

CYNGOR SIR CEREDIGION COUNTY COUNCIL

Report to: Full Council

Date of meeting: 29/02/24

Title: Joint Report of the Leader, Cabinet Member - Finance & Procurement, the Chief Executive and the CLO - Finance & Procurement upon the 24/25 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 Budget Revenue Budget Requirement for 24/25; to determine the level of Council Tax for County Council purposes for 24/25; 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

On 23/01/24, Cabinet considered a report on the draft 24/25 Revenue Budget, an updated Multi-year Capital Programme and made draft recommendations on the proposed level of Council Tax for 24/25 and proposals regarding the use of Council Tax Premiums monies.

That report set out full details of the overall Budget position and was based on the WG Provisional Local Government Finance settlement. The report and decisions can be found at:

[Agenda for Cabinet on Tuesday, 23rd January, 2024](#)

Cabinet then referred the report for the views of the Budget Overview and Scrutiny Committees. On 01/02/24, Overview and Scrutiny Co-ordinating Committee received presentations from the Leader, Cabinet Member for Finance & Procurement and the CLO: Finance & Procurement and then considered the draft 24/25 Budget report and the Cabinet's recommendations. On 08/02/24 and 09/02/24, the four thematic Overview and Scrutiny Committees received presentations from the Leader, Cabinet Member for Finance & Procurement, the CLO: Finance & Procurement and individual Cabinet Members for the respective services and then considered the draft 24/25 Budget report and the Cabinet's recommendations.

2. Overview

Welsh Government have openly stated that their 24/25 Draft Budget is '*the starkest and most painful since devolution*'. Following additional funding announced by WG on 07/02/24, Ceredigion is still only receiving a 2.9% core funding increase (14th out of 22 Local Authorities). It is therefore also Ceredigion County Council's starkest Budget yet and still worse than was previously forecast.

The estimated revenue Cost pressures being faced by the Council for 24/25 total £18m, equivalent to a Ceredigion specific inflation factor of 10%. This compares with general inflation running at 4% (January 2024 CPI figure). A Budget shortfall of £14m has needed to be found from a combination of Budget Reductions and Council Tax increase considerations.

Councillors have therefore had to face incredibly difficult and unpalatable Budget choices as part of weighing up how and where to reduce the cost of Council Services, alongside considering the appropriate level of funding to be raised through Council Tax. Balancing the Budget scales has been an unenviable task. As a result, 70 Budget Reductions proposals are contained within Appendix 2, which are all required in order to produce a balanced budget.

Employee related costs are a significant cost pressure totalling £6.1m. This is in part due to the national Payawards now ratified for 23/24, which for the 2nd year running exceeded the base Budget provision. National Payaward processes for 24/25 have not yet commenced, therefore an estimated provision has been made. However they are driven in large part by the UK Government's continued increase to the National Living Wage (9.7% increase to £11.44 per hour from April 2024), for which no direct additional funding is given. Payawards are therefore expected to remain elevated, albeit below 22/23 and 23/24 levels.

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.

Demands and pressures on Social Care related budgets continue to increase - totalling some £8.6m over and above Employee Payawards. £2.8m of this relates to funding basic inflation uplifts for Externally Commissioned services (e.g. Domiciliary Care, Direct Payments and Older Persons residential placements). This includes ensuring that registered Social Care workers in Ceredigion continue to be paid at least the Real Living Wage (which has risen from £10.90 to £12.00 per hour – a 10.1% increase).

It has not been possible to fully fund all cost pressures being experienced by Schools, however an average increase of 3.1% is provided for within the 24/25 Budget. Headteachers and Governors were advised in late September 2023 that they needed to plan using a financial assumption of a 3.1% increase, subject to pupil number changes at an individual school level. The 3.1% commitment remains in place despite the WG Settlement funding only being a 2.9% increase. There remains a risk regarding the Teachers' Pension Employers Rate increase, where c£1.4m of funding is having to be assumed as coming via specific grant funding.

For a 2nd year running, there is a considerable increase from the Mid & West Wales Fire Authority for the Fire levy which forms part of Ceredigion County Council's Budget and cost pressures. The increase for 24/25 is £584k – with the Fire levy increasing from £4.856m to £5.440m (12%). After allowing for expected funding via WG for the increased cost of Firefighters Pension Employer Contributions, the cost pressure reduces from £584k to £497k - this is still the equivalent of 1.10% on Council Tax.

Following the decision by Full Council on 14/12/23 to increase the Council Tax premiums chargeable on Second Homes and Long-term Empty Properties, Cabinet have spent time considering how best to propose to utilise the resulting financial benefit. Cabinet are mindful that with such an enormous budget challenge, there was a need to balance the desire to ring-fence all Council Tax premium monies with the wider Budget position and the ability to reduce the Council Tax burden for all Ceredigion residents.

Hence the resulting proposal for Full Council to consider - being to retain the Community Housing scheme using 25% of Premium monies (but with a cap of £2m to avoid any risk of an excessive fund being inadvertently built up) and for the remaining 75% of Premium monies to assist the general budget.

Despite operational challenges at times in some Services, Ceredigion County Council continues to deliver high quality services that meet external regulator satisfaction. For example:

- Care Inspectorate Wales (CIW), at a recent assurance and risk assessment meeting, commented on the strong leadership and strong partnership working across Social Care. They were pleased to see Services focussing on the voice of the child, rolling out proportionate assessments and our commitment to additional capacity to Children and Planned Care teams. CIW also made reference to Ceredigion's comparatively low Looked After Children population and commented that the Children's triage service was working well across the Through Age Wellbeing model.
- The performance of Ceredigion schools has continued to earn praise from Estyn, with no schools being in any form of follow-up category. This record is the exception rather than the norm in relation to other local authorities across Wales.
- The Council is assessed by Audit Wales as being financially stable, albeit recognising that considerable financial challenges lie ahead which are a significant risk. This risk is formally recognised in the Council's Corporate Risk register.

The current 23/24 Band D Council Tax level in Ceredigion (for all components) is £1,908 - which is just above the average Band D Council Tax in Wales at £1,879. Average Council Tax levels in Wales are still lower than the equivalent English Unitary Authorities average (£2,139 for 23/24). The County Council element of the current 23/24 Band D Council Tax is currently £1,553.60.

The proposed Budget results in a 24/25 Budget Requirement of £193.572m. For Council Services this would result in a proposed Council Tax increase for County Council purposes of 10.0%. However due to the significant financial pressure resulting from the Fire levy set by Mid & West Wales Fire Authority, it will be necessary to add a further 1.1% Council Tax increase to be able to fully fund this aspect. Consequently, the overall proposed Council Tax increase is 11.10%.

The overall proposed Council Tax increase for County Council purposes (including the Fire levy) would mean a Band D property in Ceredigion paying £1,726.05 –an increase of £172.45 from the current £1,553.60. This is the equivalent of an extra £14.37 per month / an extra £3.32 per week. These figures exclude the Police precept and also Town & Community Council precepts.

3. Revenue Budget

On 20/02/24, Cabinet received formal feedback from the Overview and Scrutiny Committee meetings and as a result Cabinet resolved:

1. *To note that Mid & West Wales Fire Authority's approved 24/25 Fire levy for Ceredigion County Council is £5.440m, being an increase of £584k (12%). After allowing for assumed Pension costs funding from WG, this equates to a 1.1% Council Tax increase for Ceredigion residents.*
2. *That Cabinet approve the schedule of Fees & Charges to be effective from 01/04/24 as outlined in:*
 - a) *Appendix 1*
 - b) *Appendix 2*
 - c) *Appendix 3*
 - d) *Appendix 4*
3. *To recommend to Full Council, in relation to Council Tax Premiums from 01/04/24, that:*
 - a) *From 01/04/24, 25% of all monies raised from the Council Tax premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) should be ringfenced and used to support the Community Housing Scheme, subject at all times that the total level of funding held in the Community Housing Scheme shall not exceed £2.0m and that any funding beyond this level in any given year shall be used to support the general budget position.*
 - b) *From 01/04/24, 75% of all monies raised from the Council Tax premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) shall be retained and used to support the general budget position, in order to reduce the Council Tax burden on Ceredigion residents.*
4. *To recommend to Full Council, for the 24/25 Budget, that:*
 - a) *The 24/25 Budget Requirement is £193.572m, which includes all the Budget Reduction proposals outlined in Appendix 5, but with the exclusion of Item 63 regarding the AHP Collection Service.*
 - b) *The level of 24/25 proposed Council Tax for County Council purposes is a 11.10% increase (being 1.1% in relation to the Fire Authority Levy increase and 10.0% for all Council Services)*
 - c) *This would equate to a Band D increase of £172.45 (being £14.37 per month / £3.32 per week).*
5. *To approve that the limit to be introduced for residual waste from 01/04/24 onwards would be 3 black bags (no larger than 60 litres each) per residential household per 3 weekly collection.*

The full report and decisions can be found at:

[Agenda for Cabinet on Tuesday, 20th February, 2024](#)

Details of the WG Final Local Government Finance Settlement are expected to be announced on 27/02/23 (after this report will have been published), the same day as the WG Final Budget is expected to be published. The only changes expected are:

- an additional £343k for Ceredigion in relation to £14.4m of additional WG funding (part of an expected £25m Consequential allocation for Wales)
- 4 Specific grants to be transferred into the Final Settlement totalling £2.228m:

	£'000
Local Government Borrowing Initiative: Aberaeron Coastal Defence Scheme	1,944
Flood & Coastal Erosion Risk Management	225
Child Burial & Cremation	19
Social Care Performance & Improvement Framework	40
TOTAL	2,228

These items have already been factored into the proposed 24/25 Budget Requirement calculation, which is shown in Appendix 1 – totalling £193.572m.

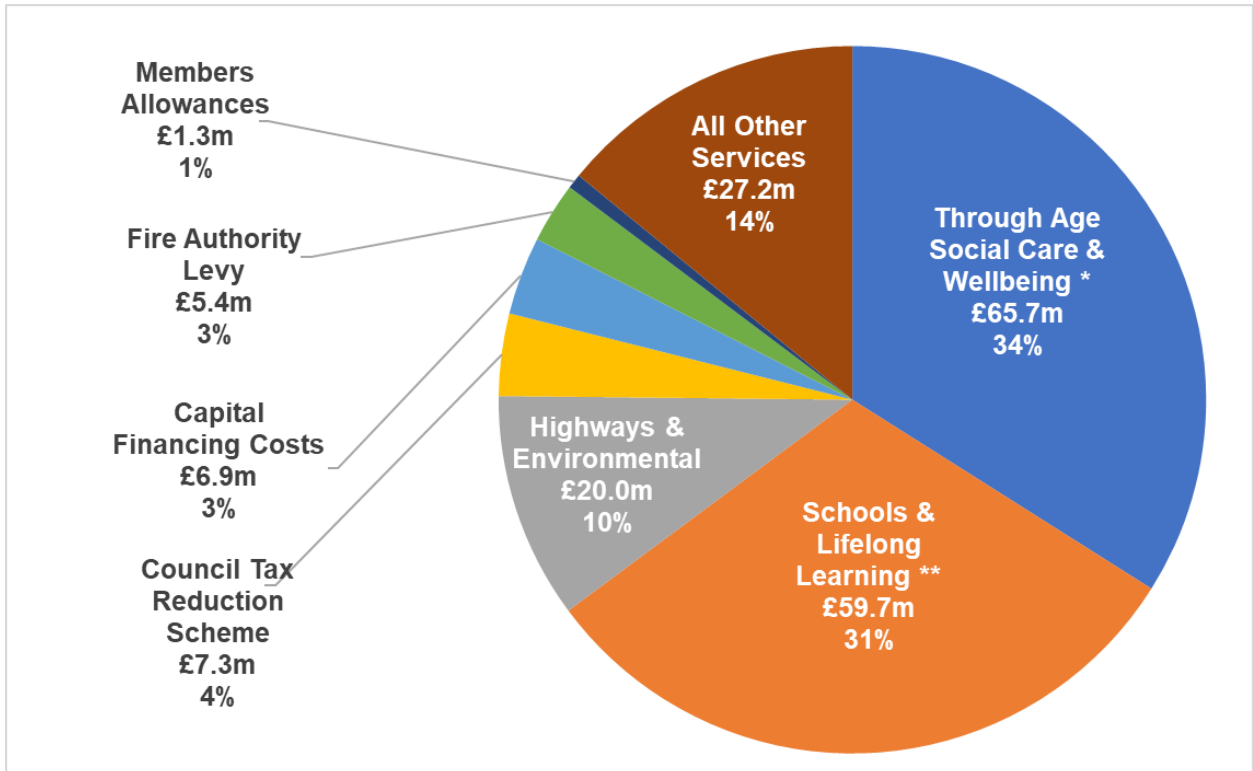
As part of Cabinet's recommendation 4a) this included a list of 70 Budget Reduction Proposals totalling £5.819m. This included 3 additional items (compared to the 23/01/24 Budget report) totalling £714k (Items, 68 , 69 & 70) that were outlined in the 20/02/24 Cabinet report. For completeness this list is shown in Appendix 2, which now includes the deletion of Item 63 regarding the AHP service and has an updated total of £5.793m.

The proposed 24/25 Budget can be summarised as:

	<u>£'000</u>
<u>Resources</u>	
WG AEF Settlement (+2.9%)	133,058
Add Specific Grants transferred into Final Settlement	2,228
Council Tax (11.10%)	58,286
Resources available	<u>193,572</u>
<u>Budget</u>	
Base Budget b/f from previous year	180,101
Final Settlement grant transfers passported	2,228
Budget Cost Pressures	17,850
Budget Reductions Proposals	(5,793)
Delegated Schools Budget capped at 3.1% increase	(1,539)
Council Tax Reduction Scheme increase required	725
Proposed 24/25 Budget Requirement	<u>193,572</u>

The full suite of Budget papers has therefore now been prepared in accordance with Cabinet’s recommendations. The resulting Controllable Budgets have also then 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 24/25 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:



As can be seen 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 (i.e. Members Allowances, Fire Authority Levy, Capital Financing Costs and the Council Tax Reduction Scheme), this only leaves 14% (£27.2m) for all other Council Services.

Adjustments made for:

* Includes Out of County Placements (from LG), Legal Fees (from L&G) & Social Care Wales Workforce Development Programme (from P&O)

** Includes Penweddig PFI (from F&P)

4. 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.

5. 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 was considered by Cabinet on 23/01/24 and formed Enclosure G in the Overview & Scrutiny Committee Budget meetings.

In summary the updated Capital Programme proposed for 23/24 is £50.4m and for 24/25 is £59.1m. The proposed Capital programme totals £138m over the period 23/24 to 26/27. Core funding from WG for 24/25 totals £5.854m.

Competing demands on the Capital Programme are exacerbated by a long-term reduction in core Capital funding from WG. The current level of core capital funding (£5.85m) is still lower than that received over 15 years ago and represents a real-terms cut of £5.1m (or nearly 50%) over that period.

It is becoming abundantly clear that there is a substantial gap between the Council's aspirations and its funding abilities. For example aspects not fully accounted for in the proposed Capital Programme include pressures from Highways Asset Management Plans, Property Building Condition Surveys, Vehicle Fleet replacement requirements (including Net Zero investment), investment in County Farms and future ICT kit replacement in Schools.

The ability to provide match funding for major schemes going forward will also be incredibly challenging. Fundamentally it will not be possible to maintain the current level of assets that the Council owns (be that buildings, infrastructure or vehicle fleet).

6. 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 CLO - Finance and Procurement to effect movement within the total of the Authorised limit of external borrowing, and the Operational boundary.

7. Opinion of the Section 151 Officer (CLO: 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.

Taking all the matters contained in this report and the associated Budget process into account, I am able to confirm that the proposed Budget estimates have been prepared in a sufficiently robust manner.

The 24/25 Budget is subject to the delivery and achievement of 70 Budget Reductions Proposals totalling £5.793m (being 3.0% of the proposed £193.572m 24/25 Budget). The relevant actions to support this are also a key part of Service Business Planning for 24/25. The progress in delivering the Budget Reductions proposals will be actively monitored during the year through the usual financial management and business planning arrangements. This includes Latest in year Budgets being updated on a regular basis, regular Financial Monitoring reports to Cabinet and exception reporting as required.

All of Leadership Group and their Corporate Managers are fully aware of the financial challenge and Services will be required to be agile in their approach to Budget Management during the year. For example - taking mitigating, corrective or alternative actions at an early enough stage in the year if unforeseen issues do arise. Payawards are also yet to be determined for 24/25, so again Services will need to own and manage the risk in this area.

A statement of the Council's Earmarked Reserves and General Balances is attached at the end of Appendix 2 and I am able to confirm that the estimated level of General Balances of £6.7m is adequate for the next financial year, falling within the planned range of 3% to 5%. Earmarked Reserves reached their peak of £54m as at 31/03/22, have declined to £49m as at 31/03/23 and are now projected to decline further during the current year and next. This is being done in a controlled and managed way with Earmarked Reserves only being used for specific purposes and not to support the base budget. E.g. match funding for Capital Schemes such as the Aberaeron Coastal Defence scheme and the new Dyffryn Aeron school in the Aeron valley.

Indications for the Budget outlook beyond 24/25 are extremely challenging if Local Government Finance Settlements are to be constrained to no more than 1% per annum and possibly lower than this. With the Chancellor due to announce a Spring Budget on 06/03/24, it is intended to update the Medium Term Financial Strategy in more detail after this. This will allow a more detailed, considered and focussed approach.

However, the Council should be under no illusion that the medium term financial outlook is particularly bleak. Balancing the 24/25 revenue budget has been incredibly challenging and has only been possible with a significant Council Tax increase.

Current Medium-term indications are that future core funding from WG may at best be a 1.0% increase, but could be flat or even small reductions. These type of scenarios will mean it is unlikely to be possible to continue the current approach to Budget setting without a fundamental re-evaluation of the Council's underlying purpose and relationship with its residents. Otherwise higher Council Tax increases are likely to be required in the future.

