



Information Governance Team

Postal Address:
Coventry City Council
PO Box 15
Council House
Coventry
CV1 5RR

www.coventry.gov.uk

E-mail: infogov@coventry.gov.uk

Phone: 024 7697 5408

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Dear Sir/Madam

Freedom of Information Act 2000 (FOIA)

Request ID: FOI451440083

Thank you for your request for information relating to Council Tax payments.

You have requested the following information:

1. I would like to see the previous three years of receipts for where the council tax funding is being spent. I do not want to see percentages but proof in pounds sterling (£) as to where the annual council tax is being spent.

The files attached show the Council's budgeted expenditure analysed by service for 2020/21, 2021/22 and 2022/23. This shows the expenditure on Council Services but does not include amounts spent by the West Midlands Police Service or the West Midlands Fire Service which are partly funded from Council Tax but are not controlled by the Council and we are advising you as per Section 1 of the Act.

To assist you further, please contact West Midlands Police and West Midlands Fire Service for their information. Their contact details are accessible via the following links:

<https://foi.west-midlands.police.uk/>

<https://www.wmfs.net/freedom-of-information/>

2. I would like to know if my council tax funds Coventry City Council Police Service, Coventry City Council Ambulance Service, Coventry City Council Waste Collection and Schools. I would like to know what percentage is distributed to these services along with proof of receipts.

The ambulance service is paid for through the Government Funded National Health Service and no element of Council Tax is used to fund the service. The West Midlands Police Service is funded from a Council Tax “precept” and accounts for 9% of the overall Council Tax bill.

Schools are funded almost entirely from funding provided directly from Government rather than the Council Tax. The largest element of this is called the Dedicated Schools Grant.

Other Council spending including Waste Collection is funded from several sources of income including Council Tax, Business Rates, Government grants and fees and charges.

It is not possible to say which services are funded from which income type. To give some indication of the size of the service, waste collection and disposal costs about £20m per year and represents about 3% of Council expenditure.

3. Which law states that it is a criminal offence to not pay council tax?

Council Tax is billed and recovered in accordance with the Council Tax (Administration & Enforcement) Regulations 1992 SI: 613.

Regulations 34 & 35 allow the Local Authority to pursue a liability order in respect of an unpaid balance due in Magistrates Court.

Regulations 47 & 48 allow the Local Authority to pursue a committal to prison order in respect of an unpaid balance due in Magistrates Court.

4. Which law, not legislation, states that council tax must be paid?

Liability for Council Tax is assessed in accordance with the Local Government Finance Act 1992 and billed/recovered in accordance with the Council Tax (Administration and Enforcement) Regulations 1992 SI:613

5. Please attach the copy of contract in where I agree to pay for council tax. Please keep in mind than an 'assumptuous agreement' does not stand up in court.

A contract is not required. Liability for Council Tax is assessed in accordance with the Local Government Finance Act 1992 and billed/recovered in accordance with the Council Tax (Administration and Enforcement) Regulations 1992 SI:613.

The supply of information in response to a FOI/EIR request does not confer an automatic right to re-use the information. You can use any information supplied for the purposes of private study and non-commercial research without requiring further permission. Similarly, information supplied can also be re-used for the purposes of news reporting. An exception to this is photographs. Please contact us if you wish to use the information for any other purpose.

For information, we publish a variety of information such as: [FOI/EIR Disclosure Log](#), [Publication Scheme](#), [Facts about Coventry](#) and [Open Data](#) that you may find of useful if you are looking for information in the future.

If you are unhappy with the handling of your request, you can ask us to review our response.

Requests for reviews should be submitted within 40 days of the date of receipt of our response to your original request – email: infogov@coventry.gov.uk

If you are unhappy with the outcome of our review, you can write to the Information Commissioner, who can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF or email icocasework@ico.org.uk.

Please remember to quote the reference number above in your response.

