,322	158	(500)	1,664
Cyfrif Cyfalaf Corfforaethol	10,801	1,697	(335)	8,769	10,474	1,697	(320)	8,457	10,441	1,697	(287)	8,457
Cyfanswm Cyllid a Chaffael	36,115	12,295	(885)	22,935	34,878	12,291	(320)	22,267	35,526	12,291	(987)	22,248

Service Analysis - FINANCE AND PROCUREMENT - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Finance and Procurement Service	5,508	840	(250)	4,418	5,192	836	0	4,356	5,373	836	(200)	4,337
Housing Benefits and Council Tax Support Scheme	17,684	9,600	0	8,084	17,390	9,600	0	7,790	17,390	9,600	0	7,790
Insurance, Termination & Other Corporate Costs	2,122	158	(300)	1,664	1,822	158	0	1,664	2,322	158	(500)	1,664
Corporate Capital Account	10,801	1,697	(335)	8,769	10,474	1,697	(320)	8,457	10,441	1,697	(287)	8,457
Total Finance and Procurement	36,115	12,295	(885)	22,935	34,878	12,291	(320)	22,267	35,526	12,291	(987)	22,248

Dadansoddi Gwasanaethau - CYLLID A CHAFFAEL - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyriadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaeth Cyllid a Chaffael	4,418	1,357	4,045	1,730	4,356	1,316	3,924	1,748	4,337	692	3,261	1,768
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	8,084	0	0	8,084	7,790	0	0	7,790	7,790	561	0	8,351
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	1,664	338	1,043	959	1,664	328	1,012	980	1,664	252	1,383	533
Cyfrif Cyfalaf Corfforaethol	8,769	0	16,958	(8,189)	8,457	0	16,449	(7,992)	8,457	0	19,605	(11,148)
Cyfanswm Cyllid a Chaffael	22,935	1,695	22,046	2,584	22,267	1,644	21,385	2,526	22,248	1,505	24,249	(496)

Service Analysis - FINANCE AND PROCUREMENT - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Finance and Procurement Service	4,418	1,357	4,045	1,730	4,356	1,316	3,924	1,748	4,337	692	3,261	1,768
Housing Benefits and Council Tax Support Scheme	8,084	0	0	8,084	7,790	0	0	7,790	7,790	561	0	8,351
Insurance, Termination & Other Corporate Costs	1,664	338	1,043	959	1,664	328	1,012	980	1,664	252	1,383	533
Corporate Capital Account	8,769	0	16,958	(8,189)	8,457	0	16,449	(7,992)	8,457	0	19,605	(11,148)
Total Finance and Procurement	22,935	1,695	22,046	2,584	22,267	1,644	21,385	2,526	22,248	1,505	24,249	(496)

Dadansoddi Categori - CYLLID A CHAFFAEL - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	6,104	5,488	6,169
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	30,010	29,389	29,356
Cyfanswm Gwariant	36,115	34,878	35,526
Incwm Rheoladwy			
Grantiau	11,544	11,544	11,544
Incwm Arall	602	602	602
Gwasanaethau Contract/Ysgolion	149	145	145
Cyfanswm Incwm	12,295	12,291	12,291
Cyllideb cyn Cronfeydd Wrth Gefn	23,820	22,587	23,235
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	885	320	987
CYLLIDEB REOLADWY	22,935	22,267	22,248
Adio - Dyraniadau Mewnol	1,528	1,482	1,315
Adio - Taliadau Cyfalaf	167	162	190
Cyfanswm y Gyllideb	24,630	23,911	23,753
Llai - Ad-daliadau Mewnol	22,046	21,385	24,249
GWARIANT NET	2,584	2,526	(496)

Category Analysis - FINANCE AND PROCUREMENT - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	6,104	5,488	6,169
Premises	0	0	0
Transport	1	1	1
Supplies and Services	30,010	29,389	29,356
Total Expenditure	36,115	34,878	35,526
Controllable Income			
Grants	11,544	11,544	11,544
Other Income	602	602	602
Contract Services/Schools	149	145	145
Total Income	12,295	12,291	12,291
Budget Before Reserves	23,820	22,587	23,235
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	885	320	987
CONTROLLABLE BUDGET	22,935	22,267	22,248
Add - Internal Allocations	1,528	1,482	1,315
Add - Capital Charges	167	162	190
Total Budget	24,630	23,911	23,753
Less - Internal Recharges	22,046	21,385	24,249
NET EXPENDITURE	2,584	2,526	(496)

Dadansoddi Gwasanaethau - PRIFFYRDD A GWASANAETHAU AMGYLCHEDDOL - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Casglu a Gwaredu Gwastraff	7,672	954	0	6,718	7,363	954	0	6,409	7,356	954	0	6,402
Parciau a gerddi, Glanhau Prifffyrdd, Gwasanaethau Parcio, Harbws	2,116	3,168	0	(1,052)	2,080	3,066	0	(986)	2,077	3,066	0	(989)
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	10,412	1,714	0	8,698	10,455	1,773	0	8,682	10,453	1,773	0	8,680
Cynnal a Chadw Prifffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	8,336	2,942	0	5,394	8,115	2,592	0	5,523	8,106	2,592	0	5,514
Gwasanaethau Prifffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	753	68	0	685	750	68	0	682	750	68	0	682
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	813	0	0	813	801	0	0	801	797	0	0	797
Cyfanswm Prifffyrdd a Gwasanaethau Amgylcheddol	30,102	8,846	0	21,256	29,564	8,453	0	21,111	29,539	8,453	0	21,086

Service Analysis - HIGHWAYS AND ENVIRONMENTAL SERVICES - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Waste Collection & Disposal	7,672	954	0	6,718	7,363	954	0	6,409	7,356	954	0	6,402
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	2,116	3,168	0	(1,052)	2,080	3,066	0	(986)	2,077	3,066	0	(989)
Corporate Passenger Transport, Transport Maintenance Unit	10,412	1,714	0	8,698	10,455	1,773	0	8,682	10,453	1,773	0	8,680
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	8,336	2,942	0	5,394	8,115	2,592	0	5,523	8,106	2,592	0	5,514
Highways Services, Road Safety, Regional Transport Management	753	68	0	685	750	68	0	682	750	68	0	682
Service Management and Strategy	813	0	0	813	801	0	0	801	797	0	0	797
Total Highways and Environmental Services	30,102	8,846	0	21,256	29,564	8,453	0	21,111	29,539	8,453	0	21,086

Dadansoddi Gwasanaethau - PRIFFYRDD A GWASANAETHAU AMGYLCHEDDOL - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfaif	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfaif	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfaif	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Casglu a Gwaredu Gwastraff	6,718	1,302	0	8,020	6,409	1,263	0	7,672	6,402	1,612	0	8,014
Parciau a gerddi, Glanhau Prifffyrdd, Gwasanaethau Parcio, Harbws	(1,052)	1,056	143	(139)	(986)	1,024	139	(101)	(989)	704	0	(285)
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	8,698	730	0	9,428	8,682	708	0	9,390	8,680	542	0	9,222
Cynnal a Chadw Prifffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	5,394	4,853	0	10,247	5,523	4,707	0	10,230	5,514	4,409	0	9,923
Gwasanaethau Prifffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	685	74	0	759	682	72	0	754	682	75	0	757
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	813	117	0	930	801	113	0	914	797	60	0	857
Cyfanswm Prifffyrdd a Gwasanaethau Amgylcheddol	21,256	8,132	143	29,245	21,111	7,887	139	28,859	21,086	7,402	0	28,488

Service Analysis - HIGHWAYS AND ENVIRONMENTAL SERVICES - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Waste Collection & Disposal	6,718	1,302	0	8,020	6,409	1,263	0	7,672	6,402	1,612	0	8,014
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(1,052)	1,056	143	(139)	(986)	1,024	139	(101)	(989)	704	0	(285)
Corporate Passenger Transport, Transport Maintenance Unit	8,698	730	0	9,428	8,682	708	0	9,390	8,680	542	0	9,222
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,394	4,853	0	10,247	5,523	4,707	0	10,230	5,514	4,409	0	9,923
Highways Services, Road Safety, Regional Transport Management	685	74	0	759	682	72	0	754	682	75	0	757
Service Management and Strategy	813	117	0	930	801	113	0	914	797	60	0	857
Total Highways and Environmental Services	21,256	8,132	143	29,245	21,111	7,887	139	28,859	21,086	7,402	0	28,488

**Dadansoddi Categori - PRIFFYRDD A GWASANAETHAU AMGYLCHEDDOL -
Reoladwy i Net**

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	11,157	10,935	10,910
Eiddo	1,162	1,141	1,141
Cludiant	8,752	8,823	8,823
Cyflenwadau a Gwasanaethau	9,031	8,665	8,665
Cyfanswm Gwariant	30,102	29,564	29,539
Incwm Rheoladwy			
Grantiau	2,248	2,264	2,264
Incwm Arall	6,073	5,664	5,664
Gwasanaethau Contract/Ysgolion	525	525	525
Cyfanswm Incwm	8,846	8,453	8,453
Cyllideb cyn Cronfeydd Wrth Gefn	21,256	21,111	21,086
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	21,256	21,111	21,086
Adio - Dyraniadau Mewnol	3,582	3,474	3,709
Adio - Taliadau Cyfalaf	4,550	4,413	3,693
Cyfanswm y Gyllideb	29,388	28,998	28,488
Llai - Ad-daliadau Mewnol	143	139	0
GWARIANT NET	29,245	28,859	28,488

**Category Analysis - HIGHWAYS AND ENVIRONMENTAL SERVICES -
Controllable to Net**

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	11,157	10,935	10,910
Premises	1,162	1,141	1,141
Transport	8,752	8,823	8,823
Supplies and Services	9,031	8,665	8,665
Total Expenditure	30,102	29,564	29,539
Controllable Income			
Grants	2,248	2,264	2,264
Other Income	6,073	5,664	5,664
Contract Services/Schools	525	525	525
Total Income	8,846	8,453	8,453
Budget Before Reserves	21,256	21,111	21,086
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	21,256	21,111	21,086
Add - Internal Allocations	3,582	3,474	3,709
Add - Capital Charges	4,550	4,413	3,693
Total Budget	29,388	28,998	28,488
Less - Internal Recharges	143	139	0
NET EXPENDITURE	29,245	28,859	28,488

Dadansoddi Gwasanaethau - GWASANAETHAU CYFREITHIOL A LLYWODRAETHU - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cyfreithiol	1,017	171	0	846	929	102	0	827	928	102	0	826
Gwasanaethau Archwilio	687	0	0	687	665	0	0	665	665	2	0	663
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	326	0	0	326	312	0	0	312	309	0	0	309
Cyfanswm Gwasanaethau Cyfreithiol a Llywodraethu	2,030	171	0	1,859	1,906	102	0	1,804	1,902	104	0	1,798

Service Analysis - LEGAL & GOVERNANCE SERVICES - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Legal Services	1,017	171	0	846	929	102	0	827	928	102	0	826
Audit Services	687	0	0	687	665	0	0	665	665	2	0	663
Service Management and Strategy (including Coroners)	326	0	0	326	312	0	0	312	309	0	0	309
Total Legal & Governance Services	2,030	171	0	1,859	1,906	102	0	1,804	1,902	104	0	1,798

Dadansoddi Gwasanaethau - GWASANAETHAU CYFREITHIOL A LLYWODRAETHU - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranladau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladau Mewnol/Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cyfreithiol	846	176	969	53	827	171	940	58	826	153	941	38
Gwasanaethau Archwilio	687	92	397	382	665	89	385	369	663	56	368	351
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	326	21	0	347	312	20	0	332	309	16	0	325
Cyfanswm Gwasanaethau Cyfreithiol a Llywodraethu	1,859	289	1,366	782	1,804	280	1,325	759	1,798	225	1,309	714

Service Analysis - LEGAL & GOVERNANCE SERVICES - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Legal Services	846	176	969	53	827	171	940	58	826	153	941	38
Audit Services	687	92	397	382	665	89	385	369	663	56	368	351
Service Management and Strategy (including Coroners)	326	21	0	347	312	20	0	332	309	16	0	325
Total Legal & Governance Services	1,859	289	1,366	782	1,804	280	1,325	759	1,798	225	1,309	714

Dadansoddi categori - GWASANAETHAU CYFREITHIOL A LLYWODRAETHU
- Reoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddaru 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	1,302	1,212	1,206
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	727	693	695
Cyfanswm Gwariant	2,030	1,906	1,902
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	147	80	82
Gwasanaethau Contract/Ysgolion	24	22	22
Cyfanswm Incwm	171	102	104
Cyllideb cyn Cronfeydd Wrth Gefn	1,859	1,804	1,798
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	1,859	1,804	1,798
Adio - Dyraniadau Mewnol	289	280	225
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	2,148	2,084	2,023
Llai - Ad-daliadau Mewnol	1,366	1,325	1,309
GWARIANT NET	782	759	714

Category Analysis - LEGAL & GOVERNANCE SERVICES
- Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	1,302	1,212	1,206
Premises	0	0	0
Transport	1	1	1
Supplies and Services	727	693	695
Total Expenditure	2,030	1,906	1,902
Controllable Income			
Grants	0	0	0
Other Income	147	80	82
Contract Services/Schools	24	22	22
Total Income	171	102	104
Budget Before Reserves	1,859	1,804	1,798
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	1,859	1,804	1,798
Add - Internal Allocations	289	280	225
Add - Capital Charges	0	0	0
Total Budget	2,148	2,084	2,023
Less - Internal Recharges	1,366	1,325	1,309
NET EXPENDITURE	782	759	714

Dadansoddi Gwasanaethau - POBL A THREFNIADAETH - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Adnoddau Dynol	1,549	241	0	1,308	1,511	233	0	1,278	1,508	233	0	1,275
Profiad Gweuthiwr	740	180	0	560	693	119	0	574	700	119	0	581
Dysgu a Datblygu	1,102	278	0	824	953	277	(66)	610	908	277	(30)	601
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	99	0	0	99	95	0	0	95	91	0	0	91
Cyfanswm Pobl a Threfniadaeth	3,490	699	0	2,791	3,252	629	(66)	2,557	3,207	629	(30)	2,548

Service Analysis - PEOPLE & ORGANISATION - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Human Resources	1,549	241	0	1,308	1,511	233	0	1,278	1,508	233	0	1,275
Employee Experience	740	180	0	560	693	119	0	574	700	119	0	581
Learning & Development	1,102	278	0	824	953	277	(66)	610	908	277	(30)	601
Service Management & Strategy	99	0	0	99	95	0	0	95	91	0	0	91
Total People & Organisation	3,490	699	0	2,791	3,252	629	(66)	2,557	3,207	629	(30)	2,548

Dadansoddi Gwasanaethau - POBL A THREFNIADAETH - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Adnoddau Dynol	1,308	185	820	673	1,278	179	795	662	1,275	135	785	625
Profiad Gweuthiwr	560	98	658	0	574	95	638	31	581	90	623	48
Dysgu a Datblygu	824	99	923	0	610	96	895	(189)	601	87	664	24
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	99	8	107	0	95	8	104	(1)	91	8	2	97
Cyfanswm Pobl a Threfniadaeth	2,791	390	2,508	673	2,557	378	2,432	503	2,548	320	2,074	794

Service Analysis - PEOPLE & ORGANISATION - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Human Resources	1,308	185	820	673	1,278	179	795	662	1,275	135	785	625
Employee Experience	560	98	658	0	574	95	638	31	581	90	623	48
Learning & Development	824	99	923	0	610	96	895	(189)	601	87	664	24
Service Management & Strategy	99	8	107	0	95	8	104	(1)	91	8	2	97
Total People & Organisation	2,791	390	2,508	673	2,557	378	2,432	503	2,548	320	2,074	794

Dadansoddi categori - POBL A THREFNIADAETH - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	3,353	3,066	3,087
Eiddo	0	0	0
Cludiant	3	3	3
Cyflenwadau a Gwasanaethau	134	183	117
Cyfanswm Gwariant	3,490	3,252	3,207
Incwm Rheoladwy			
Grantiau	262	262	262
Incwm Arall	103	42	42
Gwasanaethau Contract/Ysgolion	334	325	325
Cyfanswm Incwm	699	629	629
Cyllideb cyn Cronfeydd Wrth Gefn	2,791	2,623	2,578
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	66	30
CYLLIDEB REOLADWY	2,791	2,557	2,548
Adio - Dyraniadau Mewnol	390	378	320
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	3,181	2,935	2,868
Llai - Ad-daliadau Mewnol	2,508	2,432	2,074
GWARIANT NET	673	503	794

Category Analysis - PEOPLE & ORGANISATION - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	3,353	3,066	3,087
Premises	0	0	0
Transport	3	3	3
Supplies and Services	134	183	117
Total Expenditure	3,490	3,252	3,207
Controllable Income			
Grants	262	262	262
Other Income	103	42	42
Contract Services/Schools	334	325	325
Total Income	699	629	629
Budget Before Reserves	2,791	2,623	2,578
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	66	30
CONTROLLABLE BUDGET	2,791	2,557	2,548
Add - Internal Allocations	390	378	320
Add - Capital Charges	0	0	0
Total Budget	3,181	2,935	2,868
Less - Internal Recharges	2,508	2,432	2,074
NET EXPENDITURE	673	503	794

**Dadansoddi Gwasanaethau - POLISI, PHERFFORMIAD A AMDDIFFYN Y CYHOEDD
- Reoladwy**

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partneriaethau a Pherfformiad	1,097	1	0	1,096	1,465	331	-50	1,084	1,413	331	0	1,082
Diogelu'r Cyhoedd	1,793	303	0	1,490	1,906	439	0	1,467	1,903	439	0	1,464
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	128	0	0	128	128	0	0	128	124	0	0	124
Cyfanswm Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,018	304	0	2,714	3,499	770	(50)	2,679	3,440	770	0	2,670

**Service Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION
- Controllable**

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partnerships & Performance	1,097	1	0	1,096	1,465	331	-50	1,084	1,413	331	0	1,082
Public Protection	1,793	303	0	1,490	1,906	439	0	1,467	1,903	439	0	1,464
Service Management and Strategy	128	0	0	128	128	0	0	128	124	0	0	124
Total Policy, Performance & Public Protection	3,018	304	0	2,714	3,499	770	(50)	2,679	3,440	770	0	2,670

**Dadansoddi Gwasanaethau - POLISI, PHERFFORMIAD A AMDDIFFYN Y CYHOEDD
- Reoladwy i Net**

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranïadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partneriaethau a Pherfformiad	1,096	316	293	1,119	1,084	307	284	1,107	1,082	236	180	1,138
Diogelu'r Cyhoedd	1,490	409	0	1,899	1,467	397	0	1,864	1,464	461	0	1,925
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	128	13	0	141	128	13	0	141	124	10	0	134
Pherfformiad a Amddiffyn y Cyhoedd	2,714	738	293	3,159	2,679	717	284	3,112	2,670	707	180	3,197

**Service Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION
- Controllable to Net**

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Partnerships & Performance	1,096	316	293	1,119	1,084	307	284	1,107	1,082	236	180	1,138
Public Protection	1,490	409	0	1,899	1,467	397	0	1,864	1,464	461	0	1,925
Service Management and Strategy	128	13	0	141	128	13	0	141	124	10	0	134
Total Policy, Performance & Public Protection	2,714	738	293	3,159	2,679	717	284	3,112	2,670	707	180	3,197

**Dadansoddi categori - POLISI, PHERFFORMIAD A AMDDIFFYN Y CYHOEDD -
Rheoladwy i Net**

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddaru 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	2,883	3,295	3,284
Eiddo	0	0	0
Cludiant	12	13	13
Cyflenwadau a Gwasanaethau	123	191	143
Cyfanswm Gwariant	3,018	3,499	3,440
Incwm Rheoladwy			
Grantiau	30	496	496
Incwm Arall	274	274	274
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	304	770	770
Cyllideb cyn Cronfeydd Wrth Gefn	2,714	2,729	2,670
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	50	0
CYLLIDEB REOLADWY	2,714	2,679	2,670
Adio - Dyraniadau Mewnol	738	717	699
Adio - Taliadau Cyfalaf	0	0	8
Cyfanswm y Gyllideb	3,452	3,396	3,377
Llai - Ad-daliadau Mewnol	293	284	180
GWARIANT NET	3,159	3,112	3,197

**Category Analysis - POLICY, PERFORMANCE & PUBLIC PROTECTION -
Controllable to Net**

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	2,883	3,295	3,284
Premises	0	0	0
Transport	12	13	13
Supplies and Services	123	191	143
Total Expenditure	3,018	3,499	3,440
Controllable Income			
Grants	30	496	496
Other Income	274	274	274
Contract Services/Schools	0	0	0
Total Income	304	770	770
Budget Before Reserves	2,714	2,729	2,670
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	50	0
CONTROLLABLE BUDGET	2,714	2,679	2,670
Add - Internal Allocations	738	717	699
Add - Capital Charges	0	0	8
Total Budget	3,452	3,396	3,377
Less - Internal Recharges	293	284	180
NET EXPENDITURE	3,159	3,112	3,197

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cymorth Cynnar	4,357	3,395	0	962	4,348	3,395	0	953	3,839	2,898	0	941
Gwasanaethau Tai	6,867	5,407	0	1,460	6,813	5,403	0	1,410	6,794	5,403	0	1,391
Canolfannau Lles	3,286	1,570	0	1,716	3,302	1,570	(100)	1,632	3,155	1,532	0	1,623
Gwasanaeth Ieuencid Ceredigion	1,575	737	(3)	835	1,568	737	(3)	828	1,067	464	0	603
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	129	0	0	129	123	0	0	123	115	0	0	115
Cyfanswm Porth Cymorth Cynnar	16,214	11,109	(3)	5,102	16,154	11,105	(103)	4,946	14,970	10,297	0	4,673