Recommendations:

1. To note that in the opinion of the CLO: 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 the following in relation to Council Tax Premiums:
 - a) That from 01/04/24, 25% of all monies raised from the Council Tax Premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) should be ringfenced and used to support the Community Housing Scheme, subject at all times that the total level of funding held in the Community Housing Scheme shall not exceed £2.0m and that any funding beyond this level in any given year shall be used to support the general budget position.
 - b) That from 01/04/24, 75% of all monies raised from the Council Tax Premiums on Second Homes and Long-Term Empty Properties (net of Council Tax refunds / costs) shall be retained and used to support the general budget position, in order to reduce the Council Tax burden on Ceredigion residents.
3. To approve the following in relation to the Revenue Budget:
 - a) The Revenue Budget Requirement for 24/25 of £193.572m, as set out in Appendix 1, which includes the Budget Reduction Proposals outlined in Appendix 2.
 - b) The detailed Updated 23/24 Budgets and Forecast 24/25 Budgets, as set out in Appendix 3.
4. To approve the following in relation to Capital and Prudential Indicators:
 - a) The Capital Strategy, as set out in Appendix 4.
 - b) The Multi-year Capital Programme, as set out in Appendix 5.
 - c) The Prudential Indicators, as set out in the Appendix 6.
 - d) 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.
5. To note that in relation to the proposed Council Tax increase:
 - a) Mid & West Wales Fire Authority's approved 24/25 Fire levy for Ceredigion County Council is £5.440m, being an increase of £584k (12%). After allowing for assumed Pension costs funding from WG, this equates to a 1.1% Council Tax increase.
 - b) The proposed Council Tax increase for Council Services (excluding the Fire Levy) equates to 10.0%.
6. To levy a Band D Council Tax of £1,726.05 for 24/25 for Ceredigion County Council purposes, representing an increase of £172.45 or 11.10%.

Reasons for decision:

To enable the 24/25 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.

Yes – Integrated Impact Assessments form part of this report and have been considered as and where directly appropriate.

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 20/02/24.

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. Formal staff consultation would take place in the usual manner where required.

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 – 23/01/24

Draft Budget report to Cabinet – 20/02/24

Appendices:

- Appendix 1: Budget Requirement Summary
- Appendix 2: Full list of Budget Reduction Proposals
- 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 - Corporate Lead Officer: Finance & Procurement

Reporting Officer(s):

- Duncan Hall - Corporate Lead Officer: Finance & Procurement
- Justin Davies - Corporate Manager: Core Finance
- Kirsty Dawson - Corporate Manager: Service Accountancy

Date:

22/02/24

<u>Budget Requirement Summary</u>		<u>£'000</u>
<u>2024/25 Available Resources</u>		
Aggregate External Finance from WG (RSG + NNDR)	2.87%	135,286
<u>Estimated Council Tax Income</u>		
	<u>Taxbase</u>	
Council Tax Base (as per 14/12/23 report to Full Council)	32,132.77	
Council Tax 2023/24	£1,553.60	
Council Tax 2024/25	<u>£1,726.05</u>	55,463
Council Tax Base: 2nd Homes Premium	1,234.94	
Council Tax 2023/24	£1,553.60	
Council Tax 2024/25	<u>£1,726.05</u>	2,132
Council Tax Base: Long Term Empty Premium	400.80	
Council Tax 2023/24	£1,553.60	
Council Tax 2024/25	<u>£1,726.05</u>	692
		58,286
Total Available Resources for Budget Requirement	33,768.51	193,572
Base Budget b/f from previous year		
180,101		
<u>Corporate Adjustments and New Responsibilities:</u>		
<u>Specific Allocations</u>		
- M&WWFA Fire Authority Levy		497
- Members Allowances		72
- External Audit Fees		22
- Capital Programme Financing		220
- Council Tax Reduction Support Scheme		725
- Mid Wales Corporate Joint Committee Levy		100
		1,636
<u>Transfers in (Assumed In Final Settlement):</u>		
- Local Government Borrowing Initiative: Aberaeron Coastal Defence Scheme		1,944
- Flood & Coastal Erosion Risk Management (Previously specific grant)		225
- Child Burial & Cremation (Previously specific grant)		19
- Social Care Performance & Improvement Framework (Previously specific grant)		40
		2,228
Subtotal		
		3,864
<u>Increased Cost pressures on Services</u>		
- 2023/24 Payawards Shortfall versus Base Budget Provision		899
- 2023/24 Assumed Payawards Cost		4,812
- Other Employee Costs		410
- Transport Related Inflation related		884
- Business Rates - Transitional Relief / 5% Multiplier increase		177
- Contracts related Inflation - TAW Pyrths (inc Real Living Wage)		2,782
- Other Contracts related / Supplies & Services Inflation		988
- Increased Service Demands - TAW Pyrths		2,470
- Insourcing of Hafan y Waun Care Home		1,100
- Supplies & Services Pressures - Childrens Out of County Placements		2,262
- Loss of income / Grant funding		155
		16,939
<u>Cost Reductions / Saving Proposals</u>		
- Budget Savings Reductions		(5,793)
- Funding increase to Delegated Schools Budget capped at 3.1%		(1,539)
		(7,332)
2024/25 Controllable and Net Budget Requirement		193,572

Proposed Budget Reduction Proposals

Item Ref	Service	Area of Service	Narrative	24/25 Proposed Revenue Savings / Income £'000	24/25 Impact on Band D Council Tax %
1	Finance & Procurement	NNDR Discretionary Relief	Reduce existing budget headroom and scale back support from 01/04/25 to focus solely on Ceredigion based organisations combined with a maximum award level	10	-0.02%
2	Finance & Procurement	Community Grants Scheme	Reduction in the Scheme's scope to only provide revenue grants via the Welsh Church Fund and the Capital grant budget to be reduced from £200k to £100k	26	-0.06%
3	Finance & Procurement	Insurance	Operational Savings	50	-0.11%
4	Finance & Procurement	Treasury Management	Continued delivery of Treasury Management Savings - Interest Paid on borrowing / Investment Income	365	-0.81%
5	Finance & Procurement	Council Tax Reduction Scheme	Operational Savings based on current volumes	200	-0.44%
6	Finance & Procurement	WG Child Burial & Cremation Grant	Operational Savings - Grant expected to be transferred into Final Settlement, minimal annual spend	15	-0.03%
7	Porth Cymorth Cynnar	Support & Prevention	Operational Savings from Income generation e.g. Climbing Wall	6	-0.01%
8	Porth Cymorth Cynnar	Support & Prevention	Operational Savings - Use alternative Minibus arrangements	8	-0.02%
9	Porth Cymorth Cynnar	Support & Prevention	Review of locations used for Youth Clubs, together with looking at a greater use of Volunteers	10	-0.02%
10	Porth Cymorth Cynnar	Wellbeing Centres	Greater Commercial Income generation	75	-0.17%
11	Porth Cymorth Cynnar	Housing	Operational Savings - maximimise ECO scheme income	10	-0.02%
12	Porth Cymorth Cynnar	Housing - Homelessness	Reduce number of properties leased in and move to freehold owned properties, combined with a review of Temporary Accomodation Management Fees paid to external Providers	60	-0.13%
13	Porth Cymorth Cynnar	Carers & Community	Review use of Penparcau Family Centre building	5	-0.01%
14	Porth Cymorth Cynnar	Support & Intervention	Operational Savings from reviewing Youth Service and Carers & Community SLAs	33	-0.07%
15	Porth Cymorth Cynnar	Energy Savings	Anticipated savings from lower Gas prices from October 23 (indicative 13%)	15	-0.03%
16	Porth Cynnal	Review of Carers Sitting Service	Reduce the level of Budget provision from £255k to £150k and to form part of the wider Day Services & Respite Review	105	-0.23%
17	Porth Cynnal	Meals at Home	Cease directly operating the service and signpost to external Providers from April 2024 onwards	18	-0.04%
18	Democratic Services	Translation	Operational savings to reduce the level of external Translation	15	-0.03%
19	Schools & Lifelong Learning	Culture - Music Service	Operational savings / efficiencies	10	-0.02%
20	Schools & Lifelong Learning	Culture - Theatre Felinfach	Operational savings / efficiencies from vacant post(s)	63	-0.14%
21	Schools & Lifelong Learning	Culture - Arts Support	Terminate current Service Level Agreements with Aberystwyth Arts Centre (£30k) & Theatr Mwldan (£14k)	44	-0.10%
22	Schools & Lifelong Learning	Culture - Ceredigion Museum	Operational savings / efficiencies from vacant post(s)	26	-0.06%
23	Schools & Lifelong Learning	Culture - Ceredigion Museum	Introduce Fees & Charges in order to visit Ceredigion Museum	60	-0.13%
24	Schools & Lifelong Learning	Culture - Ceredigion Museum	Seek interest parties to operate Ceredigion Museum on a Charitable / Trust basis	25	-0.06%
25	Schools & Lifelong Learning	Core Staffing	Review of S&LLL Central Structure	259	-0.58%
26	Schools & Lifelong Learning	Corporate Catering Unit	Outcome of WG Universal Free School Meals Unit Rate increasing from £2.90 to £3.20 from January 24 (reduces the level of Council subsidy Council)	150	-0.33%
27	Schools & Lifelong Learning	Energy Savings - Retained Budget	Anticipated savings from lower Gas prices from October 23 (indicative 13%)	3	-0.01%
28	Schools & Lifelong Learning	Energy Savings - Delegated Schools	Anticipated savings from lower Gas prices from October 23 (indicative 13%)	56	-0.12%
29	People & Organisation	Various	Operational savings / efficiencies	20	-0.04%
30	Legal & Governance	Various	Operational savings / efficiencies	19	-0.04%
31	Policy, Performance & Public Protection	Community Warden Service	Cease operating a Community Warden Service (No Pest control function just statutory Stray Dogs aspect to be fulfilled) (Fleet element - c£10k)	64	-0.14%
32	Policy, Performance & Public Protection	Supplies & Services	Operational savings to reduce 3rd Party spend	6	-0.01%
33	Customer Contact, ICT & Digital	Mobile Phones / Connections	Operational savings from a reduction in Mobile Phones / IT Connections	55	-0.12%

Proposed Budget Reduction Proposals

Item Ref	Service	Area of Service	Narrative	24/25 Proposed Revenue Savings / Income £'000	24/25 Impact on Band D Council Tax %
34	Customer Contact, ICT & Digital	Zoom licence	Operational savings from fully moving to Microsoft Teams	9	-0.02%
35	Customer Contact, ICT & Digital	Printing & Post	Operational efficiencies through reviewing Post Room and Reprographics Services	32	-0.07%
36	Customer Contact, ICT & Digital	Libraries	Retain a presence in each of the 4 current towns but co-locate library provision with other Council Services where-ever possible, combined with reviewing every location's opening hours.	70	-0.16%
37	Customer Contact, ICT & Digital	Libraries - Schools Support	Cease the additional Libraries support provided to Schools (This does not affect the Library provision that each School themselves currently operates)	47	-0.10%
38	Customer Contact, ICT & Digital	Mobile Library service	Reduce the current operation from 3 core vehicles + 1 delivery van down to 2 core vehicles.	70	-0.16%
39	Porth Gofal	LA Residential Care Homes	Review collaborative approaches with Health Board etc to maximise the use of Hafan y Waun, Aberystwyth	350	-0.78%
40	Porth Gofal	LA Residential Care Homes	Review the future options for Tregerddan Care Home in Bow Street		
41	Porth Gofal	Day Services	Future Day Services & Respite service to be designed to cost no more than £1.250m pa	500	-1.11%
42	Porth Gofal	Charges for non-residential Care	Lobby WG to increase the weekly cap from £100 to £120	125	-0.28%
43	Porth Gofal	Energy Savings	Anticipated savings from lower Gas prices from October 23 (indicative 13%)	21	-0.05%
44	Economy & Regeneration	Public Conveniences	Review of Public Toilets - Combination of increased Fees & Charges, possible closure, reduce running costs or transfer to Town & Citty Councils where appropriate	100	-0.22%
45	Economy & Regeneration	Energy Savings	Anticipated savings from lower Gas prices from October 23 (indicative 13%)	25	-0.06%
46	Economy & Regeneration	Operational Office Buildings	Continue to maximise the range of public facing services in Canolfan Rheidol, Aberystwyth and Penmorfa Aberaeron and seek alternative uses for County Hall, Aberaeron (£150k already assumed in the 23/24 base budget)	50	-0.11%
47	Economy & Regeneration	Corporate Estate / Commercial Buildings and Use of Space	Continued maximisation of income opportunities including recovering all costs, following up rent reviews, retain v sell v repurpose considerations	100	-0.22%
48	Economy & Regeneration	Energy Schemes	Reduced running costs following capital investment in Energy Schemes - ranging from WG Re:Fit scheme to Solar PVs on key buildings (£125k already assumed in the 23/24 base budget)	100	-0.22%
49	Economy & Regeneration	Various	Other Operational Savings / Efficiencies	14	-0.03%
50	Economy & Regeneration	Building Regulations / Land Charges	Increased Income linked to Fees & Charges	30	-0.07%
51	Highways & Environmental Services	Highways Surface Dressing Programme	Reduce Revenue Contribution to Capital by £250k and replace with core Capital funding (no overall expenditure reduction)	250	-0.56%
52	Highways & Environmental Services	Highways Surface Dressing Programme	Reduce Revenue Contribution to Capital by a further £120k with a corresponding £120k reduction in Capital expenditure)	120	-0.27%
53	Highways & Environmental Services	Transport	Remove budget for Bwcabus contribution now that WG have withdrawn funding for the scheme	70	-0.16%
54	Highways & Environmental Services	Streetlighting	Introduce automatic Streetlighting dimming	35	-0.08%
55	Highways & Environmental Services	Arriva Site, Aberystwyth	Convert site to car parking in the short term by extending Maes yr Afon Car park	50	-0.11%
56	Highways & Environmental Services	Parking on the Promenade in Aberystwyth	Introduce Fees & Charges for the Promenade as part of a new Fees & Charges Car Parking charges structure	400	-0.89%
57	Highways & Environmental Services	Car Parking - Fees & Charges	New Fees & Charges structure with principles to include charging all year round, Peak / Off peak tiering, Charging beyond 8am to 6pm, Premium locations, simpler charging periods (To be subject to a further Cabinet report)	125	-0.28%
58	Highways & Environmental Services	Harbours - Fees & Charges	Continued move to Full Cost Recovery to eliminate any Council Subsidy plus New Additional Fees for Commercial Passenger Boats	75	-0.17%
59	Highways & Environmental Services	Other Fees & Charges	Increase other H&ES Fees & Charges by inflation (E.g. Road Closures, Section 38)	100	-0.22%

Proposed Budget Reduction Proposals

Item Ref	Service	Area of Service	Narrative	24/25 Proposed Revenue Savings / Income £'000	24/25 Impact on Band D Council Tax %
60	Highways & Environmental Services	Community Glass Banks	Replace Community Glass Banks with Council owned bins and Council vehicles to empty	40	-0.09%
61	Highways & Environmental Services	Waste Service	Operational savings - stop producing Waste Calendars	20	-0.04%
62	Highways & Environmental Services	Waste Service	Limit the number of black bags collected from each household	25	-0.06%
64	Highways & Environmental Services	Grounds Maintenance	Stop undertaking seasonal Grounds Maintenance work and/or transfer to Town & Community Councils	84	-0.19%
65	Highways & Environmental Services	Street Cleaning	Stop undertaking seasonal Street Cleaning work and/or transfer to Town & Community Councils	32	-0.07%
66	Highways & Environmental Services	Winter Gritting	Review and reduce Winter Gritting routes for Winter 2024 (10% reduction = c£25k)	25	-0.06%
67	Highways & Environmental Services	Household Waste Sites	Review of opening hours across all Household Waste Sites, including closure of 1 Site	100	-0.22%
68	Highways & Environmental Services	Residual Waste Contract	Provisional outcome from new contract procurement (to be considered by 20/02/24 Cabinet)	300	-0.67%
69	Economy & Regeneration	Business Rates Saving	Heat Relief on 2 Biomass facilities	19	-0.04%
70	Leadership Group	Out of County Placements	Additional target to achieve from review of existing Placements and transitional arrangements to new in county facilities	394	-0.88%

TOTAL:**5,793****-12.87%**

CYLLIDEB 2024-25

CYNNWYS	Tudalen(nau)
Datganiad am Wariant a'r Dreth Gyngor Arfaethedig	2-3
Crynodeb o'r Cyllideb Reoladwy	4
Crynodeb o Wariant Net	5-6
Costau Gweithwyr	7
Cyngor Sir Ceredigion - Crynodeb o Wariant Net	8-9
Cyllidebau'r Gwasanaethau	10-51
Datganiad Cronfeydd Wrth Gefn a neilltuwyd a Balansau Cyffredinol	52-53

BUDGET 2024-25

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Summary of Controllable Budget	4
Summary of Net Expenditure	5-6
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Ceredigion County Council - Summary of Net Expenditure	8-9
Service Budgets	10-51
Statement of Earmarked Reserves and General Balances	52-53

Datganiad am Wariant a'r Dreth Gyngor Arfaethedig

Mae'r Cyngor yn rhagweld y bydd yn gwario £284.0 miliwn yn 2024-25. Bydd incwm o £33.4 miliwn yn dod wrth Grantiau, £45.0 miliwn wrth Incwm Arall a £12.0 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
Ysgolion a Dysgu Gydol Oes	90,158	(4,911)	(12,836)	(116)	72,295
Porth Cymorth Cynnar	18,280	(7,685)	(1,860)	-	8,735
Cyllid a Chaffael	16,332	(15,166)	(599)	(1,344)	(777)
Gwasanaethau Democraidd	2,558	-	(1)	-	2,557
Pobl a Threfniadaeth	999	(262)	(38)	-	699
Porth Cynnal	58,435	(1,779)	(13,790)	(456)	42,410
Porth Gofal	27,490	-	(6,320)	(494)	20,676
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,572	(269)	(273)	-	3,030
Priffyrdd a Gwasanaethau Amgylcheddol	36,056	(2,019)	(5,774)	(1,136)	27,127
Economi ac Adfywid	7,765	(1,346)	(3,351)	(293)	2,775
Cyswllt Cwsmeriaid a TGCh	1,529	-	(16)	-	1,513
Gwasanaethau Cyfreithiol a Llywodraethu	730	-	(83)	-	647
Grŵp Arweiniol	6,806	-	-	(1,000)	5,806
Ardollau, Premium Treth y Cyngor a Chronfeydd	13,254	-	-	(7,175)	6,079
CYFANSWM	283,964	(33,437)	(44,941)	(12,014)	193,572

Gwariant Net a gyllidir gan:	£000's
Crynswth y Cyllid Allanol	135,286
Talwyr y Dreth Gyngor	58,286
	193,572
	£
Treth Gyngor Sir Band D (Ac eithirio Heddlu Dyfed Powys a Chynghorau Tref/Cymuned)	1,726.05

