

Y Cyd-destun Ariannol



Ledled y DU, mae cynghorau yn wynebu heriau nas gwelwyd erioed o'r blaen o ganlyniad i ostyngiad yn y cyllid gan y Llywodraeth a chynnydd yn y galw ar wasanaethau hanfodol. Mae hefyd ansicrwydd mawr yn dilyn penderfyniad y DU i adael yr Undeb Ewropeaidd, a'r effaith y gallai hyn ei chael ar yr hinsawdd economaidd. Er bod setliad cyllid Llywodraeth Cymru ar gyfer yr awdurdodau lleol yn 2019-2020 yn well na'r hyn a ddisgwyliwyd yn flaenorol, mae'n dal i fod yn ostyngiad gwirioneddol ar addeg o alw cynyddol ac fe fydd yn her.

Cyhoeddodd Llywodraeth Cymru ei chyllideb derfynol ar gyfer 2019-20 ym mis Rhagfyr 2018. Roedd yn cynnwys pecyn o gyllid ychwanegol i ddiogelu llywodraeth leol, gan gynnwys cyllid cyffredinol i leihau'r pwysau sy'n wynebu awdurdodau lleol ynghyd â chyllid i ymateb i'r pwysau ariannol sy'n deillio o'r dyfarniad cyflog i athrawon, a £100 miliwn o gyllid dros gyfnod o dair blynedd i gefnogi buddsoddiad cyfalaf yn asedau a seilwaith yr awdurdod lleol.

O 2015-16 i 2018-19 mae'r cyngor wedi gorfod gwneud arbedion o fwy na £37 miliwn yn sgil gostyngiadau mewn cyllid gan y llywodraeth geneblaethol a lleihad yn ein hincwm o ffioedd a thaliadau. Disgwylir i'r sefyllfa ariannol anodd barhau am nifer o flynyddoedd i ddoc ac yn ein Strategaeth Ariannol Tymor Canolig rydym yn amcangyfrif, rhwng 2019-20 a 2022-23, y bydd yn rhaid i ni wneud arbedion pellach o tua £35 miliwn.

Mae toriadau yn y gyllideb ar y raddfa hon yn cyflwyno her sylweddol i'r cyngor a fydd yn ei gwneud yn ofynnol i ni wneud nifer o benderfyniadau anodd ynghylch pa wasanaethau y gellir eu cynnal a pha rai na ellir eu cynnal. Yn amlwg, rydym am leihau effaith gostyngiad mewn cyllid ar y wasanaethau rydym yn eu darparu i'n dinasyddion. O ganlyniad, rydym yn gobeithio sicrhau dros hanner ein harbedion drwy wneud defnydd mwy call o'n hadnoddau, yn hytrach na thorri ansawdd neu lefel y gwasanaeth.

Bydd y balans yn cael ei wireddu o'r newidiadau yn ein polisiau, a'r ffordd y mae rhai gwasanaethau'n cael eu cyflenwi, yn ogystal â lleihau neu gael gwared ar rhai o'r gwasanaethau rydym yn eu darparu ar hyn o bryd. Oherwydd bod tua dau draean o gyllideb y cyngor yn ymwneud â chostau talu staff, mae'n anochel y bydd unrhyw leihad mewn cyllidebau meysydd gwasanaeth yn arwain at ostyngiad yng ngweithlu'r cyngor.

Yn ddiweddar, cynhaliodd Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr ymgynghoriad ar y gyllideb i gasglu barn preswylwyr a rhanddeiliaid ar y cynigion uchod, sydd wedi cael eu hystyried fel rhan o'r broses gyffredinol. Rydym yn ymrwymedig i weithio'n agos gyda'r gymuned i leihau effaith y toriadau i'r gyllideb.