Yours faithfully

Information Governance

Appendix 3

		2021/22	CABINET MEMBER PORTFOLIOS	Budget Decisions Brought Forward	Pre-Budget and Final Budget Changes	2022/23 Final Budget
		£'000		£'000	£'000	£'000
		1,792	Policy and Leadership	1,649	47	1,696
		9,134	Policing and Equalities	8,328	553	8,881
		8,079	Strategic Finance and Resources	7,387	1,237	8,624
		80,332	Children and Young People	77,168	7,961	85,129
		22,944	Education and Skills	12,958	6,290	19,248
		(6,900)	Jobs and Regeneration	(7,622)	(355)	(7,977)
		36,425	City Services	34,615	2,656	37,271
		86,776	Adult Services	86,576	3,692	90,268
		864	Public Health and Sport	42	653	695
		18,565	Housing and Communities	15,354	872	16,226
		258,011	TOTAL CABINET MEMBER PORTFOLIOS	236,455	23,606	260,061
		24,392	Borrowing and Investments	24,398	0	24,398
		(800)	Contingencies & Corporate Budgets*	23,087	(64,029)	(40,942)
		15,476	Levies From Other Bodies	15,538	304	15,842
		47	Parish Precepts	47	(3)	44
		3,019	Revenue Contribution to Capital Spend	6,506	0	6,506
		(56,334)	Contributions to / (from) Reserves *	(57,081)	28,595	(28,486)
		243,811	NET BUDGET AFTER SPECIFIC GRANTS, FEES & CHARGES	248,950	(11,527)	237,423
			Financed by:			
		(146,276)	Council Tax	(152,691)	(704)	(153,394)
		(97,536)	Business Rates*	(96,259)	12,231	(84,029)
		(243,812)	TOTAL RESOURCES	(248,950)	11,527	(237,423)

Gross Expenditure	Gross Income	2021/22	CABINET MEMBER PORTFOLIOS	Gross Expenditure	Gross Income	2022/23 Final Budget
£'000	£'000	£'000		£'000	£'000	£'000
1,856	(64)	1,792	Policy and Leadership	1,757	(61)	1,696
16,567	(7,433)	9,134	Policing and Equalities	16,732	(7,851)	8,881
127,767	(119,688)	8,079	Strategic Finance and Resources	83,257	(74,633)	8,624
86,752	(6,420)	80,332	Children and Young People	95,484	(10,355)	85,129
226,930	(203,986)	22,944	Education and Skills	225,335	(206,087)	19,248
14,357	(21,257)	(6,900)	Jobs and Regeneration	14,309	(22,286)	(7,977)
62,059	(25,634)	36,425	City Services	64,331	(27,060)	37,271
134,446	(47,670)	86,776	Adult Services	139,161	(48,893)	90,268
23,012	(22,148)	864	Public Health and Sport	24,599	(23,904)	695
34,938	(16,373)	18,565	Housing and Communities	32,883	(16,657)	16,226
728,684	(470,673)	258,011	TOTAL CABINET MEMBER PORTFOLIOS	697,848	(437,787)	260,061
26,039	(1,647)	24,392	Borrowing and Investments	26,045	(1,647)	24,398
304	(1,104)	(800)	Contingencies & Corporate Budgets*	457	(41,399)	(40,942)
15,476	0	15,476	Levies From Other Bodies	15,842	0	15,842
47	0	47	Parish Precepts	44	0	44
3,019	0	3,019	Revenue Contribution to Capital Spend	6,506	0	6,506
665	(56,999)	(56,334)	Contributions to / (from) Reserves*	2,091	(30,577)	(28,486)
774,234	(530,423)	243,811	NET BUDGET AFTER SPECIFIC GRANTS, FEES & CHARGES	748,833	(511,410)	237,423
			Financed by:			
0	(146,276)	(146,276)	Council Tax	0	(153,394)	(153,394)
0	(97,536)	(97,536)	Retained Business Rates*	0	(84,029)	(84,029)
0	(243,812)	(243,812)	TOTAL RESOURCES	0	(237,423)	(237,423)

*The budget movements between years on these lines have been significantly affected by the Business Rates reliefs provided by central government, in response to the pandemic.