Service Analysis - PORTH CYMORTH CYNNAR - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Early Intervention Services	4,357	3,395	0	962	4,348	3,395	0	953	3,839	2,898	0	941
Housing Services	6,867	5,407	0	1,460	6,813	5,403	0	1,410	6,794	5,403	0	1,391
Wellbeing Centres	3,286	1,570	0	1,716	3,302	1,570	(100)	1,632	3,155	1,532	0	1,623
Ceredigion Youth Service	1,575	737	(3)	835	1,568	737	(3)	828	1,067	464	0	603
Service Management and Strategy	129	0	0	129	123	0	0	123	115	0	0	115
Total Porth Cymorth Cynnar	16,214	11,109	(3)	5,102	16,154	11,105	(103)	4,946	14,970	10,297	0	4,673

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranladdau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Cymorth Cynnar	962	534	0	1,496	953	517	0	1,470	941	561	0	1,502
Gwasanaethau Tai	1,460	2,701	0	4,161	1,410	2,620	0	4,030	1,391	1,937	0	3,328
Canolfannau Lles	1,716	2,077	0	3,793	1,632	2,014	0	3,646	1,623	2,088	0	3,711
Gwasanaeth Ieuenctid Ceredigion	835	248	0	1,083	828	240	0	1,068	603	234	0	837
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	129	15	0	144	123	15	0	138	115	9	0	124
Cyfanswm Porth Cymorth Cynnar	5,102	5,575	0	10,677	4,946	5,406	0	10,352	4,673	4,829	0	9,502

Service Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Early Intervention Services	962	534	0	1,496	953	517	0	1,470	941	561	0	1,502
Housing Services	1,460	2,701	0	4,161	1,410	2,620	0	4,030	1,391	1,937	0	3,328
Wellbeing Centres	1,716	2,077	0	3,793	1,632	2,014	0	3,646	1,623	2,088	0	3,711
Ceredigion Youth Service	835	248	0	1,083	828	240	0	1,068	603	234	0	837
Service Management and Strategy	129	15	0	144	123	15	0	138	115	9	0	124
Total Porth Cymorth Cynnar	5,102	5,575	0	10,677	4,946	5,406	0	10,352	4,673	4,829	0	9,502

Dadansoddi categori - PORTH CYMORTH CYNNAR - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	7,766	7,672	7,014
Eiddo	722	800	708
Cludiant	125	125	106
Cyflenwadau a Gwasanaethau	7,601	7,557	7,142
Cyfanswm Gwariant	16,214	16,154	14,970
Incwm Rheoladwy			
Grantiau	9,052	9,052	8,240
Incwm Arall	2,057	2,053	2,057
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	11,109	11,105	10,297
Cyllideb cyn Cronfeydd Wrth Gefn	5,105	5,049	4,673
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	3	103	0
CYLLIDEB REOLADWY	5,102	4,946	4,673
Adio - Dyraniadau Mewnol	1,992	1,932	1,758
Adio - Taliadau Cyfalaf	3,583	3,474	3,071
Cyfanswm y Gyllideb	10,677	10,352	9,502
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	10,677	10,352	9,502

Category Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	7,766	7,672	7,014
Premises	722	800	708
Transport	125	125	106
Supplies and Services	7,601	7,557	7,142
Total Expenditure	16,214	16,154	14,970
Controllable Income			
Grants	9,052	9,052	8,240
Other Income	2,057	2,053	2,057
Contract Services/Schools	0	0	0
Total Income	11,109	11,105	10,297
Budget Before Reserves	5,105	5,049	4,673
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	3	103	0
CONTROLLABLE BUDGET	5,102	4,946	4,673
Add - Internal Allocations	1,992	1,932	1,758
Add - Capital Charges	3,583	3,474	3,071
Total Budget	10,677	10,352	9,502
Less - Internal Recharges	0	0	0
NET EXPENDITURE	10,677	10,352	9,502

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gofal wedi'i Gynllunio	27,549	8,303	(36)	19,210	26,689	8,527	(36)	18,126	27,114	8,702	(37)	18,375
Anabledau	23,349	5,015	(39)	18,295	21,707	4,949	(38)	16,720	21,707	4,950	(40)	16,717
Lles Meddyliol	7,303	2,502	(32)	4,769	7,156	2,195	(32)	4,929	7,156	2,195	(34)	4,927
Diogelu	1,103	34	(21)	1,048	1,078	35	(20)	1,023	1,074	34	(17)	1,023
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	447	0	0	447	434	0	(3)	431	429	0	(8)	421
Cyfanswm Porth Cynnal	59,751	15,854	(128)	43,769	57,064	15,706	(129)	41,229	57,480	15,881	(136)	41,463

Service Analysis - PORTH CYNNAL - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Planned Care	27,549	8,303	(36)	19,210	26,689	8,527	(36)	18,126	27,114	8,702	(37)	18,375
Disabilities	23,349	5,015	(39)	18,295	21,707	4,949	(38)	16,720	21,707	4,950	(40)	16,717
Mental Wellbeing	7,303	2,502	(32)	4,769	7,156	2,195	(32)	4,929	7,156	2,195	(34)	4,927
Safeguarding	1,103	34	(21)	1,048	1,078	35	(20)	1,023	1,074	34	(17)	1,023
Service Management and Strategy	447	0	0	447	434	0	(3)	431	429	0	(8)	421
Total Porth Cynnal	59,751	15,854	(128)	43,769	57,064	15,706	(129)	41,229	57,480	15,881	(136)	41,463

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gofal wedi'i Gynllunio	19,210	2,035	0	21,245	18,126	1,974	0	20,100	18,375	1,862	0	20,237
Anableddau	18,295	1,145	0	19,440	16,720	1,111	0	17,831	16,717	1,054	0	17,771
Lles Meddyliol	4,769	564	0	5,333	4,929	547	0	5,476	4,927	446	0	5,373
Diogelu	1,048	231	0	1,279	1,023	225	0	1,248	1,023	458	0	1,481
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	447	132	0	579	431	128	0	559	421	0	0	421
Cyfanswm Porth Cynnal	43,769	4,107	0	47,876	41,229	3,985	0	45,214	41,463	3,820	0	45,283

Service Analysis - PORTH CYNNAL - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Planned Care	19,210	2,035	0	21,245	18,126	1,974	0	20,100	18,375	1,862	0	20,237
Disabilities	18,295	1,145	0	19,440	16,720	1,111	0	17,831	16,717	1,054	0	17,771
Mental Wellbeing	4,769	564	0	5,333	4,929	547	0	5,476	4,927	446	0	5,373
Safeguarding	1,048	231	0	1,279	1,023	225	0	1,248	1,023	458	0	1,481
Service Management and Strategy	447	132	0	579	431	128	0	559	421	0	0	421
Total Porth Cynnal	43,769	4,107	0	47,876	41,229	3,985	0	45,214	41,463	3,820	0	45,283

Dadansoddi categori - PORTH CYNNAL - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	5,999	5,902	6,285
Eiddo	20	20	20
Cludiant	262	244	267
Cyflenwadau a Gwasanaethau	53,470	50,898	50,908
Cyfanswm Gwariant	59,751	57,064	57,480
Incwm Rheoladwy			
Grantiau	1,530	1,501	1,675
Incwm Arall	14,324	14,205	14,206
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	15,854	15,706	15,881
Cyllideb cyn Cronfeydd Wrth Gefn	43,897	41,358	41,599
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	128	129	136
CYLLIDEB REOLADWY	43,769	41,229	41,463
Adio - Dyraniadau Mewnol	4,003	3,884	3,815
Adio - Taliadau Cyfalaf	104	101	5
Cyfanswm y Gyllideb	47,876	45,214	45,283
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	47,876	45,214	45,283

Category Analysis - PORTH CYNNAL - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	5,999	5,902	6,285
Premises	20	20	20
Transport	262	244	267
Supplies and Services	53,470	50,898	50,908
Total Expenditure	59,751	57,064	57,480
Controllable Income			
Grants	1,530	1,501	1,675
Other Income	14,324	14,205	14,206
Contract Services/Schools	0	0	0
Total Income	15,854	15,706	15,881
Budget Before Reserves	43,897	41,358	41,599
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	128	129	136
CONTROLLABLE BUDGET	43,769	41,229	41,463
Add - Internal Allocations	4,003	3,884	3,815
Add - Capital Charges	104	101	5
Total Budget	47,876	45,214	45,283
Less - Internal Recharges	0	0	0
NET EXPENDITURE	47,876	45,214	45,283

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Uniongyrchol	13,505	3,489	(11)	10,005	13,001	3,211	(11)	9,779	12,834	3,213	(5)	9,616
Gwasanaethau Tymor Byr ac wedi'u Targedu	12,015	2,120	(13)	9,882	10,641	1,818	(12)	8,811	10,122	1,778	0	8,344
Gwananaethau Asesu a Brysbennu Integredig	2,394	504	(45)	1,845	2,370	504	(45)	1,821	2,753	416	(59)	2,278
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	2,515	2,001	0	514	2,510	2,001	0	509	503	0	0	503
Cyfanswm Porth Gofal	30,429	8,114	(69)	22,246	28,522	7,534	(68)	20,920	26,212	5,407	(64)	20,741

Service Analysis - PORTH GOFAL - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Direct Services	13,505	3,489	(11)	10,005	13,001	3,211	(11)	9,779	12,834	3,213	(5)	9,616
Targeted and Short Term Services	12,015	2,120	(13)	9,882	10,641	1,818	(12)	8,811	10,122	1,778	0	8,344
Integrated Triage and Assessment Services	2,394	504	(45)	1,845	2,370	504	(45)	1,821	2,753	416	(59)	2,278
Service Management and Strategy	2,515	2,001	0	514	2,510	2,001	0	509	503	0	0	503
Total Porth Gofal	30,429	8,114	(69)	22,246	28,522	7,534	(68)	20,920	26,212	5,407	(64)	20,741

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranladdau Mewnol/ Talldau Cyfalaf	Ac-dalladdau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau Mewnol/ Talldau Cyfalaf	Ac-dalladdau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranladdau Mewnol/ Talldau Cyfalaf	Ac-dalladdau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Gwasanaethau Uniongyrchol	10,005	2,205	0	12,210	9,779	2,139	0	11,918	9,616	2,022	0	11,638
Gwasanaethau Tymor Byr ac wedi'u Targeddu	9,882	987	0	10,869	8,811	959	0	9,770	8,344	537	0	8,881
Gwananaethau Asesu a Brysbennu Integredig	1,845	395	0	2,240	1,821	383	0	2,204	2,278	710	0	2,988
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	514	470	0	984	509	456	0	965	503	0	0	503
Cyfanswm Porth Gofal	22,246	4,057	0	26,303	20,920	3,937	0	24,857	20,741	3,269	0	24,010

Service Analysis - PORTH GOFAL - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Direct Services	10,005	2,205	0	12,210	9,779	2,139	0	11,918	9,616	2,022	0	11,638
Targeted and Short Term Services	9,882	987	0	10,869	8,811	959	0	9,770	8,344	537	0	8,881
Integrated Triage and Assessment Services	1,845	395	0	2,240	1,821	383	0	2,204	2,278	710	0	2,988
Service Management and Strategy	514	470	0	984	509	456	0	965	503	0	0	503
Total Porth Gofal	22,246	4,057	0	26,303	20,920	3,937	0	24,857	20,741	3,269	0	24,010

Dadansoddi categori - PORTH GOFAL - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	19,197	18,734	17,196
Eiddo	862	827	823
Cludiant	332	332	332
Cyflenwadau a Gwasanaethau	10,038	8,629	7,861
Cyfanswm Gwariant	30,429	28,522	26,212
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	8,114	7,534	5,407
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	8,114	7,534	5,407
Cyllideb cyn Cronfeydd Wrth Gefn	22,315	20,988	20,805
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	69	68	64
CYLLIDEB REOLADWY	22,246	20,920	20,741
Adio - Dyraniadau Mewnol	3,841	3,727	3,023
Adio - Taliadau Cyfalaf	216	210	246
Cyfanswm y Gyllideb	26,303	24,857	24,010
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	26,303	24,857	24,010

Category Analysis - PORTH GOFAL - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	19,197	18,734	17,196
Premises	862	827	823
Transport	332	332	332
Supplies and Services	10,038	8,629	7,861
Total Expenditure	30,429	28,522	26,212
Controllable Income			
Grants	0	0	0
Other Income	8,114	7,534	5,407
Contract Services/Schools	0	0	0
Total Income	8,114	7,534	5,407
Budget Before Reserves	22,315	20,988	20,805
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	69	68	64
CONTROLLABLE BUDGET	22,246	20,920	20,741
Add - Internal Allocations	3,841	3,727	3,023
Add - Capital Charges	216	210	246
Total Budget	26,303	24,857	24,010
Less - Internal Recharges	0	0	0
NET EXPENDITURE	26,303	24,857	24,010

Dadansoddi Gwasanaethau - YSGOLION A DYSGU GYDOL OES - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ysgolion Cynradd	28,645	5,333	0	23,312	27,907	5,887	0	22,020	27,907	5,887	0	22,020
Ysgolion Uwchradd	22,314	4,154	0	18,160	22,278	4,699	0	17,579	22,278	4,699	0	17,579
Ysgolion Pob Oed	16,933	3,152	0	13,781	17,077	3,602	0	13,475	17,077	3,602	0	13,475
Gwella Ysgolion	3,976	1,869	0	2,107	3,937	1,908	(30)	1,999	3,434	1,450	(70)	1,914
Adnoddau Dysgu	954	560	(60)	334	934	560	(50)	324	1,042	618	(50)	374
Anghenion Dysgu Ychwanegol	4,103	1,933	0	2,170	4,111	1,967	0	2,144	3,675	1,367	0	2,308
Gwasanaethau Diwylliannol	1,896	695	0	1,201	2,036	849	0	1,187	1,854	721	0	1,133
Dysgu Gydol Oes	2,413	1,574	0	839	2,316	1,513	0	803	2,134	1,432	0	702
Ymgysylltu a Chyrhaeddiad	2,376	288	0	2,088	2,084	283	0	1,801	2,044	276	0	1,768
Uned Arlwyyo Gorfforaethol	3,345	2,402	0	943	3,255	2,313	0	942	3,383	2,297	0	1,086
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	1,097	793	0	304	1,007	683	0	324	1,002	640	0	362
Cyfanswm Ysgolion a Dysgu Gydol Oes	88,052	22,753	(60)	65,239	86,942	24,264	(80)	62,598	85,830	22,989	(120)	62,721

Service Analysis - SCHOOLS & LIFELONG LEARNING - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Primary Schools	28,645	5,333	0	23,312	27,907	5,887	0	22,020	27,907	5,887	0	22,020
Secondary Schools	22,314	4,154	0	18,160	22,278	4,699	0	17,579	22,278	4,699	0	17,579
All-through Schools	16,933	3,152	0	13,781	17,077	3,602	0	13,475	17,077	3,602	0	13,475
School Improvement	3,976	1,869	0	2,107	3,937	1,908	(30)	1,999	3,434	1,450	(70)	1,914
Learning Resources	954	560	(60)	334	934	560	(50)	324	1,042	618	(50)	374
Additional Learning Needs	4,103	1,933	0	2,170	4,111	1,967	0	2,144	3,675	1,367	0	2,308
Cultural Services	1,896	695	0	1,201	2,036	849	0	1,187	1,854	721	0	1,133
Lifelong Learning	2,413	1,574	0	839	2,316	1,513	0	803	2,134	1,432	0	702
Engagement and Attainment	2,376	288	0	2,088	2,084	283	0	1,801	2,044	276	0	1,768
Corporate Catering Unit	3,345	2,402	0	943	3,255	2,313	0	942	3,383	2,297	0	1,086
Service Management and Strategy	1,097	793	0	304	1,007	683	0	324	1,002	640	0	362
Total Schools & Lifelong Learning	88,052	22,753	(60)	65,239	86,942	24,264	(80)	62,598	85,830	22,989	(120)	62,721

Dadansoddi Gwasanaethau - YSGOLION A DYSGU GYDOL OES - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ysgolion Cynradd	23,312	2,235	0	25,547	22,020	2,167	0	24,187	22,020	3,352	0	25,372
Ysgolion Uwchradd	18,160	2,085	0	20,245	17,579	2,022	0	19,601	17,579	3,319	0	20,898
Ysgolion Pob Oed	13,781	2,141	0	15,922	13,475	2,077	0	15,552	13,475	2,321	0	15,796
Gwella Ysgolion	2,107	371	0	2,478	1,999	360	0	2,359	1,914	818	0	2,732
Adnoddau Dysgu	334	2,065	0	2,399	324	2,003	0	2,327	374	2,096	0	2,470
Anghenion Dysgu Ychwanegol	2,170	395	0	2,565	2,144	383	0	2,527	2,308	401	0	2,709
Gwasanaethau Diwyllianol	1,201	492	0	1,693	1,187	478	0	1,665	1,133	494	0	1,627
Dysgu Gydol Oes	2,170	395	0	2,565	2,144	383	0	2,527	2,308	401	0	2,709
Ymgysylltu a Chyrhaeddiad	1,201	492	0	1,693	1,187	478	0	1,665	1,133	494	0	1,627
Uned Arlwygo Gorfforaethol	943	510	0	1,453	942	495	0	1,437	1,086	727	0	1,813
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	304	164	0	468	324	159	0	483	362	162	0	524
Cyfanswm Ysgolion a Dysgu Gydol Oes	65,239	11,049	0	76,288	62,598	10,718	0	73,316	62,721	14,372	0	77,093

Service Analysis - SCHOOLS & LIFELONG LEARNING - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Primary Schools	23,312	2,235	0	25,547	22,020	2,167	0	24,187	22,020	3,352	0	25,372
Secondary Schools	18,160	2,085	0	20,245	17,579	2,022	0	19,601	17,579	3,319	0	20,898
All-through Schools	13,781	2,141	0	15,922	13,475	2,077	0	15,552	13,475	2,321	0	15,796
School Improvement	2,107	371	0	2,478	1,999	360	0	2,359	1,914	818	0	2,732
Learning Resources	334	2,065	0	2,399	324	2,003	0	2,327	374	2,096	0	2,470
Additional Learning Needs	2,170	395	0	2,565	2,144	383	0	2,527	2,308	401	0	2,709
Cultural Services	1,201	492	0	1,693	1,187	478	0	1,665	1,133	494	0	1,627
Lifelong Learning	839	338	0	1,177	803	328	0	1,131	702	379	0	1,081
Engagement and Attainment	2,088	253	0	2,341	1,801	246	0	2,047	1,768	303	0	2,071
Corporate Catering Unit	943	510	0	1,453	942	495	0	1,437	1,086	727	0	1,813
Service Management and Strategy	304	164	0	468	324	159	0	483	362	162	0	524
Total Schools & Lifelong Learning	65,239	11,049	0	76,288	62,598	10,718	0	73,316	62,721	14,372	0	77,093

Dadansoddi categori - YSGOLION A DYSGU GYDOL OES - Rheoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	69,667	68,840	68,350
Eiddo	5,409	5,215	5,217
Cludiant	1,326	1,462	1,460
Cyflenwadau a Gwasanaethau	11,650	11,425	10,803
Cyfanswm Gwariant	88,052	86,942	85,830
Incwm Rheoladwy			
Grantiau	16,022	18,027	16,943
Incwm Arall	4,928	4,480	4,668
Gwasanaethau Contract/Ysgolion	1,803	1,757	1,378
Cyfanswm Incwm	22,753	24,264	22,989
Cyllideb cyn Cronfeydd Wrth Gefn	65,299	62,678	62,841
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	60	80	120
CYLLIDEB REOLADWY	65,239	62,598	62,721
Adio - Dyraniadau Mewnol	4,312	4,183	5,400
Adio - Taliadau Cyfalaf	6,737	6,535	8,972
Cyfanswm y Gyllideb	76,288	73,316	77,093
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	76,288	73,316	77,093

Category Analysis - SCHOOLS & LIFELONG LEARNING - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	69,667	68,840	68,350
Premises	5,409	5,215	5,217
Transport	1,326	1,462	1,460
Supplies and Services	11,650	11,425	10,803
Total Expenditure	88,052	86,942	85,830
Controllable Income			
Grants	16,022	18,027	16,943
Other Income	4,928	4,480	4,668
Contract Services/Schools	1,803	1,757	1,378
Total Income	22,753	24,264	22,989
Budget Before Reserves	65,299	62,678	62,841
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	60	80	120
CONTROLLABLE BUDGET	65,239	62,598	62,721
Add - Internal Allocations	4,312	4,183	5,400
Add - Capital Charges	6,737	6,535	8,972
Total Budget	76,288	73,316	77,093
Less - Internal Recharges	0	0	0
NET EXPENDITURE	76,288	73,316	77,093

Dadansoddi Gwasanaethau - ARWEINIOL - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Grŵp Arweiniol	376	0	0	376	476	0	0	476	539	0	0	539
Arbedion Corfforaethol	0	0	0	0	0	0	0	0	(33)	0	0	(33)
Cyllid wrth gefn	1,222	0	0	1,222	262	0	0	262	549	0	0	549
Rheoli Risg Cyllideb Gyffredinol	500	0	(500)	0	500	2,225	(500)	(2,225)	500	2,338	(500)	(2,338)
Lleoliadau y tu allan i'r Sir	7,870	0	(840)	7,030	7,343	0	(313)	7,030	7,530	0	(500)	7,030
Cyfanswm Arweiniol	9,968	0	(1,340)	8,628	8,581	2,225	(813)	5,543	9,085	2,338	(1,000)	5,747

Service Analysis - LEADERSHIP - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Leadership Group	376	0	0	376	476	0	0	476	539	0	0	539
Corporate Savings	0	0	0	0	0	0	0	0	(33)	0	0	(33)
Contingencies	1,222	0	0	1,222	262	0	0	262	549	0	0	549
General Budget Risk Management	500	0	(500)	0	500	2,225	(500)	(2,225)	500	2,338	(500)	(2,338)
Out of County Placements	7,870	0	(840)	7,030	7,343	0	(313)	7,030	7,530	0	(500)	7,030
Total Leadership	9,968	0	(1,340)	8,628	8,581	2,225	(813)	5,543	9,085	2,338	(1,000)	5,747