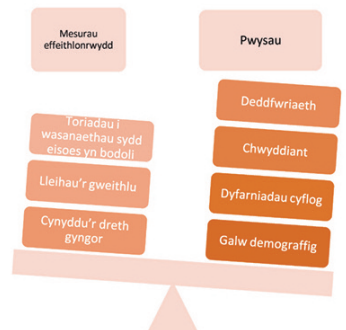
Cyllideb Refeniw 2019-20



Mae cyllideb refeniw flynyddol awdurdod lleol yn cynnwys y gost o redeg awdurdod lleol o ddydd i ddydd (gan gynnwys cyflogai staff, costau cynnal a chadw tai, pensiynau, costau gweithredol ac ati) Y gyllideb refeniw net ar gyfer gwasanaethau a ddarperir gan y cyngor yn 2019-20 yw £270.809 miliwn, cynnydd o £4.825 miliwn o'i gymharu â 2018-19. Caiff y cyngor y mwyafrif o'i gyllid refeniw wrth Lywodraeth Cymru drwy'r Grant Cynnal Refeniw a chyfran o Ardrethi Annomestig . Y gostyngiad mewn cyllid ar gyfer Pen-y-bont ar Ogwr wrth Lywodraeth Cymru ar gyfer 2019-20 yw -0.1%. Fodd bynnag, pan fydd addasiadau yn cael eu gwneud ar gyfer cyllid sydd wedi'i gynnwys o fewn y setliad ar gyfer cyfrifoldebau newydd, amcangyfrifir y bydd y gwir effaith ar Ben-y-bont ar Ogwr yn ostyngiad tebyg am debyg o tua £1.2 miliwn neu -0.6% o'i gymharu â 2018-19.

Mae cyllideb y cyngor ar gyfer 2019-20 yn cynnwys dyraniad o £2.895 miliwn i fodloni pwysau cyllidebol na ellir ei osgoi, gan gynnwys y pwysau sy'n deillio o ddeddfwriaeth Llywodraeth Cymru o ran anghenion dysgu ychwanegol, newidiadau demograffeg mewn ysgolion ac o ran y boblogaeth ehangach, ynghyd â chostau ychwanegol gofal cymdeithasol am fod pobl yn byw'n hirach a chanddynt anghenion mwy cymhleth. Mae hyn yn ogystal â'r pwysau sylweddol sy'n deillio o'r cynnydd mewn cyflog a phensiynau a gytunwyd yn genedlaethol, yr olaf yn benodol mewn perthynas â chostau pensiynau athrawon.

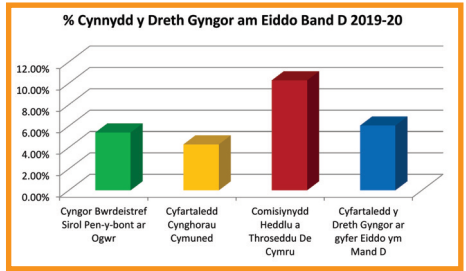
I gyflawni cyllideb gytbwys, mae cyllideb y cyngor yn cynnwys cynigion ar gyfer arbedion o £7.621 miliwn yn 2019-20. Un o brif egwyddorion y cyngor wrth ddatblygu ei Strategaeth Ariannol Tymor Canolig yw bodloni ei rwyngmedigaethau strategol a chyfeirio ei adnoddau at ei flaenoriaethau corfforaethol/amcanion liesiant.



Y Dreth Gyngor



Mae'r dreth gyngor yn dâl a godir gan awdurdodau lleol i helpu i dalu am eu gwasanaethau. Mae'n ffynhonnell cyllid a ddefnyddir gan gyngorau i gefnogi cost gwasanaethau nad yw'n cael ei thalu'n gyfan gwbl drwy grantiau neu gyllid gan Lywodraeth Cymru. Caiff ei defnyddio i dalu am amrywiaeth helaeth o wasanaethau lleol gan gynnwys addysg, cynllunio, gwasanaethau cymdeithasol, casglu gwastraff ac ailgylchu, rheoli plâu, parciau chwarae, gwaith cynnal a chadw priffyrdd, llyfrgelloedd, cyfleusterau chwaraeon a hamdden, ymhlith pethau eraill.



Y swm i'w dalu gan y dreth gyngor eleni yw £79miliwn, cynnydd Band D cyfartalog o 5.4% ar gyfer elfen y cyngor bwrdeistref sirol. Mae praesept y Comisiynydd Heddlu a Throseddau ar gyfer De Cymru wedi cynyddu yn ôl swm cyfatebol Band D cyfartalog o 10.28% ac mae'r praesept cyngor cymuned Band D cyfartalog wedi cynyddu 4.3%. Cyfanswm y cynnydd cyffredinol cyfartalog yn y dreth gyngor yw 6.05%.



Y Rhaglen Gyfalaf

Mae'r rhaglen gyfalaf yn cynnwys nifer o gynlluniau mawr sy'n ymwneud â naill ai caffael, creu neu ddisodli un neu fwy o asedau'r cyngor, megis ysgolion, priffyrdd, ac adeiladau eraill i'r cyhoedd. Mae'r gwariant cyfalaf a gynlluniwyd ar gyfer 2019-20 yn cyfateb i £36.157 miliwn. Mae hyn yn cynnwys:

- £0.4 miliwn i ddechrau ar raglen welliannau Band B Ysgolion yr 21ain Ganrif
- £2.4m ar ailwynebu cerbyffyrdd a llwybrau cerdded
- £2m ar gryfhau pontydd - yr A4061 Cwm Ogwr,
- £1.1m ar effeithlonrwydd ynni goleuadau stryd
- £8.1m ar uwchraddio depo Tredŵr
- £2.48m o fuddsoddiad cyfalaf ym Margen Ddinesig Prifddinas-Ranbarth Caerdydd
- £1.3m i ddatblygu Canolfan Ailgylchu Gwastraff Cartref newydd i wella perfformiad ailgylchu.

