SHIRE OF SANDSTONE
OASIS OF THE MURCHISON

ATTACHMENTS

Ordinary Council Meeting

Thursday 27th August 2026
1:00 PM

SHIRE OF SANDSTONE

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Sandstone a Class 4 local government conducts the operations of a local government with the following community vision:

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SHIRE OF SANDSTONE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	1,868,557	1,795,210	1,812,033
Grants, subsidies and contributions		851,476	4,328,740	1,671,405
Fees and charges	13	275,350	289,470	304,050
Interest revenue	9(a)	267,000	250,398	328,000
Other revenue		942,869	1,000,792	612,900
		4,205,252	7,664,610	4,728,388
Expenses				
Employee costs		(2,052,057)	(2,027,281)	(2,201,133)
Materials and contracts		(1,968,894)	(1,681,876)	(1,370,615)
Utility charges		(133,350)	(164,548)	(150,150)
Depreciation	6	(1,569,478)	(1,569,401)	(1,612,450)
Insurance		(173,150)	(133,291)	(149,700)
Other expenditure		(129,400)	(178,741)	(155,400)
		(6,026,329)	(5,755,138)	(5,639,448)
		(1,821,077)	1,909,472	(911,060)
Capital grants, subsidies and contributions		329,867	300,000	300,200
Profit on asset disposals	5	356,650	320,510	360,519
Loss on asset disposals	5	0	0	(2,832)
		686,517	620,510	657,887
Net result for the period		**(1,134,560)**	**2,529,982**	**(253,173)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(1,134,560)**	**2,529,982**	**(253,173)**

This statement is to be read in conjunction with the accompanying notes.

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SHIRE OF SANDSTONE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
Rates		1,868,557	1,779,738	1,864,347
Grants, subsidies and contributions		851,476	4,358,427	1,671,405
Fees and charges		275,350	289,470	304,050
Interest revenue		267,000	250,398	328,000
Goods and services tax received		0	532,188	0
Other revenue		942,869	1,000,792	560,586
		4,205,252	8,211,013	4,728,388
Payments				
Employee costs		(2,052,057)	(1,992,696)	(2,021,675)
Materials and contracts		(1,968,894)	(1,603,225)	(738,302)
Utility charges		(133,350)	(164,548)	(150,150)
Insurance paid		(173,150)	(133,291)	(149,700)
Goods and services tax paid		0	(538,080)	0
Other expenditure		(129,400)	(178,741)	(155,400)
		(4,456,851)	(4,610,581)	(3,215,227)
Net cash provided by (used in) operating activities	4	(251,599)	3,600,432	1,513,161
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,713,000)	(1,373,194)	(2,161,500)
Payments for construction of infrastructure	5(b)	(2,254,689)	(1,977,747)	(1,834,000)
Proceeds from capital grants, subsidies and contributions		329,867	315,237	300,200
Proceeds from disposal of property, plant and equipment	5(a)	435,000	493,273	410,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(18,889)	0
Net cash (used in) investing activities		(4,202,822)	(2,561,320)	(3,285,300)
Net increase (decrease) in cash held		(4,454,421)	1,039,112	(1,772,139)
Cash at beginning of year		8,330,864	7,291,068	7,291,068
Cash and cash equivalents at the end of the year	4	**3,876,443**	**8,330,180**	**5,518,929**

This statement is to be read in conjunction with the accompanying notes.