Dadansoddi Gwasanaethau - ARWEINIOL - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyriadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyriadau Mewnol/ Taldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Grŵp Arweiniol	376	409	1,228	(443)	476	397	1,191	(318)	539	254	0	793
Arbedion Corfforaethol	0	0	0	0	0	0	0	0	(33)	0	0	(33)
Cyllid wrth gefn	1,222	0	0	1,222	262	0	0	262	549	2	0	551
Rheoli Risg Cyllideb Gyffredinol	0	0	0	0	(2,225)	0	0	(2,225)	(2,338)	0	0	(2,338)
Lleoliadau y tu allan i'r Sir	7,030	0	0	7,030	7,030	0	0	7,030	7,030	96	0	7,126
Cyfanswm Arweiniol	8,628	409	1,228	7,809	5,543	397	1,191	4,749	5,747	352	0	6,099

Service Analysis - LEADERSHIP - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Leadership Group	376	409	1,228	(443)	476	397	1,191	(318)	539	254	0	793
Corporate Savings	0	0	0	0	0	0	0	0	(33)	0	0	(33)
Contingencies	1,222	0	0	1,222	262	0	0	262	549	2	0	551
General Budget Risk Management	0	0	0	0	(2,225)	0	0	(2,225)	(2,338)	0	0	(2,338)
Out of County Placements	7,030	0	0	7,030	7,030	0	0	7,030	7,030	96	0	7,126
Total Leadership	8,628	409	1,228	7,809	5,543	397	1,191	4,749	5,747	352	0	6,099

Dadansoddi Categori - ARWEINIOL - Reoladwy i Net

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddaru 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	1,615	955	1,298
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	8,352	7,625	7,786
Cyfanswm Gwariant	9,968	8,581	9,085
Incwm Rheoladwy			
Grantiau	0	2,225	2,338
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	0	2,225	2,338
Cyllideb cyn Cronfeydd Wrth Gefn	9,968	6,356	6,747
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,340	813	1,000
CYLLIDEB REOLADWY	8,628	5,543	5,747
Adio - Dyraniadau Mewnol	307	298	352
Adio - Taliadau Cyfalaf	102	99	0
Cyfanswm y Gyllideb	9,037	5,940	6,099
Llai - Ad-daliadau Mewnol	1,228	1,191	0
GWARIANT NET	7,809	4,749	6,099

Category Analysis - LEADERSHIP - Controllable to Net

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	1,615	955	1,298
Premises	0	0	0
Transport	1	1	1
Supplies and Services	8,352	7,625	7,786
Total Expenditure	9,968	8,581	9,085
Controllable Income			
Grants	0	2,225	2,338
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	0	2,225	2,338
Budget Before Reserves	9,968	6,356	6,747
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	1,340	813	1,000
CONTROLLABLE BUDGET	8,628	5,543	5,747
Add - Internal Allocations	307	298	352
Add - Capital Charges	102	99	0
Total Budget	9,037	5,940	6,099
Less - Internal Recharges	1,228	1,191	0
NET EXPENDITURE	7,809	4,749	6,099

Dadansoddi Gwasanaethau - ARDOLLAU, PREMIWM TRETH Y CYNGOR A CHRONFEYDD - Reoladwy

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddaru				Cyllideb 2025-26			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ardollau	6,049	38	0	6,011	5,947	79	0	5,868	5,947	74	0	5,873
Premiwm Treth y Cyngor	113	0	500	613	309	0	306	615	0	0	615	615
Balansau a Chronfeydd Wrth Gefn	2,845	0	(1,845)	1,000	2,985	0	(2,985)	0	4,626	0	(4,626)	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	9,007	38	(1,345)	7,624	9,241	79	(2,679)	6,483	10,573	74	(4,011)	6,488

Service Analysis - LEVIES, COUNCIL TAX PREMIUM AND RESERVES - Controllable

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Levies	6,049	38	0	6,011	5,947	79	0	5,868	5,947	74	0	5,873
Council Tax Premium	113	0	500	613	309	0	306	615	0	0	615	615
Balances & Reserves	2,845	0	(1,845)	1,000	2,985	0	(2,985)	0	4,626	0	(4,626)	0
Total Levies, Council Tax, Premium and Reserves	9,007	38	(1,345)	7,624	9,241	79	(2,679)	6,483	10,573	74	(4,011)	6,488

Dadansoddi Gwasanaethau - ARDOLLAU, PREMIWM TRETH Y CYNGOR A CHRONFEYDD - Reoladwy i Net

	Cyllideb 2026-27				Cyllideb 2025-26 wedi'i diweddarau				Cyllideb 2025-26			
	Cyllideb Reoladwy	Dyranïadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/ Talldau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Ardollau	6,011	0	0	6,011	5,868	0	0	5,868	5,873	0	0	5,873
Premiwm Treth y Cyngor	613	0	0	613	615	0	0	615	615	0	0	615
Balansau a Chronfeydd Wrth Gefn	1,000	0	0	1,000	0	0	0	0	0	0	0	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	7,624	0	0	7,624	6,483	0	0	6,483	6,488	0	0	6,488

Service Analysis - LEVIES, COUNCIL TAX PREMIUM AND RESERVES - Controllable to Net

	2026-27 Budget				Updated 2025-26 Budget				2025-26 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Levies	6,011	0	0	6,011	5,868	0	0	5,868	5,873	0	0	5,873
Council Tax Premium	613	0	0	613	615	0	0	615	615	0	0	615
Balances & Reserves	1,000	0	0	1,000	0	0	0	0	0	0	0	0
Total Levies, Council Tax, Premium and Reserves	7,624	0	0	7,624	6,483	0	0	6,483	6,488	0	0	6,488

**Dadansoddi Categori - ARDOLLAU, PREMIWM TRETH Y CYNGOR A
CHRONFEYDD - Reoladwy i Net**

	Cyllideb 2026-27 £000's	Cyllideb wedi'i diweddarau 2025-26 £000's	Cyllideb 2025-26 £000's
Gwariant Rheoladwy			
Gweithwyr	80	59	0
Eiddo	2,345	2,485	3,826
Cludiant	0	0	0
Cyflenwadau a Gwasanaethau	6,582	6,697	6,747
Cyfanswm Gwariant	9,007	9,241	10,573
Incwm Rheoladwy			
Grantiau	38	79	74
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	38	79	74
Cyllideb cyn Cronfeydd Wrth Gefn	8,969	9,162	10,499
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	1,500	306	615
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	2,845	2,985	4,626
CYLLIDEB REOLADWY	7,624	6,483	6,488
Adio - Dyraniadau Mewnol	0	0	0
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	7,624	6,483	6,488
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	7,624	6,483	6,488

**Category Analysis - LEVIES, COUNCIL TAX PREMIUM AND RESERVES -
Controllable to Net**

	Budget 2026-27 £000's	Updated Budget 2025-26 £000's	Budget 2025-26 £000's
Controllable Expenditure			
Employees	80	59	0
Premises	2,345	2,485	3,826
Transport	0	0	0
Supplies and Services	6,582	6,697	6,747
Total Expenditure	9,007	9,241	10,573
Controllable Income			
Grants	38	79	74
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	38	79	74
Budget Before Reserves	8,969	9,162	10,499
Add - Transfers to Reserves	1,500	306	615
Less - Transfers from Reserves	2,845	2,985	4,626
CONTROLLABLE BUDGET	7,624	6,483	6,488
Add - Internal Allocations	0	0	0
Add - Capital Charges	0	0	0
Total Budget	7,624	6,483	6,488
Less - Internal Recharges	0	0	0
NET EXPENDITURE	7,624	6,483	6,488

DATGANIAD O'R CRONFEYDD WRTH GEFN A GLUSTNODWYD A'R GWEDDILLION CYFFREDINOL

CRONFEYDD WRTH GEFN A GLUSTNODWYD		Trosoglwyddiadau Tybiedig			Trosoglwyddiadau Tybiedig		
	Gweddill 31-03-2025 £000's	2025-26 £000's	2025-26 £000's	Gweddill Tybiedig 31-03-2026 £000's	2026-27 £000's	2026-27 £000's	Gweddill Tybiedig 31-03-2027 £000's
TGCh ac Buddsoddiad Digidol	1,200	0	0	1,200	0	0	1,200
Cronfa Wrth Gefn Adnewyddu Seilwaith TGCh Ysgolion	533	80	0	613	80	0	693
Cyswllt Cwsmeriaid	126	0	0	126	0	0	126
Cyswllt Cwsmeriaid, TGCh a Digidol	1,859	80	0	1,939	80	0	2,019
Gwasanaethau Democraidaidd	112	0	(16)	96	0	0	96
Cronfa wrth gefn etholiad y Cyngor Sir	175	0	0	175	0	(25)	150
Gwasanaethau Democraidaidd	287	0	(16)	271	0	(25)	246
Cynllun Datblygu Lleol	233	0	0	233	0	0	233
Economi ac Adfywio	93	0	(54)	39	0	0	39
Canolfan Bwyd Cymru (Horeb)	818	0	0	818	0	0	818
Y Fargen Dwf	500	0	(145)	355	0	(145)	210
Rhaglen Gwella Gwaith Trin Carthion	452	0	(375)	77	0	(77)	0
Economi ac Adfywio	2,096	0	(574)	1,522	0	(222)	1,300
Cyfalaf Corfforaethol	7,117	0	(950)	6,167	1,000	(1,893)	5,274
Addysg- Menter Cyllid Preifat Penweddig	1,008	0	(320)	688	0	(335)	353
Cydraddoli Cyllid / Cynllun Gostyngiadau'r Dreth Gyngor	880	0	0	880	0	0	880
Dileu Swyddi Corfforaethol	727	0	0	727	0	(300)	427
Yswiriant	1,378	0	0	1,378	0	0	1,378
Cyllid- Cyffredinol	525	0	0	525	0	(150)	375
Cyllid a Chaffael	11,635	0	(1,270)	10,365	1,000	(2,678)	8,687
Priffyrdd a Gwasanaethau Amgylcheddol	608	0	0	608	0	0	608
Cynnal a chadw dros y gaeaf / Atgyweirio ar ôl stormydd	155	0	0	155	0	0	155
Diogelu'r Amgylchedd ac Amddifyn rhag Llifogydd	177	0	0	177	0	0	177
Gorfodi Parcio Sifil	184	0	0	184	0	0	184
Priffyrdd a Gwasanaethau Amgylcheddol	1,124	0	0	1,124	0	0	1,124
Gwasanaethau Cyfreithiol a Llywodraethu	0	0	0	0	0	0	0
Pobl a Threfniadaeth	113	0	(66)	47	0	0	47
Polisi a Pherfformiad	177	0	(50)	127	0	0	127
Porth Cymorth Cynnar	157	0	(100)	57	0	0	57
Porth Cynnal	250	0	0	250	0	0	250
Porth Gofal	404	0	0	404	0	0	404
Gwasanaethau Gydol Oes y Pyrth	811	0	(100)	711	0	0	711
Cyllideb Ddirprwyedig yr Ysgolion - Cynradd	1,859	0	(491)	1,368	0	0	1,368
Cyllideb Ddirprwyedig yr Ysgolion - Uwchradd	759	0	(584)	175	0	0	175
Cyllideb Ddirprwyedig yr Ysgolion - Ysgolion Pob Oed	1,184	0	(714)	470	0	0	470
Cyllideb Ddirprwyedig Ysgolion-Pob Ysgol	3,802	0	(1,789)	2,013	0	0	2,013
Yswiriant- Cyflenwi Athrawon	596	0	(80)	516	0	(60)	456
Gwasanaethau Ysgolion, Dysgu Gydol Oes a Diwylliant	4,398	0	(1,869)	2,529	0	(60)	2,469
Gwasanaethau Ysgolion, Dysgu Gydol Oes a Diwylliant	4,398	0	(1,869)	2,529	0	(60)	2,469
Hapddigwyddiadau / Wrth Gefn a Rheoli'r Gyllideb	1,892	0	(500)	1,392	0	0	1,392
Chost a Phwysau Chwyddiant	788	0	0	788	0	(100)	688
Cydraddoli Lleoliadau	1,524	0	(313)	1,211	0	(840)	371
Premiwm Treth y Cyngor	2,194	306	(500)	2,000	500	(500)	2,000
Darparu'r dechrau gorau mewn bywyd a galluogi pobl o bob oed i ddysgu	1,494	0	(521)	973	0	(375)	598
Hybu'r Economi, Cefnogi Busnesau a Galluogi Cyflogaeth	7,500	0	0	7,500	0	(100)	7,400
Creu Cymunedau Gofalgar ac Iach	1,904	0	(200)	1,704	0	(700)	1,004
Creu Cymunedau Cynaliadwy a gwyrdd sydd wedi'u cysylltu'n dda â'i gilydd	1,233	0	(639)	594	0	0	594
Grŵp Arweiniol	18,529	306	(2,673)	16,162	500	(2,615)	14,047
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd	41,029	386	(6,618)	34,797	1,580	(5,600)	30,777
GWEDDILL CYFFREDINOL							
Gweddillion Cyffredinol	7,014	0	0	7,014	0	0	7,014
Gweddill Cyffredinol sydd wedi'i gario ymlaen	48,043	386	(6,618)	41,811	1,580	(5,600)	37,791

STATEMENT OF EARMARKED RESERVES AND GENERAL BALANCES

EARMARKED RESERVES

	Balance 31-03-2025 £000's	Estimated Transfers To 2025-26 £000's	Estimated Transfers From 2025-26 £000's	Estimated Balance 31-03-2026 £000's	Estimated Transfers To 2026-27 £000's	Estimated Transfers From 2026-27 £000's	Estimated Balance 31-03-2027 £000's
ICT & Digital Investment	1,200	0	0	1,200	0	0	1,200
Schools ICT Infrastructure Replacement	533	80	0	613	80	0	693
Customer Contact	126	0	0	126	0	0	126
Customer Contact, ICT & Digital	1,859	80	0	1,939	80	0	2,019
Democratic Services	112	0	(16)	96	0	0	96
County Council Election Reserve	175	0	0	175	0	(25)	150
Democratic Services	287	0	(16)	271	0	(25)	246
Local Development Plan	233	0	0	233	0	0	233
Economy & Regeneration	93	0	(54)	39	0	0	39
Food Centre Wales (Horeb)	818	0	0	818	0	0	818
Growth Deal	500	0	(145)	355	0	(145)	210
Sewage Treatment Works Improvement Programme	452	0	(375)	77	0	(77)	0
Economy & Regeneration	2,096	0	(574)	1,522	0	(222)	1,300
Corporate Capital	7,117	0	(950)	6,167	1,000	(1,893)	5,274
Education Penweddig PFI	1,008	0	(320)	688	0	(335)	353
Funding / CTRS Equalisation	880	0	0	880	0	0	880
Corporate Redundancy	727	0	0	727	0	(300)	427
Insurance	1,378	0	0	1,378	0	0	1,378
Finance - General	525	0	0	525	0	(150)	375
Finance & Procurement	11,635	0	(1,270)	10,365	1,000	(2,678)	8,687
Highways & Environmental Services	608	0	0	608	0	0	608
Winter Maintenance/Storm Repairs	155	0	0	155	0	0	155
Environmental & Flood Protection	177	0	0	177	0	0	177
Civil Parking Enforcement	184	0	0	184	0	0	184
Highways & Environmental Services	1,124	0	0	1,124	0	0	1,124
Legal & Governance Services	0	0	0	0	0	0	0
People & Organisation	113	0	(66)	47	0	0	47
Policy, Performance & Public Protection	177	0	(50)	127	0	0	127
Porth Cymorth Cynnar	157	0	(100)	57	0	0	57
Pyrth Cynnal	250	0	0	250	0	0	250
Porth Gofal	404	0	0	404	0	0	404
Pyrth Through Age Services	811	0	(100)	711	0	0	711
Delegated Schools Budget - Primary	1,859	0	(491)	1,368	0	0	1,368
Delegated Schools Budget - Secondary	759	0	(584)	175	0	0	175
Delegated Schools Budget - All Through	1,184	0	(714)	470	0	0	470
Delegated Schools Budget-All Schools	3,802	0	(1,789)	2,013	0	0	2,013
Insurances - Supply Cover	0	0	0	0	0	0	0
Schools, Lifelong Learning & Culture Services	596	0	(80)	516	0	(60)	456
Schools, Lifelong Learning & Culture	4,398	0	(1,869)	2,529	0	(60)	2,469
Contingency & Budget Management	1,892	0	(500)	1,392	0	0	1,392
Cost and Inflationary Pressures	788	0	0	788	0	(100)	688
Placements Equalisation	1,524	0	(313)	1,211	0	(840)	371
Council Tax Premium	2,194	306	(500)	2,000	500	(500)	2,000
Providing the Best Start in Life & Enabling Learning at All ages	1,494	0	(521)	973	0	(375)	598
Boosting the Economy, Supporting Businesses & Enabling Employment	7,500	0	0	7,500	0	(100)	7,400
Creating Caring & Healthy Communities	1,904	0	(200)	1,704	0	(700)	1,004
Creating Sustainable, Green & Well-connected Communities	1,233	0	(639)	594	0	0	594
Leadership Group	18,529	306	(2,673)	16,162	500	(2,615)	14,047
Total Earmarked Reserves	41,029	386	(6,618)	34,797	1,580	(5,600)	30,777

GENERAL BALANCES

General Balance b/f				-			-
General Balance c/f	7,014	0	0	7,014	0	0	7,014
Total Earmarked Reserves & General Balances	48,043	386	(6,618)	41,811	1,580	(5,600)	37,791

Y Rhaglen Gyfaiaf afaethedig ar gyfer 2025/26 - 2028/29

Cyllideb ddiweddaraif 2025/26	Cyllideb arfaethedig 2026/27	Cyllideb ddangosol 2027/28	Cyllideb ddangosol 2028/29
YFANSWM	YFANSWM	YFANSWM	YFANSWM
£'000	£'000	£'000	£'000

Ysgolion a Dysgu Gydol Oes

Rhaflen Ysgolion yr 21ain Ganrif (Band B)
Cymuned Dysgu Cynaliadwy, Rhaflen Dreigl 1-3 blynedd
Canolfan Drochi Cyfrwng Cymraeg a Bloc ystafell ddosbarth newydd
Anghenion Dysgu Ychwanegol - Addasiadau i Adeliadau
To Newydd yr Amueddfa
Ysgolion - Gwaith Cyfalaf Ychwanegol
Gofal Plant a Blynnyddoedd Cynnar- cyllid Grantiau Bach
Ysogl Gyfun Aberaeron - Wal Gynnal
Systemau gwresogi o dan y llawr - Ysgolion
Gwaith Brys mewn Ysgolion

795	-	-	-
20	180	-	-
300	5,108	-	-
451	-	-	-
300	1,015	-	-
541	-	-	-
730	-	-	-
276	-	-	-
5	245	-	-
275	525	300	150

Cyfanswm - Ysgolion

3,693	7,073	300	150
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Porth Cymorth Cynnar

Gwaith Brys mewn Canolfannau Llesiant
Adnoddau Canolfannau Llesiant
Gwelliannau Effeithiolrwydd Ynni yn y Pyllau Nofio - ChC
Uwchraddio Llawr y Gampfa Canolfan Hamdden Aberaeron - ChC
Calon Tysul - Canolfan Hamdden Llandysul - Grant ChC
Hamedden Caron - Trearon - ChC
Cyfleoedd Chwarae Cymru Gyfan - Mannau chwarae a pharciau chwarae
Grantiau Cyfleusterau i'r Anabl
Gwella Cartrefi a Benthyciadau Troi Tai'n Gartrefi
Cynllun Tai Cymunedol
Grant Hwyluso i Fyw'n Annibynnol
Cronfa Datblygu Tir ac Adeliadau

50	50	50	50
150	50	100	100
228	-	-	-
119	-	-	-
129	-	-	-
60	24	-	-
107	-	-	-
1,400	1,400	1,400	1,400
45	-	-	-
500	500	500	500
207	-	-	-
170	-	-	-

Cronfa Tai a Gofal CTG Amcan 3 - gan gynnwys £78k grant ychwanegiad, cyfleusterau i bobl anabl a £40k Gofal a Thrsio (Care & Repair)
Y Cynllun Grantiau Cartrefi Gwag Cenedlaethol

Cyfanswm - Porth Cymorth Cynnar

3,373	2,084	2,050	2,050
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Porth Gofal

Gwaith Brys - Adeliadau Gofal Cymdeithasol
Adeliadau Gofal Cymdeithasol - uwchraddio
Cronfa Tai a Gofal Amcan 3 - gan gynnwys £40k ar gyfer Ystafell Ymolchi a chymorth ar gyfer Hafan y Waun - £20k ar gyfer Min y Mor - £10k Storfa Offer

100	100	100	100
546	350	350	350
60	-	-	-

Cyfanswm - Porth Gofal

706	450	450	450
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Porth Cynnal

Cronfa Tai a Gofal Amcan 3 - I adeiladu Ystafell Ymolchi newydd ym Bryn Siriol

46	-	-	-
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Cyfanswm - Porth Cynnal

46	-	-	-
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Yr Economi ac Adfywio

Gwaith Trin Carthion
Gwaith brys - Adeliadau
Adeliadau - Buddsoddi i Arbed, Ffyrdd Newydd o Weithio
Adeliadau - Adnewyddu Eifennau Allweddol
Buddsoddiadau mewn Cynlluniau Ynni
Solar PV ar y lloches parcio, Storfa Barti Goleuadau LED yng Nahanollan
Grant Gwresogi Carbon Isel Ysgol Bro Sion Cwilt
Uwchraddio Llinellau Digidol
Gwaith Brys - Tir
Rhaflen Datblygu Asedau
Rhaflen Adnewyddu Pont Droed
Grant Gwella Mynediad
Arian Cyfalaf Lleoda Lleol ar gyfer Natur
Pymplau Sgrw Ystad Ddiwydiannol Glan yr Afon
LIC Trawsnewid Trefi - Yr Hen Goleg
Prynu a Datblygu Ased Strategol - Llettywppa
Cronfa Effaith Balchded Mewn Lle
Prosiectau Flyniant Bro

433	450	250	-
50	100	100	100
100	-	-	-
600	600	525	500
400	640	250	250
665	-	-	-
862	-	-	-
50	-	-	-
200	150	50	-
180	-	-	-
50	50	50	-
104	104	-	-
303	313	-	-
300	-	-	-
2,503	1,053	-	-
2,000	250	-	-
750	750	-	-
3,224	-	-	-