Statement of Expenditure and Proposed Council Tax

The Council is anticipating to spend £284.0 million in 2024-25. Income of £33.4 million will come from Grants, £45.0 million from Other Income and £12.0 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
Schools & Lifelong Learning	90,158	(4,911)	(12,836)	(116)	72,295
Porth Cymorth Cynnar	18,280	(7,685)	(1,860)	-	8,735
Finance & Procurement	16,332	(15,166)	(599)	(1,344)	(777)
Democratic Services	2,558	-	(1)	-	2,557
People & Organisation	999	(262)	(38)	-	699
Porth Cynnal	58,435	(1,779)	(13,790)	(456)	42,410
Porth Gofal	27,490	-	(6,320)	(494)	20,676
Policy, Performance & Public Protection	3,572	(269)	(273)	-	3,030
Highways & Environmental Services	36,056	(2,019)	(5,774)	(1,136)	27,127
Economy & Regeneration	7,765	(1,346)	(3,351)	(293)	2,775
Customer Contact & ICT	1,529	-	(16)	-	1,513
Legal & Governance Services	730	-	(83)	-	647
Leadership Group	6,806	-	-	(1,000)	5,806
Levies, Council Tax Premium & Reserves	13,254	-	-	(7,175)	6,079
TOTAL	283,964	(33,437)	(44,941)	(12,014)	193,572

Net Expenditure Financed by:

Aggregate External Finance

Council Tax Payers

£000's

135,286

58,286

193,572

£

1,726.05

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

Crynodeb o'r Gyllideb Reoladwy

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwasanaeth			
Ysgolion a Dysgu Gydol Oes	58,068	56,788	54,576
Porth Cymorth Cynnar	4,066	4,111	5,160
Cyllid a Chaffael	21,417	18,982	18,900
Gwasanaethau Democraidd	5,187	5,023	4,977
Pobl a Threfniadaeth	2,413	2,341	2,321
Porth Cynnal	38,720	33,731	33,870
Porth Gofal	17,537	15,501	16,256
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,518	2,495	2,468
Prifffyrdd a Gwasanaethau Amgylcheddol	20,025	19,414	19,471
Economi ac Adfywid	3,724	3,966	3,984
Cyswllt Cwsmeriaid a TGCh	6,673	6,490	6,431
Gwasanaethau Cyfreithiol a Llywodraethu	1,691	1,659	1,649
Grŵp Arweiniol	5,454	4,652	4,556
Ardollau, Premiwm Treth y Cyngor a Chronfeydd	6,079	4,948	5,482
CYFANSWM Y GYLLIDEB REOLADWY	193,572	180,101	180,101

Summary of Controllable Budget

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Service			
Schools & Lifelong Learning	58,068	56,788	54,576
Porth Cymorth Cynnar	4,066	4,111	5,160
Finance & Procurement	21,417	18,982	18,900
Democratic Services	5,187	5,023	4,977
People & Organisation	2,413	2,341	2,321
Porth Cynnal	38,720	33,731	33,870
Porth Gofal	17,537	15,501	16,256
Policy, Performance & Public Protection	2,518	2,495	2,468
Highways & Environmental Services	20,025	19,414	19,471
Economy & Regeneration	3,724	3,966	3,984
Customer Contact & ICT	6,673	6,490	6,431
Legal & Governance Services	1,691	1,659	1,649
Leadership Group	5,454	4,652	4,556
Levies, Council Tax Premium & Reserves	6,079	4,948	5,482
TOTAL CONTROLLABLE BUDGET	193,572	180,101	180,101

Crynodeb o'r Wariant Net

Gwasanaeth	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Ysgolion a Dysgu Gydol Oes	72,295	71,015	67,385
Porth Cymorth Cynnar	8,735	9,054	8,723
Cyllid a Chaffael	(777)	(3,586)	(4,823)
Gwasanaethau Democrataidd	2,557	2,393	2,427
Pobl a Threfniadaeth	699	627	651
Porth Cynnal	42,410	37,421	37,874
Porth Gofal	20,676	18,640	20,581
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,030	3,007	3,336
Priffyrdd a Gwasanaethau Amgylcheddol	27,127	26,516	27,316
Economi ac Adfywid	2,775	3,017	4,187
Cyswllt Cwsmeriaid a TGCh	1,513	1,330	1,259
Gwasanaethau Cyfreithiol a Llywodraethu	647	615	570
Grŵp Arweiniol	5,806	5,104	5,133
Ardollau, Premium Treth y Cyngor a Chronfeydd	6,079	4,948	5,482
CYFANSWM GWARIANT NET	193,572	180,101	180,101
Crynswth y Cyllid Allanol	135,286	129,193	129,193
Diwallwyd gan Dalwyr y Dreth Gyngor	58,286	50,908	50,908
	Rhif	Rhif	Rhif
Sail y Dreth Gyngor	33,769	32,768	32,768
	£	£	£
Eiddo a ddaw dan Band D y Dreth Gyngor Sir	1,726.05	1,553.60	1,553.60
Treth Band D Cyngorau Cymuned (Cyfartaledd)	45.81	41.98	41.98
Treth Band D Heddlu Dyfed-Powys	332.03	312.65	312.65
Cyfanswm Cyfartaledd y Dreth Gyngor Band D	2,103.89	1,908.23	1,908.23
Praeseptau'r Cyngorau Cymuned	1,547,028	1,375,663	1,375,663

Summary of Net Expenditure

Service	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Schools & Lifelong Learning	72,295	71,015	67,385
Porth Cymorth Cynnar	8,735	9,054	8,723
Finance & Procurement	(777)	(3,586)	(4,823)
Democratic Services	2,557	2,393	2,427
People & Organisation	699	627	651
Porth Cynnal	42,410	37,421	37,874
Porth Gofal	20,676	18,640	20,581
Policy, Performance & Public Protection	3,030	3,007	3,336
Highways & Environmental Services	27,127	26,516	27,316
Economy & Regeneration	2,775	3,017	4,187
Customer Contact & ICT	1,513	1,330	1,259
Legal & Governance Service	647	615	570
Leadership Group	5,806	5,104	5,133
Levies, Council Tax Premium & Reserves	6,079	4,948	5,482
TOTAL NET EXPENDITURE	193,572	180,101	180,101
Aggregate External Funding	135,286	129,193	129,193
Met by Council Taxpayers	58,286	50,908	50,908
	No.	No.	No.
Council Tax Base	33,769	32,768	32,768
	£	£	£
County Council Tax Band D Properties	1,726.05	1,553.60	1,553.60
Community Councils Band D Tax (Average)	45.81	41.98	41.98
Dyfed-Powys Police Band D Tax	332.03	312.65	312.65
Total Average Band D Council Tax	2,103.89	1,908.23	1,908.23
Community Councils Precepts	1,547,028	1,375,663	1,375,663

CYNGOR SIR CEREDIGION / CEREDIGION COUNTY COUNCIL

Costau Gweithwyr

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Ysgolion a Dysgu Gydol Oes	61,846	63,452	57,036
Porth Cymorth Cynnar	6,467	6,505	7,696
Cyllid a Chaffael	6,260	5,070	4,728
Gwasanaethau Democraidd	3,785	3,678	3,632
Pobl a Threfniadaeth	2,905	2,829	2,809
Porth Cynnal	6,309	6,152	6,401
Porth Gofal	15,369	12,970	13,369
Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,917	2,846	2,840
Prifffyrdd a Gwasanaethau Amgylcheddol	10,106	9,357	9,251
Economi ac Adfywid	6,673	7,148	7,096
Cyswllt Cwsmeriaid a TGCh	5,210	5,154	5,094
Gwasanaethau Cyfreithiol a Llywodraethu	1,099	1,073	1,068
Grŵp Arweiniol	1,471	466	816
Ardollau, Premium Treth y Cyngor a Chronfeydd	0	0	0
IS-GYFANSWM	130,417	126,700	121,836
Cyflogau Aelodau	1,159	1,087	1,087
CYFANSWM	131,576	127,787	122,923

Employee Costs

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Schools and Lifelong Learning	61,846	63,452	57,036
Porth Cymorth Cynnar	6,467	6,505	7,696
Finance & Procurement	6,260	5,070	4,728
Democratic Services	3,785	3,678	3,632
People & Organisation	2,905	2,829	2,809
Porth Cynnal	6,309	6,152	6,401
Porth Gofal	15,369	12,970	13,369
Policy, Performance & Public Protection	2,917	2,846	2,840
Highways & Environmental Services	10,106	9,357	9,251
Economy & Regeneration	6,673	7,148	7,096
Customer Contact & ICT	5,210	5,154	5,094
Legal & Governance Services	1,099	1,073	1,068
Leadership Group	1,471	466	816
Levies, Council Tax Premium & Reserves	0	0	0
	130,417	126,700	121,836
Members Salaries	1,159	1,087	1,087
TOTAL	131,576	127,787	122,923

Gwybodaeth Ychwanegol

Mae costau gweithwyr yn cynnwys cyflogau, Yswiriant Gwladol, Ardoll Brentisiaethau, blwyd-dal, costau cyfweliadau, 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.

CYNGOR SIR CEREDIGION

Crynodeb o'r Wariant Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	131,576	127,787	122,923
Eiddo	15,685	16,031	19,938
Cludiant	11,260	11,624	10,796
Cyflenwadau a Gwasanaethau	129,892	116,098	119,496
Cyfanswm Gwariant	288,413	271,540	273,153
Incwm Rheoladwy			
Grantiau	33,437	35,493	44,701
Incwm Arall	44,941	38,507	32,173
Gwasanaethau Contract/Ysgolion	4,449	4,680	4,769
Cyfanswm Incwm	82,827	78,680	81,643
Cyllideb cyn Cronfeydd Wrth Gefn	205,586	192,860	191,510
Adio - Trosglwyddiadau i'r Cronfeydd wrth Gefn	190	717	140
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	12,204	13,476	11,549
CYLLIDEB REOLADWY	193,572	180,101	180,101
Adio - Dyraniadau Mewnol	23,946	23,946	34,413
Adio - Taliadau Cyfalaf	17,155	17,668	14,273
Cyfanswm y Gyllideb	234,673	221,715	228,787
Llai - Ad-daliadau Mewnol	41,101	41,614	48,686
GWARIANT NET	193,572	180,101	180,101

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwybodaeth Ychwanegol			
Cyfanswm Gwariant			
Cyfanswm Gwariant	288,413	271,540	273,153
Llai Incwm Mewnol	4,449	4,680	4,769
Gwariant Crynswth	283,964	266,860	268,384

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.

Cyngor Sir Ceredigion
Crynodeb o'r Wariant Net
Ceredigion County Council -
Summary of Net Expenditure

CEREDIGION COUNTY COUNCIL

Summary of Net Expenditure

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	131,576	127,787	122,923
Premises	15,685	16,031	19,938
Transport	11,260	11,624	10,796
Supplies and Services	129,892	116,098	119,496
Total Expenditure	288,413	271,540	273,153
Controllable Income			
Grants	33,437	35,493	44,701
Other Income	44,941	38,507	32,173
Contract Services/Schools	4,449	4,680	4,769
Total Income	82,827	78,680	81,643
Budget Before Reserves	205,586	192,860	191,510
Add - Transfers to Reserves	190	717	140
Less - Transfers from Reserves	12,204	13,476	11,549
CONTROLLABLE BUDGET	193,572	180,101	180,101
Add - Internal Allocations	23,946	23,946	34,413
Add - Capital Charges	17,155	17,668	14,273
Total Budget	234,673	221,715	228,787
Less - Internal Recharges	41,101	41,614	48,686
NET EXPENDITURE	193,572	180,101	180,101

Additional Information	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Total Expenditure			
Total Expenditure	288,413	271,540	273,153
Less Internal Income	4,449	4,680	4,769
Gross Expenditure	283,964	266,860	268,384

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 - YSGOLION A DYSGU GYDOL OES - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	24,530	4,323	0	20,207	24,237	3,258	(1,250)	19,729	22,805	3,145	0	19,660
Ysgolion Uwchradd	19,717	3,475	0	16,242	18,986	2,048	(1,231)	15,707	19,799	4,156	0	15,643
Ysgolion Pob Oed	15,192	2,678	0	12,514	14,360	2,009	(252)	12,099	15,036	3,012	0	12,024
Gwella Ysgolion	3,166	1,375	(65)	1,726	6,687	4,724	(73)	1,890	6,747	4,838	0	1,909
Seilwaith Addysgol	0	0	0	0	0	0	0	0	874	482	(50)	342
Adnoddau Dysgu	886	482	(51)	353	481	0	(135)	346	0	0	0	0
Anghenion Dysgu Ychwanegol	3,657	1,189	0	2,468	3,442	1,183	0	2,259	3,271	873	0	2,398
Gwasanaethau Diwylliannol	1,669	589	0	1,080	1,839	696	0	1,143	1,627	524	0	1,103
Dysgu Gydol Oes	1,782	1,298	0	484	2,144	1,495	(100)	549	0	0	0	0
Ymgysylltu a Chyrhaeddiad	1,839	155	0	1,684	1,721	48	0	1,673	0	0	0	0
Uned Arlwyo Gorfforaethol	3,611	2,672	0	939	2,574	1,409	0	1,165	3,205	1,917	0	1,288
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	1,039	668	0	371	896	668	0	228	832	623	0	209
Cyfanswm Ysgolion a Dysgu Gydol Oes	77,088	18,904	(116)	58,068	77,367	17,538	(3,041)	56,788	74,196	19,570	(50)	54,576

Service Analysis - SCHOOLS AND LIFELONG LEARNING - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	24,530	4,323	0	20,207	24,237	3,258	(1,250)	19,729	22,805	3,145	0	19,660
Secondary Schools	19,717	3,475	0	16,242	18,986	2,048	(1,231)	15,707	19,799	4,156	0	15,643
All-through Schools	15,192	2,678	0	12,514	14,360	2,009	(252)	12,099	15,036	3,012	0	12,024
School Improvement	3,166	1,375	(65)	1,726	6,687	4,724	(73)	1,890	6,747	4,838	0	1,909
Educational Infrastructure	0	0	0	0	0	0	0	0	874	482	(50)	342
Learning Resources	886	482	(51)	353	481	0	(135)	346	0	0	0	0
Additional Learning Needs	3,657	1,189	0	2,468	3,442	1,183	0	2,259	3,271	873	0	2,398
Cultural Services	1,669	589	0	1,080	1,839	696	0	1,143	1,627	524	0	1,103
Lifelong Learning	1,782	1,298	0	484	2,144	1,495	(100)	549	0	0	0	0
Engagement and Attainment	1,839	155	0	1,684	1,721	48	0	1,673	0	0	0	0
Corporate Catering Unit	3,611	2,672	0	939	2,574	1,409	0	1,165	3,205	1,917	0	1,288
Service Management and Strategy	1,039	668	0	371	896	668	0	228	832	623	0	209
Total Schools & Lifelong Learning	77,088	18,904	(116)	58,068	77,367	17,538	(3,041)	56,788	74,196	19,570	(50)	54,576

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

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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
Ysgolion Cynradd	20,207	3,317	0	23,524	19,729	3,317	0	23,046	19,660	3,099	0	22,759
Ysgolion Uwchradd	16,242	3,289	0	19,531	15,707	3,289	0	18,996	15,643	2,979	0	18,622
Ysgolion Pob Oed	12,514	2,301	0	14,815	12,099	2,301	0	14,400	12,024	2,311	0	14,335
Gwella Ysgolion	1,726	813	0	2,539	1,890	813	0	2,703	1,909	794	0	2,703
Seilwaith Addysgol	0	0	0	0	0	0	0	0	342	1,938	0	2,280
Adnoddau Dysgu	2,468	396	0	2,864	2,259	396	0	2,655	2,398	346	0	2,744
Anghenion Dysgu Ychwanegol	1,080	489	0	1,569	1,143	489	0	1,632	1,103	513	0	1,616
Gwasanaethau Diwylliannol	939	717	0	1,656	1,165	717	0	1,882	1,288	757	0	2,045
Dysgu Gydol Oes	371	157	0	528	228	157	0	385	209	72	0	281
Ymgysylltu a Chyrhaeddiad	58,068	14,227	0	72,295	56,788	14,227	0	71,015	54,576	12,809	0	67,385
Uned Arlwyo Gorfforaethol	0	0	0	0	0	0	0	0	0	0	0	0
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	0	0	0	0	0	0	0	0	0	0	0	0
Cyfanswm Ysgolion a Dysgu Gydol Oes	58,068	14,227	0	72,295	56,788	14,227	0	71,015	54,576	12,809	0	67,385

Service Analysis - SCHOOLS AND LIFELONG LEARNING - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	20,207	3,317	0	23,524	19,729	3,317	0	23,046	19,660	3,099	0	22,759
Secondary Schools	16,242	3,289	0	19,531	15,707	3,289	0	18,996	15,643	2,979	0	18,622
All-through Schools	12,514	2,301	0	14,815	12,099	2,301	0	14,400	12,024	2,311	0	14,335
School Improvement	1,726	813	0	2,539	1,890	813	0	2,703	1,909	794	0	2,703
Educational Infrastructure	0	0	0	0	0	0	0	0	342	1,938	0	2,280
Learning Resources	353	2,081	0	2,434	346	2,081	0	2,427	0	0	0	0
Additional Learning Needs	2,468	396	0	2,864	2,259	396	0	2,655	2,398	346	0	2,744
Cultural Services	1,080	489	0	1,569	1,143	489	0	1,632	1,103	513	0	1,616
Lifelong Learning	484	374	0	858	549	374	0	923	0	0	0	0
Engagement and Attainment	1,684	293	0	1,977	1,673	293	0	1,966	0	0	0	0
Corporate Catering Unit	939	717	0	1,656	1,165	717	0	1,882	1,288	757	0	2,045
Service Management and Strategy	371	157	0	528	228	157	0	385	209	72	0	281
Total Schools & Lifelong Learning	58,068	14,227	0	72,295	56,788	14,227	0	71,015	54,576	12,809	0	67,385

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

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	61,846	63,452	57,036
Eiddo	3,648	5,286	5,122
Cludiant	1,778	1,815	1,441
Cyflenwadau a Gwasanaethau	9,816	6,814	10,597
Cyfanswm Gwariant	77,088	77,367	74,196
Incwm Rheoladwy			
Grantiau	4,911	5,830	15,360
Incwm Arall	12,836	10,482	3,020
Gwasanaethau Contract/Ysgolion	1,157	1,226	1,190
Cyfanswm Incwm	18,904	17,538	19,570
Cyllideb cyn Cronfeydd Wrth Gefn	58,184	59,829	54,626
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	116	3,041	50
CYLLIDEB REOLADWY	58,068	56,788	54,576
Adio - Dyraniadau Mewnol	5,355	5,355	5,541
Adio - Taliadau Cyfalaf	8,872	8,872	7,268
Cyfanswm y Gyllideb	72,295	71,015	67,385
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	72,295	71,015	67,385