Mae hefyd nifer o ddyraniadau sefydlog blynyddol i ddarparu Grantiau Cyfleusterau i'r Anabl, ymgyrdd â mân waith cyfalaf ar adeiladau'r cyngor a mynd i'r afael â gofynion cynnal a chadw rheolaidd o ran priffyrdd, goleuadau stryd a phontydd. Mae'r buddsoddiadau hyn yn cael eu hariannu drwy grantiau cyfalaf craidd gan Lywodraeth Cymru, derbyniadau cyfalaf (drwy waredu asedau sy'n bodoli eisoes), benthycu darbodus a chyllidebau referniw sy'n cyfateb i gyfanswm o 31.9miliwn, gyda'r balans yn cael ei gyllido gan grantiau allanol.

Balansau a Chronfeydd wrth gefn

Mae Cronfa'r Cyngor yn gronfa wrth gefn i reoli effaith llifau arian anwastad a digwyddiadau annisgwyl neu argyfyngau. Amcangyfrifir y bydd y balans tua £8m ar 31 Mawrth 2019 ond bwriedir cynyddu'r swm hwn er mwyn iddo gyfateb â lefel canran gyfartalog Cymru o'r Gwariant Referniw Gros erbyn diwedd cyfnod y Strategaeth Ariannol Tymor Canolig.

Yn ogystal â hyn, mae gan y Cyngor nifer o gronfeydd wrth gefn a glustnodwyd sydd wedi'u gosod i'r naill ochr at ddibenion penodol ac y gellir eu defnyddio i ariannu'r gwariant ar y dibenion hyn yn y dyfodol.

Gwybodaeth Ychwanegol

Mae llyfr o grynodedd cyllideb y Cyngor ar gael ar wefan y Cyngor
<https://www.bridgend.gov.uk/cy/fy-nghyngor/llyfr-cyllidebau/>

Cyngor Bwrdeistref Sirol Pen-y-bont ar Ogwr

Bridgend County Borough Council

Lle caiff yr arian ei WARIO	2018-19 (Diwygiedig) (Revised) £'000	2019-20 £'000
Where the money is SPENT	£'000	£'000
Addysg Ganolog a Chymorth i Deuluoedd - Central Education & Family Support	20,555	21,347
Ysgolion - Schools	90,321	94,861
Y Gyfarwyddiaeth Gwasanaethau Cymdeithasol a Lles - Social Services & Wellbeing	69,955	70,834
Cymunedau - Communities	26,527	25,331
- Chief Executive's Y Prif Weithredwr	19,538	18,609
Cyllidebau Corfforaethol - *Corporate Budgets *	4,695	6,579
Cynllun Gostyngiadau'r Dreth Gyngor(CTR)-Council Tax Reduction Scheme (CTR)	14,354	14,854
Cyllido Cyfalaf - Capital Financing	9,405	7,430
Ardollau - **Levies**	7,046	7,376
Gwaith atgyweirio a chynnal a chadw - Repairs & Maintenance	870	870
Ardoll Prentisiaeth - Apprenticeship Levy	700	700
Premiymau Yswiriant - Insurance Premiums	1,588	1,588
Costau Cysylltiedig â Phensiynau - Pension Related Costs	430	430
Bridgend C.B.C.	265,984	270,809
C.B.S. Pen-y-bont ar Ogwr		
Cynghorau Cymuned	2,495	2,621
Community Councils		
Cyfanswm (gan gynnwys Praeseptau ac Ardollau) -Total (including Precepts & Levies)	268,479	273,430

*2019-20 Mae'r cyllidebau corfforaethol yn cynnwys cyflog a ddelir yn ganolog a darpariaethau prisiau, darpariaeth wrth gefn ganolog, darpariaeth Gymraeg, rhyddhad ardrethi dewisol a darpariaeth ar gyfer costau sy'n gysylltiedig â diswyddo.

* 2019-20 Corporate budgets include centrally held pay and prices provisions, a central contingency provision, welsh language provision, discretionary rate relief and provision for redundancy related costs.