Cyfanswm - Yr Economi ac Adfywio

12,774	4,460	1,225	850
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Y Rhaglen Gyfalaf afaethedig ar gyfer 2025/26 - 2028/29

Cyllideb ddiweddaraif 2025/26	Cyllideb arfaethedig 2026/27	Cyllideb ddangosol 2027/28	Cyllideb ddangosol 2028/29
CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
£'000	£'000	£'000	£'000

Priffyrdd a Gwasanaethau Amgylcheddol

Adnewyddu / Gwella Seilwaith v Priffyrdd
Gwelliannau Priffyrdd/Menter Benthycu Lleol
Gwasanaethau Amgylcheddol

Y Gronfa Drafnidiaeth Leol - Gwelliannau i Seilwaith Coridorau Bysiau TrawsCymru
Trawsnewid - Cerbydau Allyriadau Isel Iawn
Grant Seilwaith Gwefru Ceir EV (CLILC)
Arian Craidd Y Gronfa Teithio Llesol 2024-25

Y Gronfa Teithio Llesol - Cyswllt Waunfawr i IBERS - Cam 1
Llwybrau mwy diogel mewn cymunedau, Cyswllt Troedffordd Rhiwgoch i Aberaeron
Llwybrau mwy diogel mewn cymunedau, Ysgol Gynradd Llanrhytud Cam 1
BA25/26

Ffyrdd heb eu mabwysiadu - Ystad Trenchard Parclyn
Seilwaith Parcio
Cyflwyno, ail-ddefnydd mewn 3 Canolfan Ailgylchu Gwastraff Cartrefi
Llwybr Ystwyth - Rhoadrau Caradog
Cynlluniau Lliniaru Llifogydd Dyfrffos Borth
Rheoli Risg Llifogydd ac Erydu Arfordirol Capel Bangor a Thal-y-bont - Cam Datblygu
Diogelu'r Arfordir yn Aberystwyth Aberystwyth - Cam Datblygu
Diogelu'r Arfordir yn Llangrannog
Diogelu'r Arfordir yn y Borth ac Ynyslas - Cam Datblygu
Cynlluniau Diogelu'r Arfordir yn Aberaeron
Cerbydau Newydd i'r Fflyd
Adewnyddu Cerbydau Casglu Sbwriel 16t 26t

2,080	2,080	2,080	2,080
2,786	1,858	-	-
60	60	60	60
591	-	-	-
922	-	-	-
15	-	-	-
500	-	-	-
400	-	-	-
50	-	-	-
130	-	-	-
23	-	-	-
223	-	-	-
50	-	-	-
15	-	-	-
4	-	-	-
36	15	-	-
106	-	-	-
20	-	-	-
36	-	-	-
4,266	-	-	-
1,763	250	1,750	1,750
100	200	-	-

Cyfanswm - Priffyrdd a Gwasanaethau Amgylcheddol

14,176	4,463	3,890	3,890
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Cronfa Ffyniant Gyffredin y Deyrnas Unedig

Cronfa Ffyniant Gyffredin y Deyrnas Unedig (Ceredigion a Phowys)

3,843	-	-	-
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Cyfanswm - Cronfa Ffyniant Gyffredin y Deyrnas Unedig

3,843	-	-	-
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Y Gronfa Twf Lleol

Y Gronfa Twf Lleol

-	8,500	-	-
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Cyfanswm - Y Gronfa Twf Lleol

-	8,500	-	-
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Polisi, Perfformiad a Diogelu'r Cyhoedd

Cytundeb Inphase

14	-	-	-
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Cyfanswm - Polisi, Perfformiad a Diogelu'r Cyhoedd

14	-	-	-
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Y Rhaglen Gyfalaf afaethedig ar gyfer 2025/26 - 2028/29

Cyswllt Cwsmeriaid

Buddsoddi mewn offer a seilwaith TGCh
Seilwaith Switshio Rhywdwaith Graidd TGCh
Datblygiad Llyfrgell Aberaeron

Cyfanswm - Cyswllt Cwsmeriaid

Cyllid a Chaffael

Cynllun Grantiau Cymunedol

Cyfanswm - Cyllid a Chaffael

Diwygio Gwasanaethau

Cyfarwyddyd Cyfalafu - Diwygio Gwasanaethau

Cyllid i'w ddyrannu

CYFANSWM Y RHAGLEN WAITH

Arian wrth gefn
Grantiau newydd a gymeradwywyd / Arian cyfatebol ar gyfer cynlluniau grant

Cyfanswm - Arian wrth gefn

CYFANSWM Y RHAGLEN GYFFREDINOL

Cyllideb ddiweddaraf 2025/26	Cyllideb arfaethedig 2026/27	Cyllideb ddangosol 2027/28	Cyllideb ddangosol 2028/29
CYFANSWM	CYFANSWM	CYFANSWM	CYFANSWM
£'000	£'000	£'000	£'000

327	300	300	300
211	-	-	-
185	-	-	-

723	300	300	300
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149	100	100	100
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149	100	100	100
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100	-	-	-
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-	-	-	597
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39,597	27,430	8,315	8,387
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-	140	90	250
2,100	4,200	4,200	4,200

2,100	4,340	4,290	4,450
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41,697	31,770	12,605	12,837
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Proposed Multi-Year Capital Programme 2025/26 - 2028/29

2025/26 latest	2026/27 proposed	2027/28 indicative	2028/29 indicative
TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000

Schools & Lifelong Learning

21st Century Schools programme (Band B)	795	-	-	-
Sustainable Community for learning, Rolling Programme 1-3 years	20	180	-	-
Welsh Medium Immersion Centre and New classroom block	300	5,108	-	-
Additional Learning needs Adaptations to Buildings	451	-	-	-
Museum New Roof	300	1,015	-	-
Schools - additional Capital works	541	-	-	-
Childcare and Early Years - Small Grants funding	730	-	-	-
Aberaeron Comprehensive School - Retaining Wall	276	-	-	-
Underfloor Heating System - Schools	5	245	-	-
Urgent Works Schools Including Fire Doors	275	525	300	150
Total - Schools	3,693	7,073	300	150

Porth Cymorth Cynnar

Urgent Works Wellbeing Centres	50	50	50	50
Wellbeing Centres Facilities	150	50	100	100
Swimming Pools Energy Efficiency Improvements - SW	228	-	-	-
Aberaeron Leisure Centre Sports Hall Floor Upgrade - Sports Wales	119	-	-	-
Calon Tysul SW grant - Llandysul Leisure Centre	129	-	-	-
Hamedden Caron - tregaron LC	60	24	-	-
All Wales Play Opportunities - Play spaces and playgrounds	107	-	-	-
Disabled Facilities Grants	1,400	1,400	1,400	1,400
Home Improvement & Houses into Homes Loan Schemes	45	-	-	-
Community Housing Scheme	500	500	500	500
Enable Grant for Independent Living	207	-	-	-
Land and Buildings Development Fund	170	-	-	-
HCF Housing with Care Fund Objective 3 - Includes £78k DFG top up and £40k for Care & Repair	118	-	-	-
National Empty Homes Grant Scheme	90	60	-	-
Total - Porth Cymorth Cynnar	3,373	2,084	2,050	2,050

Porth Gofal

Urgent Works - Social Care Buildings	100	100	100	100
Social Care Buildings - upgrade	546	350	350	350
HCF Housing with Care Fund Objective 3 - Includes £40k for Hafan y Waun New Assisted Bathroom - £20k for Min y Mor - £10k Equipment stores	60	-	-	-
Total - Porth Gofal	706	450	450	450

Porth Cynnal

HCF Housing with Care Fund Objective 3 - To construct a new Bathroom at Bryn Siriol	46	-	-	-
Cyfanswm - Porth Cynnal	46	-	-	-

Economy and Regeneration

Sewage Treatment Works	433	450	250	-
Urgent Works - Buildings	50	100	100	100
Buildings - Invest to Save New Ways of Working	100	-	-	-
Buildings - Key Component Renewal	600	600	525	500
Energy Scheme Investments	400	640	250	250
Carport Solar PV, Battery Storage and LED lighting in Canolfan Rheidol	665	-	-	-
Ysgol Bro Sion Cwllt Low Carbon Heat Grant	862	-	-	-
Digital Lines Upgrade	50	-	-	-
Urgent Works Land	200	150	50	-
Asset Development Programme	180	-	-	-
Footbridge Replacement Programme	50	50	50	-
Access Improvement Grant	104	104	-	-
Local Places for nature Capital	303	313	-	-
Glan yr Afon Industrial Estate Screw Pumps	300	-	-	-
WG Transforming Towns Hen Goleg	2,503	1,053	-	-
Purchase and Development of a strategic Asset - Llettytwppa	2,000	250	-	-
Pride in Place impact fund	750	750	-	-
Levelling Up Projects	3,224	-	-	-
Total - Economy and Regeneration	12,774	4,460	1,225	850

Proposed Multi-Year Capital Programme 2025/26 - 2028/29

2025/26 latest	2026/27 proposed	2027/28 indicative	2028/29 indicative
TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000

Highways and Environmental Services

Highways Infrastructure Renewal / Improvements	2,080	2,080	2,080	2,080
Highways Management/Local Borrowing Initiative	2,786	1,858	-	-
Environmental Services	60	60	60	60
LTF Fund trawsCymru Bus Corridor Infrastructure improvements	591	-	-	-
Ultra Low emissions Vehicle Transformation	922	-	-	-
EV Charging Infrastructure Grant (WLGA)	15	-	-	-
ATF Core funding 2024-25	500	-	-	-
ATF Waunfawr to IBERS Link Phase 1	400	-	-	-
SRIC Rhiwgoch footway link to Aberaeron FY2024/25	50	-	-	-
SRIC Llanrhystud Primary School phase 1 FY25/26	130	-	-	-
Unadopted Roads - Trenchard Estate Parclyn	23	-	-	-
Parking infrastructure	223	-	-	-
To Introduce, Reuse at 3 Household Waste Recycling Centre	50	-	-	-
Ystwyth Trail - Caradog Falls	15	-	-	-
Flood Alleviation Schemes Borth Leat	4	-	-	-
FCERM Capel Bangor & Talybont Development Stage	36	15	-	-
Aberystwyth Coastal Protection Development Stage	106	-	-	-
Llangrannog Coastal protection	20	-	-	-
Borth & Ynyslas Coastal Protection Development Stage	36	-	-	-
Aberaeron Coastal Protection schemes	4,266	-	-	-
Fleet Replacement	1,763	250	1,750	1,750
16t 26t Refuse Collection vehicles Refurbishment	100	200	-	-
Total - Highways and Environmental Services	14,176	4,463	3,890	3,890

UK Shared Prosperity Fund

UK Shared Prosperity Fund (Powys and Ceredigion)	3,843	-	-	-
Total - UK Shared Prosperity Fund	3,843	-	-	-

The Local Growth Fund

The Local Growth Fund	-	8,500	-	-
Total - Local Growth Fund	-	8,500	-	-

Policy Performance and Public Protection

Inphase Contract	14	-	-	-
Total - Policy Performance and Public Protection	14	-	-	-

Proposed Multi-Year Capital Programme 2025/26 - 2028/29

	2025/26 latest	2026/27 proposed	2027/28 indicative	2028/29 indicative
TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
£'000	£'000	£'000	£'000	£'000
Customer Contact				
ICT Kit and Infrastructure investment	327	300	300	300
ICT Core Network Switching Infrastructure	211	-	-	-
Aberaeron Library Development	185	-	-	-
Total - Customer Contact	723	300	300	300
Finance & Procurement				
Community Grant Scheme	149	100	100	100
Total - Finance & Procurement	149	100	100	100
Service Reform				
Capitalisation Direction - Service Reform	100	-	-	-
Funding to be allocated	-	-	-	597
TOTAL WORKING PROGRAMME	39,597	27,430	8,315	8,387
Contingencies	-	140	90	250
New Approved Grants/Match funding for grant schemes	2,100	4,200	4,200	4,200
Total - Contingencies	2,100	4,340	4,290	4,450
TOTAL OVERALL PROGRAMME	41,697	31,770	12,605	12,837

CYNGOR SIR CEREDIGION

Adroddiad i'r: Cyngor Llawn

Dyddiad y cyfarfod: 02/03/26

Teitl: Adroddiad ar y Cyd gan yr Arweinydd, Aelod Cabinet - Cyllid a Chaffael, y Prif Weithredwr a'r Swyddog Arweiniol Corfforaethol Gweithredol - Cyllid a Chaffael ar y Gyllideb 26/27, gan gynnwys y Strategaeth Gyfalaf, y Rhaglen Gyfalaf Aml-flwyddyn a'r Dangosyddion Darbodus ar gyfer Rheoli Cyfalaf a Rheoli'r Trysorlys.

Pwrpas yr adroddiad: Cymeradwyo'r Gofyniad Cyllideb y Gyllideb Refeniw ar gyfer 26/27; pennu lefel Treth y Cyngor at ddibenion y Cyngor Sir ar gyfer 26/27; cymeradwyo'r Strategaeth Gyfalaf, y Rhaglen Gyfalaf Aml-flwyddyn a'r Dangosyddion Darbodus.

Er: Penderfyniad

Portffolio'r Cabinet a'r Aelod Cabinet:
Y Cynghorydd Bryan Davies Arweinydd y Cyngor
Y Cynghorydd Gareth Davies Aelod Cabinet dros Gyllid a Chaffael
Holl Aelodau'r Cabinet

1. Cefndir

Ar 13/01/26 ystyriodd y Cabinet Gyllideb ddrafft 2026/27, yn seiliedig ar Setliad Cyllid Llywodraeth Leol Dros Dro Llywodraeth Cymru (fel y'i diweddarwyd yn dilyn y Cytundeb Cyllideb a gytunwyd rhwng Llywodraeth Cymru a Phlaid Cymru), a cheisiodd farn y Pwyllgorau Trosolwg a Chraffu ar y Gyllideb.

Cyfarfu'r Pwyllgorau Trosolwg a Chraffu wedyn ar 26/01/26, 02/02/26 a 03/02/26.

Yn y cyfarfod ar 10/02/26, ystyriodd y Cabinet y canlynol:

- Adroddiadau adborth ar y Gyllideb gan Gadeiryddion pob un o'r Pwyllgorau Craffu.
- Y cynnig penodol ar gyfer y Gyllideb a argymhellir gan y Pwyllgor Trosolwg a Chraffu Cymunedau Iachach (Cost ychwanegol o £41k).
- Adroddiad ar yr Ymgysylltu Cyhoeddus â'r Gyllideb a gynhaliwyd yn ystod mis Rhagfyr 2025 a dechrau mis Ionawr 2026.
- Diweddariad ar Setliad Terfynol Llywodraeth Cymru (Cyllid ychwanegol o £6k).
- Cadarnhad o gyllid grant ychwanegol gan Lywodraeth Cymru (£38k) i wrthbwysu cost ardoll Awdurdod Tân Canolbarth a Gorllewin Cymru.

O ganlyniad, ar 10/02/26 gwnaeth y Cabinet yr argymhellion canlynol i'r Cyngor Llawn:

- a) Y Gofyniad Cyllideb ar gyfer 26/27 yw £221.499m.
- b) Bod lefel Treth y Cyngor ar gyfer 26/27 at ddibenion Cyngor Sir yn cynyddu 4.75%, a fyddai'n cyfateb i gynnydd blyneddol o £89.61 (sef £7.47 y mis) ar gyfer eiddo Band D.
- c) Bod y Rhaglen Gyfalaf Aml-Flwyddyn wedi'i diweddarau, fel y'i cyflwynwyd i'r Cabinet ar 13/01/26, yn cael ei chymeradwyo.
- d) Bod y Strategaeth Gyfalaf, fel y'i cyflwynwyd i'r Cabinet ar 13/01/26, yn cael ei chymeradwyo.

2. Trosolwg o'r Gyllideb

Arweiniodd Setliad Llywodraeth Leol Terfynol 26/27, a gyhoeddwyd ar 20/01/26, at Geredigion yn derbyn cynnydd o **4.1% o gyllid**. Roedd Ceredigion yn un o bedwar Awdurdod Lleol a **dderbyniodd y cynnydd isaf yng Nghymru**, gyda'r cynnydd uchaf yn cael ei ddyfarnu i Gyngor Dinas Casnewydd ar 6.1%.

Amcangyfrifir bod y **pwysau costau** refeniw y mae'r Cyngor yn eu hwynebu **ar gyfer 26/27 yn gyfanswm o £9.3m**, sy'n cyfateb i **ffactor chwyddiant sy'n benodol i Geredigion o 4.4%**. Mae hyn yn cymharu â chwyddiant cyffredinol sydd bellach yn rhedeg ar 3.04% (ffigur CPI Ionawr 2026).

Mae **costau dyfarniadau cyflogau** yn newidyn allweddol yn y gyllideb. Nid yw'r Cyngor yn pennu Dyfarniadau Cyflog gweithwyr, ac nid yw'n cymryd rhan mewn trafodaethau Dyfarniadau Cyflog, gwneir hyn ar gyfer Cyflogau Athrawon gan Lywodraeth Cymru a gan gorff Cyflogwyr Llywodraeth Leol y DU ar gyfer staff y Cyngor yn gyffredinol. Ar gyfer dyfarniadau cyflog 26/27, rhagdybir y bydd **cost amcangyfrifedig o tua £4.1m** (mae'r swm hwn wedi'i gynnwys o fewn cyfanswm y pwysau cost o £9.3m).

Mae galwadau a phwysau parhaus ar **gyllidebau sy'n gysylltiedig â Gofal Cymdeithasol**, er bod y rhain yn is nag yn y blyneddau blaenorol. Mae'r **Cyflog Byw Gwirioneddol** yn cynyddu i **£13.45 yr awr - cynnydd o 6.75%**. O ganlyniad, parhau i gyflawni polisi Llywodraeth Cymru o sicrhau bod y **Cyflog Byw Gwirioneddol yn cael ei dalu i staff Gofal Cymdeithasol cofrestredig yng Nghymru** yw'r prif ffactor sy'n arwain at **gost ychwanegol o £2.1m** mewn perthynas â gwasanaethau Gofal Cymdeithasol a gomisiynir yn allanol. Yn ogystal, mae **pwysau eraill ar gyllidebau sy'n gysylltiedig â Gofal Cymdeithasol**, yn ychwanegol at ddyfarniadau Cyflog Gweithwyr, **yn dod i gyfanswm o tua £1.4m**. **Ni chynigir unrhyw bwysau cost** mewn perthynas â **Lleoliadau Y Tu Allan i'r Sir**, gan fod hyn yn cael ei reoli o fewn y ddarpariaeth gyllidebol bresennol.

Cynigir **lleihau'r gyllideb** drwy gyfuniad o gynyddu incwm a lleihau costau, sef cyfanswm o **£2.2m (sy'n cyfateb i wrthbwyso tua 3.7% o ran Treth y Cyngor)**, gan gynnwys arbediad sylweddol o £1.6m yn sgil y gostyngiad mewn cyfraddau

Cyfraniadau Cyflogwr parhaus ar gyfer Cronfa Bensiwn Dyfed. Mae hyn yn golygu, am yr ail flwyddyn yn olynol, **nid oes unrhyw doriadau uniongyrchol i Wasanaethau'r Cyngor.**

Mae Awdurdod Tân Canolbarth a Gorllewin Cymru wedi cymeradwyo ei Gyllideb, gan arwain at **Ardoll Tân o £5.9m ar gyfer 26/27.** Mae hyn yn rhan o Gyllideb Cyngor Sir Ceredigion. Yn dilyn cadarnhad o £38k o gyllid grant ychwanegol gan Lywodraeth Cymru, mae'r pwysau cost ar gyllideb yr Ardoll Tân yn gostwng i £56k, sy'n **cyfateb i gynnydd o 0.1% yn Nhreth y Cyngor** ar gyfer eiddo Band D.

Mae ystod eang iawn o **ofynion cystadleuol ar y Rhaglen Gyfalaf**, gyda **chynnydd craidd mewn cyllid gan Lywodraeth Cymru ar gyfer 26/27 o tua £100k yn unig.** Mae **lefel y cyllid cyfalaf craidd** (£6.6m ar gyfer 26/27 erbyn hyn) yn **dal i fod yn is o ran arian parod na'r hyn a dderbyniwyd 17 mlynedd yn ôl** yn 2008/09, sef £7m.

3. Cyllideb Refeniw – Manylion penodol

Mae Gofyniad Cyllideb arfaethedig y Cabinet o £221.499m ar gyfer 26/27 yn cynnwys y cynigion canlynol:

- i) **Buddsoddiad cylchol o £200k yng Nghynllun Cyflogaeth Graddedigion y Cyngor**, er mwyn caniatáu parhad â'r fenter lwyddiannus newydd hon i gynorthwyo gyda recriwtio a chadw staff yn y tymor hwy.
- ii) **£600k ychwanegol** i sicrhau bod y **Gyllideb Ysgolion Dirprwyedig gyffredinol yn cynyddu 4.1%** ar gyfer 26/27, er mwyn cyd-fynd â lefel y cyllid a dderbynnir gan Lywodraeth Cymru. Ar lefel ysgol unigol, bydd y sefyllfa'n cael ei heffeithio gan niferoedd disgyblion.
- iii) **£1m o gyllid cylchol** i'w neilltuo i ddechrau darparu cyllid cyfatebol ar gyfer prosiectau Cyfalaf allweddol sydd ar y gweill, e.e. cynllun Amddiffyn Arfordir Aberystwyth, darpariaeth hyfforddiant galwedigaethol amaethyddol yn Llanbedr Pont Steffan a dyheadau ehangach campws Llanbedr Pont Steffan a gofynion y Rhaglen Amlinelliad Strategol Addysg yn y dyfodol (e.e. Ysgol Gynradd Aberaeron, Ysgol Gynradd Rhydypennau ac Ysgol Gynradd Penparc).
- iv) **Dyraniad o £30,000** o gyllid newydd y flwyddyn i Ymddiriedolaeth **Calon Tysul** (y corff sy'n gweithredu'r pwll nofio yn Llandysul) o 01/04/26, yn amodol ar ddiwydrwydd dyladwy parhaus(*).
- v) **Dyraniad o £11,000** o gyllid ychwanegol y flwyddyn i Ymddiriedolaeth **Pwll Nofio Aberaeron a'r Cylch** (gan olygu bod cyllid sylfaenol yr Ymddiriedolaeth yn cynyddu i £30,000 y flwyddyn) o 01/04/26, yn amodol ar ddiwydrwydd dyladwy parhaus (*).