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SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	1,856,659	1,781,269	1,787,383
Rates excluding general rates	2(a)	11,898	13,941	24,650
Grants, subsidies and contributions		851,476	4,328,740	1,671,405
Fees and charges	13	275,350	289,470	304,050
Interest revenue	9(a)	267,000	250,398	328,000
Other revenue		942,869	1,000,792	612,900
Profit on asset disposals	5	356,650	320,510	360,519
		4,561,902	7,985,120	5,088,907
Expenditure from operating activities				
Employee costs		(2,052,057)	(2,027,281)	(2,201,133)
Materials and contracts		(1,969,235)	(1,681,876)	(1,370,615)
Utility charges		(133,350)	(164,548)	(150,150)
Depreciation	6	(1,569,478)	(1,569,401)	(1,612,450)
Insurance		(173,150)	(133,291)	(149,700)
Other expenditure		(129,400)	(178,741)	(155,400)
Loss on asset disposals	5	0	0	(2,832)
		(6,026,670)	(5,755,138)	(5,642,280)
Non cash amounts excluded from operating activities	3(c)	1,212,828	1,248,891	1,254,763
Amount attributable to operating activities		**(251,940)**	**3,478,873**	**701,390**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		329,867	300,000	300,200
Proceeds from disposal of property, plant and equipment	5(a)	435,000	493,273	410,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(18,889)	0
		764,867	774,384	710,200
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(2,713,000)	(1,373,194)	(2,161,500)
Acquisition of infrastructure	5(b)	(2,254,689)	(1,977,747)	(1,834,000)
Payments for financial assets at amortised cost - term deposits				
		(4,967,689)	(3,350,941)	(3,995,500)
Amount attributable to investing activities		**(4,202,822)**	**(2,576,557)**	**(3,285,300)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	1,460,000	0	1,000,000
		1,460,000	0	1,000,000
Outflows from financing activities				
Transfers to reserve accounts	8(a)	(150,000)	(179,296)	(200,000)
		(150,000)	(179,296)	(200,000)
Amount attributable to financing activities		**1,310,000**	**(179,296)**	**800,000**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	3,144,421	2,420,718	1,783,910
Amount attributable to operating activities		(251,940)	3,478,873	701,390
Amount attributable to investing activities		(4,202,822)	(2,576,557)	(3,285,300)
Amount attributable to financing activities		1,310,000	(179,296)	800,000
Surplus remaining after the imposition of general rates	3	**0**	**3,143,737**	**0**

This statement is to be read in conjunction with the accompanying notes.

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SHIRE OF SANDSTONE
FOR THE YEAR ENDED 30 JUNE 2027
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1 BASIS OF PREPARATION

The annual budget of the Shire of Sandstone which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures
Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures
All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements
The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits
• Measurement of provisions

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2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Townsite	Gross rental valuation	0.075450	34	262,070	19,773	0	19,773	16,312	19,151
Transient Workers Facilities	Gross rental valuation	0.425000	4	66,300	28,178	0	28,178	27,224	27,224
Pastoral	Unimproved valuation	0.070600	19	674,269	47,603	0	47,603	44,824	48,820
Mining	Unimproved valuation	0.300720	183	5,856,296	1,761,105	0	1,761,105	1,692,910	1,692,188
Total general rates			240	6,858,935	1,856,659	0	1,856,659	1,781,269	1,787,383
		Minimum							
(ii) Minimum payment		$							
Townsite	Gross rental valuation	210.00	34	14,191	7,140	0	7,140	6,200	6,800
Pastoral	Unimproved valuation	420.00	6	7,933	2,520	0	2,520	2,400	2,400
Mining	Unimproved valuation	414.00	67	42,644	27,738	0	27,738	25,200	26,800
Total minimum payments			107	64,768	37,398	0	37,398	33,800	36,000
Total general rates and minimum payments			347	6,923,703	1,894,057	0	1,894,057	1,815,069	1,823,383
					1,894,057	0	1,894,057	1,815,069	1,823,383
Back Rates, Interim & Revaluations							5,500	2,009	4,650
Discounts (Refer note 2(f))						0	(21,000)	(21,869)	(16,000)
Rates Written Off							(10,000)	0	0
Total rates					1,894,057	0	1,868,557	1,795,210	1,812,033
Instalment plan charges								6,520	2,500
Instalment plan interest							9,000	9,732	8,000
Late payment of rate or service charge interest							10,000	15,643	15,000
							19,000	31,895	25,500

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV)

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

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2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 30th September 2026 or 35 days after the date of issue appearing on the rate notice whichever is the latter.

Option 2 (Two Instalments)
First instalment to be made on or before 30th September 2026.
Second and final payment to be made on or before 3rd December 2026.