Category Analysis - SCHOOLS AND LIFELONG LEARNING - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	61,846	63,452	57,036
Premises	3,648	5,286	5,122
Transport	1,778	1,815	1,441
Supplies and Services	9,816	6,814	10,597
Total Expenditure	77,088	77,367	74,196
Controllable Income			
Grants	4,911	5,830	15,360
Other Income	12,836	10,482	3,020
Contract Services/Schools	1,157	1,226	1,190
Total Income	18,904	17,538	19,570
Budget Before Reserves	58,184	59,829	54,626
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	116	3,041	50
CONTROLLABLE BUDGET	58,068	56,788	54,576
Add - Internal Allocations	5,355	5,355	5,541
Add - Capital Charges	8,872	8,872	7,268
Total Budget	72,295	71,015	67,385
Less - Internal Recharges	0	0	0
NET EXPENDITURE	72,295	71,015	67,385

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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
Dysgu Gydol Oes a Sgiliau	0	0	0	0	0	0	0	0	1,911	1,404	0	507
Gwasanaethau Cymorth Cynnar	3,584	2,654	0	930	4,174	3,272	0	902	3,610	2,681	0	929
Gwasanaethau Tai	5,920	5,048	0	872	5,928	5,032	0	896	0	0	0	0
Uned Cyfeirio Disgyblion	0	0	0	0	0	0	0	0	930	110	0	820
Canolfannau Lles	2,927	1,379	0	1,548	2,800	1,157	(73)	1,570	2,901	1,296	(73)	1,532
Gwasanaethau Cymorth ac Ymyrraeth	1,096	464	0	632	1,101	465	0	636	1,683	417	0	1,266
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	84	0	0	84	108	0	0	108	106	0	0	106
Cyfanswm Porth Cymorth Cynnar	13,611	9,545	0	4,066	14,110	9,926	(73)	4,111	11,141	5,908	(73)	5,160

Service Analysis - PORTH CYMORTH CYNNAR - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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
Lifelong Learning & Skills	0	0	0	0	0	0	0	0	1,911	1,404	0	507
Early Intervention Services	3,584	2,654	0	930	4,174	3,272	0	902	3,610	2,681	0	929
Housing Services	5,920	5,048	0	872	5,928	5,032	0	896	0	0	0	0
Pupil Referral Unit	0	0	0	0	0	0	0	0	930	110	0	820
Wellbeing Centres	2,927	1,379	0	1,548	2,800	1,157	(73)	1,570	2,901	1,296	(73)	1,532
Support and Intervention Services	1,096	464	0	632	1,101	465	0	636	1,683	417	0	1,266
Service Management and Strategy	84	0	0	84	108	0	0	108	106	0	0	106
Total Porth Cymorth Cynnar	13,611	9,545	0	4,066	14,110	9,926	(73)	4,111	11,141	5,908	(73)	5,160

Dadansoddi Gwasanaethau - PORTH CYMORTH CYNNAR - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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
Dysgu Gydol Oes a Sgiliau	0	0	0	0	0	0	0	0	507	447	0	954
Gwasanaethau Cymorth Cynnar	930	536	0	1,466	902	536	0	1,438	929	575	0	1,504
Gwasanaethau Tai	0	0	0	0	0	0	0	0	820	205	0	1,025
Uned Cyfeirio Disgyblion	1,548	2,028	0	3,576	1,570	2,028	0	3,598	1,532	1,845	0	3,377
Canolfannau Lles	632	220	0	852	636	220	0	856	1,266	491	0	1,757
Gwasanaethau Cymorth ac Ymyrraeth	84	8	0	92	108	8	0	116	106	0	0	106
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	4,066	4,669	0	8,735	4,111	4,943	0	9,054	5,160	3,563	0	8,723
Cyfanswm Porth Cymorth Cynnar	4,066	4,669	0	8,735	4,111	4,943	0	9,054	5,160	3,563	0	8,723

Service Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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
Lifelong Learning & Skills	0	0	0	0	0	0	0	0	507	447	0	954
Early Intervention Services	930	536	0	1,466	902	536	0	1,438	929	575	0	1,504
Housing Services	872	1,877	0	2,749	896	2,151	0	3,047	0	0	0	0
Pupil Referral Unit	0	0	0	0	0	0	0	0	820	205	0	1,025
Wellbeing Centres	1,548	2,028	0	3,576	1,570	2,028	0	3,598	1,532	1,845	0	3,377
Support and Intervention Services	632	220	0	852	636	220	0	856	1,266	491	0	1,757
Service Management and Strategy	84	8	0	92	108	8	0	116	106	0	0	106
Total Porth Cymorth Cynnar	4,066	4,669	0	8,735	4,111	4,943	0	9,054	5,160	3,563	0	8,723

Dadansoddi categori - PORTH CYMORTH CYNNAR - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,467	6,505	7,696
Eiddo	651	651	648
Cludiant	101	108	376
Cyflenwadau a Gwasanaethau	6,392	6,846	2,421
Cyfanswm Gwariant	13,611	14,110	11,141
Incwm Rheoladwy			
Grantiau	7,685	8,673	3,782
Incwm Arall	1,860	1,253	2,100
Gwasanaethau Contract/Ysgolion	0	0	26
Cyfanswm Incwm	9,545	9,926	5,908
Cyllideb cyn Cronfeydd Wrth Gefn	4,066	4,184	5,233
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	73	73
CYLLIDEB REOLADWY	4,066	4,111	5,160
Adio - Dyraniadau Mewnol	1,638	1,638	2,203
Adio - Taliadau Cyfalaf	3,031	3,305	1,360
Cyfanswm y Gyllideb	8,735	9,054	8,723
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	8,735	9,054	8,723

Category Analysis - PORTH CYMORTH CYNNAR - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,467	6,505	7,696
Premises	651	651	648
Transport	101	108	376
Supplies and Services	6,392	6,846	2,421
Total Expenditure	13,611	14,110	11,141
Controllable Income			
Grants	7,685	8,673	3,782
Other Income	1,860	1,253	2,100
Contract Services/Schools	0	0	26
Total Income	9,545	9,926	5,908
Budget Before Reserves	4,066	4,184	5,233
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	73	73
CONTROLLABLE BUDGET	4,066	4,111	5,160
Add - Internal Allocations	1,638	1,638	2,203
Add - Capital Charges	3,031	3,305	1,360
Total Budget	8,735	9,054	8,723
Less - Internal Recharges	0	0	0
NET EXPENDITURE	8,735	9,054	8,723

Dadansoddi Gwasanaethau - CYLLID A CHAFFAEL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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	5,092	863	(175)	4,054	4,614	762	(100)	3,752	4,432	762	0	3,670
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	20,372	13,100	0	7,272	19,847	13,100	0	6,747	19,847	13,100	0	6,747
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	2,694	158	(872)	1,664	1,964	158	(60)	1,746	1,804	158	100	1,746
Cyfrif Cyfalaf Corfforaethol	10,507	1,783	(297)	8,427	8,796	1,758	(301)	6,737	8,717	1,758	(222)	6,737
Cyfanswm Cyllid a Chaffael	38,665	15,904	(1,344)	21,417	35,221	15,778	(461)	18,982	34,800	15,778	(122)	18,900

Service Analysis - FINANCE AND PROCUREMENT- Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	5,092	863	(175)	4,054	4,614	762	(100)	3,752	4,432	762	0	3,670
Housing Benefits and Council Tax Support Scheme	20,372	13,100	0	7,272	19,847	13,100	0	6,747	19,847	13,100	0	6,747
Insurance, Termination & Other Corporate Costs	2,694	158	(872)	1,664	1,964	158	(60)	1,746	1,804	158	100	1,746
Corporate Capital Account	10,507	1,783	(297)	8,427	8,796	1,758	(301)	6,737	8,717	1,758	(222)	6,737
Total Finance and Procurement	38,665	15,904	(1,344)	21,417	35,221	15,778	(461)	18,982	34,800	15,778	(122)	18,900

Dadansoddi Gwasanaethau - CYLLID A CHAFFAEL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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
Gwasanaeth Cyllid a Chaffael	4,054	672	2,961	1,765	3,752	672	2,961	1,463	3,670	778	2,636	1,812
Budd-daliadau Tai a Chynllun Cymorth Treth y Cyngor	7,272	541	0	7,813	6,747	541	0	7,288	6,747	332	0	7,079
Yswiriant, Terfynu a Chostau Corfforaethol Eraill	1,664	242	1,383	523	1,746	381	1,383	744	1,746	338	1,475	609
Cyfrif Cyfalaf Corfforaethol	8,427	0	19,305	(10,878)	6,737	0	19,818	(13,081)	6,737	6,370	27,430	(14,323)
Cyfanswm Cyllid a Chaffael	21,417	1,455	23,649	(777)	18,982	1,594	24,162	(3,586)	18,900	7,818	31,541	(4,823)

Service Analysis - FINANCE AND PROCUREMENT- Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	4,054	672	2,961	1,765	3,752	672	2,961	1,463	3,670	778	2,636	1,812
Housing Benefits and Council Tax Support Scheme	7,272	541	0	7,813	6,747	541	0	7,288	6,747	332	0	7,079
Insurance, Termination & Other Corporate Costs	1,664	242	1,383	523	1,746	381	1,383	744	1,746	338	1,475	609
Corporate Capital Account	8,427	0	19,305	(10,878)	6,737	0	19,818	(13,081)	6,737	6,370	27,430	(14,323)
Total Finance and Procurement	21,417	1,455	23,649	(777)	18,982	1,594	24,162	(3,586)	18,900	7,818	31,541	(4,823)

Dadansoddi categori - CYLLID A CHAFFAEL - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,260	5,070	4,728
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	32,404	30,150	30,071
Cyfanswm Gwariant	38,665	35,221	34,800
Incwm Rheoladwy			
Grantiau	15,166	15,046	15,046
Incwm Arall	599	599	599
Gwasanaethau Contract/Ysgolion	139	133	133
Cyfanswm Incwm	15,904	15,778	15,778
Cyllideb cyn Cronfeydd Wrth Gefn	22,761	19,443	19,022
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	100	100
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,344	561	222
CYLLIDEB REOLADWY	21,417	18,982	18,900
Adio - Dyraniadau Mewnol	1,265	1,265	7,669
Adio - Taliadau Cyfalaf	190	329	149
Cyfanswm y Gyllideb	22,872	20,576	26,718
Llai - Ad-daliadau Mewnol	23,649	24,162	31,541
GWARIANT NET	(777)	(3,586)	(4,823)

Category Analysis - FINANCE AND PROCUREMENT - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,260	5,070	4,728
Premises	0	0	0
Transport	1	1	1
Supplies and Services	32,404	30,150	30,071
Total Expenditure	38,665	35,221	34,800
Controllable Income			
Grants	15,166	15,046	15,046
Other Income	599	599	599
Contract Services/Schools	139	133	133
Total Income	15,904	15,778	15,778
Budget Before Reserves	22,761	19,443	19,022
Add - Transfers to Reserves	0	100	100
Less - Transfers from Reserves	1,344	561	222
CONTROLLABLE BUDGET	21,417	18,982	18,900
Add - Internal Allocations	1,265	1,265	7,669
Add - Capital Charges	190	329	149
Total Budget	22,872	20,576	26,718
Less - Internal Recharges	23,649	24,162	31,541
NET EXPENDITURE	(777)	(3,586)	(4,823)

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	2,106	0	0	2,106	2,066	0	0	2,066	2,058	0	0	2,058
Cymorth Corfforaethol i Wasanaethau	2,624	0	0	2,624	2,516	0	0	2,516	2,483	0	0	2,483
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	458	1	0	457	442	1	0	441	437	1	0	436
Cyfanswm Gwasanaethau Democritaidd	5,188	1	0	5,187	5,024	1	0	5,023	4,978	1	0	4,977

Service Analysis - DEMOCRATIC SERVICES - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	2,106	0	0	2,106	2,066	0	0	2,066	2,058	0	0	2,058
Corporate Business Support	2,624	0	0	2,624	2,516	0	0	2,516	2,483	0	0	2,483
Service Management & Strategy	458	1	0	457	442	1	0	441	437	1	0	436
Total Democratic Services	5,188	1	0	5,187	5,024	1	0	5,023	4,978	1	0	4,977

Dadansoddi Gwasanaethau - GWASANAETHAU DEMOCRATAIDD - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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
Gwasanaethau Democrataidd	2,106	236	236	2,106	2,066	236	236	2,066	2,058	335	246	2,147
Cymorth Corfforaethol i Wasanaethau	2,624	434	2,970	88	2,516	434	2,970	(20)	2,483	565	3,051	(3)
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	457	130	224	363	441	130	224	347	436	151	304	283
Cyfanswm Gwasanaethau Democrataidd	5,187	800	3,430	2,557	5,023	800	3,430	2,393	4,977	1,051	3,601	2,427

Service Analysis - DEMOCRATIC SERVICES - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	2,106	236	236	2,106	2,066	236	236	2,066	2,058	335	246	2,147
Corporate Business Support	2,624	434	2,970	88	2,516	434	2,970	(20)	2,483	565	3,051	(3)
Service Management & Strategy	457	130	224	363	441	130	224	347	436	151	304	283
Total Democratic Services	5,187	800	3,430	2,557	5,023	800	3,430	2,393	4,977	1,051	3,601	2,427

Dadansoddi categori - GWASANAETHAU DEMOCRATAIDD - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	4,944	4,765	4,719
Eiddo	1	1	1
Cludiant	12	12	12
Cyflenwadau a Gwasanaethau	231	246	246
Cyfanswm Gwariant	5,188	5,024	4,978
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	5,187	5,023	4,977
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	5,187	5,023	4,977
Adio - Dyraniadau Mewnol	792	792	1,040
Adio - Taliadau Cyfalaf	8	8	11
Cyfanswm y Gyllideb	5,987	5,823	6,028
Llai - Ad-daliadau Mewnol	3,430	3,430	3,601
GWARIANT NET	2,557	2,393	2,427

Category Analysis - DEMOCRATIC SERVICES - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	4,944	4,765	4,719
Premises	1	1	1
Transport	12	12	12
Supplies and Services	231	246	246
Total Expenditure	5,188	5,024	4,978
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	5,187	5,023	4,977
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	5,187	5,023	4,977
Add - Internal Allocations	792	792	1,040
Add - Capital Charges	8	8	11
Total Budget	5,987	5,823	6,028
Less - Internal Recharges	3,430	3,430	3,601
NET EXPENDITURE	2,557	2,393	2,427

Dadansoddi Gwasanaethau - POBL A THREFNIADAETH - Reoladwy

	Cyllideb 2024-25			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's
Pobl & Threfniadaeth	0	0	0	0
Adnoddau Dynol	86	0	0	86
Profiad Gweuthiwr	3,025	612	0	2,413
Dysgu a Datblygu	0	0	0	0
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	0	0	0	86
Cyfanswm Pobl & Threfniadaeth	3,025	612	0	2,413

	Cyllideb 2023-24 wedi'i diweddaru			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's
	0	0	0	0
	84	0	0	84
	2,949	608	0	2,341
	0	0	0	0
	0	0	0	84
	2,949	608	0	2,341

	Cyllideb 2023-24			
	Gwariant	Incwm	Cronfeydd Wrth Gefn	Cyllideb Reoladwy
	£000's	£000's	£000's	£000's
	2,825	608	0	2,217
	104	0	0	104
	2,929	608	0	2,321
	0	0	0	0
	0	0	0	104
	2,929	608	0	2,321

Service Analysis - PEOPLE AND ORGANISATION - Controllable

	2024-25 Budget			
	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's
People & Organisation	0	0	0	0
Human Resources	1,435	221	0	1,214
Employee Experience	652	115	0	537
Learning & Development	852	276	0	576
Service Management & Strategy	86	0	0	86
Total People & Organisation	3,025	612	0	2,413

	Updated 2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's
	0	0	0	0
	1,385	207	0	1,178
	631	109	0	522
	849	292	0	557
	84	0	0	84
	2,949	608	0	2,341

	2023-24 Budget			
	Expenditure	Income	Reserves	Controllable Budget
	£000's	£000's	£000's	£000's
	2,825	608	0	2,217
	0	0	0	0
	0	0	0	0
	0	0	0	0
	104	0	0	104
	2,929	608	0	2,321

Dadansoddi Gwasanaethau - POBL A THREFNIADAETH - Reoladwy i Net

	Cyllideb 2024-25			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
Pobl & Threfniadaeth	0	0	0	0
Adnoddau Dynol	1,214	130	768	576
Profiad Gweuthiwr	537	88	607	18
Dysgu a Datblygu	576	85	647	14
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	86	7	2	91
Cyfanswm Pobl & Threfniadaeth	2,413	310	2,024	699

	Cyllideb 2023-24 wedi'i diweddaru			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
	0	0	0	0
	1,178	130	768	540
	522	88	607	3
	557	85	647	(5)
	84	7	2	89
	2,341	310	2,024	627

	Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/ Talidau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net
	£000's	£000's	£000's	£000's
	2,217	445	2,115	547
	0	0	0	0
	0	0	0	0
	0	0	0	0
	104	6	6	104
	2,321	451	2,121	651

Service Analysis - PEOPLE AND ORGANISATION - Controllable to Net

	2024-25 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
People & Organisation	0	0	0	0
Human Resources	1,214	130	768	576
Employee Experience	537	88	607	18
Learning & Development	576	85	647	14
Service Management & Strategy	86	7	2	91
Total People & Organisation	2,413	310	2,024	699

	Updated 2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
	0	0	0	0
	1,178	130	768	540
	522	88	607	3
	557	85	647	(5)
	84	7	2	89
	2,341	310	2,024	627

	2023-24 Budget			
	Controllable Budget	Internal Allocations/ Capital Charges	Internal Recharges	Net Expenditure
	£000's	£000's	£000's	£000's
	2,217	445	2,115	547
	0	0	0	0
	0	0	0	0
	0	0	0	0
	104	6	6	104
	2,321	451	2,121	651

Dadansoddi categori - POBL A THREFNIADAETH - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	2,905	2,829	2,809
Eiddo	0	0	0
Cludiant	3	3	3
Cyflenwadau a Gwasanaethau	117	117	117
Cyfanswm Gwariant	3,025	2,949	2,929
Incwm Rheoladwy			
Grantiau	262	264	264
Incwm Arall	38	51	51
Gwasanaethau Contract/Ysgolion	312	293	293
Cyfanswm Incwm	612	608	608
Cyllideb cyn Cronfeydd Wrth Gefn	2,413	2,341	2,321
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	2,413	2,341	2,321
Adio - Dyraniadau Mewnol	310	310	451
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	2,723	2,651	2,772
Llai - Ad-daliadau Mewnol	2,024	2,024	2,121
GWARIANT NET	699	627	651