* Byddai'r dyraniadau cyllid arfaethedig i'r Ymddiriedolaethau gwirfoddol yn amodol ar ddiwydrwydd dyladwy rheolaidd, i gynnwys (ond heb fod yn gyfyngedig i) gyflwyno Cyfrifon blyneddol, darparu Cynllun Busnes hyfyw, cadarnhau bwriad i barhau i weithredu yn y dyfodol rhagweladwy, a chadarnhau cyllid gan unrhyw Gyngor(au) Tref a Chymuned. Mae hyn er mwyn sicrhau bod arian cyhoeddus yn cael ei ddefnyddio'n briodol.

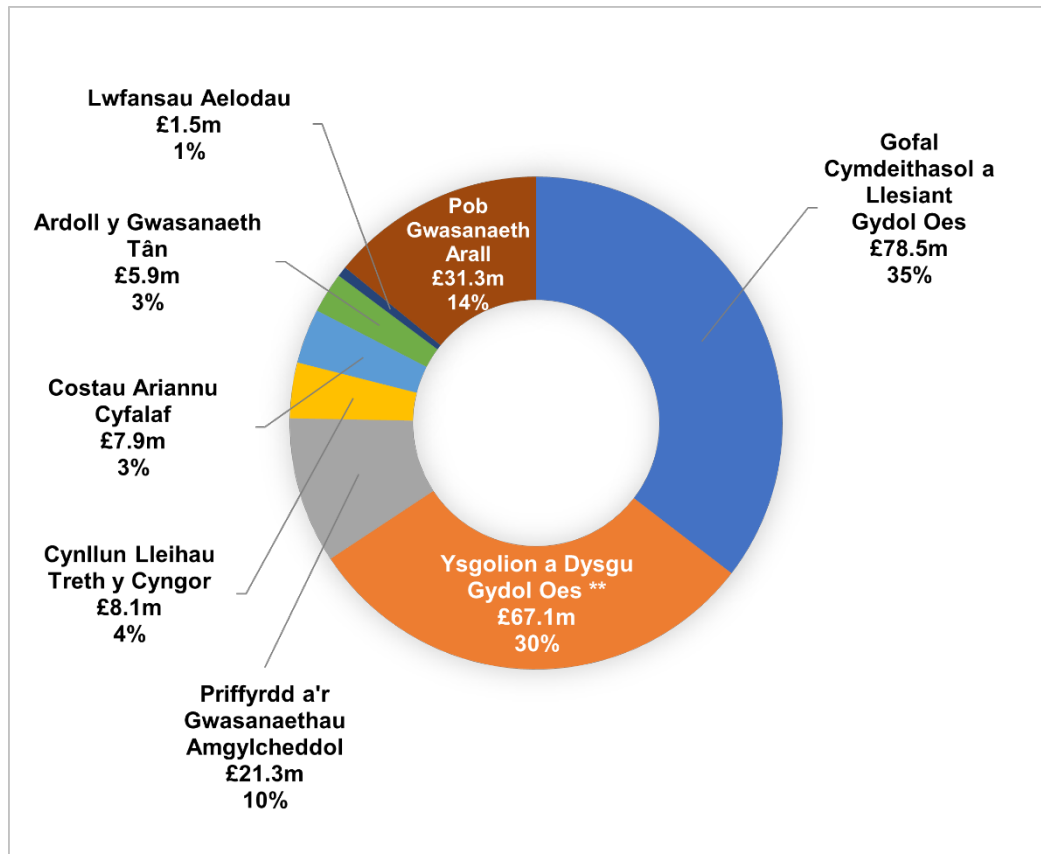
4. Crynodeb o'r Gyllideb

Ceir crynodeb o'r sefyllfa gyllidebol ganlyniadol drosodd, gyda dadansoddiad pellach o Ofyniad Cyllideb 26/27 arfaethedig i'w weld yn Atodiad 1.

	<u>2026/27</u> <u>£'000</u>
<u>Adnoddau</u>	
Cynnydd Setliad Terfynol Cyllid Allanol cyfun LIC (+4.1%)	153,336
Treth y Cyngor (4.75%)	68,163
Adnoddau ar gael	<u>221,499</u>
<u>Cyllideb</u>	
Cyllideb Sylfaen a ddygwyd ymlaen o'r flwyddyn flaenorol	209,164
Grantiau a drosglwyddwyd i Setliad wedi'u trosglwyddo i Wasanaethau	3,129
Pwysau Costau'r Gyllideb (cyfwerth â chwyddiant o 4.4%)	9,252
Lleihau'r Gyllideb (gweler Atodiad 2)	(2,181)
Buddsoddi mewn Gwasanaethau	1,841
Gostyngiadau Treth y Cyngor	294
Gofyniad Arfaethedig y Gyllideb	<u>221,499</u>
	-

Felly, mae'r gyfres lawn o bapurau'r Gyllideb bellach wedi'u paratoi yn unol ag argymhellion y Cabinet. Mae'r Cyllidebau Rheoladwy sy'n deillio o'r rhain wedi'u diweddarau hefyd i adlewyrchu gofynion cyfrifyddu ar gyfer dyraniadau/ad-daliadau Mewnol (e.e. Gwasanaethau Cymorth a thaliadau Cyfalaf) er mwyn cyrraedd y Cyllidebau Net, gan gynnwys yr eitemau hyn. Felly, mae manylion y Cyllidebau Rheoladwy a Net arfaethedig i'w gweld yn Atodiad 3.

Ar sail Cyllideb arfaethedig 26/27, gellir dangos cost reoladwy uniongyrchol Gwasanaethau'r Cyngor fel a ganlyn (ac eithrio unrhyw ailddyrannu Gwasanaethau Cymorth neu daliadau Cyfalaf megis Dibrisiant):



Gwnaed addasiadau ar gyfer:

* Cynnwys Lleoliadau y Tu Allan i'r Sir (Grŵp Arweiniol), Ffioedd Cyfreithiol (y gwasanaethau Cyfreithiol a Llywodraethu) a Rhaglen Datblygu'r Gweithlu Gofal Cymdeithasol Cymru (Pobl a Threfniadaeth)

** Yn cynnwys PFI Penweddig (Cyllid a Chaffael)

I grynhoi – byddai **75% o gyllideb y Cyngor** yn cael ei wario ar **Ysgolion a Dysgu Gydol Oes, Gofal Cymdeithasol a Llesiant Gydol Oes a Phriffyrdd a'r Gwasanaethau Amgylcheddol**.

Ar ôl darparu ar gyfer costau sefydlog (i raddau helaeth) eraill (e.e. Lwfansau Aelodau, Ardoll yr Awdurdod Tân, Costau Ariannu Cyfalaf a Chynllun Lleihau Treth y Cyngor), **dim ond 14% (£31m) sy'n weddill i ariannu holl Wasanaethau eraill y Cyngor**.

5. Am beth mae'r elfen Cyngor Sir o Dreth y Cyngor yn talu?

Mae Treth y Cyngor yn **dreth gyffredinol sy'n seiliedig ar werth eiddo** ac **nid yw'n gweithredu ar sail talu wrth i chi ddefnyddio Gwasanaethau**. Bydd preswylwyr yn dod ar draws ac yn defnyddio gwahanol wasanaethau'r Cyngor ar wahanol adegau yn eu bywydau:

- **Yn ifanc**, byddai hyn yn dechrau gyda chofrestru genedigaeth ac yna'n symud ymlaen i gynnwys darparu a chludo i addysg Feithrin, Cynradd ac Uwchradd hyd at addysg Ôl-16, boed hynny'n addysg chweched dosbarth

neu'n hyfforddiant galwedigaethol, ynghyd â mynediad at Wasanaethau Cerdd a Gwasanaethau Ieuenctid.

- **Fel oedolyn**, gall hyn gynnwys defnyddio canolfan Chwaraeon, defnyddio Llyfrgell, cerdded Llwybr Arfordir Ceredigion (a hawliau tramwy cyhoeddus eraill), cofrestru i bleidleisio mewn Etholiad, cyflwyno cais Cynllunio neu Reoliadau Adeiladu, bwyta mewn sefydliadau bwyd diogel a rheoledig, mynychu Amgueddfa neu Theatr y Cyngor, casglu eich sbwriel (ac yna ei waredu neu ei ailgylchu), defnyddio safle Gwastraff Cartref, gyrru ar Briffyrdd a Phontydd a gaiff eu cynnal a'u cadw (gan gynnwys graeanu ffyrdd yn ystod misoedd y gaeaf), defnyddio gwasanaeth Bws cyhoeddus, goleuadau stryd ynghyn ar eich stryd a'r gallu i alw'r Gwasanaeth Tân ac Achub mewn argyfwng.
- **Yn ddiweddarach**, bydd preswilydd yn elwa o docynnau teithio consesiynol ar drafnidiaeth gyhoeddus, ond yn y pen draw efallai y bydd angen mynediad at wasanaethau Gofal a Chymorth (gan ddefnyddio staff gofal cymdeithasol gwerthfawr sy'n derbyn cyflog sydd o leiaf yn Gyflog Byw Gwirioneddol yng Nghymru). Gall hyn amrywio o gymorth a chyfarpar i alluogi byw'n annibynnol, gofal yn y cartref, a lle mewn Cartref Gofal Preswyl. Gall hefyd gynnwys, yn y pen draw, Gwasanaeth y Crwner o bosib a chofrestru marwolaeth.

Mae'r Gofyniad Cyllideb arfaethedig o £221.499m ar gyfer 26/27 yn arwain at gynnydd yn Nhreth y Cyngor (ar gyfer elfen Cyngor Sir Ceredigion) o £7.47 y mis ar gyfer eiddo Band D (sef 4.75%).

Dywedodd 55% o ymatebwyr i'r Ymgysylltiad Cyhoeddus ar y Gyllideb y byddent yn barod i dalu mwy o Dreth y Cyngor (yn amrywio rhwng £5 a £25 ychwanegol y mis), gyda 69% o'r garfan hon yn ffafrio cynnydd o £5 neu £10 y mis.

6. Cynllun Lleihau Treth y Cyngor

Mae tua 5,100 o aelwydydd yng Ngheredigion sy'n manteisio ar y Cynllun Gostyngiadau Treth y Cyngor ar hyn o bryd, sy'n **diogelu'r rhai sydd ar incwm isel iawn a/neu sy'n hawlio Budd-daliadau**, ac sy'n darparu i hawlwyd dderbyn gostyngiad o hyd at 100% o'u rhwymedigaeth Treth y Cyngor mewn rhai amgylchiadau.

Mae tua 1,340 (26%) o aelwydydd yn derbyn cymorth llawn ac yn talu dim Treth y Cyngor, gyda'r 3,780 (74%) o aelwydydd sy'n weddill yn derbyn cymorth rhannol ar gyfer Treth y Cyngor.

Mae'n fudd-dal prawf modd, felly bydd y swm y bydd person yn ei dderbyn yn dibynnu ar ei incwm, ei gyfalaf a'i amgylchiadau. Mae hyn yn golygu, hyd yn oed os yw rhywun yn gweithio, efallai y bydd yn dal i fod yn gymwys i gael rhywfaint o gymorth. Fodd bynnag, byddai meddu ar gyfalaf o £16,000 neu fwy (ac eithrio gwerth y prif gartref) yn golygu nad yw rhywun yn gymwys i gael cymorth.

Mae **Cyfrifiannell Hawliau**, sydd ar gael i'w defnyddio gan unrhyw un er mwyn gwirio a allent fod yn gymwys i dderbyn cymorth i'w gweld ar wefan y Cyngor:

<https://www.ceredigion.gov.uk/resident/benefits/>

<https://www.ceredigion.gov.uk/preswylwr/budd-daliadau/>

Amcangyfrifir y bydd cost y Cynllun Gostyngiadau Treth y Cyngor yn £8.1m yn 26/27, sy'n cyfateb i 3.6% o gyllideb y Cyngor. **Mae hwn yn fuddsoddiad sylweddol ac yn ymrwymiad ariannol allweddol i gynorthwyo'r rhai mwyaf agored i niwed mewn cymdeithas sydd wedi'u heffeithio (ac sy'n parhau i gael eu heffeithio) gan effaith chwyddiant a'r argyfwng costau byw parhaus.**

7. Strategaeth Gyfalaf a Rhaglen Gyfalaf Aml-flwyddyn

Ni fu unrhyw newidiadau i'r Strategaeth Gyfalaf arfaethedig (Atodiad 4) a'r Rhaglen Gyfalaf Aml-flwyddyn (Atodiad 5) a ystyriwyd gan y Cabinet ar 13/01/26 ac a ystyriwyd hefyd yng nghyfarfodydd Cyllideb y Pwyllgorau Trosolwg a Chraffu.

Y **Rhaglen Gyfalaf** arfaethedig ar gyfer **26/27 yw £42m**, gyda'r **Rhaglen Gyfalaf Aml-flwyddyn yn dod i gyfanswm o £99m** dros y cyfnod rhwng 25/26 a 28/29.

8. Dangosyddion darbodus ar gyfer Rheoli Cyfalaf a Rheoli'r Trysorlys

Mae'r Rhaglen Gyfalaf yn sail i'r Dangosyddion Darbodus arfaethedig sydd wedi'u hatodi (Atodiad 6). Mae hefyd yn angenrheidiol bob blwyddyn i ddirprwyo awdurdod i'r Swyddog Arweiniol Corfforaethol Gweithredol: Cyllid a Chaffael i weithredu symudiad o fewn cyfanswm y terfyn Awdurdodedig ar gyfer benthyca allanol, a'r ffin Weithredol.

9. **Barn y Swyddog Adran 151**

(Swyddog Arweiniol Corfforaethol Gweithredol: Cyllid a Chaffael)

O dan Adran 25 Deddf Llywodraeth Leol 2003, mae'n ofynnol i'r Swyddog Adran 151 roi adroddiad yn ffurfiol i'r Cyngor fel rhan o'r broses o bennu'r Gyllideb a hynny ynglŷn â chadernid yr amcangyfrifon a wnaed wrth gyfrifo, a digonolrwydd y cronfeydd ariannol wrth gefn arfaethedig.

Mae'r Gyllideb ar gyfer 26/27 yn amodol ar gyflwyno a chyflawni Cynigion i Leihau'r Gyllideb sy'n dod i gyfanswm o £2.2m (fel yr amlinellir yn Atodiad 2). Mae hyn gryn dipyn yn is na'r 70 eitem, gwerth cyfanswm o £5.8m, a welwyd yng Nghyllideb 24/25. Bydd y cynnydd o ran cyflawni'r Gyllideb yn cael ei fonitro'n ddiwyd yn ystod y flwyddyn drwy'r trefniadau arferol ar gyfer rheoli ariannol a chynllunio busnes. Nid yw dyfarniadau cyflog staff wedi'u pennu eto ar gyfer 26/27, felly mae lefel o risg i'r gyllideb nes bydd y rhain yn cael eu cadarnhau, ond cedwir darpariaeth wrth gefn i gynorthwyo wrth liniaru'r risg hon.

Mae'r Grŵp Arweinyddiaeth a'r Rheolwyr Corfforaethol i gyd yn gwbl ymwybodol o'r amgylchedd ariannol presennol, ac mae dull rheoli ariannol cryf ac ystwyth bellach wedi'i wreiddio'n dda o fewn Tîm Ceredigion. Er enghraifft - cymryd camau i liniaru, cywiro neu addasu yn ddigon cynnar yn y flwyddyn os bydd materion annisgwyl yn digwydd codi a sicrhau'r budd mwyaf posibl o gyfleoedd ariannu grantiau allanol.

Mae datganiad o Gronfeydd wrth gefn wedi'u clustnodi a Balansau Cyffredinol y Cyngor ynghlwm ar ddiwedd Atodiad 3, a gallaf gadarnhau fod lefel amcangyfrifedig y Balansau Cyffredinol, sef £7.0m yn ddigonol ar gyfer y flwyddyn ariannol nesaf, gan ddod o fewn y rhychwant o 3% i 5% a gynlluniwyd. Mae effaith cyllideb referniw cynyddol, ynghyd â Balansau Cyffredinol cymharol statig, yn golygu bod y ganran yn gostwng yn naturiol dros gyfnod o amser, felly bydd angen rheoli hyn yn rhagweithiol.

O ran y cronfeydd wrth gefn penodol a glustnodwyd, cydnabuwyd eisoes eu bod wedi cyrraedd eu hanterth yn ystod COVID ac y byddent yn disgyn mewn modd reoladwy gofalus wrth i'r defnydd arfaethedig o gronfeydd wrth gefn ddod yn eu blaen (e.e. arian cyfatebol Cynlluniau Cyfalaf). Mae'r rhagamcanion cyfredol yn dal i ddangos bod cronfeydd wrth gefn sydd wedi'u clustnodi yn uwch ar 31/03/27 na'r sefyllfa cyn COVID pan oedd cronfeydd wrth gefn a oedd wedi'u clustnodi, fel arfer oddeutu £20m.

Mae'n ymddangos fod rhagolygon y Gyllideb y tu hwnt i 27/28 yn parhau i fod yn anodd eu rhagweld— mae'r dibyniaethau allweddol yn cynnwys: perfformiad economi'r DU, penderfyniadau gwleidyddol Llywodraeth y DU (a chanlyniadau Barnett sy'n deillio o hynny) ynghyd â chanlyniad etholiadau'r Senedd ym mis Mai 2026. Serch hynny, diweddarwyd Strategaeth Ariannol Tymor Canolig y Cyngor yn gynhwysfawr ym mis Medi 2025, a bydd y gwaith ar yr iteriad nesaf yn dechrau yn y Gwanwyn. Mae'r gofrestr Risgiau Corfforaethol ar hyn o bryd yn cydnabod y Risg Ariannol ar sgôr o 20, wedi'i lleihau o 25 yn dilyn diweddariad y Strategaeth Ariannol Tymor Canolig.

Gan ystyried yr holl faterion a gynhwysir yn yr adroddiad hwn a'r broses Gyllidebol ehangach, gallaf gadarnhau bod amcangyfrifon arfaethedig y

Gyllideb wedi'u paratoi mewn modd sy'n ddigon cadarn, a bod lefel arfaethedig y Cronfeydd wrth Gefn wedi'u Clustnodi a'r Balansau Cyffredinol yn ddigonol ar gyfer y flwyddyn ariannol sydd i ddod.

Argymhellion:

1. Nodi, ym marn y Swyddog Arweiniol corfforaethol: Cyllid a Chaffael (Swyddog Adran 151):
 - bod amcangyfrifon y Gyllideb wedi'u paratoi mewn modd sy'n ddigon cadarn.
 - bod lefel arfaethedig y Cronfeydd Wrth Gefn a Glustnodwyd a'r Balansau Cyffredinol yn ddigonol ar gyfer y flwyddyn ariannol sydd i ddod.
2. Cymeradwyo'r canlynol, parthed y Gyllideb Refeniw:
 - a) Gofyniad Cyllideb y Gyllideb Refeniw ar gyfer 26/27 yw £221.499m, fel y nodir yn Atodiad 1, sy'n cynnwys y Cynigion ar gyfer lleihau'r Gyllideb a amlinellir yn Atodiad 2.
 - b) Cyllidebau 25/26 manwl wedi'u diweddarau a Rhagolwg Cyllidebau 26/27, fel y nodir yn Atodiad 3.
 - c) Pennu Treth y Cyngor Band D o £1,976.18 ar gyfer 26/27 at ddibenion Cyngor Sir Ceredigion, sef cynnydd o £89.61 (4.75%) ar gyfer y flwyddyn (sef £7.47 y mis).
 - d) Strategaeth Gyfalaf, fel yr amlinellir yn Atodiad 4.
 - e) Y Rhaglen Gyfalaf Aml-flwyddyn, fel yr amlinellir yn Atodiad 5.
 - f) Y Dangosyddion Darbodus, fel yr amlinellir yn Atodiad 6.
 - g) Dirprwyo awdurdod i'r Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael i weithredu symudiad o fewn cyfanswm y terfyn Awdurdodedig ar gyfer benthyca allanol, a'r ffin Weithredol.

Rheswm dros y penderfyniad:

Er mwyn galluogi pennu'r Gyllideb at gyfer 26/27 a chwblhau elfen Cyngor Sir Ceredigion o Dreth y Cyngor.

Llesiant Cenedlaethau'r Dyfodol:

A oes asesiad effaith integredig wedi'i gwblhau? Os na, esboniwch pam.

Na - Mae'r gostyngiadau arfaethedig ar gyfer cyllideb 26/27 yn gyfyngedig ac nid ydynt yn cynnwys unrhyw newid i bolisi.

Mae'r Pwyllgorau Trosolwg a Chraffu ar y Gyllideb wedi cael cyfle i ystyried y materion Hirdymor, Integreiddio, Cynnwys ac Atal sy'n deillio o'r cynigion cyllidebol manwl fel rhan o'u hystyriaethau manwl o'r Gyllideb.

Deddf Cydraddoldeb 2010:

Cafodd y Pwyllgorau Trosolwg a Chraffu ar y Gyllideb gyfle i ystyried hyn fel rhan o'u hystyriaethau manwl o'r Gyllideb. Bydd y Cyngor Llawn hefyd yn ystyried hyn fel rhan o'i drafodaethau terfynol.

Mesur y Gymraeg (Cymru) 2011 a Safonau'r Gymraeg:

Cafodd y Pwyllgorau Trosolwg a Chraffu ar y Gyllideb gyfle i ystyried hyn fel rhan o'u hystyriaethau manwl o'r Gyllideb. Bydd y Cyngor Llawn hefyd yn ystyried hyn fel rhan o'i drafodaethau terfynol.