Option 3 (Four Instalments)
First instalment to be made on or before 30th September 2026 or 35 days after the date of issue appearing on the rates notice, whichever is later including all arrears and a quarter of the current rates and service charge:
Second instalment to be made on or before 3rd December 2026.
Third instalment to be made on or before 4th February 2027.
Fouth instament to be made on or before 5th April 2027.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment		0	0.0%	0.0%
Option two				
First instalment		20	0.0%	11.0%
Second instalment		20	5.5%	11.0%
Option three				
First instalment		20	0.0%	11.0%
Second instalment		20	5.5%	11.0%
Third instalment		20	5.5%	11.0%
Fourth instalment		20	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

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2. RATES AND SERVICE CHARGES (CONTINUED)

Differential general rate

Description	Characteristics	Objects	Reasons
Gross Rental Values	Properties within a town boundary with a land use that does not fall withing a category of Workers Quarter/Mining.	This rates is to contribute to the services desired by the community.	This is considered to be the base rate above which all other GRV rated properties are assessed.
Workers Quarters - Mining	Applies to properties with a transient workforce accommodation land use.	To maintain relativity comparative to residential properties from a unit of accommodation perspective.	Council's preferred option is that workers be housed in normal residential accommodation located within the town boundary.
UV Rural	Consists of property used predominantly for rural purposes.	This rates is to contribute to the services desired by the community.	This is considered to be the base rate above which all other UV rated properties are assessed.
UV Mining	Properties with land use associated with mining activities.	This rate reflects the cost of servicing mining activity including road infrastructure.	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of the Shires services.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Gross Rental Values	Properties within a town boundary with a land use that does not fall withing a category of Workers Quarter/Mining.	This rates is to contribute to the services desired by the community.	This is considered to be the base rate above which all other GRV rated properties are assessed.
Workers Quarters - Mining	Applies to properties with a transient workforce accommodation land use.	To maintain relativity comparative to residential properties from a unit of accommodation perspective.	Council's preferred option is that workers be housed in normal residential accommodation located within the town boundary.
UV Rural	Consists of property used predominantly for rural purposes.	This rates is to contribute to the services desired by the community.	This is considered to be the base rate above which all other UV rated properties are assessed.
UV Mining	Properties with land use associated with mining activities.	This rate reflects the cost of servicing mining activity including road infrastructure.	This rate category reflects the greater impact on roads by way of heavy haulage as well as ancillary use of the Shires services.

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2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(f) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
Discount on Early Payment	Rate	3.5%		21,000	21,869	16,000	
				21,000	21,869	16,000	

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
Small Balance Write Offs	Rate	Waiver			10,000	13,033	9,000		
					10,000	13,033	9,000		

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3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	3,876,443	8,330,864	5,518,929
Financial assets		38,794	38,794	0
Receivables		167,373	167,373	129,274
Inventories		434,686	434,686	48,432
		4,517,296	8,971,717	5,696,635
Less: current liabilities				
Trade and other payables		(311,097)	(311,097)	(1,372,378)
Employee provisions		(262,785)	(262,785)	(257,344)
Other provisions		(15,237)	(15,237)	0
		(589,119)	(589,119)	(1,629,722)
Net current assets		3,928,177	8,382,598	4,066,913
Less: Total adjustments to net current assets	3(b)	(3,928,177)	(5,238,177)	(4,066,913)
Net current assets used in the Statement of Financial Activity		0	3,144,421	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets				
Less: Reserve accounts	8	(3,982,187)	(5,292,187)	(4,312,889)
Less: Current assets not expected to be received at end of year				
- Rates receivable		(118,217)	(118,217)	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		172,227	172,227	245,976
Total adjustments to net current assets		(3,928,177)	(5,238,177)	(4,066,913)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(356,650)	(320,510)	(360,519)
Add: Loss on asset disposals	5	0	0	2,832
Add: Depreciation	6	1,569,478	1,569,401	1,612,450
Movement in current liabilities associated funds held in reserve account:		0	0	0
Non cash amounts excluded from operating activities		1,212,828	1,248,891	1,254,763