Category Analysis - PEOPLE AND ORGANISATION - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	2,905	2,829	2,809
Premises	0	0	0
Transport	3	3	3
Supplies and Services	117	117	117
Total Expenditure	3,025	2,949	2,929
Controllable Income			
Grants	262	264	264
Other Income	38	51	51
Contract Services/Schools	312	293	293
Total Income	612	608	608
Budget Before Reserves	2,413	2,341	2,321
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	2,413	2,341	2,321
Add - Internal Allocations	310	310	451
Add - Capital Charges	0	0	0
Total Budget	2,723	2,651	2,772
Less - Internal Recharges	2,024	2,024	2,121
NET EXPENDITURE	699	627	651

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	26,784	8,618	(343)	17,823	23,405	7,585	(1,034)	14,786	21,991	7,374	(374)	14,243
Cymorth Estynedig	20,315	5,058	(44)	15,213	17,849	4,016	(35)	13,798	17,921	4,017	(54)	13,850
Lles Meddyliol	6,213	1,859	(37)	4,317	6,258	2,372	(29)	3,857	6,220	2,366	(32)	3,822
Diogelu	1,032	34	(29)	969	956	35	(23)	898	958	34	(33)	891
Camdefnyddio Sylweddau	0	0	0	0	537	0	0	537	1,224	591	(22)	611
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	401	0	(3)	398	0	0	(145)	(145)	523	0	(70)	453
Cyfanswm Porth Cynnal	54,745	15,569	(456)	38,720	49,005	14,008	(1,266)	33,731	48,837	14,382	(585)	33,870

Service Analysis - PORTH CYNNAL - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	26,784	8,618	(343)	17,823	23,405	7,585	(1,034)	14,786	21,991	7,374	(374)	14,243
Extended Support	20,315	5,058	(44)	15,213	17,849	4,016	(35)	13,798	17,921	4,017	(54)	13,850
Mental Wellbeing	6,213	1,859	(37)	4,317	6,258	2,372	(29)	3,857	6,220	2,366	(32)	3,822
Safeguarding	1,032	34	(29)	969	956	35	(23)	898	958	34	(33)	891
Substance Misuse	0	0	0	0	537	0	0	537	1,224	591	(22)	611
Service Management and Strategy	401	0	(3)	398	0	0	(145)	(145)	523	0	(70)	453
Total Porth Cynnal	54,745	15,569	(456)	38,720	49,005	14,008	(1,266)	33,731	48,837	14,382	(585)	33,870

Dadansoddi Gwasanaethau - PORTH CYNNAL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	17,823	1,812	0	19,635	14,786	1,812	0	16,598	14,243	1,723	0	15,966
Cymorth Estynedig	15,213	1,004	0	16,217	13,798	1,004	0	14,802	13,850	1,187	0	15,037
Lles Meddyliol	4,317	431	0	4,748	3,857	431	0	4,288	3,822	469	0	4,291
Diogelu	969	443	0	1,412	898	443	0	1,341	891	463	0	1,354
Camddefnyddio Sylweddau	0	0	0	0	537	0	0	537	611	162	0	773
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	398	0	0	398	(145)	0	0	(145)	453	0	0	453
Cyfanswm Porth Cynnal	38,720	3,690	0	42,410	33,731	3,690	0	37,421	33,870	4,004	0	37,874

Service Analysis - PORTH CYNNAL - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	17,823	1,812	0	19,635	14,786	1,812	0	16,598	14,243	1,723	0	15,966
Extended Support	15,213	1,004	0	16,217	13,798	1,004	0	14,802	13,850	1,187	0	15,037
Mental Wellbeing	4,317	431	0	4,748	3,857	431	0	4,288	3,822	469	0	4,291
Safeguarding	969	443	0	1,412	898	443	0	1,341	891	463	0	1,354
Substance Misuse	0	0	0	0	537	0	0	537	611	162	0	773
Service Management and Strategy	398	0	0	398	(145)	0	0	(145)	453	0	0	453
Total Porth Cynnal	38,720	3,690	0	42,410	33,731	3,690	0	37,421	33,870	4,004	0	37,874

Dadansoddi categori - PORTH CYNNAL - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,309	6,152	6,401
Eiddo	22	22	22
Cludiant	292	318	319
Cyflenwadau a Gwasanaethau	48,122	42,513	42,095
Cyfanswm Gwariant	54,745	49,005	48,837
Incwm Rheoladwy			
Grantiau	1,779	1,213	1,212
Incwm Arall	13,790	12,795	13,170
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	15,569	14,008	14,382
Cyllideb cyn Cronfeydd Wrth Gefn	39,176	34,997	34,455
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	456	1,266	585
CYLLIDEB REOLADWY	38,720	33,731	33,870
Adio - Dyraniadau Mewnol	3,685	3,685	3,999
Adio - Taliadau Cyfalaf	5	5	5
Cyfanswm y Gyllideb	42,410	37,421	37,874
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	42,410	37,421	37,874

Category Analysis - PORTH CYNNAL - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,309	6,152	6,401
Premises	22	22	22
Transport	292	318	319
Supplies and Services	48,122	42,513	42,095
Total Expenditure	54,745	49,005	48,837
Controllable Income			
Grants	1,779	1,213	1,212
Other Income	13,790	12,795	13,170
Contract Services/Schools	0	0	0
Total Income	15,569	14,008	14,382
Budget Before Reserves	39,176	34,997	34,455
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	456	1,266	585
CONTROLLABLE BUDGET	38,720	33,731	33,870
Add - Internal Allocations	3,685	3,685	3,999
Add - Capital Charges	5	5	5
Total Budget	42,410	37,421	37,874
Less - Internal Recharges	0	0	0
NET EXPENDITURE	42,410	37,421	37,874

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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	12,354	4,088	(458)	7,808	9,710	2,785	(707)	6,218	8,087	1,933	(14)	6,140
Gwananaethau Asesu a Brysbennu Integredig	9,072	1,816	0	7,256	8,595	1,623	(71)	6,901	8,776	1,900	0	6,876
Gwasanaethau Tymor Byr ac wedi'u Targedu	2,441	416	(36)	1,989	2,355	416	(32)	1,907	2,343	416	(42)	1,885
Gwasanaethau Tai	484	0	0	484	0	0	0	0	5,893	5,012	0	881
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	0	0	0	0	475	0	0	475	474	0	0	474
Cyfanswm Porth Gofal	24,351	6,320	(494)	17,537	21,135	4,824	(810)	15,501	25,573	9,261	(56)	16,256

Service Analysis - PORTH GOFAL - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	12,354	4,088	(458)	7,808	9,710	2,785	(707)	6,218	8,087	1,933	(14)	6,140
Targeted and Short Term Services	9,072	1,816	0	7,256	8,595	1,623	(71)	6,901	8,776	1,900	0	6,876
Integrated Triage and Assessment Services	2,441	416	(36)	1,989	2,355	416	(32)	1,907	2,343	416	(42)	1,885
Housing Services	484	0	0	484	0	0	0	0	5,893	5,012	0	881
Service Management and Strategy	0	0	0	0	475	0	0	475	474	0	0	474
Total Porth Gofal	24,351	6,320	(494)	17,537	21,135	4,824	(810)	15,501	25,573	9,261	(56)	16,256

Dadansoddi Gwasanaethau - PORTH GOFAL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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
Gwasanaethau Uniongyrchol	7,808	1,942	0	9,750	6,218	1,942	0	8,160	6,140	2,165	0	8,305
Gwananaethau Asesu a Brysbennu Integredig	7,256	512	0	7,768	6,901	512	0	7,413	6,876	807	0	7,683
Gwasanaethau Tymor Byr ac wedi'u Targedu	1,989	685	0	2,674	1,907	685	0	2,592	1,885	775	0	2,660
Gwasanaethau Tai	484	0	0	484	0	0	0	0	881	570	0	1,451
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	0	0	0	0	475	0	0	475	474	8	0	482
Cyfanswm Porth Gofal	17,537	3,139	0	20,676	15,501	3,139	0	18,640	16,256	4,325	0	20,581

Service Analysis - PORTH GOFAL - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	7,808	1,942	0	9,750	6,218	1,942	0	8,160	6,140	2,165	0	8,305
Targeted and Short Term Services	7,256	512	0	7,768	6,901	512	0	7,413	6,876	807	0	7,683
Integrated Triage and Assessment Services	1,989	685	0	2,674	1,907	685	0	2,592	1,885	775	0	2,660
Housing Services	484	0	0	484	0	0	0	0	881	570	0	1,451
Service Management and Strategy	0	0	0	0	475	0	0	475	474	8	0	482
Total Porth Gofal	17,537	3,139	0	20,676	15,501	3,139	0	18,640	16,256	4,325	0	20,581

Dadansoddi categori - PORTH GOFAL - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	15,369	12,970	13,369
Eiddo	1,129	823	715
Cludiant	318	273	253
Cyflenwadau a Gwasanaethau	7,535	7,069	11,236
Cyfanswm Gwariant	24,351	21,135	25,573
Incwm Rheoladwy			
Grantiau	0	0	4,290
Incwm Arall	6,320	4,824	4,971
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	6,320	4,824	9,261
Cyllideb cyn Cronfeydd Wrth Gefn	18,031	16,311	16,312
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	494	810	56
CYLLIDEB REOLADWY	17,537	15,501	16,256
Adio - Dyraniadau Mewnol	2,903	2,903	3,909
Adio - Taliadau Cyfalaf	236	236	416
Cyfanswm y Gyllideb	20,676	18,640	20,581
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	20,676	18,640	20,581

Category Analysis - PORTH GOFAL - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	15,369	12,970	13,369
Premises	1,129	823	715
Transport	318	273	253
Supplies and Services	7,535	7,069	11,236
Total Expenditure	24,351	21,135	25,573
Controllable Income			
Grants	0	0	4,290
Other Income	6,320	4,824	4,971
Contract Services/Schools	0	0	0
Total Income	6,320	4,824	9,261
Budget Before Reserves	18,031	16,311	16,312
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	494	810	56
CONTROLLABLE BUDGET	17,537	15,501	16,256
Add - Internal Allocations	2,903	2,903	3,909
Add - Capital Charges	236	236	416
Total Budget	20,676	18,640	20,581
Less - Internal Recharges	0	0	0
NET EXPENDITURE	20,676	18,640	20,581

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

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	1,266	240	0	1,026	1,348	344	0	1,004	1,363	376	0	987
Diogelu'r Cyhoedd	1,677	302	0	1,375	1,709	334	0	1,375	1,691	334	0	1,357
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	117	0	0	117	116	0	0	116	124	0	0	124
Cyfanswm Polisi, Pherfformiad a Amddiffyn y Cyhoedd	3,060	542	0	2,518	3,173	678	0	2,495	3,178	710	0	2,468

Service Analysis - POLICY, PERFORMANCE AND PUBLIC PROTECTION - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	1,266	240	0	1,026	1,348	344	0	1,004	1,363	376	0	987
Public Protection	1,677	302	0	1,375	1,709	334	0	1,375	1,691	334	0	1,357
Service Management and Strategy	117	0	0	117	116	0	0	116	124	0	0	124
Total Policy, Performance & Public Protection	3,060	542	0	2,518	3,173	678	0	2,495	3,178	710	0	2,468

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

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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
Partneriaethau a Pherfformiad	1,026	229	175	1,080	1,004	229	175	1,058	987	266	151	1,102
Diogelu'r Cyhoedd	1,375	448	0	1,823	1,375	448	0	1,823	1,357	753	0	2,110
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	117	10	0	127	116	10	0	126	124	0	0	124
Cyfanswm Polisi, Pherfformiad a Amddiffyn y Cyhoedd	2,518	687	175	3,030	2,495	687	175	3,007	2,468	1,019	151	3,336

Service Analysis - POLICY, PERFORMANCE AND PUBLIC PROTECTION - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	1,026	229	175	1,080	1,004	229	175	1,058	987	266	151	1,102
Public Protection	1,375	448	0	1,823	1,375	448	0	1,823	1,357	753	0	2,110
Service Management and Strategy	117	10	0	127	116	10	0	126	124	0	0	124
Total Policy, Performance & Public Protection	2,518	687	175	3,030	2,495	687	175	3,007	2,468	1,019	151	3,336

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

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	2,917	2,846	2,840
Eiddo	0	0	0
Cludiant	12	13	13
Cyflenwadau a Gwasanaethau	131	314	325
Cyfanswm Gwariant	3,060	3,173	3,178
Incwm Rheoladwy			
Grantiau	269	372	394
Incwm Arall	273	306	316
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	542	678	710
Cyllideb cyn Cronfeydd Wrth Gefn	2,518	2,495	2,468
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	0
CYLLIDEB REOLADWY	2,518	2,495	2,468
Adio - Dyraniadau Mewnol	679	679	1,011
Adio - Taliadau Cyfalaf	8	8	8
Cyfanswm y Gyllideb	3,205	3,182	3,487
Llai - Ad-daliadau Mewnol	175	175	151
GWARIANT NET	3,030	3,007	3,336

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

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	2,917	2,846	2,840
Premises	0	0	0
Transport	12	13	13
Supplies and Services	131	314	325
Total Expenditure	3,060	3,173	3,178
Controllable Income			
Grants	269	372	394
Other Income	273	306	316
Contract Services/Schools	0	0	0
Total Income	542	678	710
Budget Before Reserves	2,518	2,495	2,468
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	0
CONTROLLABLE BUDGET	2,518	2,495	2,468
Add - Internal Allocations	679	679	1,011
Add - Capital Charges	8	8	8
Total Budget	3,205	3,182	3,487
Less - Internal Recharges	175	175	151
NET EXPENDITURE	3,030	3,007	3,336

Dadansoddi Gwasanaethau - PRIFFYRDD A GWASANAETHAU AMGYLCHEDDOL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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	6,814	1,009	0	5,805	6,530	997	0	5,533	6,503	997	0	5,506
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbwrs	1,996	3,056	0	(1,060)	2,043	2,406	0	(363)	2,026	2,356	0	(330)
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	11,331	1,702	(1,086)	8,543	10,352	2,097	(543)	7,712	10,002	2,344	38	7,696
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	7,687	2,414	(50)	5,223	7,739	2,447	(146)	5,146	7,597	2,327	(50)	5,220
Gwasanaethau Priffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	885	137	0	748	914	133	0	781	913	133	0	780
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	766	0	0	766	605	0	0	605	599	0	0	599
Cyfanswm Priffyrdd a Gwasanaethau Amgylcheddol	29,479	8,318	(1,136)	20,025	28,183	8,080	(689)	19,414	27,640	8,157	(12)	19,471

Service Analysis - HIGHWAYS AND ENVIRONMENTAL SERVICES - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	6,814	1,009	0	5,805	6,530	997	0	5,533	6,503	997	0	5,506
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	1,996	3,056	0	(1,060)	2,043	2,406	0	(363)	2,026	2,356	0	(330)
Corporate Passenger Transport, Transport Maintenance Unit	11,331	1,702	(1,086)	8,543	10,352	2,097	(543)	7,712	10,002	2,344	38	7,696
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	7,687	2,414	(50)	5,223	7,739	2,447	(146)	5,146	7,597	2,327	(50)	5,220
Highways Services, Road Safety, Regional Transport Management	885	137	0	748	914	133	0	781	913	133	0	780
Service Management and Strategy	766	0	0	766	605	0	0	605	599	0	0	599
Total Highways and Environmental Services	29,479	8,318	(1,136)	20,025	28,183	8,080	(689)	19,414	27,640	8,157	(12)	19,471

Dadansoddi Gwasanaethau - PRIFFYRDD A GWASANAETHAU AMGYLCHEDDOL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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
Casglu a Gwaredu Gwastraff	5,805	1,552	0	7,357	5,533	1,552	0	7,085	5,506	1,868	0	7,374
Parciau a gerddi, Glanhau Priffyrdd, Gwasanaethau Parcio, Harbws	(1,060)	689	0	(371)	(363)	689	0	326	(330)	605	0	275
Cludiant Teithwyr Corfforaethol, Uned Cynnal a Chadw Trafnidiaeth	8,543	527	0	9,070	7,712	527	0	8,239	7,696	691	0	8,387
Cynnal a Chadw Priffyrdd, Caffael a Strategaeth, Peirianeg Arfordirol a Gwaith Draenio Tir	5,223	4,209	0	9,432	5,146	4,209	0	9,355	5,220	4,450	0	9,670
Gwasanaethau Priffyrdd, Diolgelwch y Ffordd, Rheoli Trafnidiaeth Rhanbarthol	748	70	0	818	781	70	0	851	780	231	0	1,011
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	766	55	0	821	605	55	0	660	599	0	0	599
Cyfanswm Priffyrdd a Gwasanaethau Amgylcheddol	20,025	7,102	0	27,127	19,414	7,102	0	26,516	19,471	7,845	0	27,316

Service Analysis - HIGHWAYS AND ENVIRONMENTAL SERVICES - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	5,805	1,552	0	7,357	5,533	1,552	0	7,085	5,506	1,868	0	7,374
Parks & Gardens, Highways Cleaning, Parking Services, Harbours	(1,060)	689	0	(371)	(363)	689	0	326	(330)	605	0	275
Corporate Passenger Transport, Transport Maintenance Unit	8,543	527	0	9,070	7,712	527	0	8,239	7,696	691	0	8,387
Highways Maintenance, Coastal Engineering & Land Drainage Procurement & Strategy	5,223	4,209	0	9,432	5,146	4,209	0	9,355	5,220	4,450	0	9,670
Highways Services, Road Safety, Regional Transport Management	748	70	0	818	781	70	0	851	780	231	0	1,011
Service Management and Strategy	766	55	0	821	605	55	0	660	599	0	0	599
Total Highways and Environmental Services	20,025	7,102	0	27,127	19,414	7,102	0	26,516	19,471	7,845	0	27,316

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

	Cyllideb 2024-25 £000's	Cyllideb diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	10,106	9,357	9,251
Eiddo	1,210	1,219	1,219
Cludiant	8,699	9,034	8,329
Cyflenwadau a Gwasanaethau	9,464	8,573	8,841
Cyfanswm Gwariant	29,479	28,183	27,640
Incwm Rheoladwy			
Grantiau	2,019	2,677	2,924
Incwm Arall	5,774	4,918	4,748
Gwasanaethau Contract/Ysgolion	525	485	485
Cyfanswm Incwm	8,318	8,080	8,157
Cyllideb cyn Cronfeydd Wrth Gefn	21,161	20,103	19,483
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	38
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,136	689	50
CYLLIDEB REOLADWY	20,025	19,414	19,471
Adio - Dyraniadau Mewnol	3,509	3,509	4,367
Adio - Taliadau Cyfalaf	3,593	3,593	3,478
Cyfanswm y Gyllideb	27,127	26,516	27,316
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	27,127	26,516	27,316