** Mae'r rhain yn cynnwys y Gwasanaeth Tân, Crwneriaid, Archifau, Amlosgfeydd a'r Awdurdod Iechyd Porthladd

** These include the Fire Service, Coroners, Archives, Crematoria and Port Health Authority

Treth Gyngor Band D Ar Gyfartaledd	2018-19	2019-20
Average Band D Council Tax	£	£
C.B.S. Pen-y-bont ar Ogwr - Bridgend C.B.C.	1,395.51	1,470.8
Y Comisiynydd Heddlu a Throseddau ar gyfer De Cymru - Police & Crime Commissioner for South Wales	233.52	257.52
Praespt Lleol ar Gyfartaledd - Average Local Precept	46.79	48.80
Cyfanswm - Total	1,675.82	1,777.19
Cynnydd - Increase	5.23%	6.05%

Cynghorau Cymuned a thref

Community and town councils

Praeseptau Lleol Local Precepts	Praesept Gofynnol Precept Requirement		Y Dreth Gyngor Council Tax Band D
	2018-19	2019-20	2019-20
Praesept Gofynnol	£	£	£
Bracla - Brackla	152,000	169,000	40.45
Pen-y-bont ar Ogwr - Bridgend	553,849	553,849	94.24
Cefn Cribwr	30,000	30,000	55.08
Coety Uchaf - Coity Higher	88,000	96,300	25.66
Corneli - Cornelly	125,000	135,000	52.24
Llangrallo-Uchaf - Coychurch Higher	10,000	10,300	30.49
Llangrallo-Isaf - Coychurch Lower	17,540	25,500	39.38
Cwm Garw - Garw Valley	104,000	111,000	49.12
Trelales - Laleston	159,000	185,000	37.76
Llangynwyd Isaf - Llangynwyd Lower	8,000	8,500	49.35
Llangynwyd Ganol - Llangynwyd Middle	60,000	56,000	53.50
Maesteg	330,919	333,401	60.00
Merthyr Mawr	2,500	4,800	32.54
Castellnewydd Uchaf -Newcastle Higher	41,000	44,000	25.78
Cwm Ogwr - Ogmores Vale	73,150	73,150	28.86
Pencoed	150,000	155,000	45.23
Porthcawl	400,850	417,200	52.29
Y Pîl - Pyle	100,000	110,000	44.14
Llansanffraid-ar-Ogwr - St Bride's Minor	51,365	58,170	25.61
Ynysawdre	37,500	45,000	34.73

O ble y daw yr arian	2018-19	2019-20
Where the money comes from	£'000	£'000
Grant Cynnal Refeniw - Revenue Support Grant	-145,780	-145,355
Cronfa Ardrethi Annomestig- Non Domestic Rates Pool	-45,802	-46,452
Y Dreth Gyngor - Council Tax	-74,402	-79,002
Cyfanswm -Total	-265,984	-270,809

Budget Overview 2019-2020



The Financial Context



All across the UK, councils are facing unprecedented challenges in the face of reduced Government funding and increased demands on essential services. There is also widespread uncertainty following the UK's decision to leave the European Union, and the impact that this could have on the economic climate. Whilst the Welsh Government's funding settlement to local authorities for 2019-20 is better than previously expected, it is still a real reduction at a time of increasing demand and will be challenging.

The Welsh Government announced its final budget for 2019-20 in December 2018. It included a package of additional funding to protect local government, including general funding to reduce the pressures facing local authorities, along with funding to meet the financial pressures arising from the teachers' pay award, and £100 million of funding over a 3 year period to support capital investment in local authority assets and infrastructure.

From 2015-16 to 2018-19 the Council has had to make savings of more than £37 million due to reductions in funding from national government and a fall in our income from fees and charges. The difficult financial position is set to continue for a number of years to come and in our Medium Term Financial Strategy we estimate that, between 2019-20 and 2022-23, we will have to make further savings of approximately £35 million.

Budget cuts of this scale present the Council with a significant challenge that will require us to make many difficult decisions about what services can be maintained and what cannot. Obviously we want to minimise the impact of reduced funding on the services that we provide to our citizens. We are, therefore, looking to find over half of our savings from making smarter use of resources, rather than cutting the quality or level of service.

The balance will be realised from changes to our policies and the way some services are delivered as well as reducing or withdrawing some of the services we currently provide. As approximately two thirds of the Council's budget relates to staff pay costs, it is inevitable that any decrease in service area budgets will lead to a reduction in the Council's workforce.