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3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES
Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES
General
Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

INVENTORY - LAND HELD FOR RESALE
Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

SUPERANNUATION
The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

GOODS AND SERVICES TAX (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

TRADE AND OTHER RECEIVABLES
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS
Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS
Short-term employee benefits
Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.
The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits
Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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4. RECONCILIATION OF CASH

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		3,876,443	8,330,864	5,518,929
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		3,982,187	5,292,187	5,518,929
		3,982,187	5,292,187	5,518,929
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	3,982,187	5,292,187	4,312,889
Total restricted financial assets		3,982,187	5,292,187	4,312,889

(b) Reconciliation of net cash provided by operating activities

Net result		(1,134,560)	2,529,982	(253,173)
Non-cash items:				
Depreciation	6	1,569,478	1,569,401	1,612,450
(Profit) on sale of assets	5	(356,650)	(320,510)	(357,687)
Changes in assets and liabilities:				
Decrease in receivables		0	14,215	0
Decrease in inventories		0	13,746	400,000
Decrease in trade and other payables		0	14,359	282,313
Decrease in employee related provisions		0	85,131	129,458
Decrease in other provisions		0	15,237	0
Capital grants, subsidies and contributions		(329,867)	(315,237)	(300,200)
Net cash provided by/(used in) operating activities		(251,599)	3,606,324	1,513,161

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget				2025/26 Actual				2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - vested in and under the control c	14,000	0	0	0	0	(15,390)	16,000	610	14,000	0	0	0	0
Buildings - non-specialised	1,147,000	0	0	0	0	0	0	0	732,500	0	0	0	0
Furniture and equipment	40,000	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	1,512,000	(78,350)	435,000	356,650	1,373,194	(157,373)	477,273	319,900	1,415,000	(52,313)	410,000	360,519	(2,832)
Total	2,713,000	(78,350)	435,000	356,650	1,373,194	(172,763)	493,273	320,510	2,161,500	(52,313)	410,000	360,519	(2,832)
(b) Infrastructure													
Infrastructure - roads	1,982,000	0	0	0	1,977,747	0	0	0	1,558,000	0	0	0	0
Infrastructure - Other Infrastructure	272,689	0	0	0	0	0	0	0	276,000	0	0	0	0
Total	2,254,689	0	0	0	1,977,747	0	0	0	1,834,000	0	0	0	0
Total	4,967,689	(78,350)	435,000	356,650	3,350,941	(172,763)	493,273	320,510	3,995,500	(52,313)	410,000	360,519	(2,832)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)* . These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	354,387	355,048	341,900
Furniture and equipment	8,589	8,560	55,500
Plant and equipment	508,067	507,573	517,000
Infrastructure - roads	543,109	542,764	560,000
Infrastructure - footpaths	2,805	2,802	2,000
Infrastructure - parks and ovals	62,906	62,828	60,000
Infrastructure - Other Infrastructure	63,809	64,051	51,050
Infrastructure - airport infrastructure	25,806	25,774	25,000
	1,569,478	1,569,401	1,612,450
By Program			
Law, order, public safety	2,974	2,971	3,450
Housing	120,883	120,733	140,000
Community amenities	18,423	18,284	10,000
Recreation and culture	162,649	162,675	159,700
Transport	666,315	666,027	661,000
Economic services	102,624	103,598	108,800
Other property and services	495,610	495,114	529,500
	1,569,478	1,569,401	1,612,450

MATERIAL ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	20 to 60 years.
Furniture and equipment	4 to 10 years.
Plant and equipment	5 to 15 years.
Infrastructure - roads	Between 20 to 50 years
Infrastructure - footpaths	10 to 40 years.
Infrastructure - parks and ovals	5 to 40 years
Infrastructure - Other Infrastructure	5 to 40 years.
Infrastructure - airport infrastructure	10 to 30 years.