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

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	10,106	9,357	9,251
Premises	1,210	1,219	1,219
Transport	8,699	9,034	8,329
Supplies and Services	9,464	8,573	8,841
Total Expenditure	29,479	28,183	27,640
Controllable Income			
Grants	2,019	2,677	2,924
Other Income	5,774	4,918	4,748
Contract Services/Schools	525	485	485
Total Income	8,318	8,080	8,157
Budget Before Reserves	21,161	20,103	19,483
Add - Transfers to Reserves	0	0	38
Less - Transfers from Reserves	1,136	689	50
CONTROLLABLE BUDGET	20,025	19,414	19,471
Add - Internal Allocations	3,509	3,509	4,367
Add - Capital Charges	3,593	3,593	3,478
Total Budget	27,127	26,516	27,316
Less - Internal Recharges	0	0	0
NET EXPENDITURE	27,127	26,516	27,316

Dadansoddi Gwasanaethau - ECONOMI AC ADFYWIO - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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	4,592	1,632	(98)	2,862	4,793	1,636	(98)	3,059	4,761	1,610	(98)	3,053
Buddsoddiadau Economaidd Strategol	1,162	724	(100)	338	899	633	(40)	226	0	0	0	0
Twf a Menter	2,355	2,140	0	215	2,889	2,318	(160)	411	3,780	2,949	(200)	631
Gwasanaethau Cynllunio	1,396	1,104	(95)	197	1,335	1,074	(55)	206	1,324	1,032	(55)	237
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	112	0	0	112	64	0	0	64	63	0	0	63
Cyfanswm Economi ac Adfywio	9,617	5,600	(293)	3,724	9,980	5,661	(353)	3,966	9,928	5,591	(353)	3,984

Service Analysis - ECONOMY AND REGENERATION - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	4,592	1,632	(98)	2,862	4,793	1,636	(98)	3,059	4,761	1,610	(98)	3,053
Strategic Economic Investments	1,162	724	(100)	338	899	633	(40)	226	0	0	0	0
Growth & Enterprise	2,355	2,140	0	215	2,889	2,318	(160)	411	3,780	2,949	(200)	631
Planning Services	1,396	1,104	(95)	197	1,335	1,074	(55)	206	1,324	1,032	(55)	237
Service Management & Strategy	112	0	0	112	64	0	0	64	63	0	0	63
Total Economy and Regeneration	9,617	5,600	(293)	3,724	9,980	5,661	(353)	3,966	9,928	5,591	(353)	3,984

Dadansoddi Gwasanaethau - ECONOMI AC ADFYWIO - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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
Gwasanaethau Eiddo	2,862	1,548	4,176	234	3,059	1,548	4,176	431	3,053	1,871	3,312	1,612
Buddsoddiadau Economaidd Strategol	338	254	0	592	226	254	0	480	0	0	0	0
Twf a Menter	215	798	0	1,013	411	798	0	1,209	631	949	0	1,580
Gwasanaethau Cynllunio	197	617	0	814	206	617	0	823	237	695	0	932
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	112	10	0	122	64	10	0	74	63	0	0	63
Cyfanswm Economi ac Adfywio	3,724	3,227	4,176	2,775	3,966	3,227	4,176	3,017	3,984	3,515	3,312	4,187

Service Analysis - ECONOMY AND REGENERATION - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	2,862	1,548	4,176	234	3,059	1,548	4,176	431	3,053	1,871	3,312	1,612
Strategic Economic Investments	338	254	0	592	226	254	0	480	0	0	0	0
Growth & Enterprise	215	798	0	1,013	411	798	0	1,209	631	949	0	1,580
Planning Services	197	617	0	814	206	617	0	823	237	695	0	932
Service Management & Strategy	112	10	0	122	64	10	0	74	63	0	0	63
Total Economy and Regeneration	3,724	3,227	4,176	2,775	3,966	3,227	4,176	3,017	3,984	3,515	3,312	4,187

Dadansoddi categori - ECONOMI AC ADFYWIO - Rheoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	6,673	7,148	7,096
Eiddo	2,138	2,120	2,121
Cludiant	20	23	25
Cyflenwadau a Gwasanaethau	786	689	686
Cyfanswm Gwariant	9,617	9,980	9,928
Incwm Rheoladwy			
Grantiau	1,346	1,418	1,429
Incwm Arall	3,351	3,183	3,102
Gwasanaethau Contract/Ysgolion	903	1,060	1,060
Cyfanswm Incwm	5,600	5,661	5,591
Cyllideb cyn Cronfeydd Wrth Gefn	4,017	4,319	4,337
Adio- Trosglwyddiadau i'r Cronfeydd Wrth Gefn	2	2	2
Llai- Trosglwyddiadau o'r Cronfeydd Wrth Gefn	295	355	355
CYLLIDEB REOLADWY	3,724	3,966	3,984
Adio - Dyraniadau Mewnol	2,234	2,234	2,238
Adio - Taliadau Cyfalaf	993	993	1,277
Cyfanswm y Gyllideb	6,951	7,193	7,499
Llai - Ad-daliadau Mewnol	4,176	4,176	3,312
GWARIANT NET	2,775	3,017	4,187

Category Analysis - ECONOMY AND REGENERATION - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	6,673	7,148	7,096
Premises	2,138	2,120	2,121
Transport	20	23	25
Supplies and Services	786	689	686
Total Expenditure	9,617	9,980	9,928
Controllable Income			
Grants	1,346	1,418	1,429
Other Income	3,351	3,183	3,102
Contract Services/Schools	903	1,060	1,060
Total Income	5,600	5,661	5,591
Budget Before Reserves	4,017	4,319	4,337
Add - Transfers to Reserves	2	2	2
Less - Transfers from Reserves	295	355	355
CONTROLLABLE BUDGET	3,724	3,966	3,984
Add - Internal Allocations	2,234	2,234	2,238
Add - Capital Charges	993	993	1,277
Total Budget	6,951	7,193	7,499
Less - Internal Recharges	4,176	4,176	3,312
NET EXPENDITURE	2,775	3,017	4,187

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID A TGCh- Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddarau				Cyllideb 2023-24			
	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	5,233	1,222	0	4,011	5,141	1,293	(75)	3,773	5,138	1,392	0	3,746
Gwasanaethau Cwsmeriaid	1,597	0	0	1,597	1,536	0	0	1,536	1,519	0	0	1,519
Gwasanaethau Cymunedol	1,144	186	0	958	1,261	186	0	1,075	1,248	186	0	1,062
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	107	0	0	107	106	0	0	106	104	0	0	104
Cyfanswm Cyswllt Cwsmeriaid a TGCh	8,081	1,408	0	6,673	8,044	1,479	(75)	6,490	8,009	1,578	0	6,431

Service analysis - CUSTOMER CONTACT AND ICT - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	5,233	1,222	0	4,011	5,141	1,293	(75)	3,773	5,138	1,392	0	3,746
Customer Services	1,597	0	0	1,597	1,536	0	0	1,536	1,519	0	0	1,519
Community Services	1,144	186	0	958	1,261	186	0	1,075	1,248	186	0	1,062
Service Management and Strategy	107	0	0	107	106	0	0	106	104	0	0	104
Total Customer Services and ICT	8,081	1,408	0	6,673	8,044	1,479	(75)	6,490	8,009	1,578	0	6,431

Dadansoddi Gwasanaethau - CYSWLLT CWSMERIAID A TGCh - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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
TGCh	4,011	586	4,434	163	3,773	586	4,434	(75)	3,746	778	4,657	(133)
Gwasanaethau Cwsmeriaid	1,597	268	1,780	85	1,536	268	1,780	24	1,519	355	1,831	43
Gwasanaethau Cymunedol	958	374	174	1,158	1,075	374	174	1,275	1,062	391	211	1,242
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau	107	0	0	107	106	0	0	106	104	3	0	107
Cyfanswm Cyswllt Cwsmeriaid a TGCh	6,673	1,228	6,388	1,513	6,490	1,228	6,388	1,330	6,431	1,527	6,699	1,259

Service analysis - CUSTOMER CONTACT AND ICT - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	4,011	586	4,434	163	3,773	586	4,434	(75)	3,746	778	4,657	(133)
Customer Services	1,597	268	1,780	85	1,536	268	1,780	24	1,519	355	1,831	43
Community Services	958	374	174	1,158	1,075	374	174	1,275	1,062	391	211	1,242
Service Management and Strategy	107	0	0	107	106	0	0	106	104	3	0	107
Total Customer Services and ICT	6,673	1,228	6,388	1,513	6,490	1,228	6,388	1,330	6,431	1,527	6,699	1,259

Dadansoddi categori - CYSWLLT CWSMERIAID A TGCh - Reoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	5,210	5,154	5,094
Eiddo	23	22	22
Cludiant	22	22	22
Cyflenwadau a Gwasanaethau	2,826	2,846	2,871
Cyfanswm Gwariant	8,081	8,044	8,009
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	16	16	16
Gwasanaethau Contract/Ysgolion	1,392	1,463	1,562
Cyfanswm Incwm	1,408	1,479	1,578
Cyllideb cyn Cronfeydd Wrth Gefn	6,673	6,565	6,431
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	75	0
CYLLIDEB REOLADWY	6,673	6,490	6,431
Adio - Dyraniadau Mewnol	1,011	1,011	1,253
Adio - Taliadau Cyfalaf	217	217	274
Cyfanswm y Gyllideb	7,901	7,718	7,958
Llai - Ad-daliadau Mewnol	6,388	6,388	6,699
GWARIANT NET	1,513	1,330	1,259

Category Analysis - CUSTOMER CONTACT AND ICT- Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	5,210	5,154	5,094
Premises	23	22	22
Transport	22	22	22
Supplies and Services	2,826	2,846	2,871
Total Expenditure	8,081	8,044	8,009
Controllable Income			
Grants	0	0	0
Other Income	16	16	16
Contract Services/Schools	1,392	1,463	1,562
Total Income	1,408	1,479	1,578
Budget Before Reserves	6,673	6,565	6,431
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	75	0
CONTROLLABLE BUDGET	6,673	6,490	6,431
Add - Internal Allocations	1,011	1,011	1,253
Add - Capital Charges	217	217	274
Total Budget	7,901	7,718	7,958
Less - Internal Recharges	6,388	6,388	6,699
NET EXPENDITURE	1,513	1,330	1,259

Dadansoddi Gwasanaethau - GWASANAETHAU CYFREITHIOL A LLYWODRAETHU - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	856	102	0	754	865	99	0	766	859	99	0	760
Archwilio Mewol ac Allanol	651	2	0	649	614	0	0	614	616	0	(5)	611
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	288	0	0	288	279	0	0	279	278	0	0	278
Cyfanswm Gwasanaethau Cyfreithiol a Llywodraethu	1,795	104	0	1,691	1,758	99	0	1,659	1,753	99	(5)	1,649

Service analysis - LEGAL AND GOVERNANCE SERVICES- Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	856	102	0	754	865	99	0	766	859	99	0	760
Internal & External Audit	651	2	0	649	614	0	0	614	616	0	(5)	611
Service Management and Strategy (incl. Coroners)	288	0	0	288	279	0	0	279	278	0	0	278
Total Legal & Governance Services	1,795	104	0	1,691	1,758	99	0	1,659	1,753	99	(5)	1,649

Dadansoddi Gwasanaethau - GWASANAETHAU CYFREITHIOL A LLYWODRAETHU - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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
Gwasanaethau Cyfreithiol	754	147	906	(5)	766	147	906	7	760	93	891	(38)
Archwilio Mewol ac Allanol	649	53	353	349	614	53	353	314	611	64	370	305
Rheoli'r Gwasanaethau a Strategaeth y Gwasanaethau (gan gynnwys Crwneriaid)	288	15	0	303	279	15	0	294	278	25	0	303
Cyfanswm Gwasanaethau Cyfreithiol a Llywodraethu	1,691	215	1,259	647	1,659	215	1,259	615	1,649	182	1,261	570

Service analysis - LEGAL AND GOVERNANCE SERVICES- Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	754	147	906	(5)	766	147	906	7	760	93	891	(38)
Internal & External Audit	649	53	353	349	614	53	353	314	611	64	370	305
Service Management and Strategy (incl. Coroners)	288	15	0	303	279	15	0	294	278	25	0	303
Total Legal & Governance Services	1,691	215	1,259	647	1,659	215	1,259	615	1,649	182	1,261	570

**Dadansoddi categori - GWASANAETHAU CYFREITHIOL A LLYWODRAETHU -
Reoladwy i Net**

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	1,099	1,073	1,068
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	695	684	684
Cyfanswm Gwariant	1,795	1,758	1,753
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	83	79	79
Gwasanaethau Contract/Ysgolion	21	20	20
Cyfanswm Incwm	104	99	99
Cyllideb cyn Cronfeydd Wrth Gefn	1,691	1,659	1,654
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	0	0	5
CYLLIDEB REOLADWY	1,691	1,659	1,649
Adio - Dyraniadau Mewnol	215	215	182
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	1,906	1,874	1,831
Llai - Ad-daliadau Mewnol	1,259	1,259	1,261
GWARIANT NET	647	615	570

**Category Analysis - LEGAL AND GOVERNANCE SERVICES
- Controllable to Net**

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	1,099	1,073	1,068
Premises	0	0	0
Transport	1	1	1
Supplies and Services	695	684	684
Total Expenditure	1,795	1,758	1,753
Controllable Income			
Grants	0	0	0
Other Income	83	79	79
Contract Services/Schools	21	20	20
Total Income	104	99	99
Budget Before Reserves	1,691	1,659	1,654
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	0	0	5
CONTROLLABLE BUDGET	1,691	1,659	1,649
Add - Internal Allocations	215	215	182
Add - Capital Charges	0	0	0
Total Budget	1,906	1,874	1,831
Less - Internal Recharges	1,259	1,259	1,261
NET EXPENDITURE	647	615	570

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	512	0	0	512	507	0	0	507	497	0	0	497
Arbedion Corfforaethol	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Cyllid wrth gefn	249	0	0	249	289	0	0	289	684	0	0	684
Rheoli Risg Cyllideb Gyffredinol	1,000	0	(1,000)	0	0	0	0	0	0	0	0	0
Lleoliadau y tu allan i'r Sir	5,042	0	0	5,042	4,250	0	0	4,250	4,250	0	0	4,250
Cyfanswm Grŵp Arweiniol	6,454	0	(1,000)	5,454	4,652	0	0	4,652	4,556	0	0	4,556

Service analysis - LEADERSHIP GROUP - Controllable

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	512	0	0	512	507	0	0	507	497	0	0	497
Corporate Savings	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Contingencies	249	0	0	249	289	0	0	289	684	0	0	684
General Budget Risk Management	1,000	0	(1,000)	0	0	0	0	0	0	0	0	0
Out of County Placements	5,042	0	0	5,042	4,250	0	0	4,250	4,250	0	0	4,250
Total Leadership Group	6,454	0	(1,000)	5,454	4,652	0	0	4,652	4,556	0	0	4,556

Dadansoddi Gwasanaethau - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyranïadau Mewnol/Talïadau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talïadau Cyfalaf	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyranïadau Mewnol/Talïadau 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	512	254	0	766	507	354	0	861	497	384	0	881
Arbedion Corfforaethol	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Cyllid wrth gefn	249	2	0	251	289	2	0	291	684	62	0	746
Rheoli Risg Cyllideb Gyffredinol	0	0	0	0	0	0	0	0	0	0	0	0
Lleoliadau y tu allan i'r Sir	5,042	96	0	5,138	4,250	96	0	4,346	4,250	131	0	4,381
Cyfanswm Grŵp Arweiniol	5,454	352	0	5,806	4,652	452	0	5,104	4,556	577	0	5,133

Service analysis - LEADERSHIP GROUP - Controllable to Net

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	512	254	0	766	507	354	0	861	497	384	0	881
Corporate Savings	(349)	0	0	(349)	(394)	0	0	(394)	(875)	0	0	(875)
Contingencies	249	2	0	251	289	2	0	291	684	62	0	746
General Budget Risk Management	0	0	0	0	0	0	0	0	0	0	0	0
Out of County Placements	5,042	96	0	5,138	4,250	96	0	4,346	4,250	131	0	4,381
Total Leadership Group	5,454	352	0	5,806	4,652	452	0	5,104	4,556	577	0	5,133

Dadansoddi categori - GRŴP ARWEINIOL - Reoladwy i Net

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	1,471	466	816
Eiddo	0	0	0
Cludiant	1	1	1
Cyflenwadau a Gwasanaethau	4,982	4,185	3,739
Cyfanswm Gwariant	6,454	4,652	4,556
Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	0	0	0
Cyllideb cyn Cronfeydd Wrth Gefn	6,454	4,652	4,556
Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	0	0	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	1,000	0	0
CYLLIDEB REOLADWY	5,454	4,652	4,556
Adio - Dyraniadau Mewnol	350	350	550
Adio - Taliadau Cyfalaf	2	102	27
Cyfanswm y Gyllideb	5,806	5,104	5,133
Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	5,806	5,104	5,133

Category Analysis - LEADERSHIP GROUP - Controllable to Net

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	1,471	466	816
Premises	0	0	0
Transport	1	1	1
Supplies and Services	4,982	4,185	3,739
Total Expenditure	6,454	4,652	4,556
Controllable Income			
Grants	0	0	0
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	0	0	0
Budget Before Reserves	6,454	4,652	4,556
Add - Transfers to Reserves	0	0	0
Less - Transfers from Reserves	1,000	0	0
CONTROLLABLE BUDGET	5,454	4,652	4,556
Add - Internal Allocations	350	350	550
Add - Capital Charges	2	102	27
Total Budget	5,806	5,104	5,133
Less - Internal Recharges	0	0	0
NET EXPENDITURE	5,806	5,104	5,133

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

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	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	5,464	0	0	5,464	4,952	0	(85)	4,867	4,952	0	(85)	4,867
Premiwm Treth y Cyngor	427	0	188	615	0	0	615	615	615	0	0	615
Balansau a Chronfeydd Wrth Gefn	7,363	0	(7,363)	0	5,987	0	(6,521)	(534)	10,068	0	(10,068)	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	13,254	0	(7,175)	6,079	10,939	0	(5,991)	4,948	15,635	0	(10,153)	5,482

