



Appendix six – Council spending by function – Definitions from the Local Government Code of Accounting Practice and Financial Reporting

Category	Council expenditure on:
Governance	Costs relating to council's role as a component of democratic government, including elections, councillors' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure and legislative compliance.
Administration	Corporate support and other support services, engineering works and council policy compliance.
Public order and safety	Delivery of fire protection, emergency services, beach control, enforcement of regulations and animal control services.
Health	Immunisation, food control and health centres.
Environment	Noxious plants and insect/vermin control, other environmental protection, solid waste management including domestic and other waste, other sanitation, garbage, street cleaning, drainage and stormwater management.
Community services and education	Administration and education, social protection (welfare), migrant, Aboriginal and other community services and administration, youth services, aged and disabled persons services, children's services including family day care, child care and other family and child services.
Housing and community amenities	Public cemeteries, public conveniences, street lighting, town planning, other community amenities including housing development, accommodation for families, children, aged persons, disabled persons, migrants and Indigenous persons.
Water	Water services.
Sewerage	Sewer services.
Recreation and culture	Public libraries, museums, art galleries, community centres and halls including public halls and performing arts venues, sporting grounds and venues, swimming pools, parks, gardens, lakes and other sporting, recreational and cultural services.
Agriculture	Administration of agricultural services, supervision and regulation of the agricultural industry, operation of flood control and irrigation systems, operation of support services to farmers including vet services, pest control services, crop inspection and crop grading services.
Fuel and energy	Gas supplies.
Mining, manufacturing and construction	Building control, quarries and pits, mineral resources and abattoirs.
Transport and communication	Sealed and unsealed roads, bridges, footpaths, parking areas and aerodromes.
Economic affairs	Camping areas and caravan parks, tourism and area promotion, industrial development promotion, sale yards and markets, real estate development, commercial nurseries and other business undertakings.

Source: Local Government Code of Accounting Practice and Financial Reporting.