Revenue Budget

2019/20 Restated * £'000	CABINET MEMBER PORTFOLIOS £'000	Budget Decisions Brought Forward £'000	Pre-Budget and Final Budget Changes £'000	2020/21 Final Budget £'000
1,679	Policy and Leadership	1,696	-115	1,581
8,899	Policing and Equalities	8,139	-223	7,916
6,127	Strategic Finance and Resources	5,218	1,398	6,616
74,451	Children and Young People	70,333	2,581	72,914
15,092	Education and Skills	14,347	1,757	16,104
-4,202	Jobs and Regeneration	-5,862	-1,730	-7,592
30,704	City Services	33,115	2,471	35,586
80,061	Adult Services	80,231	129	80,360
1,824	Public Health and Sport	560	-243	317
15,607	Housing and Communities	15,154	4,257	19,411
230,242	TOTAL CABINET MEMBER PORTFOLIOS	222,931	10,282	233,213
24,816	Borrowing and Investments	24,596	-200	24,396
-27,934	Contingencies & Corporate Budgets	-30,320	2,419	-27,901
15,075	Levies From Other Bodies	15,388	0	15,388
35	Parish Precepts	35	0	35
2,366	Revenue Contribution to Capital Spend	3,369	300	3,669
-12,750	Contributions to / (from) Reserves	-11,377	1,343	-10,034
231,850	NET BUDGET AFTER SPECIFIC GRANTS, FEES & CHARGES	224,622	14,144	238,766
	Financed by:			
-135,192	Council Tax	-140,292	-1,089	-141,381
-96,658	Business Rates	-84,346	-13,039	-97,385
-231,850	TOTAL RESOURCES	-224,638	-14,128	-238,766

* Restated to
reflect changes in
portfolios between
years

2019/20 Restated * £'000	CABINET MEMBER PORTFOLIOS	Gross Expenditure £'000	Gross Income £'000	2020/21 Final Budget £'000
1,679	Policy and Leadership	1,645	-64	1,581
8,899	Policing and Equalities	16,363	-8,447	7,916
6,127	Strategic Finance and Resources	126,508	-119,892	6,616
74,451	Children and Young People	79,614	-6,700	72,914
15,092	Education and Skills	208,115	-192,011	16,104
-4,202	Jobs and Regeneration	13,524	-21,116	-7,592
30,704	City Services	59,790	-24,204	35,586
80,061	Adult Services	128,917	-48,557	80,360
1,824	Public Health and Sport	22,075	-21,758	317
15,607	Housing and Communities	34,352	-14,941	19,411

230,242	TOTAL CABINET MEMBER PORTFOLIOS	690,903	-457,690	233,213
24,815	Borrowing and Investments	26,043	-1,647	24,396
-27,933	Contingencies & Corporate Budgets	7,847	-35,748	-27,901
15,075	Levies From Other Bodies	15,388	0	15,388
35	Parish Precepts	35	0	35
2,366	Revenue Contribution to Capital Spend	3,669	0	3,669
-12,750	Contributions to / (from) Reserves	397	-10,431	-10,034
231,850	NET BUDGET AFTER SPECIFIC GRANTS, FEES & CHARGES	744,282	-505,516	238,766
-135,192	Financed by: Council Tax	0	-141,381	-141,381
-96,658	Retained Business Rates	0	-97,385	-97,385
-231,850	TOTAL RESOURCES	0	-238,766	-238,766