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

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	5,464	0	0	5,464	4,952	0	(85)	4,867	4,952	0	(85)	4,867
Council Tax Premium	427	0	188	615	0	0	615	615	615	0	0	615
Balances & Reserves	7,363	0	(7,363)	0	5,987	0	(6,521)	(534)	10,068	0	(10,068)	0
Total Levies, Council Tax, Premium and Reserves	13,254	0	(7,175)	6,079	10,939	0	(5,991)	4,948	15,635	0	(10,153)	5,482

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

	Cyllideb 2024-25				Cyllideb 2023-24 wedi'i diweddaru				Cyllideb 2023-24			
	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaif	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaif	Ad-daliadau Mewnol	Gwariant Net	Cyllideb Reoladwy	Dyraniadau Mewnol/Talidau Cyfalaif	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	5,464	0	0	5,464	4,867	0	0	4,867	4,867	0	0	4,867
Premiwm Treth y Cyngor	615	0	0	615	615	0	0	615	615	0	0	615
Balansau a Chronfeydd Wrth Gefn	0	0	0	0	(534)	0	0	(534)	0	0	0	0
Cyfanswm Ardollau, Premiwm Treth y Cyngor a Chronfeydd	6,079	0	0	6,079	4,948	0	0	4,948	5,482	0	0	5,482

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

	2024-25 Budget				Updated 2023-24 Budget				2023-24 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	5,464	0	0	5,464	4,867	0	0	4,867	4,867	0	0	4,867
Council Tax Premium	615	0	0	615	615	0	0	615	615	0	0	615
Balances & Reserves	0	0	0	0	(534)	0	0	(534)	0	0	0	0
Total Levies, Council Tax, Premium and Reserves	6,079	0	0	6,079	4,948	0	0	4,948	5,482	0	0	5,482

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

	Cyllideb 2024-25 £000's	Cyllideb wedi'i diweddarau 2023-24 £000's	Cyllideb 2023-24 £000's
Gwariant Rheoladwy			
Gweithwyr	0	0	0
Eiddo	6,863	5,887	10,068
Cludiant	0	0	0
Cyflenwadau a Gwasanaethau	6,391	5,052	5,567
Cyfanswm Gwariant	13,254	10,939	15,635

Incwm Rheoladwy			
Grantiau	0	0	0
Incwm Arall	0	0	0
Gwasanaethau Contract/Ysgolion	0	0	0
Cyfanswm Incwm	0	0	0

Cyllideb cyn Cronfeydd Wrth Gefn	13,254	10,939	15,635
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Adio - Trosglwyddiadau i'r Cronfeydd Wrth Gefn	188	615	0
Llai - Trosglwyddiadau o'r Cronfeydd Wrth Gefn	7,363	6,606	10,153
CYLLIDEB REOLADWY	6,079	4,948	5,482

Adio - Dyraniadau Mewnol	0	0	0
Adio - Taliadau Cyfalaf	0	0	0
Cyfanswm y Gyllideb	6,079	4,948	5,482

Llai - Ad-daliadau Mewnol	0	0	0
GWARIANT NET	6,079	4,948	5,482

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

	Budget 2024-25 £000's	Updated Budget 2023-24 £000's	Budget 2023-24 £000's
Controllable Expenditure			
Employees	0	0	0
Premises	6,863	5,887	10,068
Transport	0	0	0
Supplies and Services	6,391	5,052	5,567
Total Expenditure	13,254	10,939	15,635

Controllable Income			
Grants	0	0	0
Other Income	0	0	0
Contract Services/Schools	0	0	0
Total Income	0	0	0

Budget Before Reserves	13,254	10,939	15,635
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Add - Transfers to Reserves	188	615	0
Less - Transfers from Reserves	7,363	6,606	10,153
CONTROLLABLE BUDGET	6,079	4,948	5,482

Add - Internal Allocations	0	0	0
Add - Capital Charges	0	0	0
Total Budget	6,079	4,948	5,482

Less - Internal Recharges	0	0	0
NET EXPENDITURE	6,079	4,948	5,482

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

CRONFEYDD WRTH GEFN A GLUSTNODWYD

	Trosglwyddiadau Tybiedig			Trosglwyddiadau Tybiedig			Gweddill Tybiedig 31-03-2025 £000's
	Gweddill 31-03-2023 £000's	2023-24 £000's	2023-24 £000's	Gweddill Tybiedig 31-03-2024 £000's	2024-25 £000's	2024-25 £000's	
Cyllideb Ddirprwyedig yr Ysgolion - Cynradd	2,594	0	(1,188)	1,406	0	0	1,406
Cyllideb Ddirprwyedig yr Ysgolion - Uwchradd	1,450	0	(1,174)	276	0	0	276
Cyllideb Ddirprwyedig yr Ysgolion - Ysgolion Pob Oed	1,083	0	(209)	874	0	0	874
Cyllideb Ddirprwyedig Ysgolion-Pob Ysgol	5,127	0	(2,571)	2,556	0	0	2,556
Yswiriant- Cyflenwi Athrawon	85	0	(85)	0	0	0	0
Ysgolion a Dysgu Gydol Oes	770	0	(385)	385	0	(116)	269
Ysgolion a Dysgu Gydol Oes	855	0	(470)	385	0	(116)	269
Cyfalaf Corfforaethol	6,196	0	(615)	5,581	0	(3,082)	2,499
Addysg- Menter Cyllid Preifat Penweddig	1,614	0	(301)	1,313	0	(297)	1,016
Cydraddoli Cyllid/Cynllun Gostyngiadau'r Dreth Gyngor	700	0	0	700	0	0	700
Dileu Swyddi Corfforaethol	1,062	0	(190)	872	0	(872)	0
Yswiriant	1,206	100	0	1,306	0	0	1,306
Cyllid- Cyffredinol	480	0	0	480	0	(75)	405
Cyllid a Chaffael	11,258	100	(1,106)	10,252	0	(4,326)	5,926
Gwasanaethau Democraidd	112	0	0	112	0	0	112
Cronfa wrth gefn etholiad y Cyngor Sir	35	0	0	35	0	0	35
Gwasanaethau Democraidd	147	0	0	147	0	0	147
Pobl a Threfniadaeth	17	0	0	17	0	0	17
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Buddsoddiad Pwrth	250	0	0	250	0	0	250
Porth Gofal	50	0	0	50	0	0	50
Model Gydol Oes y Pwrth	302	0	0	302	0	0	302
Polisi a Pherfformiad	127	0	0	127	0	0	127
Priffyrdd a Gwasanaethau Amgylcheddol	1,086	0	0	1,086	0	(1,086)	0
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	(50)	127	0	(50)	77
Gorfodi Parcio Sifil	102	0	0	102	0	0	102
Priffyrdd a Gwasanaethau Amgylcheddol	1,520	0	(50)	1,470	0	(1,136)	334
Cynllun Datblygu Lleol	233	0	(55)	178	0	(95)	83
Economi ac Adfywio	93	2	0	95	2	0	97
Canolfan Bwyd Cymru (Horeb)	198	0	0	198	0	0	198
Y Fargen Dwf	219	0	(40)	179	0	(100)	79
Rhaglen Gwella Gwaith Trin Carthion	452	0	(100)	352	0	(100)	252
Economi ac Adfywio	1,195	2	(195)	1,002	2	(295)	709
TGCh ac Buddsoddiad Digidol	1,000	0	(233)	767	0	0	767
Cyswllt Cwsmeriaid, TGCh a Digidol	181	0	(75)	106	0	0	106
Cyswllt Cwsmeriaid, TGCh a Digidol	1,181	0	(308)	873	0	0	873
Cyfreithiol a Llywodraethu	0	0	0	0	0	0	0
Rheoli Arian Wrth Gefn a'r Gyllideb	4,137	1,700	(2,630)	3,207	0	0	3,207
Chost a Phwysau Chwyddiant	1,322	0	(1,322)	0	0	0	0
Cynllun Tai Cymunedol (Premiwm Treth y Cyngor)	1,797	615	(100)	2,312	188	(500)	2,000
Darparu'r Dechrau Gorau Mewn Bywyd a Galluogi Pobl o Bob Oed i Ddysgu	4,877	0	(3,089)	1,788	0	(1,781)	7
Hybu'r Economi, Cefnogi Busnesau a Galluogi Cyflogaeth	8,000	0	(2,760)	5,240	0	(100)	5,140
Creu Cymunedau Gofalgar ac Iach	2,302	800	(1,048)	2,054	0	(1,950)	104
Creu Cymunedau Cynaliadwy a Gwyrdd sydd wedi'u Cysylltu'n Dda â'l Gilydd	4,640	0	(2,046)	2,594	0	(2,000)	594
Grŵp Arweiniol	27,075	3,115	(12,995)	17,195	188	(6,331)	11,052
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd	48,804	3,217	(17,695)	34,326	190	(12,204)	22,312
GWEDDILL CYFFREDINOL							
Gweddill Cyffredinol sydd wedi'i ddwyn ymlaen				6,714			6,714
Gweddill Cyffredinol sydd wedi'i gario ymlaen	6,714	0	0	6,714	0	0	6,714
Cyfanswm y Cronfeydd Wrth Gefn a Glustnodwyd a'r Gweddillion Cyffredinol	55,518	3,217	(17,695)	41,040	190	(12,204)	29,026

STATEMENT OF EARMARKED RESERVES AND GENERAL BALANCES

EARMARKED RESERVES

	Balance	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
	31-03-2023	Transfers	Transfers	Balance	Transfers	Transfers	Balance
	£000's	To	From	31-03-2024	To	From	31-03-2025
		2023-24	2023-24	£000's	2024-25	2024-25	£000's
		£000's	£000's	£000's	£000's	£000's	£000's
Delegated Schools Budget - Primary	2,594	0	(1,188)	1,406	0	0	1,406
Delegated Schools Budget - Secondary	1,450	0	(1,174)	276	0	0	276
Delegated Schools Budget - All Through	1,083	0	(209)	874	0	0	874
Delegated Schools Budget-All Schools	5,127	0	(2,571)	2,556	0	0	2,556
Insurances - Supply Cover	85	0	(85)	0	0	0	0
Schools & Lifelong Learning	770	0	(385)	385	0	(116)	269
Schools & Lifelong Learning	855	0	(470)	385	0	(116)	269
Corporate Capital	6,196	0	(615)	5,581	0	(3,082)	2,499
Education Penweddig PFI	1,614	0	(301)	1,313	0	(297)	1,016
Funding / CTRS Equalisation	700	0	0	700	0	0	700
Corporate Redundancy	1,062	0	(190)	872	0	(872)	0
Insurance	1,206	100	0	1,306	0	0	1,306
Finance - General	480	0	0	480	0	(75)	405
Finance & Procurement	11,258	100	(1,106)	10,252	0	(4,326)	5,926
Democratic Services	112	0	0	112	0	0	112
County Council Election Reserve	35	0	0	35	0	0	35
Democratic Services	147	0	0	147	0	0	147
People & Organisation	17	0	0	17	0	0	17
Porth Cymorth Cynnar	2	0	0	2	0	0	2
Pyrth Investment	250	0	0	250	0	0	250
Porth Gofal	50	0	0	50	0	0	50
Pyrth Through Age Model	302	0	0	302	0	0	302
Policy, Performance & Public Protection	127	0	0	127	0	0	127
Highways & Environmental Services	1,086	0	0	1,086	0	(1,086)	0
Winter Maintenance/Storm Repairs	155	0	0	155	0	0	155
Environmental & Flood Protection	177	0	(50)	127	0	(50)	77
Civil Parking Enforcement	102	0	0	102	0	0	102
Highways & Environmental Services	1,520	0	(50)	1,470	0	(1,136)	334
Local Development Plan	233	0	(55)	178	0	(95)	83
Economy & Regeneration	93	2	0	95	2	0	97
Food Centre Wales (Horeb)	198	0	0	198	0	0	198
Growth Deal	219	0	(40)	179	0	(100)	79
Sewage Treatment Works Improvement Programme	452	0	(100)	352	0	(100)	252
Economy & Regeneration	1,195	2	(195)	1,002	2	(295)	709
ICT & Digital Investment	1,000	0	(233)	767	0	0	767
Customer Contact, ICT & Digital	181	0	(75)	106	0	0	106
Customer Contact, ICT & Digital	1,181	0	(308)	873	0	0	873
Legal & Governance	0	0	0	0	0	0	0
Contingency & Budget Management	4,137	1,700	(2,630)	3,207	0	0	3,207
Cost and Inflationary Pressures	1,322	0	(1,322)	0	0	0	0
Community Housing Scheme (Council Tax Premium)	1,797	615	(100)	2,312	188	(500)	2,000
Providing the Best Start in Life & Enabling Learning at All Ages	4,877	0	(3,089)	1,788	0	(1,781)	7
Boosting the Economy, Supporting Businesses & Enabling Employment	8,000	0	(2,760)	5,240	0	(100)	5,140
Creating Caring & Healthy Communities	2,302	800	(1,048)	2,054	0	(1,950)	104
Creating Sustainable, Green & Well-connected Communities	4,640	0	(2,046)	2,594	0	(2,000)	594
Leadership Group	27,075	3,115	(12,995)	17,195	188	(6,331)	11,052
Total Earmarked Reserves	48,804	3,217	(17,695)	34,326	190	(12,204)	22,312
GENERAL BALANCES							
General Balance b/f				6,714			6,714
General Balance c/f	6,714	0	0	6,714	0	0	6,714
Total Earmarked Reserves & General Balances	55,518	3,217	(17,695)	41,040	190	(12,204)	29,026

YNGOR SIR CEREDIGION COUNTY COUNCIL**CAPITAL STRATEGY**

1. The Council will formulate a multi-year Capital Programme with the aim of working towards a long-term Capital financial planning horizon.
2. All planned Capital expenditure, Capital bids and proposed Capital investment in new or existing assets, whether through grant funding or otherwise, must support the Council's 2022-2027 Corporate Strategy and underlying Corporate Priorities and associated Service objectives. Asset Management Planning should help inform the setting of the Capital Programme and essential expenditure on existing Council assets.
3. The Council currently operates a Corporate Project Management Group (which provides projects with appropriate support, advice and direction), a Capital Monitoring Group (which provides the operational management of the in-year Capital expenditure and funding position) and a Development Group (which provides a wider strategic input on Capital development proposals and opportunities). All 3 groups have key roles to play but with each one having their own specific Terms of reference.
4. The Council's Treasury Management Strategy will set out the approach to Treasury related activities for Investments and Borrowing and will take account of and be fully aligned with the Capital Programme proposals and will factor in proposed borrowing levels (both external and internal) consistent with these plans and a prudent approach. The Treasury Management Strategy will also include the Council's Minimum Revenue Policy for the provision for repayment of debt over its life.
5. The Capital Programme and Treasury Management Strategy are managed by officers who are professionally qualified accountants who are required to undertake Compulsory Professional Development (CPD).
6. The guiding principles for the Council's current and future Capital planning will include:
 - Pursuing efficiency to make the best use of existing assets which includes land & buildings and information technology. E.g. Rationalisation of redundant and/or under-utilised buildings should reduce revenue costs and also generate potential capital receipts.
 - All major capital projects (grant funded or otherwise) require a funding strategy as part of the business case being developed.
 - The Capital Programme will normally be set so that no Prudential Borrowing is undertaken to fund the core Capital Programme except where funding specific Capital projects. There will need to be a business case to support the use of Prudential Borrowing e.g. Consideration would be given to use Prudential borrowing when revenue savings can be identified which would be used to fund the capital financing costs of the initial capital investment.
 - Invest to save schemes that produce revenue savings following an initial capital investment will continue to be regarded as high priority as they can provide a

positive contribution to the medium term revenue budget position (e.g. Energy efficiency measures). This could also include schemes that are a capital investment to avoid future cost increases.

- Identify, lever in and maximise external grant funding opportunities where possible, although in isolation this may not always be the overriding driver to undertake a capital project.
- Exit strategies should be considered as part of any grant funding bids and successful grant awards.
- Corporate Capital earmarked reserves will be maintained to provide one-off funding to support the Capital Programme. Where revenue savings can be achieved in advance of the annual budget requirement, these may usefully be applied to earmarked reserves to support future Capital priorities. In particular the Council's matched funding contribution for the Band B 21st Century Schools Programme will be mainly supported through funding set aside in the Investing in People's future earmarked reserve.
- Capital receipts are regarded as a positive contribution to the overall Capital Programme and will be allocated in accordance with the balance available at the start of the year. A list of proposed Asset disposals will be maintained and regularly monitored. Appropriate consideration of major disposals will take place as and when they arise.
- If a Capitalisation Direction is made available by WG it will be considered and utilised as, when and if this is deemed appropriate by the Corporate Lead Officer: Finance & Procurement as Section 151 officer.
- The Council will continue to hold Investment Properties as part of its Corporate Estate. This is a form of commercial activity as the Council aims to lease these properties out at market rates and therefore make a commercial return. At present the Council's commercial activity represents a low risk as it is not significant relative to the context of the Council's overall budget and financial position. Should any new opportunities become available, then a business case would need to be produced which should include financial and legal due diligence, including ensuring compliance with the revised Prudential Code (December 2021) requirements which prohibit borrowing where obtaining financial returns is the primary aim, and the use of specialist internal/external advice where appropriate, together with the following appropriate governance arrangements.
- Appropriate due diligence relative to the nature, scale and area of activity will be undertaken when considering Capital grants to 3rd parties within the Capital Programme.

7. The key priority areas that the Council will focus on in its forthcoming Capital Programme include:

- Working with the private and public sector across the region, through the Growing Mid Wales Partnership, the Growing Mid Wales Growth Deal, UK Shared Prosperity Fund and Levelling Up Funding to boost the local and regional economy.
 - Implement Ceredigion Economic Strategy
- a) Creating caring and healthy communities including
- Providing funding for mandatory and discretionary Disabled Facilities grants.
 - Review and develop specialist residential accommodation schemes either by the Council or in conjunction with RSL and other partners.
 - Cylch Caron – the Ceredigion Local Service Board project for the delivering of health and social care in the Tregaron area
 - Establishing wellbeing centres
- b) Providing the best start in life and enabling learning at all ages including
- Continuing to modernise Schools through the 21st Century Schools programme and other funding routes.
- c) Creating sustainable, green and well-connected communities including
- Developing Coast Protection schemes
 - Carbon Management – Seek to further reduce carbon emissions and to reduce energy costs / mitigate as far as possible future increases, by enabling energy efficiency measures in both Council assets and also the private and RSL Housing stock.
 - Vehicle Replacement –to review the wider vehicle fleet across all services and transition towards an Ultra Low Emission Vehicle fleet.
 - Essential improvements to Buildings, Bridges and Roads.