Bridgend County Borough Council recently undertook a budget consultation to gain residents and stakeholder's views on the above proposals, which have been considered as part of the overall process. We are committed to working closely with the community to minimise the impact of the budget cuts.

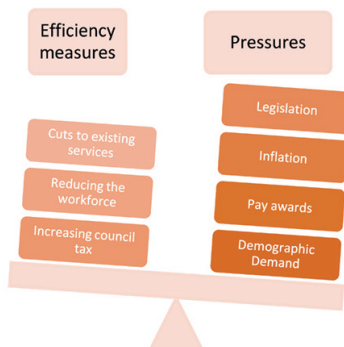
Revenue Budget 2019-20



A local authority's annual revenue budget covers the day-to-day running costs of the local authority (including staff salaries, housing maintenance, pensions, operational costs etc.). The net revenue budget for services provided by the Council in 2019-20 is £270.809 million, an increase of £4.825 million compared to 2018-19. The Council gets the majority of its revenue funding from Welsh Government through the Revenue Support Grant and share of Non Domestic Rates. The reduction in funding for Bridgend from Welsh Government for 2019-20 is -0.1%. However, when adjustments are made for funding included within the settlement for new responsibilities, the true impact for Bridgend is estimated to be a like-for-like reduction of around £1.2 million or -0.6% compared to 2018-19.

The Council's budget for 2019-20 includes an allocation of £2.895 million to meet unavoidable budget pressures, including those arising from Welsh Government legislation in respect of additional learning needs, demographic changes in schools and in respect of the wider population, along with additional costs of social care as people live longer with more complex needs. This is in addition to significant pressures arising from nationally agreed pay and pension increases, the latter specifically in relation to teachers' pensions costs.

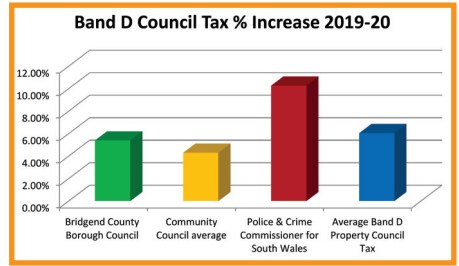
To achieve a balanced budget the Council's budget includes savings proposals of £7.621 million in 2019-20. One of the Council's key principles in developing its Medium Term Financial Strategy is to meet its statutory obligations and direct its resources towards its corporate priorities / wellbeing objectives.



Council Tax



Council tax is a charge that local authorities charge to help to pay for their services. It is a source of funding used by councils to support the cost of services that are not met completely through grants or Welsh Government funding. It is used to pay for a large range of local services including education, planning, social services, waste collection and recycling, pest control, playgrounds, highways maintenance, libraries, sports and leisure facilities, amongst others.



The amount to be met from council tax this year amounts to £79 million, an average Band D increase of 5.4% for the county borough council element. The Police and Crime Commissioner for South Wales precept has increased by an average Band D equivalent of 10.28%, and the average Band D community council precept has increased by 4.3%. The total average overall increase in council tax is 6.05%.

Capital Programme



The capital programme includes a number of major schemes that involve either acquisition, creation or replacement of one or more of the Council's assets, such as schools, highways, other public buildings. Planned capital expenditure for 2019-20 amounts to £36.157 million. This includes:

- £0.4m to commence the 21st Century Schools Band B improvement programme,
- £2.4m on carriageway and footpath resurfacing,
- £2m on bridge strengthening A4061 Ogmore Valley,
- £1.1m on street lighting energy efficiency,
- £8.1m on Waterton depot upgrade,
- £2.48m capital investment in the Cardiff Capital Region City Deal, and
- £1.3m to develop a new Household Waste Recycling Centre to improve recycling performance.

There are also a number of annual fixed allocations to provide statutory Disabled Facilities Grants, undertake capital minor works to Council buildings and address recurrent maintenance requirements in respect of highways, street lighting and bridges. These investments are being funded through core capital grants from Welsh Government, capital receipts (from the disposal of existing assets), prudential borrowing and revenue budgets amounting to 31.9 million, with the balance being funded from external grants.

Balances and Reserves

The Council Fund is a reserve held to manage the impact of uneven cash flows and unexpected events or emergencies. The balance is estimated to be approximately £8m at 31 March 2019 but it is planned that this will be increased to bring it to the level of the Welsh average percentage of Gross Revenue Expenditure (GRE) by the end of the MTFS period.

In addition, the Council holds a number of earmarked reserves which are set aside for specified purposes and can be used to finance spending on these purposes in future years.

Further Information

The Councils' budget summary book is available on the Council's Website <https://www.bridgend.gov.uk/my-council/budget-books/>