Trosolwg a Chraffu:

Mae Cynigion y Gyllideb wedi'u hystyried gan y Pwyllgor Cydlynu Trosolwg a Chraffu a'r Pwyllgorau Trosolwg a Chraffu unigol, a rhoddwyd adroddiad i'r Cabinet ar 10/02/26 ar yr adborth.

Fframwaith Polisi:

Mae'r Gyllideb yn cefnogi pob agwedd ar Strategaeth Gorfforaethol 2022-2027.

Amcanion Llesiant Corfforaethol:

Mae'r Gyllideb yn cefnogi pob agwedd ar Strategaeth Gorfforaethol 2022-2027

Goblygiadau Cyllid a Chaffael:

Wedi eu nodi yn yr adroddiad.

Goblygiadau Cyfreithiol:

Mae hyn yn rhan o'r broses o bennu'r Gyllideb ac o rwymedigaeth gyfreithiol y Cyngor i bennu cyllideb erbyn 11 Mawrth. Mae'r Aelodau hefyd wedi derbyn cyngor ffurfiol oddi wrth y Swyddog Monitro ynghylch eu rolau a'u cyfrifoldebau parthed pennu'r Gyllideb a'r goblygiadau posib pe na lwyddir i wneud hynny.

Goblygiadau staffio:

Mae Cynigion y Gyllideb wedi'u hystyried gan y Pwyllgor Cydlynu Trosolwg a Chraffu a'r Pwyllgorau Trosolwg a Chraffu unigol.

Goblygiadau o ran eiddo / asedau:

Rhan o'r broses o bennu'r gyllideb.

Risq(iau):

Wedi eu hamlinellu yn adroddiadau'r gyllideb.

Pwerau Statudol:

Deddf Cyllid Llywodraeth Leol 1972.

Papurau Cefndir:

Adroddiad drafft ar y Gyllideb i'r Cabinet - 13/01/26

Adroddiad drafft ar y Gyllideb i'r Cabinet - 10/02/26

Atodiadau:

Atodiad 1: Crynodeb o Ofyniad y Gyllideb

Atodiad 2: Lleihau'r Gyllideb

Atodiad 3: Cyllidebau Rheoladwy a Net
(gan gynnwys Datganiad o Gronfeydd wrth Gefn wedi'u Clustnodi a Balansau Cyffredinol)

Atodiad 4: Strategaeth Gyfalaf

Atodiad 5: Rhaglen Gyfalaf Aml-flwyddyn

Atodiad 6: Dangosyddion Darbodus

Swyddog Arweiniol Corfforaethol:

Duncan Hall – Swyddog Arweiniol Corfforaethol Gweithredol: Cyllid a Chaffael

Swyddog(ion) Adrodd:

Duncan Hall - Swyddog Arweiniol Corfforaethol Gweithredol: Cyllid a Chaffael

Justin Davies - Rheolwr Corfforaethol: Cyllid Corfforaethol

Dyddiad:

24/02/26

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Full Council

Date of meeting: 02/03/26

Title: Joint Report of the Leader, Cabinet Member - Finance & Procurement, the Chief Executive and the Executive Corporate Lead Officer - Finance & Procurement upon the 26/27 Budget, including the Capital Strategy, the Multi-year Capital Programme and Prudential Indicators for Capital and Treasury Management.

Purpose of the report: To approve the Revenue Budget Requirement for 26/27; to determine the level of Council Tax for County Council purposes for 26/27; to approve the Capital Strategy, the Multi-year Capital Programme and Prudential Indicators.

For: Decision

Cabinet Portfolio and Cabinet Member:

Cllr Bryan Davies Leader of the Council

Cllr Gareth Davies Cabinet Member for Finance & Procurement

All Cabinet Members

1. Background

Cabinet considered the draft 2026/27 Budget on 13/01/26, based on the updated WG Provisional Local Government Finance settlement (as updated following the Budget Deal agreed between WG and Plaid Cymru), and sought the views of the Budget Overview and Scrutiny Committees.

The Overview and Scrutiny Committees subsequently met on 26/01/26, 02/02/26 and 03/02/26.

At the meeting on 10/02/26, Cabinet considered:

- The Budget feedback reports from each of the Scrutiny Committee Chairs.
- The specific Budget proposal recommended by the Healthier Communities Overview & Scrutiny Committee (Additional cost of £41k).
- A report on the public Budget Engagement that was undertaken during December 2025 and early January 2026.
- An update on the WG Final Settlement (Additional funding of £6k).
- Confirmation of additional WG grant funding (£38k) to offset the cost of the Mid & West Wales Fire Authority levy.

As a result, Cabinet on 10/02/26 recommended to Full Council that:

- a) the 26/27 Budget Requirement is £221.499m.
- b) the level of the 26/27 Council Tax for County Council purposes is a 4.75% increase, which would equate to a Band D annual increase of £89.61 (being £7.47 per month).
- c) the updated Multi Year Capital Programme, as presented to Cabinet on 13/01/26, is approved.
- d) the Capital Strategy, as presented to Cabinet on 13/01/26, is approved.

2. Budget Overview

The Final 26/27 Local Government Settlement, issued on 20/01/26, resulted in Ceredigion receiving **a 4.1% funding increase**. Ceredigion was 1 of 4 Local Authorities **receiving the lowest increase in Wales**, with the highest increase being Newport City Council at 6.1%.

The estimated revenue **Cost pressures** being faced by the Council **for 26/27 total £9.3m**, equivalent to a **Ceredigion specific inflation factor of 4.4%**. This compares with general inflation now running at 3.0% (January 2026 CPI figure).

Payaward costs are a key budget variable. The Council does not set Employee Payawards, nor does it take part in Payaward negotiations, this is done by Welsh Government for Teachers' Pay and by the UK Local Government Employers body for general Council staff. For 26/27 pay awards, assumptions have been made with an **estimated cost of c£4.1m** (included within the £9.3m total Cost Pressures).

There are continued demands and pressures on **Social Care related budgets**, although these are lower than in previous years. The **Real Living Wage** is rising to **£13.45 per hour - a 6.75% increase**. Continuing to fulfil WG's policy of ensuring the **Real Living Wage is paid to registered Social Care staff in Wales** is therefore the main factor leading to **an additional £2.1m cost** in relation to externally commissioned Social Care services. In addition, **other pressures on Social Care related budgets**, over and above Employee Pay awards, **total c£1.4m**. **No cost pressure** is proposed in relation to **Out of County Placements**, as this is being managed within existing budget provision.

Budget Reductions, a combination of increasing income and reducing costs, are proposed at **£2.2m (equating to an offset of c3.7% in Council Tax terms)**, including a significant saving of £1.6m from the reduction in ongoing Employers Contribution rates for the Dyfed Pension Fund. This means for the second year running, there are **no direct cuts to Council Services**.

The **Mid & West Wales Fire Authority** have approved their Budget resulting in a **Fire Levy for 26/27 of £5.9m**. This forms part of Ceredigion County Council's Budget. Following the confirmation of £38k additional WG grant funding, the cost pressure on the Fire Levy budget reduces to £56k, being the **equivalent of a 0.1% Council Tax increase** on a Band D property.

There are a huge range of **competing demands on the Capital Programme**, with a **core WG funding increase** for 26/27 of **only c£100k**. The **level of core capital funding** (now £6.6m for 26/27) is **still lower in cash terms than that received 17 years ago** back in 2008/09 of £7m.

3. Revenue Budget – specific details

The Cabinet's proposed 26/27 Budget Requirement of £221.499m includes the following proposals:

- i) **A recurring investment of £200k** in the Council's **Graduate Employment Scheme**, to allow the continuation of this new successful initiative to assist with longer term recruitment and retention.
- ii) **An additional £600k** to ensure that the **overall Delegated Schools Budget increases by 4.1%** for 26/27, in order to match the level of funding received from WG. At an individual School level, the position will be impacted by pupil numbers.
- iii) **£1m of recurring funding** to be set aside to start providing match funding for key upcoming Capital projects e.g. Aberystwyth Coastal Defence scheme, Agricultural vocational training provision in Lampeter and wider Lampeter campus aspirations and future Education Strategic Outline Programme requirements (e.g. Aberaeron Primary School, Rhydypennau Primary School and Penparc Primary School).
- iv) **An allocation of £30,000** of new funding per annum to **Calon Tysul** (the Trust operating the swimming pool in Llandysul) with effect from 01/04/26, subject to ongoing due diligence (*).
- v) **An allocation of £11,000** of additional funding per annum to the **Aberaeron & District Swimming Pool Trust** (thereby taking the Trust's basic funding to £30,000 per annum) with effect from 01/04/26, subject to ongoing due diligence (*).

** The proposed funding allocations to the voluntary Trusts would be subject to regular due diligence to include (but not limited to) submission of annual Accounts, provision of a viable Business Plan, confirmation of an intention to continue operating for the foreseeable future and confirmation of funding from any Town & Community Council(s). This is in order to ensure there is an appropriate use of public funds.*

4. Budget Summary

The resulting Budget position is summarised overleaf, with a further breakdown of the proposed 26/27 Budget Requirement shown in Appendix 1.

APPENDIX 1

2026/27
£'000

Resources

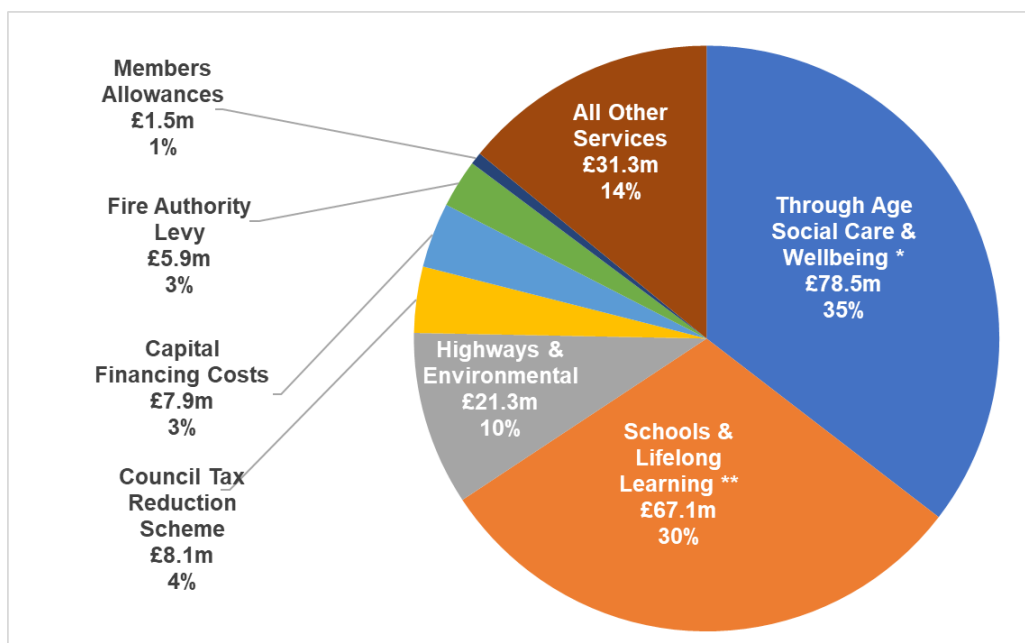
WG AEF Final Settlement Increase (+4.1%)	153,336
Council Tax (4.75%)	68,163
Resources available	221,499

Budget

Base Budget b/f from previous year	209,164
Grants transferred into Settlement passported to Services	3,129
Budget Cost Pressures (equivalent to 4.4% inflation)	9,252
Budget Reductions (see Appendix 2)	(2,181)
Investment in Services	1,841
Council Tax Reduction Scheme	294
Proposed Budget Requirement	221,499

The full suite of Budget papers has therefore now been prepared in accordance with Cabinet's recommendations. The resulting Controllable Budgets have also been updated to reflect accounting requirements for Internal allocations / recharges (e.g. Support Services and Capital charges) to arrive at Net Budgets including these items. The detail of the proposed Controllable and Net Budgets are therefore enclosed as Appendix 3.

Based on the proposed 26/27 Budget, the direct controllable cost of Council Services (excluding any re-allocation of Support Services or Capital charges such as Depreciation) can be illustrated as follows:



Adjustments made for:

- * Includes Out of County Placements (from Leadership Group), Legal Fees (from Legal & Governance) & Social Care Wales Workforce Development Programme (from People & Organisation)
- ** Includes Penweddig PFI (from Finance & Procurement)

In summary - **75% of the Council's Budget** would be spent on **Schools & Lifelong Learning, Through Age Social Care & Wellbeing and Highways & Environmental Services**.

After providing for other (largely) fixed costs (e.g. Members Allowances, Fire Authority Levy, Capital Financing Costs and the Council Tax Reduction Scheme), **this leaves only 14% (£31m) to fund all other Council Services**.

5. What does the County Council element of Council Tax pay for?

Council Tax is a **universal tax based on property values** and **does not operate on a pay as you use Services basis**. Residents will see and access different Council services at different points in their lives:

- **At a young age** this would start with the registration of a birth and move on to include being transported to and accessing Nursery, Primary and Secondary School education through to Post 16 education, be that 6th Form education or more Vocational training and accessing Music and Youth Services.
- **As an adult** this could include using a Sports centre, using a Library, walking the Ceredigion Coast path (and other public Rights of way), registering to vote in an Election, putting in a Planning or Building Regulations application, eating in safe and regulated Food establishments, going to the Council's Museum or Theatre, having your Waste collected (and then disposed of or recycled), using a Household Waste site, driving on maintained Highways and Bridges (including roads being gritting during winter months), using a public Bus service, having Streetlights lit on your street and being able to call the Fire & Rescue Service for emergencies.
- **In later years**, a resident would benefit from Concessionary Fares on public transport, but ultimately may at some point need to access Care & Support services (using valued Social care staff who are paid at least the Real Living Wage in Wales). This could range from support and equipment to enable Independent living through to Domiciliary Home Care through to a placement in a Residential Care Home and ultimately the possible involvement of the Coroner's Service and the registration of a death.

The proposed 26/27 Budget Requirement of £221.499m results in a Council Tax increase (for the Ceredigion County Council component) of £7.47 per month for a Band D property (being 4.75%).

55% of respondents to the Public Budget Engagement responded to say that they would be prepared to pay more Council Tax (ranging between £5 and £25 extra per month), with 69% of this cohort preferring an increase in Council Tax of either £5 or £10 per month.

6. Council Tax Reduction Scheme

There are c5,100 households in Ceredigion who currently access the Council Tax Reduction Scheme, which provides **protection for those on very low incomes and / or claim Benefits** and provides for claimants to receive a reduction of up to 100% of their Council Tax liability in certain circumstances.

Approximately 1,340 (26%) of households receive full support and pay no Council Tax, with the remaining 3,780 (74%) of households receiving partial support for their Council Tax.

It is a means tested benefit, so the amount a person will get will depend on their income, capital and circumstances. This means that even if someone is working, they may still qualify for some help. However, having capital of £16,000 or more (excluding the value of the main home) would mean someone is ineligible for support.

The Council's website has an **Entitlement Calculator** which anyone can use to see if they may potentially qualify for support:

<https://www.ceredigion.gov.uk/resident/benefits/>

<https://www.ceredigion.gov.uk/preswylwr/budd-daliadau/>

The cost of the Council Tax Reduction Scheme is estimated to be £8.1m in 26/27, equating to 3.6% of the Council's Budget. **This is a significant investment and a key financial commitment to assist the most vulnerable in society who have been (and continue to be) affected by the impact of inflation and the ongoing cost of living crisis.**

7. Capital Strategy & Multi-Year Capital Programme

There have been no changes to the proposed Capital Strategy (Appendix 4) and the Multi-Year Capital Programme (Appendix 5) that were considered by Cabinet on 13/01/26 and also considered in the Overview & Scrutiny Committee Budget meetings.

The proposed **26/27 Capital programme is £42m** with the **Multi-year Capital programme totalling £99m** over the period 25/26 to 28/29.

8. Prudential Indicators for Capital & Treasury Management

The Capital Programme forms the basis of the proposed Prudential Indicators which are attached (Appendix 6). It is also necessary each year to delegate authority to the Executive Corporate Lead Officer: Finance and Procurement to effect movement within the total of the Authorised limit of external borrowing, and the Operational boundary.

9. Opinion of the Section 151 Officer **(Executive Corporate Lead Officer: Finance & Procurement)**

Under Section 25 of the Local Government Act 2003, the Section 151 officer is required to formally report to the Council as part of the Budget setting process on the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.

The 26/27 Budget is subject to the delivery and achievement of Budget Reductions totalling £2.2m (outlined in Appendix 2). This is considerably lower than the 70 items totalling £5.8m seen in the 24/25 Budget. The progress in delivering the Budget will be actively monitored during the year through the usual financial management and business planning arrangements. Staff Pay awards are yet to be determined for 26/27, therefore there is a level of budget risk until these crystallise, but a contingency is held to assist in mitigating this risk.

Leadership Group and Corporate Managers are all fully aware of the financial environment and there is a strong and agile financial management approach which is now well embedded within Team Ceredigion. For example - taking mitigating, corrective or alternative actions at an early enough stage in the year if unforeseen issues do arise and maximising the benefit of external grant funding opportunities.

A statement of the Council's Earmarked Reserves and General Balances is attached at the end of Appendix 3 and I am able to confirm that the estimated level of General Balances of £7.0m is adequate for the next financial year, falling within the planned range of 3% to 5%. The impact of an increasing revenue budget, combined with relatively static General Balances, means that the %age naturally declines over a period of time, so this will need to be proactively managed.

With specific Earmarked reserves, it was always recognised levels had peaked during COVID and would decline in a carefully managed way as the planned use of certain reserves occurred (E.g. Capital Schemes match funding). Current projections still show earmarked reserves being higher as at 31/03/27 than the position pre-COVID, when earmarked reserves were typically c£20m.

Indications for the Budget outlook beyond 27/28 remain difficult to forecast – key dependencies include: the performance of the UK economy, UK Government political decisions (and resulting Barnett consequentials) plus the outcome of Senedd elections in May 2026. Nevertheless, the Council's Medium Term Financial Strategy (MTFS) was comprehensively updated in September 2025, and work on the next iteration will start in the Spring. The Corporate Risk register currently recognises the Financial Risk at a score 20, having been reduced from 25 following the updated MTFS.

Taking all the matters contained in this report and the wider Budget process into account, I am able to confirm that the proposed Budget estimates have been prepared in a sufficiently robust manner and that the proposed level of Earmarked Reserves and General Balances is adequate in respect of the forthcoming financial year.

Recommendations:

1. To note that in the opinion of the Executive Corporate Lead Officer: Finance & Procurement (Section 151 Officer):
 - the Budget estimates have been prepared in a sufficiently robust manner.
 - the proposed level of Earmarked Reserves and General Balances is adequate in respect of the forthcoming financial year.
2. To approve, collectively, the following in relation to the Budget:
 - a) The Revenue Budget Requirement for 26/27 of £221.499m, as set out in Appendix 1, which includes the Budget Reductions outlined in Appendix 2.
 - b) The detailed Updated 25/26 Budgets and Forecast 26/27 Budgets, as set out in Appendix 3.
 - c) To levy a Band D Council Tax of £1,976.18 for 26/27 for Ceredigion County Council purposes, representing an increase of £89.61 (4.75%) for the year (being an increase of £7.47 per month).
 - d) The Capital Strategy, as set out in Appendix 4.
 - e) The Multi-year Capital Programme, as set out in Appendix 5.
 - f) The Prudential Indicators, as set out in the Appendix 6.
 - g) To delegate authority to the CLO: Finance & Procurement to effect movement within the total of the Authorised limit of external borrowing, and the Operational boundary.

Reasons for decision:

To enable the 26/27 Budget to be set and to finalise the County Council's element of the Council Tax.

Wellbeing of Future Generations:

Has an Integrated Impact Assessment been completed? If not, please state why.
No - The proposed 26/27 Budget reductions are limited and do not involve any change in policy.

The Budget Overview and Scrutiny Committees have had the opportunity to give consideration to the Long term, Integration, Involvement and Prevention issues arising from the detailed budget proposals as part of their detailed Budget considerations.

Equality Act 2010:

The Budget Overview and Scrutiny Committees had the opportunity to give consideration to this as part of their detailed Budget considerations. Full Council will also give consideration to this as part of their final deliberations.

Welsh Language (Wales) Measure 2011 and the Welsh Language Standards:

The Budget Overview and Scrutiny Committees had the opportunity to give consideration to this as part of their detailed Budget considerations. Full Council will also give consideration to this as part of their final deliberations.

Overview and Scrutiny:

The Budget Proposals have been considered by the Coordinating Overview and Scrutiny Committee and the individual Overview and Scrutiny Committees and their feedback reported back to Cabinet on 10/02/26.

Policy Framework:

The Budget supports all aspects of the 2022-2027 Corporate Strategy.

Corporate Well-being Objectives:

The Budget supports all aspects of the 2022-2027 Corporate Strategy

Finance and Procurement implications:

Outlined within the report.

Legal Implications:

Part of the Budget setting process and the Council's legal obligation to set a Budget before 11th March. Members have also received formal advice from the Monitoring Officer in relation to their roles and responsibilities in relation to Budget-setting and the potential implications in the event of a failure to do so.

Staffing implications:

The Budget Proposals have been considered by the Co-ordinating Overview and Scrutiny Committee and the individual Overview and Scrutiny Committees.

Property / asset implications:

Part of the Budget setting process.

Risk(s):

Outlined within the Budget reports.

Statutory Powers:

Local Government Finance Act 1972.