* Restated to
reflect changes in
portfolios between
years

Appendix 3

2020/21 Restated **	CABINET MEMBER PORTFOLIOS	Budget Decisions Brought Forward	Pre-Budget and Final Budget Changes	2021/22 Final Budget
£'000		£'000	£'000	£'000
1,568	Policy and Leadership	1,718	74	1,792
7,917	Policing and Equalities	7,511	1,623	9,134
6,153	Strategic Finance and Resources	6,525	1,554	8,079
73,434	Children and Young People	72,907	7,425	80,332
19,579	Education and Skills	13,611	9,333	22,944
(7,465)	Jobs and Regeneration	(9,525)	2,625	(6,900)
36,010	City Services	31,956	4,469	36,425
81,674	Adult Services	79,606	7,170	86,777
683	Public Health and Sport	(357)	1,221	864
20,201	Housing and Communities	18,667	(102)	18,565
239,754	TOTAL CABINET MEMBER PORTFOLIOS	222,619	35,392	258,012
24,396	Borrowing and Investments	24,393	0	24,392
(34,442)	Contingencies & Corporate Budgets*	(18,579)	17,778	(800)
15,388	Levies From Other Bodies	15,476	0	15,476
35	Parish Precepts	35	12	47
3,669	Revenue Contribution to Capital Spend	3,019	0	3,019
(10,034)	Contributions to / (from) Reserves *	(4,873)	(51,461)	(56,334)
238,766	NET BUDGET AFTER SPECIFIC GRANTS, FEES & CHARGES	242,090	1,721	243,812
	Financed by:			
(141,381)	Council Tax	(151,719)	5,444	(146,276)
(97,385)	Business Rates	(90,370)	(7,166)	(97,536)
(238,766)	TOTAL RESOURCES	(242,089)	(1,722)	(243,812)

Gross Expenditure	Gross Income	2020/21 Restated **	CABINET MEMBER PORTFOLIOS	Gross Expenditure	Gross Income	2021/22 Final Budget
£'000	£'000	£'000		£'000	£'000	£'000
1,632	(64)	1,568	Policy and Leadership	1,856	(64)	1,792
16,364	(8,447)	7,917	Policing and Equalities	16,567	(7,433)	9,134
126,045	(119,892)	6,153	Strategic Finance and Resources	127,768	(119,689)	8,079
79,608	(6,174)	73,434	Children and Young People	86,752	(6,420)	80,332
211,598	(192,019)	19,579	Education and Skills	226,930	(203,986)	22,944
14,172	(21,637)	(7,465)	Jobs and Regeneration	14,357	(21,257)	(6,900)
60,214	(24,204)	36,010	City Services	62,059	(25,634)	36,425
130,202	(48,528)	81,674	Adult Services	134,447	(47,670)	86,777
22,441	(21,758)	683	Public Health and Sport	23,012	(22,148)	864
35,169	(14,968)	20,201	Housing and Communities	34,938	(16,373)	18,565
697,445	(457,691)	239,754	TOTAL CABINET MEMBER PORTFOLIOS	728,686	(470,674)	258,012
26,043	(1,647)	24,396	Borrowing and Investments	26,039	(1,647)	24,392
1,304	(35,746)	(34,442)	Contingencies & Corporate Budgets*	304	(1,104)	(800)
15,388	0	15,388	Levies From Other Bodies	15,476	0	15,476
35	0	35	Parish Precepts	47	0	47
3,669	0	3,669	Revenue Contribution to Capital Spend	3,019	0	3,019
397	(10,431)	(10,034)	Contributions to / (from) Reserves*	665	(56,999)	(56,334)
744,281	(505,515)	238,766	NET BUDGET AFTER SPECIFIC GRANTS, FEES & CHARGES	774,236	(530,424)	243,812
			Financed by:			
0	(141,381)	(141,381)	Council Tax	0	(146,276)	(146,276)
0	(97,385)	(97,385)	Retained Business Rates	0	(97,536)	(97,536)
0	(238,766)	(238,766)	TOTAL RESOURCES	0	(243,812)	(243,812)

*As a result of the COVID-19 pandemic, the Government significantly expanded the scope of Business Rates (BR) retail relief, which reduced the City Council's BR income during 2020/21 by c. £49m causing an equivalent BR deficit. The Government undertook to pay grants to authorities to compensate them for the loss of income and Coventry received £49m during 2020/21 and this will be paid into an earmarked reserve. This figure will be drawn down from this reserve during 2021/22, to offset the BR deficit, and is included in 'Contributions to/(from) Reserves'

**Portfolios responsibilities have changed