Multi-Year Capital Programme 2023/24 - 2026/27

2023/24 Latest			2024/25 Proposed			2025/26 Indicative			2026/27 Indicative		
General Funding £'000	Grants £'000	TOTAL £'000	General Funding £'000	Grants £'000	TOTAL £'000	General Funding £'000	Grants £'000	TOTAL £'000	General Funding £'000	Grants £'000	TOTAL £'000

Schools & Lifelong Learning

21st Century Schools programme (Band B)
Ysgol Henry Richards

To support the roll out of Free school meals

Welsh Medium Immersion Centre and New classroom block

Additional Learning needs Adaptations to Buildings

E-sgol project

Llwyn y Eos New Roof

Childcare Provision

Museum New Roof

School - additional Capital works

Underfloor Heating System - Schools

Urgent Works Schools

3,386	6,178	9,564	1,875	4,094	5,969	-	-	-	-	-	-
37	-	37	-	-	-	-	-	-	-	-	-
798	-	798	-	-	-	-	-	-	-	-	-
	50	50		200	200	-	1,500	1,500	-	3,658	3,658
-	458	458	-	-	-	-	-	-	-	-	-
	73	73	-	-	-	-	-	-	-	-	-
-	-	-	250	-	250	-	-	-	-	-	-
-	1,380	1,380	-	576	576	-	-	-	-	-	-
-	-	-	1,100	-	1,100	-	-	-	-	-	-
2,285	-	2,285	-	-	-	-	-	-	-	-	-
60	-	60	535	-	535	-	-	-	-	-	-
150	-	150	150	-	150	150	-	150	150	-	150
6,716	8,139	14,855	3,910	4,870	8,780	150	1,500	1,650	150	3,658	3,808

Total - Schools

Porth Cymorth Cynnar

Community Hub - Lampeter

Urgent Works Wellbeing Centres

Sports Wales Stage 2 Wellbeing facilities upgrade

Artificial Sports Pitches

Aberaeron and Calon tysul Ltd Swimming Pools

Disabled Facilities Grants

Home Improvement & Houses into Homes Loan Schemes

Community Housing Scheme

Enable Grant for Independent Living

Intermediate Care Fund- Property Purchases & Renovations

Land and Buildings Development Fund

HCF - Housing with care Fund to include Housing Adaptation, and top

up for Disabled Facilities adaptations.

National Empty Homes Grant Scheme

123	122	245	-	-	-	-	-	-	-	-	-
225	-	225	200	-	200	50	-	50	50	-	50
-	537	537	262	108	370	-	-	-	-	-	-
107	4	111	-	-	-	-	-	-	-	-	-
-	89	89	-	-	-	-	-	-	-	-	-
1,400	-	1,400	1,400	-	1,400	1,400	-	1,400	1,400	-	1,400
61	-	61	-	-	-	-	-	-	-	-	-
100	-	100	600	-	600	600	-	600	500	-	500
-	146	146	-	-	-	-	-	-	-	-	-
10	42	52	161	-	161	-	-	-	-	-	-
400	-	400	1,288	-	1,288	-	-	-	-	-	-
-	120	120	-	-	-	-	-	-	-	-	-
82	-	82	82	-	82	-	-	-	-	-	-
2,508	1,060	3,568	2,462	108	2,570	2,050	-	2,050	1,950	-	1,950

Total - Porth Cymorth Cynnar

2023/24 Latest			2024/25 Proposed			2025/26 Indicative			2026/27 Indicative		
General Funding	Grants	TOTAL	General Funding	Grants	TOTAL	General Funding	Grants	TOTAL	General Funding	Grants	TOTAL
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000

Economic and Regeneration

Sewage Treatment Works	200	-	200	456	-	456	-	-	-	-	-	-
Urgent Works Other	100	-	100	100	-	100	100	-	100	100	-	100
Buildings - Invest to Save New Ways of Working	175	-	175	175	-	175	175	-	175	-	-	175
Energy Scheme Investments	5	-	5	1,250	-	1,250	250	-	250	-	-	-
Asset Development Programme	-	180	180	-	-	-	-	-	-	-	-	-
Market Hall Cardigan	369	28	397	-	-	-	-	-	-	-	-	-
Footbridge Replacement Programme	50	-	50	50	-	50	50	-	50	-	-	50
Access improvement Grant	-	103	103	-	103	103	-	-	-	-	-	-
Green Recovery Grant	-	32	32	-	-	-	-	-	-	-	-	-
NNF Afon Teifi SAC Catchment	-	445	445	-	-	-	-	-	-	-	-	-
New Quay South John Street - Amenity Access Enhancement	9	36	45	-	-	-	-	-	-	-	-	-
Local Places for nature Capital	-	366	366	-	394	394	-	-	-	-	-	-
Levelling up Projects	-	1,794	1,794	-	7,771	7,771	-	-	-	-	-	-
Total - Economic and Regeneration	908	2,984	3,892	2,031	8,268	10,299	575	-	575	325	-	325

Highways and Environmental Services

Highways Infrastructure Renewal / Improvements	2,200	-	2,200	2,080	-	2,080	2,080	-	2,080	2,080	-	2,080
Environmental Services	66	-	66	60	-	60	60	-	60	60	-	60
LTF Fund trawsCymru Bus Corridor Infrastructure improvements	-	950	950	-	950	950	-	-	-	-	-	-
LTF Bus Corridor Core Funding	-	250	250	-	-	-	-	-	-	-	-	-
Ultra Low emissions Vehicle Transformation	-	298	298	-	370	370	-	-	-	-	-	-
EV Charging Infrastructure Grant (WLGA)	8	8	16	-	-	-	-	-	-	-	-	-
ATF Core funding	-	500	500	-	-	-	-	-	-	-	-	-
ATF Waunfawr to IBERS Link Phase 1	-	1,490	1,490	-	-	-	-	-	-	-	-	-
20 mph Core Allocation	-	739	739	-	-	-	-	-	-	-	-	-
SRIC Llanrhystud	-	50	50	-	-	-	-	-	-	-	-	-
Cae'r Henwas (Site Completion)	9	-	9	-	-	-	-	-	-	-	-	-
Street Lighting invest to save	-	-	-	110	-	110	-	-	-	-	-	-
Parking infrastructure	-	-	-	250	-	250	-	-	-	-	-	-
Flood Alleviation Schemes Llandre/Borth Leat	-	61	61	-	-	-	-	-	-	-	-	-
FCERM Capel Bangor & Talybont	-	121	121	-	-	-	-	-	-	-	-	-
Aberaeron Coastal Protection Detail Design	-	107	107	-	-	-	-	-	-	-	-	-
Aberystwyth Coastal Protection	-	232	232	-	-	-	-	-	-	-	-	-
Llangrannog Coastal protection	-	24	24	-	-	-	-	-	-	-	-	-
Borth & Ynyslas Coastal Protection	-	40	40	-	-	-	-	-	-	-	-	-
Aberaeron Coastal Protection schemes	13,000	-	13,000	18,590	-	18,590	-	-	-	-	-	-
Fleet Replacement	848	-	848	500	-	500	1,500	-	1,500	1,500	-	1,500
Waste Transfer Station	-	-	-	1,025	-	1,025	-	-	-	-	-	-
Total - Highways and Environmental Services	16,131	4,870	21,001	22,615	1,320	23,935	3,640	-	3,640	3,640	-	3,640

2023/24 Latest			2024/25 Proposed			2025/26 Indicative			2026/27 Indicative		
General Funding	Grants	TOTAL	General Funding	Grants	TOTAL	General Funding	Grants	TOTAL	General Funding	Grants	TOTAL
£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000

Porth Gofal

Urgent Works - Residential Homes
HCF Safe Accommodation for Children
Residential Homes upgrade
Hafan y Waun Capital Investment
HCF - Housing with Care Fund to include Integrated Community Equipment Store (ICES) Equipment and Efficiency Improvements, Assessment and sensors and a Dementia Friendly Lounge Conversion at Hafan Deg.
ICF Hafan Deg Dementia Project

100	-	100	100	-	100	100	-	100	100	-	100
-	1,182	1,182	-	428	428	-	-	-	-	-	-
280	-	280	600	-	600	256	-	256	-	-	-
200	-	200	-	-	-	-	-	-	-	-	-
-	121	121	-	-	-	-	-	-	-	-	-
-	379	379	-	-	-	-	-	-	-	-	-

Total - Porth Gofal

580	1,682	2,262	700	428	1,128	356	-	356	100	-	100
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UK Shared Prosperity Fund

Uk Shared Prosperity Fund (Powys and Ceredigion)

-	2,040	2,040	-	6,012	6,012	-	-	-	-	-	-
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Total - UK Shared Prosperity Fund

-	2,040	2,040	-	6,012	6,012	-	-	-	-	-	-
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Customer Contact

ICT Kit and Infrastructure investment

390	-	390	300	-	300	300	-	300	380	-	380
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Total - Customer Contact

390	-	390	300	-	300	300	-	300	380	-	380
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Finance & Procurement

Community Grant Scheme

150	-	150	100	-	100	100	-	100	100	-	100
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Total - Finance & Procurement

150	-	150	100	-	100	100	-	100	100	-	100
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2023/24 Latest			2024/25 Proposed			2025/26 Indicative			2026/27 Indicative		
General Funding £'000	Grants £'000	TOTAL £'000	General Funding £'000	Grants £'000	TOTAL £'000	General Funding £'000	Grants £'000	TOTAL £'000	General Funding £'000	Grants £'000	TOTAL £'000

Policy Performance and Public Protection

Inphase Contract

30	-	30	-	-	-	-	-	-	-	-	-
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Total Policy Performance and Public Protection

30	-	30	-	-	-	-	-	-	-	-	-
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Service Reform

Capitalisation Direction - Service Reform

100	-	100	-	-	-	-	-	-	-	-	-
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TOTAL WORKING PROGRAMME

27,513	20,775	48,288	33,649	21,006	54,655	7,171	1,500	8,671	6,645	3,658	10,303
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Contingencies

New Approved Grants/Match funding for grant schemes

350	-	350	250	-	250	350	-	350	350	-	350
182	1,569	1,751	200	4,000	4,200	200	4,000	4,200	200	4,000	4,200

Total - Contingencies

532	1,569	2,101	450	4,000	4,450	550	4,000	4,550	550	4,000	4,550
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TOTAL OVERALL PROGRAMME

28,045	22,344	50,389	34,099	25,006	59,105	7,721	5,500	13,221	7,195	7,658	14,853
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CYNGOR SIR CEREDIGION COUNTY COUNCIL

PRUDENTIAL INDICATORS**1. PRUDENTIAL INDICATORS SUBMITTED FOR APPROVAL**

The Prudential Code sets out the indicators that must be used in order to demonstrate that local authorities have fulfilled the Code objectives. The Code does not suggest indicative limits or ratios for the indicators.

The Council must set and approve the indicators and they should follow the same route as the setting and revising of the budget. In setting or revising the prudential indicators the local authority must have regard to the following matters:

- Affordability
- Prudence and sustainability
- Value for money
- Stewardship of assets
- Service objectives
- Practicality

The following Prudential Indicators are submitted for approval:

PI 1 Estimates of Capital Expenditure

The actual capital expenditure that was incurred last year and estimates of capital expenditure to be incurred for the current and future years are:

	2022/23	2023/24	2024/25	2025/26	2026/27
	£m	£m	£m	£m	£m
	Actual	Estimate	Estimate	Estimate	Estimate
General Fund	26	51	59	13	15
Total	26	51	59	13	15

PI 2 Estimates of Financing costs to Net Revenue Stream.

The estimated financing costs as to the Authority's Net Revenue Stream are:

	2022/23	2023/24	2024/25	2025/26	2026/27
	Actual	Estimate	Estimate	Estimate	Estimate
General Fund	4.0%	3.7%	3.5%	3.9%	3.2%

PI 3 Estimates of Capital Financing Requirement

Estimates of the end of year capital financing requirement (which includes the accounting requirements for PFI and Finance Lease transactions) for the Authority for the current and future years and the actual capital financing requirement at 31/03/23 are:

	31/03/23	31/03/24	31/03/25	31/03/26	31/03/27
	£m	£m	£m	£m	£m
	Actual	Estimate	Estimate	Estimate	Estimate
General Fund	138	154	176	177	178
Total	138	154	176	177	178

PI 4 Gross Debt and the Capital Finance Requirement

In order to ensure that over the medium term debt will only be for a capital purpose, the local authority should ensure that gross external debt does not, except in the short term, exceed the total of capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.

The Section 151 officer reports that the authority did not have any difficulty in meeting this requirement in 2022/23, nor are there any difficulties envisaged for the current or future years. This view takes into account current commitments, existing plans, and the proposals in the 3 year capital programme.

PI 5 Authorised Limit for External Debt

In respect of its external debt, it is recommended that the Council approves the following authorised limits for its total external debt gross of investment for the next three financial years. These limits separately identify debt from other long term liabilities such as finance leases.

The Council is asked to approve these limits and to delegate authority to the Section 151 officer, within the total limit for any individual year, to effect movement between the separately agreed limits for borrowing and other long term liabilities, in accordance with option appraisal and best value for money for the Authority. Any such changes made will be reported to the Council at its next meeting following the change.

	2023/24	2024/25	2025/26	2026/27
	£m	£m	£m	£m
Borrowing	134	158	163	168
Other long term liabilities	7	10	10	10
Total	141	168	173	178

The Section 151 officer reports that these authorised limits are consistent with the Authority’s current commitments, existing plans and the proposals in the budget report for capital expenditure and financing. The Section 151 officer confirms that they are based on an estimate of the most likely and prudent scenario (but not worst case), with additional headroom over and above this to allow for operational management, for example unusual cash movements and debt rescheduling.

The limit determined for 2024/25 will be the statutory limit determined under section 3 (1) of the Local Government Act 2003.

PI 6 Operational Boundary for External Debt

The Council is also asked to approve the following operational boundary for external debt for the same time period. The proposed operational boundary for external debt is based on the same estimates as the authorised limit but reflects directly the s151 Officer’s estimate of the most likely and prudent scenario (but not the worst case), without the additional headroom included within the authorised limit and equates to the maximum of external debt projected.

The Council is also asked to delegate authority to the Section 151 officer, within the total operational boundary for any individual year, to effect movement between the separately agreed figures for borrowing and other long term liabilities. Any such changes will be reported to the Council at its next meeting following the change.

	2023/24	2024/25	2025/26	2026/27
	£m	£m	£m	£m
Borrowing	128	152	157	162
Other long term liabilities	6	9	9	9
Total	134	161	166	171

PI 7 Actual External Debt

The Council’s actual external debt at 31/03/2023 was £113.7m (consisting of External Borrowing of £107.8m and Long term liabilities of £5.9m).

It should be noted that actual external debt is not directly comparable to the authorised limit and operational boundary, since the actual external debt reflects the position only at one particular point in time.

PI 8 Maturity Structure of Borrowing

Upper and lower limits proposed for the maturity structure of borrowings are:

	Upper limit	Lower limit
Under 12 months	20%	0%
12 months & within 24 months	20%	0%
24 months & within 5 years	50%	0%
5 years & within 10 years	75%	0%
10 years & above	95%	25%
<u>Sub-category within 10 years and above</u> 50 years & above	20%	0%

PI 9 Upper limit for total principal sums invested for more than 1 year

Upper limit for sums invested for more than 1 year at the time the investment is made are:

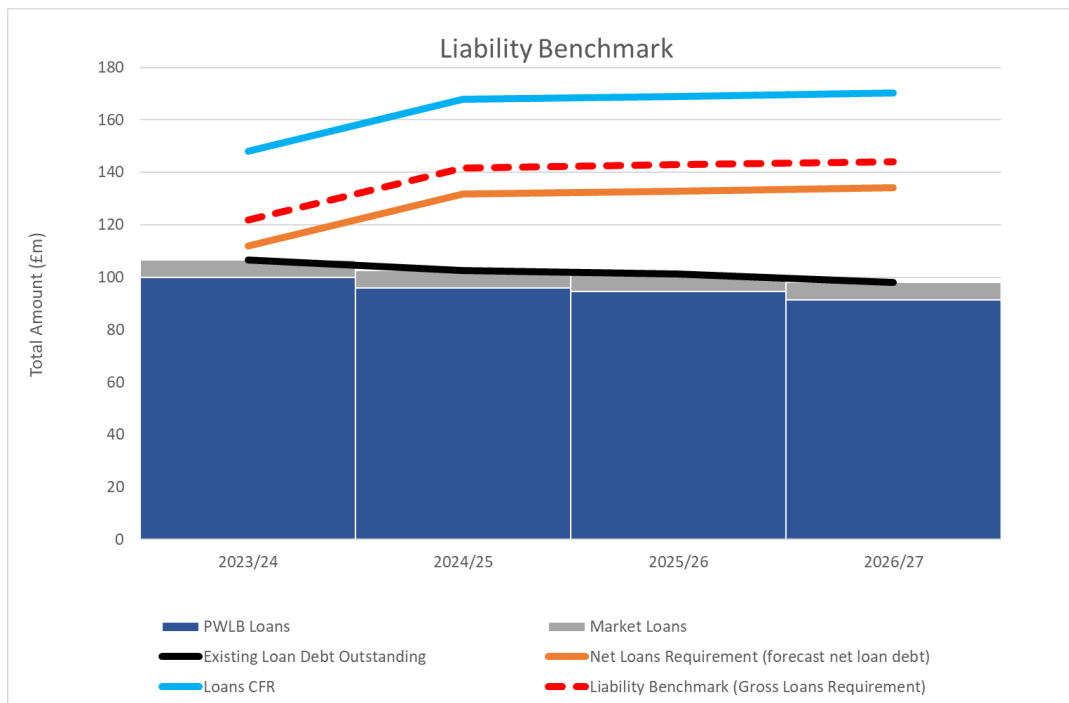
2023/24	2024/25	2025/26	2026/27
£2.5m	£2.5m	£2.5m	£2.5m

PI 10 Liability Benchmark

The Liability Benchmark is effectively the Net Borrowing Requirement of a local authority plus a liquidity allowance. In its simplest form, it is calculated by deducting the amount of investable resources available on the balance sheet (reserves, cash flow balances) from the amount of outstanding external debt and then adding the minimum level of investments required to manage day-to-day cash flow.

There are four components to the Liability Benchmark:

- Existing loan debt outstanding: the Authority's existing loans that are still outstanding in future years.
- Loans CFR: this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP.
- Net loans requirement: this will show the Authority's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
- Liability benchmark (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.



2. MONITORING BY THE CHIEF FINANCE OFFICER

The Section 151 officer is required to maintain a measurement and reporting process to monitor the performance of all the indicators. Provided that the total authorised limit and the operational boundary are unchanged, movement can be made between the separate headings of Capital Expenditure by the Section 151 officer, with any such changes being reported to the next meeting of the Council.