Background Papers:

Draft Budget report to Cabinet - 13/01/26

Draft Budget report to Cabinet - 10/02/26

Appendices:

Appendix 1: Budget Requirement Summary

Appendix 2: Budget Reductions

Appendix 3: Controllable and Net Budgets
(including Statement of Earmarked Reserves & General Balances)

Appendix 4: Capital Strategy

Appendix 5: Multi-year Capital Programme

Appendix 6: Prudential Indicators

Corporate Lead Officer:

Duncan Hall – Executive Corporate Lead Officer: Finance & Procurement

Reporting Officer(s):

Duncan Hall - Executive Corporate Lead Officer: Finance & Procurement

Justin Davies - Corporate Manager: Corporate Finance

Date:

24/02/26

CYNGOR SIR CEREDIGION

Adroddiad i'r: Cyngor

Dyddiad y Cyfarfod: 02/03/26

Teitl: Adroddiad y Swyddog Arweiniol Corfforaethol: Cyllid a Chaffael ynghylch Pennu Treth y Cyngor ar gyfer 2026/27

Pwrpas yr adroddiad: Cymeradwyo a phennu Treth y Cyngor ar gyfer 2026/27

Er: Penderfyniad

Portffolio Cabinet ac Aelod Cabinet: Cyllid a Chaffael
Y Cynghorydd Gareth Davies

1. CYFLWYNIAD

Cyflwynir y manylion sydd yn yr adroddiad hwn gan dybio bod y Cyngor yn gynharach heddiw wedi ystyried cyllideb y Cyngor ar gyfer 2026/27 o £221.499m ac wedi penderfynu codi £1,976.18 mewn Treth y Cyngor ar Eiddo Band D at ddibenion y Cyngor Sir.

Mae'r adroddiad hwn yn ofynnol gan ddeddfwriaeth er mwyn sicrhau bod y Cyngor yn penderfynu lefelau Treth y Cyngor am y flwyddyn sydd i ddod gan gynnwys pob rhan gydran.

Mae'n bwysig bod Aelodau'n nodi bod hwn yn adroddiad 'technegol' sy'n ofynnol gan ddeddfwriaeth ac o'r herwydd nid yw'n ailagor unrhyw agwedd ar broses y Gyllideb.

2. PENNU TRETH Y CYNGOR

Ar ôl cael gwybod am anghenion praesept pob Cyngor Tref a Chymuned a phraesept Comisiynydd Heddlu a Throseddau Dyfed-Powys, mae angen i'r Cyngor fynd ati yn awr i gymeradwyo'n ffurfiol yr anghenion cyllidol, a phennu Treth y Cyngor ar gyfer 2026/27.

Bydd y Dreth Gyngor gyfunol ar Fand D ar gyfer 2026/27 yn £2,419.45 sef cynnydd o 5.37% o gymharu â 2025/26. Mae'r dadansoddiad o'r Dreth Gyngor gyfunol fel a ganlyn:

	<u>2025/26</u>	<u>2026/27</u>	<u>Newid</u>
Cyngor Sir Band D	£1,886.57	£1,976.18	4.75%
Cynghorau Cymuned (ar gyfartaledd) Band D	£48.84	£55.64	13.92%
Band D Heddlu Dyfed-Powys	£360.68	£387.63	7.47%
Cyfanswm Treth y Cyngor Band D ar gyfartaledd	£2,296.09	£2,419.45	5.37%

Mae'r Datganiadau a'r cyfrifiadau statudol ar gyfer 2026/27 i'w gweld yn Atodiad A i'w cymeradwyo, ac maent yn cynnwys y canlynol:

Tudalen	Eitem	Pwrpas
1	Eitemau Arbennig y Treth y Cyngor	Praeseptau Cyngorau Tref a Chymuned
2	Cyfrifiadau Pennu Treth y Cyngor	Cyfrifiadau ffurfiol Treth y Cyngor yn unol ag Adrannau 32 i 36 Deddf Cyllid Llywodraeth Leol 1992 – Eitemau (a) i (g).
3	Cyfrifiadau Pennu Treth y Cyngor	Cyfrifiadau ffurfiol Treth y Cyngor yn unol ag Adrannau 32 i 36 Deddf Cyllid Llywodraeth Leol 1992 - Eitem (h).
4 a 5	Cyfrifiadau Pennu Treth y Cyngor	Cyfrifiadau ffurfiol Treth y Cyngor yn unol ag Adrannau 32 i 36 Deddf Cyllid Llywodraeth Leol 1992 - Eitem (i).
6 a 7	Cyfrifiadau Terfynol Treth y Cyngor ar gyfer pob Band	Yn cynnwys praeseptau Cyngor Tref a Chymuned a phresept Heddlu Dyfed-Powys

3. ARGYMHELLION

3.1 Argymhellir i'r Cyngor nodi'r canlynol:

- Cymeradwyodd y Cabinet Sylfaen Treth y Cyngor ar gyfer 2026/27 yn ffurfiol o 34,492.54, yn ei gyfarfod ar 02/12/25.
- Bod y symiau praesept a gyhoeddwyd i'r Cyngor gan y Cyngorau Tref a Chymuned ar gyfer 2026/27 i'w gweld yn Atodiad A – Tudalen 1.
- Bod y symiau praesept a gyhoeddwyd i'r Cyngor gan Gomisiynydd yr Heddlu a Throsedd Dyfed-Powys ar gyfer 2026/27 i'w gweld yn Atodiad A – Tudalen 2.
- Bod y symiau a bennwyd gan y Cyngor ar gyfer elfen Cyngor Sir Ceredigion ar gyfer 2026/27 hefyd i'w gweld yn Atodiad A – Tudalen 2.

3.2 Bod y Cyngor yn cymeradwyo'r symiau a gyfrifwyd gan y Cyngor ar gyfer y flwyddyn ariannol 2026/27, yn unol ag Adrannau 32 i 36 Deddf Cyllid Llywodraeth Leol 1992, fel y nodir yn Atodiad A – Tudalen 2 (a) i (g), Tudalen 3 (h) a Thudalennau 4 a 5 (i).

3.3 Bod y Cyngor, yn unol ag Adran 30(2) Deddf Cyllid Llywodraeth Leol 1992, drwy hyn yn pennu'r symiau, fel y nodir yn Atodiad A – Tudalennau 6 a 7, fel symiau Treth y Cyngor ar gyfer y flwyddyn ariannol 2026/27 ar gyfer pob un o'r categorïau o anheddau (gan fod y Cyngor wedi cyfrifo'r cyfanswm ym mhob achos o'r symiau yn Atodiad A – Tudalennau 4 a 5 (i) a'r symiau praesept a gyhoeddwyd i'r Cyngor gan Gomisiynydd yr Heddlu a Throsedd Dyfed-Powys (Atodiad A – Tudalen 2)).

Pennu lefelau Treth y Cyngor yn ffurfiol ar gyfer 2026/27

**Rheswm/Rhesymau
dros y penderfyniad:**

Rhan o'r broses o bennu'r Gyllideb

**Llesiant
cenedlaethau'r
dyfodol:**

**Deddf Cydraddoldeb
2010:**

Rhan o'r broses o bennu'r Gyllideb

**Mesur y Gymraeg
(Cymru) 2011 a
Safonau'r Gymraeg:**

Rhan o'r broses o bennu'r Gyllideb

Trosolwg a Chraffu:

Mae pob Pwyllgor Craffu wedi ystyried y cynigion ynghylch y Gyllideb

Fframwaith Polisi:

Strategaeth Ariannol Tymor Canolig

**Amcanion Llesiant
Corfforaethol:**

Pob un

**Goblygiadau Cyllid a
Chaffael:**

Rhan o'r broses o bennu'r Gyllideb

**Goblygiadau
Cyfreithiol:**

Cydymffurfio â Deddf Cyllid Llywodraeth Leol 1992

Goblygiadau staffio:

Rhan o'r broses o bennu'r Gyllideb

**Goblygiadau o ran
Eiddo / Asedau:**

Rhan o'r broses o bennu'r Gyllideb

Risg(au):

Rhan o'r broses o bennu'r Gyllideb

Pwerau Statudol:

Deddf Cyllid Llywodraeth Leol 1992

Papurau Cefndir:

Adroddiad i'r Cabinet ynghylch y Gyllideb ar 13/02/26;
Praeseptau Cyngorau Tref a Chymuned ar gyfer 2026/27;
Praesept Comisiynydd yr Heddlu a Throseddau
Dyfed-Powys ar gyfer 2026/27

Atodiadau:

Atodiad A

**Swyddog Arweiniol
Corfforaethol:**

Duncan Hall

Swyddog(ion) Adrodd:

Duncan Hall, Justin Davies, Amanda Shepherd

Dyddiad:

24/02/26

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Council

Date of meeting: 02/03/26

Title: Report of the Executive Corporate Lead Officer – Finance and Procurement upon Council Tax Setting for 2026/27

Purpose of the report: To approve and set the Council Tax for 2026/27

For: Decision

Cabinet Portfolio and Cabinet Member: Finance and Procurement
Cllr Gareth Davies

1. INTRODUCTION

The details within this report are presented on the assumption that the Council will have earlier today considered and approved the Council's Budget for 2026/27 of £221.499m and resolved to levy a Council Tax for County Council purposes of £1,976.18 for Band D Properties.

This report is required by legislation to ensure the Council resolves Council Tax levels for the forthcoming year to include all component parts.

It is important that Members note this is a 'technical' report required by legislation and as such does not reopen any aspect of the Budget process.

2. COUNCIL TAX SETTING

The Council, having been notified of the precept requirements from each of the Town and Community Councils, and the precept of the Police and Crime Commissioner for Dyfed-Powys, now needs to formally approve the statutory budget calculations, and set the Council Tax for 2026/27.

The average of the combined Council Tax at Band D for 2026/27 will be £2,419.45 which represents an increase of 5.37% compared with 2025/26. The breakdown of the combined Council Tax is as follows:

	<u>2025/26</u>	<u>2026/27</u>	<u>Change</u>
County Council Band D	£1,886.57	£1,976.18	4.75%
Community Councils Band D (Average)	£48.84	£55.64	13.92%
Dyfed-Powys Police Band D	£360.68	£387.63	7.47%
Total Average Band D Council Tax	<u>£2,296.09</u>	<u>£2,419.45</u>	<u>5.37%</u>

APPENDIX 2

Enclosed as Schedules are the 2026/27 statutory statements and calculations for approval, which consists of:

Schedule	Item	Purpose
1	Council Tax Special Items	Town & Community Council Precepts
2	Council Tax Setting Calculations	Formal Council Tax calculations in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 - Items (a) to (g).
3	Council Tax Setting Calculations	Formal Council Tax calculations in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 - Item (h).
4	Council Tax Setting Calculations	Formal Council Tax calculations in accordance with Sections 32 to 36 of the Local Government Finance Act 1992 - Item (i).
5	Final Council Tax calculations for all Bands	Includes Town & Community Council precepts and Dyfed Powys Police precept

3. RECOMMENDATIONS

3.1 That the Council notes that:

- At its meeting on 02/12/25 the Cabinet formally approved the Council Tax Base for 2026/27 of 34,492.54.
- The Precept amounts issued to the Council by Town & Community Councils for 2026/27 are shown in Schedule 1.
- The Precept amounts issued to the Council by the Police and Crime Commissioner for Dyfed-Powys for 2026/27 are shown in Schedule 2.
- The amounts set by the Council for the Ceredigion County Council component for 2026/27 are also shown in Schedule 2.

3.2 That the Council approves the amounts calculated by the Council for the 2026/27 financial year, in accordance with Sections 32 to 36 of the Local Government Finance Act 1992, as set out in Schedule 2 (a) to (g), Schedule 3 (h) and Schedule 4 (i).

3.3 That the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts, as set out in Schedule 5, as the amounts of Council Tax for the financial year 2026/27 for each of the categories of dwellings (The Council having calculated the aggregate in each case of the amounts at Schedule 4 (i) and the Precept amounts issued to the Council by the Police and Crime Commissioner for Dyfed-Powys (Schedule 2)).

Reasons for decision: To formally set the Council Tax levels for 2026/27

APPENDIX 2

<u>Wellbeing of Future Generations:</u>	Part of the budget setting process
<u>Equality Act 2010:</u>	Part of the budget setting process
<u>Welsh Language (Wales) Measure 2011 and the Welsh Language Standards:</u>	Part of the budget setting process
<u>Overview and Scrutiny:</u>	All Scrutiny Committees have considered the budget proposals
<u>Policy Framework:</u>	Medium Term Financial Strategy
<u>Corporate Well-being Objectives:</u>	All
<u>Finance & Procurement implications:</u>	Part of the budget setting process
<u>Legal Implications:</u>	To comply with Local Government Finance Act 1992
<u>Staffing implications:</u>	Part of the budget setting process
<u>Property / asset implications:</u>	Part of the budget setting process
<u>Risk(s):</u>	Part of the budget setting process
<u>Statutory Powers:</u>	Local Government Finance Act 1992
<u>Background Papers:</u>	Budget Report to Cabinet on 13/02/26; Town and Community Council Precepts for 2026/27; Police and Crime Commissioner for Dyfed-Powys Precept for 2026/27
<u>Appendices:</u>	Schedules 1 - 5
<u>Corporate Lead Officer:</u>	Duncan Hall
<u>Reporting Officer(s):</u>	Duncan Hall, Justin Davies, Amanda Shepherd
<u>Date:</u>	24/02/26

Risgiau'r Gyllideb

Dyma'r prif risgiau a nodwyd ar gyfer y gyllideb ynghyd â'r sylwadau priodol, a'r mesurau sydd ar waith i leihau'r risg:

1. Newidiadau i lefel Cyllid Allanol Cyfun Llywodraeth Cymru

Mae swm y Grant Cynnal Refeniw a'r Ardrethi Annomestig a gaiff eu hailddosbarthu bellach yn darparu ychydig o dan 70% o'r cyllid ar gyfer gwariant refeniw net y Gronfa Gyffredinol. Gall newidiadau i'r modd y caiff grantiau eu dosbarthu gael effaith fawr ar gyllid y Cyngor. Gall y Cyngor gyflwyno sylwadau i Lywodraeth Cymru'n uniongyrchol a thrwy Gymdeithas Llywodraeth Leol Cymru er mwyn ceisio dylanwadu ar y newidiadau a wneir.

2. Newidiadau annisgwyl cyffredinol mewn gwariant a / neu incwm yn ystod y flwyddyn

Un rheswm pam y mae'r Cyngor yn cadw cronfeydd wrth gefn yw er mwyn cynnig rhywfaint o ddiogelwch yn erbyn newidiadau annisgwyl. Mae system fisol reolaidd ar waith i fonitro'r gyllideb, gydag adroddiadau chwarterol ffurfiol yn cael eu cyflwyno i'r Aelodau ynghyd ag adroddiadau am eithriadau rhwng y cyfnodau hynny. Mae cynnal Cronfa Wrth Gefn Gorfforaethol fechan hefyd yn cynorthwyo gyda lefel benodol o liniaru risg yn ystod y flwyddyn, yn enwedig gan fod y Dyfarniadau Cyflog Staff Cyffredinol yn anodd eu rhagweld a lefelau chwyddiant yn parhau'n uchel.

Mae'r Cyngor yn yswirio yn erbyn y prif risgiau hysbys megis difrod tân, atebolrwydd cyflogwr ac atebolrwydd cyhoeddus.

3. Newidiadau o ran incwm grant penodol

Mae'r Cyngor yn derbyn symiau mawr bob blwyddyn ar ffurf grantiau penodol. Pe bai rheolau'r Llywodraeth yn newid neu pe baem drwy amryfusedd yn methu â chydymffurfio ag amodau grantiau, mae risg bosib y gallem golli incwm grant sylweddol. Mae archwilywyr allanol y Cyngor yn mynd ati'n gyson i adolygu'r ffordd y mae'r Cyngor yn gweinyddu grantiau, a rhoddir gwelliannau gweithdrefnol ar waith lle bo angen i sicrhau nad ydym yn colli unrhyw incwm grant.

Hefyd mae risg bosib pe bai grantiau refeniw penodol Llywodraeth Cymru'n dod i ben, ond yn aml mae disgwyliad bod angen i'r gwasanaethau a ariennir drwy grantiau o'r fath gael eu cynnal ar yr un lefel. Lle bynnag y bo modd, dylid paratoi strategaethau ymadael i ymdrin â'r canlyniadau pan fydd cyllid grant yn dod i ben.

Yn y pen draw, bydd toriad mewn cyllid grant bron bob amser yn golygu bod yn rhaid i Wasanaethau dorri eu brethyn yn unol â hynny. Dim ond drwy eithriad y byddai hyn yn cael ei drin fel mater corfforaethol.

4. Twyll (gan gynnwys Seiberddiogelwch)

Gallai twyll mawr achosi colled ariannol sylweddol i'r Cyngor yn ogystal â gwanhau hyder y cyhoedd. Mae'r Cyngor yn cynnal system o reoliadau ariannol a rheolau sefydlog i reoli'r risg hon ochr yn ochr â threfniadau cynllunio ar gyfer argyfyngau sifil posibl a pharhad busnes. Mae Gweithgor o Swyddogion yn weithredol sy'n canolbwyntio ar faterion sy'n ymwneud â seiberddiogelwch a chydnerthedd busnes sy'n gysylltiedig â hyn. Fel rhan o'i chylch gorchwyl, bydd adain Archwilio Mewnol y Cyngor yn ymchwilio i risgiau posib o ran twyll, yn rhoi cyngor ynghylch arfer dda, ac yn sicrhau bod systemau rheoli mewnol digonol ar waith a'u bod yn cael eu dilyn.

5. Ansolfedd Partïon i Contractau

Gallai'r Cyngor wynebu colledion yn sgil ansolfedd partneriaid pwysig neu gyflenwyr masnachol. Mae hon yn risg benodol mewn perthynas â thrafodion buddsoddi. Mae'r Cyngor wedi mabwysiadu polisiau Rheoli'r Trysorlys i ledaenu a lleihau'r risgiau yn y maes hwn. Mae partneriaid masnachol a chontractwyr sy'n gweithio i'r Cyngor yn destun asesiadau ariannol ac asesiadau eraill (e.e. adroddiadau Dun & Bradstreet), a gellir cyfyngu maint y contractau sy'n cael eu dyfarnu ar ôl ystyried canlyniadau asesiadau o'r fath.

6. Cronfeydd Pensiwn

- a) Mae'r Cyngor yn cyfrannu at Gronfa Bensiwn Llywodraeth Leol Dyfed, ar gyfer staff cyffredinol y Cyngor a'r Cynghorwyr sy'n dewis peidio ag eithrio eu hunain o'r cynllun. Gweinyddir y gronfa gan Gyngor Sir Caerfyrddin. Cynllun buddion wedi'i ddiffinio yw'r cynllun pensiwn ac mae'n gynllun sy'n cael ei gefnogi gan asedau, sy'n golygu mai'r cyflogwr yn unig sy'n ysgwyddo'r risg mewn perthynas ag adenillion buddsoddi a newidiadau demograffig.

Yn seiliedig ar brisiad Tair Blynedd Mawrth 2025, mae Cronfa Bensiwn Dyfed mewn sefyllfa gyffredinol o warged (h.y. aseswyd yn actiwaraid bod rhwymedigaethau'r presennol a'r dyfodol wedi'u gor-gyllido o fwy na 100%). Gall y Cyngor gynllunio ar gyfer senarios o Warged neu Ddiffyg i'w gwasgaru dros gyfnod o sawl blwyddyn er mwyn lleihau unrhyw effaith uniongyrchol ar y gyllideb. Y gyfradd o ran cyfraniadau'r cyflogwr ar gyfer Ceredigion yw 12.5% o fis Ebrill 2026 (roedd 14.6%).

- b) Mae'r Cyngor yn cyfrannu at Gynllun Pensiwn Athrawon ar gyfer yr athrawon sy'n dewis peidio ag eithrio eu hunain o'r cynllun. Gweinyddir y gronfa gan yr Adran Addysg o dan y Llywodraeth ganolog. Mae'r cynllun yn gynllun buddion wedi'i ddiffinio ond mae'n gynllun nas cyllidir, yn wahanol i Gynllun Pensiwn Llywodraeth Leol. Caiff cyfraniadau cyflogwyr eu heffeithio gan newidyn allweddol o'r enw cyfradd ddisgownt SCAPE (*Superannuation Contributions Adjusted for Past Experience*). Arweiniodd yr adolygiad diweddaraf o SCAPE at gynyddu cyfradd cyfraniadau cyflogwyr yn genedlaethol o 23.6% i 28.6% o 01/04/24 ymlaen.
- c) Mae Awdurdod Tân Canolbarth a Gorllewin Cymru'n cyfrannu at Gynllun Pensiwn Ymladdwyr Tân ar gyfer ymladdwyr tân sydd wedi dewis peidio ag eithrio eu hunain o'r cynllun. Mae'r cynllun yn gynllun buddion wedi'i ddiffinio ond mae hefyd yn gynllun nas cyllidir. Mae risg y byddai unrhyw newid sylweddol yng nghyfradd cyfraniadau cyflogwyr yn arwain at gynydd yn yr ardoll y mae'r Cyngor yn ei dalu i Awdurdod Tân Canolbarth a Gorllewin Cymru. Yn ogystal, effeithir y cynllun gan y gyfradd ddisgownt SCAPE.

7. Cyfraddau Llog

Mae gan y Cyngor fenthyciadau hirdymor sylweddol ochr yn ochr â buddsoddiadau. Gall newidiadau i'r cyfraddau llog gael effaith sylweddol ar incwm llog ac ar gost benthyciadau newydd sydd eu hangen i gefnogi gwariant cyfalaf newydd.

Mae'r Cyngor yn monitro cyfraddau llog a'u heffaith fel rhan o'r broses ar gyfer monitro'r gyllideb. Mae Banc Lloegr wedi dechrau gostwng Cyfradd Swyddogol y Banc sy'n 4.0% wrth ysgrifennu'r hyn o eiriau. Rhagwelir rhagor o ostyngiadau graddol ond mae costau benthyg wedi codi yn ddiweddar. Gweithredwyd strategaeth benthyca mewnol ers blynnyddoedd lawer gan gadw benthyca allanol i lawr drwy ddefnyddio arian parod sy'n caei ei ddal ar gyfrif (sydd mewn gwirionedd yn cynrychioli'r eitemau sydd â chefnogaeth arian parod wrth gefn ar y fantolen megis y cronfeydd wrth gefn a glustnodwyd).

Fodd bynnag mae cyfraddau llog wedi dod i anterth erbyn hyn, ac wrth i'r cyfraddau llog ostwng, a lefel y cronfeydd wrth gefn a glustnodwyd ostwng, bydd y gallu i ennill yr un lefel o incwm buddsoddi yn lleihau.

8. Chwyddiant cyflogau (gan gynnwys Yswiriant Gwladol y Cyflogwyr)

Costau gweithwyr yw elfen fwyaf y gyllideb. Bydd cynnydd mawr mewn cyfraddau cyflogau yn cael effaith niweidiol ar gyllideb y Cyngor. Ar gyfer y rhan fwyaf o'r staff, caiff cyflogau eu trafod ar raddfa genedlaethol naill ai ar lefel y Deyrnas Unedig (NJC - Y Cyd-gyngor Cenedlaethol ar gyfer Gwasanaethau Llywodraeth Leol) neu ar lefel Llywodraeth Cymru (Athrawon)

ac nid oes gan y Cyngor unrhyw reolaeth na rhan uniongyrchol yn y trafodaethau a gynhelir.

Gyda llog yn parhau i fod yn uchel, mae'r dyfarniadau Tâl yn y blynyddoedd diwethaf wedi bod yn eitemau sylweddol o ran costau. Mae'r risg yn parhau y bydd dyfarniadau Tâl yn parhau i fod yn uchel yn 25/26 er bod llog y CPI (Mynegai Prisiau Defnyddwyr) bellach o dan 3%. Caiff hyn ei yrru i raddau helaeth gan godiadau sylweddol Llywodraeth y DU yn y Cyflog Byw Cenedlaethol. Drwy weithredu'r cytundeb statws sengl a gwerthuso graddau yn systematig, nod y Cyngor yw cynnal strwythur tâl sy'n deg ond fforddiadwy.

Ym mis Hydref 2024 cyhoeddodd y Canghellor gynnydd sylweddol yn Yswiriant Gwladol y Cyflogwyr o fis Ebrill 2025 ymlaen drwy newid y gyfradd (o 13.8% i 15.0%) yn ogystal â'r trothwy ar gyfer dechrau talu Yswiriant Gwladol (i lawr o £9,100 i £5,000. Dyma enghraifft o sut y gall newidyn allweddol – y tu allan i reolaeth y Cyngor – newid heb fawr o rybudd, neu ddim rhybudd o gwbl.

9. Chwyddiant nad yw'n ymwneud â chyflogau

Rydym dal mewn cyfnod o chwyddiant sy'n uwch na'r cyfartaledd ac mae'r lefelau yn rhai nas gwelwyd ers cyn 2008. Mae gan Fanc Lloegr gyfrifoldeb i gadw chwyddiant ar y trywydd iawn ar tua 2%, fodd bynnag cododd chwyddiant CPI i dros 11% cyn dechrau disgyn yn ôl (adeg ysgrifennu'r adroddiad hwn mae wedi disgyn i 3.6% yn seiliedig ar CPI mis Hydref 2025). Caiff hyn effaith ar gcontractau presennol â chyflenwyr sy'n cynnwys darpariaethau sy'n gysylltiedig â chwyddiant yn ogystal â phrisio contractau newydd (refeniw a chyfalaf).

Mae cyflenwyr sy'n gweithio yn y sector Gofal Cymdeithasol hefyd yn cael eu heffeithio gan ymrwymiad Llywodraeth Cymru i dalu'r Cyflog Byw Gwirioneddol i Weithwyr Gofal Cymdeithasol cofrestredig, sydd wedi cynyddu'n sylweddol bob blwyddyn, gan achosi costau chwyddiant sylweddol o ran y gwasanaethau gofal a gomisiynir yn allanol.

Felly mae chwyddiant nad yw'n ymwneud â chyflogau yn parhau i fod yn risg gyllidebol, yn enwedig o ran effaith Yswiriant Gwladol Cyflogwyr ar gyflenwyr a sut maen nhw'n dewis dygymod ag ef. Mae'r chwyddiant ar gyfer Ceredigion yn dal i fod uwch na'r mesuriad CPI cenedlaethol.

10. Effeithiau ar ôl COVID-19

Roedd 2020 hyd 2022 yn gyfnod digynsail i'r Cyngor yn ariannol ac yn weithredol oherwydd pandemig COVID-19. Er bod y risg ar raddfa fawr a fodolai wedi chwalu i raddau helaeth, mae effeithiau ar ôl COVID yn dal i gael eu gweld mewn sawl man.

Mae hyn yn amrywio o heriau recriwtio a chadw staff mewn sawl gwasanaeth i bethau ymarferol gweithredol, e.e. o ran yr achosion sy'n dod

i sylw Addysg a Gofal Cymdeithasol, mae mwy ohonynt ac maent yn fwy cymhleth na'r cyfnodau 'normal' cyn COVID. Mae'r olaf o'r rhain yn cynnwys cynnydd sylweddol yn nifer y Plant sy'n Derbyn Gofal sydd wedi'u lleoli y tu allan i'r sir, ynghyd â chynnydd mewn meysydd eraill megis Anghenion Dysgu Ychwanegol a lleoliadau preswyl ar gyfer Anableddau Dysgu ac Iechyd Meddwl.

11. Defnyddio Staff Asiantaeth

Mae'r her recriwtio a chadw staff yn parhau i fod yn arwyddocaol iawn, gyda nifer o feysydd Gofal Cymdeithasol yn benodol yn parhau i ddefnyddio staff asiantaeth. Gwneir hyn er mwyn cyflenwi swyddi Gweithwyr Cymdeithasol proffesiynol sy'n swyddi craidd a statudol, ynghyd â chyflenwi shifftiau yng Nghartrefi Gofal yr Awdurdod Lleol. Gweithredwyd strategaethau Adnoddau Dynol amrywiol gan gynnwys cynnig taliadau atodol ar sail y farchnad i weithwyr cymdeithasol, ond mae'r defnydd a wneir o staff asiantaeth yn parhau i fod yn sylweddol ac mae'n peri risg ariannol a pharhaus.

12. Ffosffadau

Cyhoeddodd Cyfoeth Naturiol Cymru dystiolaeth o lefelau ffosffadau ar gyfer Ardal Cadwraeth Arbennig afonol Afon Teifi ynghyd â datganiad sefyllfa / canllawiau cynllunio dros dro ym mis Mai 2021.

Mae effaith hyn yn cwmpasu 45% o dir Ceredigion a bydd hyn yn creu problemau sylweddol o ran datblygu yn yr ardaloedd sydd wedi'u heffeithio nes y bydd y mater wedi'i ddatrys. O safbwynt cul, gallai hyn effeithio ar feysydd megis incwm rheoli adeiladu a ffioedd cynllunio, ond mewn ystyr ehangach gallai achosi goblygiadau pellgyrhaeddol o ran datblygu tai a datblygu economaidd.

Mae rhywfaint o hyblygrwydd wedi dod i'r amlwg mewn rhai meysydd ond disgwylir am fanylion llawn rhaglenni buddsoddi Dŵr Cymru at y dyfodol. Gallai buddsoddiad cynnar leihau'r risg a nodwyd. Serch hynny, rhagwelir rhagor o gyfyngiadau pan fydd tystiolaeth a chanllawiau yn cael eu cyhoeddi ar gyfer Ardaloedd Cadwraeth Arbennig Morol.

13. Premiymau Treth y Cyngor

Roedd penderfyniad y Cyngor ar 14/12/23 i gynyddu Premiymau Treth y Cyngor yn achos Ail Gartrefi ac Eiddo Gwag Hirdymor yn newidiad sylweddol o ran polisi.

Mae nifer y tai sy'n destun Premiwm Treth y Cyngor yn y gwahanol gategoriâu yn cael ei fonitro'n ofalus ac yn rheolaidd er mwyn deall y tueddiadau posib ac i weld pa newid ymddygiadol sy'n digwydd mewn gwirionedd ar lawr gwlad (e.e. Pa gyfran o berchnogion tai fydd yn dewis talu'r Premiwm ar y lefel newydd a faint fydd yn ceisio'i osgoi neu yn dewis gwerthu'r eiddo). Mae'n ddyddiau cynnar o hyd i'r polisi newydd, yn

enwedig gyda'r cynnydd i'r cam nesaf o 150% a fydd yn berthnasol ar gyfer Ail Gartrefi o fis Ebrill 2025 ymlaen.

Felly mae risgiau i gyfraddau casglu Treth y Cyngor ynghyd â nifer yr eiddo sy'n destun premiwm, fodd bynnag pennwyd yr amcangyfrifon ar gyfer sylfaen y dreth mewn modd darbodus.

14. Mesurau Diogelwch Tân

O ganlyniad i ddeddfwriaeth yn dilyn trychineb Grenfell, mae Gwasanaeth Tân ac Achub Canolbarth a Gorllewin Cymru wedi cynyddu nifer yr arolygiadau diogelwch tân mewn ysgolion, cartrefi gofal ac adeiladau allweddol eraill y Cyngor.

Mae'r archwiliadau tân diweddaraf wedi tynnu sylw at y ffaith fod angen cryn dipyn o waith er mwyn i holl adeiladau'r Cyngor gydymffurfio â'r rheoliadau. Mae costau refeniw a chyfalaf sylweddol yn gysylltiedig â sicrhau bod holl adeiladau'r Cyngor yn cydymffurfio'n llwyr.

Mae'r Cyngor yn gweithio gyda Gwasanaeth Tân ac Achub Canolbarth a Gorllewin Cymru i lunio cynlluniau gweithredu ar gyfer pob adeilad wrth iddynt gael eu harchwilio a'u harolygu. Mae hyn yn cynnwys creu Strategaeth Dân ar gyfer pob eiddo unigol fel bod modd blaenoriaethu gwaith diogelwch tân gan gydnabod mai ond hyn a hyn o adnoddau sydd ar gael.

15. Heriau Cyfreithiol Allanol

Wrth i sefyllfa'r Gyllideb fynd yn anoddach (ac wrth i benderfyniadau'r Aelodau fynd yn anoddach hefyd ac yn fwy dadleuol eu natur oherwydd yr effaith fawr bosib ar wasanaethau rheng flaen) bydd y risg y caiff y penderfyniadau hyn eu herio yn allanol yn codi hefyd. Gall effaith hyn amrywio, o gael effaith ar adnoddau sydd eisoes dan bwysau i ailystyried penderfyniadau unigol os yw'r sail ar gyfer hynny yn ddigon cadarn.

Fodd bynnag, mae angen i'r Cyngor sicrhau bod ei Wasanaethau'n effeithlon ac yn effeithiol felly byddai osgoi gwneud newidiadau i Wasanaethau pan mae dulliau mwy arloesol ac effeithlon o gyflenwi ar gael yn rhywbeth na fyddai'n cynnig gwelliant parhaus a gwerth am arian i'r trethdalwr.

16. Cyfrifoldebau Estynedig Cynhyrchwyr o ran Pecynnu

Mae Llywodraeth y DU, drwy DEFRA, yn cyflwyno rheoliadau newydd mewn perthynas â Chyfrifoldebau Cynhyrchwyr (Deunyddiau Pecynnu a Gwastraff Pecynnu). O ganlyniad, bydd cynhyrchwyr deunyddiau pecynnu na ellir eu hailgylchu yn dechrau talu ardoll ar eu cynhyrchion unwaith y daw'r rheoliadau i rym.

Bydd y rheoliadau hefyd yn mynnu bod rhan o'r arian a godir drwy'r ardoll hon yn cael ei hailddosbarthu i Awdurdodau Lleol ledled y DU er mwyn eu helpu gyda'r gost o gasglu a gwaredu gwastraff. Mae hon yn gyfres gymhleth o newidiadau ac nid yw'n eglur sut yn union fydd y system newydd yn gweithio o ddydd i ddydd na chwaith beth fydd yn ei olygu'n ariannol (gan gynnwys ei effaith ar gyllid grant presennol Llywodraeth Cymru – Grant Rheoli Gwastraff Cynaliadwy).

Budget Risks

The following are the identified main risks for the budget together with the appropriate comments, and controls applied to minimise the risk:

1. Changes to the level of WG Aggregate External Finance (AEF)

The sum of the Revenue Support Grant and redistributed Non-Domestic Rates will now provide just under 70% of the funding for the General Fund's net revenue expenditure. Changes to the grant distribution can have a major impact on the Council's finances. The Council can make representations to Welsh Government both directly and through the Welsh Local Government Association to attempt to influence the changes which are made.

2. General Unforeseen changes in expenditure and/or income in the year

One reason that the Council maintains reserves is to give some protection against unforeseen changes. A regular monthly system of budget monitoring is operated with formal quarterly reports to Members together with exception reporting between those periods. Maintaining a small Corporate Contingency also assists with a certain level of in year risk mitigation, particular with General staff Payawards being difficult to forecast and inflation levels still being elevated.

The Council insures against known major risks such as fire damage, employers and public liability.

3. Changes in specific grant income

The Council receives large sums each year in specific grants. There is a potential risk if changes in Government rules, or an inadvertent failure to comply with grant conditions, might result in a significant loss of grant income. The Council's external auditors regularly review the way the Council administers grants, and procedural improvements are put in place where necessary to ensure that there is no loss of grant income.

There is also a potential risk if specific WG revenue grants cease, but there's often an expectation that the services funded via such grants need to be maintained at the same level. Wherever possible, exit strategies should be in place to deal with the consequences when grant funding comes to an end.

Ultimately a cut in grant funding will almost always mean Services having to cut their cloth accordingly. Only by exception would this be treated as a corporate issue.

4. Fraud (including Cyber Security)

Major fraud might cause significant financial loss to the Council as well as weakening public confidence. The Council maintains a system of financial regulations and standing orders to control this risk alongside business continuity and civil contingency planning arrangements. There is an active Officer Working Group focussed on Cyber Security related matters and associated business resilience. The Council's Internal Audit section, as part of its remit, will investigate potential Fraud risks, advise on best practice, and ensure that adequate internal control systems are in place and that they are being adhered to.

5. Insolvency of Counterparties

The Council might suffer losses in the event of the insolvency of major partners or commercial suppliers. This is a particular risk in relation to investment transactions. The Council has adopted Treasury Management policies to spread and minimise risks in this area. Commercial partners and contractors working for the Council are subject to financial and other assessments (e.g. Dun & Bradstreet reports), and the size of contracts awarded may be limited after taking into account the outcome of such assessments.

6. Pension Funds

- a) The Council contributes to the Dyfed Local Government Pension Fund in relation to both general Council staff and Councillors who choose not to opt out of the scheme. The fund is administered by Carmarthenshire County Council. The scheme is a defined benefit scheme and is an asset backed funded scheme which means the risk in relation to investment returns and demographic changes falls entirely on the employer.

Based on the March 2025 Triennial valuation, the Dyfed Pension Fund is in an overall Surplus position (i.e. current and future liabilities have been actuarially assessed as being over funded by more than 100%). The Council is able to plan for Surplus or Deficit scenarios to be spread over a period of several years to minimise any immediate budgetary impact. The Employers contribution rate for Ceredigion is 12.5% from April 2026 (was 14.6%).

- b) The Council contributes to the Teachers Pension Scheme in relation to Teachers who choose not to opt out of the scheme. The fund is administered by the Department for Education under central Government. The scheme is a defined benefit scheme but is an unfunded scheme, unlike the Local Government Pension Scheme. Employer Contributions are impacted by a key variable called the SCAPE (Superannuation Contributions Adjusted for Past Experience) discount rate. The latest SCAPE review has resulted in the Employers contribution rate increasing nationally from 23.6% to 28.6% from 01/04/24.
- c) Mid & West Wales Fire Authority contributes into the Firefighters Pension Scheme in relation to Fire-fighters who choose not to opt out of the scheme. The scheme is a defined benefit scheme but is also an unfunded scheme. There is a risk that any significant change in the Employers contribution rate would be reflected in an increased Fire levy on the Council from M&WWFA. The scheme is also impacted but the SCAPE discount rate.

7. Interest Rates

The Council has significant long term borrowing alongside investments. Changes in interest rates can have a significant effect on interest income, and on the cost of new loans required to support new capital expenditure.

The Council monitors interest rates and their effect as part of the budget monitoring process. The Bank of England has started to reduce the Official Bank Rate which at the time of writing is at 4.0%. Further gradual reductions are forecast but borrowing costs have increased recently. An internal borrowing strategy has been employed for many years by keeping external borrowing down by utilising cash held on account (which in effect represents the cash backed items on the balance sheet such as earmarked reserves).

With interest rates now starting to reduce, coupled with declining levels of earmarked reserves, then the ability to earn the same level of investment income will reduce.

8. Inflation on Pay (including Employers' National Insurance)

Employee costs are the largest element of the budget. A large increase in pay rates will adversely affect the Council's budget. For the majority of staff pay is negotiated nationally either at a UK level (NJC) or at WG level (Teachers) and the Council has no control or direct part in the negotiations that take place.

With inflation remaining elevated, Pay awards in recent years have been significant cost items and a risk persists that elevated Pay awards could still be seen in 25/26 even with CPI inflation now down below 3%. A large part of this is also being driven by the UK Government's substantial increases to the National Living Wage. Through the implementation of the single status agreement and the operation of a systematic evaluation of grading the Council aims to maintain a fair but affordable pay structure.

In October 2024 the Chancellor announced a significant increase in Employers' National Insurance from April 2025 through a change in both the rate (from 13.8% to 15.0%) plus also the threshold when it starts becoming payable (down from £9,100 to £5,000). This is an example of how a key variable – outside of the Council control - can change with little or no notice.

9. Inflation on Non Pay

We are still in an era of higher than average inflation and levels not seen since before 2008. The Bank of England has a remit to keep inflation on track at c2%, however CPI inflation rose to over 11% before starting to fall back (at the time of writing to 3.6% based on October 2025 CPI). This impacts on existing contracts with Suppliers that contain inflation linked provisions and also the pricing of new contracts (both revenue and capital).

Suppliers working in the Social Care Sector are also impacted by the WG's commitment to pay registered Social Care Workers the Real Living Wage, which similar to the National Living Wage is seeing substantial annual increases, which creates significant inflation costs on externally commissioned Care Services.

Inflation on Non Pay therefore remains a Budget risk, particularly regarding the impact of the Employers' National Insurance increase on Suppliers and how they choose to deal with it. Inflation in Ceredigion typically still remains higher than the national CPI measure.

10. Post COVID19 impacts

2020 through to 2022 were unprecedented for the Council both financially and operationally due to the COVID19 pandemic. Whilst the large scale risk that existed has largely dissipated, post COVID impacts are being seen in several places.

This is ranging from Recruitment and Retention challenges in several services to operational practicalities where, for example, the volume and

complexity of cases being seen in Education and Social Care is significantly higher than in pre COVID 'normal' times. The latter includes a significant rise in Looked after Children in out of county placements as well as increases in other areas such as Additional Learning Needs and residential placements for Learning Disabilities and Mental Health.

11. Use of Agency staff

The Recruitment and Retention challenge remains highly significant, with several areas of Social Care in particular continuing to use Agency staff. This is to cover core statutory professional Social Worker posts as well as shifts within Local Authority Care Homes. Various HR strategies have been implemented including Market Supplements for Social Workers, but yet the level of agency use is still highly significant and is presenting an ongoing financial risk.

12. Phosphates

Following Natural Resource Wales publishing evidence of phosphate levels for the River Teifi riverine Special Area of Conservation (SAC) and the issuance of interim Planning position statement / guidance in May 2021.

The effect of this covers 45% of land in Ceredigion and this is going to create significant issues in bringing forward Developments in the areas affected until the matter is fully resolved. In narrow terms this has the potential to affect areas such as Planning Fee and Building Control Income, but in a wider sense has the potential for far reaching Housing and Economic development implications.

Some head room has since emerged in some areas but full details future Dwr Cymru Welsh Water investment programmes are awaited. Early investment would potentially reduce the risk identified. However, additional constraints are envisaged when evidence and guidance is released for Marine Special Areas of Conservation.

13. Council Tax Premiums

The Council's decision on 14/12/23 to increase the Council Tax Premiums applicable to Second Homes and Long Term Empty Properties was a significant policy change.

The number of properties subject to a Council Tax Premium in the different categories is being closely monitored on a regular basis in order to understand any potential trends and to see what behavioural change etc is actually happening in practice (e.g. What proportion of property owners will choose to pay the new level of Premium versus attempting to avoid it or choosing to sell their property). It remains early days for the new policy, particularly with the further stepped increase to 150% applicable for Second Homes from April 2025.

There are therefore risks to Council Tax collection rates as well as the number of properties subject to a premium, however a prudent approach has been taken in the Taxbase estimates.

14. Fire Safety Protection Measures

As a result of legislation following the Grenfell disaster, Mid & West Wales Fire and Rescue Service have increased the number of fire safety inspections in Schools, Care homes and other key Council buildings.

The most recent fire inspections have highlighted that there is a considerable amount of works required in order that all Council buildings comply with the regulations. There are substantial revenue and capital costs associated with ensuring full absolute compliance across all Council buildings.

The Council is working with M&WWFRS to create action plans for each building as they are inspected and reviewed. This involves creating an individual Fire Strategy for each individual property to enable fire safety works to be prioritised in recognition that resources are finite.

15. External Legal Challenges

As the Budget position gets more challenging (and therefore the decisions required by Members also become more challenging and potentially more contentious in their nature due to the greater potential impact on front line services), the risk of potential external challenge to some of those decisions may also rise. The impact of this can range from impacting on already stretched resources to a re-consideration of individual decision(s) if the grounds are strong enough.

However the Council needs to ensure its Services are efficient and effective, therefore avoiding changes to Services when there are more innovative and efficient delivery approaches available would not demonstrate continuous improvement and value for money for the taxpayer.

16. Extended Producer Responsibilities for Packaging

The UK Government, through DEFRA, are bringing in new regulations in relation to Producer Responsibility Obligations (Packaging and Packaging Waste). As a result, the producers of non-recyclable packaging across the UK will start paying a levy on their products using certain non-recyclable materials once the regulations come into force.

The regulations will also provide that part of the monies raised through this levy will be re-distributed to Local Authorities across the UK in order to help them with the costs of their waste collection and waste disposal streams. This is a complex set of changes and it remains unclear exactly how the new system will actually work in practice or what it will mean financially (including any impact in relation to WG's current grant funding being provided through the Sustainable Waste Management grant).