AMORTISATION
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

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7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2027 and did not have or budget to have any borrowings for the year ended 30th June 2026

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7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

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8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	257,344	0	(200,000)	57,344	257,344	0	0	257,344	257,344	0	(200,000)	57,344
(b) Plant Replacement Reserve	1,203,321	34,605	(400,000)	837,926	1,161,957	41,364	0	1,203,321	1,161,958	200,000	0	1,361,958
(c) Building Reserve	1,142,025	43,320	(400,000)	785,345	1,090,244	51,781	0	1,142,025	1,090,244	0	(400,000)	690,244
(d) Airport Reserve	336,816	9,090	0	345,906	325,951	10,865	0	336,816	325,950	0	0	325,950
(e) Road & Flood Damage Reserve	797,397	21,240	0	818,637	772,009	25,388	0	797,397	772,008	0	0	772,008
(f) ICT Reserve	158,831	2,265	(60,000)	101,096	156,124	2,707	0	158,831	156,123	0	0	156,123
(g) Refuse Reserve	46,938	1,290	0	48,228	45,396	1,542	0	46,938	45,396	0	0	45,396
(h) Housing Reserve	607,956	25,170	(400,000)	233,126	577,870	30,086	0	607,956	577,870	0	0	577,870
(i) Community Development Reserve	741,559	13,020	0	754,579	725,996	15,563	0	741,559	725,996	0	(400,000)	325,996
	5,292,187	150,000	(1,460,000)	3,982,187	5,112,891	179,296	0	5,292,187	5,112,889	200,000	(1,000,000)	4,312,889

(b) Reserve Accounts - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant Replacement Reserve	Ongoing	To be used to used for the purchase of plant.
(c) Building Reserve	Ongoing	To be used for the construction and maintenance of council buildings.
(d) Airport Reserve	Ongoing	To be used to fund Sandstone Airstrip upgrades.
(e) Road & Flood Damage Reserve	Ongoing	To be used to fund road infrastructure and rehabilitation of borrow pits and flood damage.
(f) ICT Reserve	Ongoing	To be used to maintain and replace ICT systems.
(g) Refuse Reserve	Ongoing	To be used to fund the development of refuse disposal.
(h) Housing Reserve	Ongoing	To be used to fund the maintenance and replacement of council employee housing requirements.
(i) Community Development Reserve	Ongoing	To be used for projects to benefit the community as determined from time to time.

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9. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	248,000	227,345	305,000
Other interest revenue	19,000	23,053	23,000
	267,000	250,398	328,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	60,000	60,128	50,000
	60,000	60,128	50,000

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10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	15,000	15,000	15,000
Meeting attendance fees	6,240	6,700	6,000
ICT expenses	500	500	500
	21,740	22,200	21,500
Deputy President			
Deputy President's allowance	3,750	3,750	3,750
Meeting attendance fees	3,120	3,300	3,000
ICT expenses	500	500	500
Travel and accommodation expenses	0	4,412	2,000
	7,370	11,962	9,250
Council member - Cr Brown			
Meeting attendance fees	3,120	2,600	0
ICT expenses	500	500	0
	3,620	3,100	0
Council member - Cr Duhig			
Meeting attendance fees	3,120	2,000	0
ICT expenses	500	500	0
	3,620	2,500	0
Council member - Cr Allison			
Meeting attendance fees	3,120	3,100	3,000
ICT expenses	500	500	500
	3,620	3,600	3,500
Council member - Cr Turner			
Meeting attendance fees	3,120	2,350	0
ICT expenses	500	500	0
	3,620	2,850	0
Council member - Past Members			
Meeting attendance fees	0	1,250	9,000
ICT expenses	0	1,000	1,500
Travel and accommodation expenses	0	855	4,900
	0	3,105	15,400
Total Council Member Remuneration	43,590	49,317	49,650
President's allowance	15,000	15,000	15,000
Deputy President's allowance	3,750	3,750	3,750
Meeting attendance fees	21,840	21,300	21,000
ICT expenses	3,000	4,000	3,000
Travel and accommodation expenses	0	5,267	6,900
	43,590	49,317	49,650

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10. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Penny West Mining	259,720	3,693	0	263,413
	259,720	3,693	0	263,413

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11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES
All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.
Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

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11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
Governance To Provide a decision making process for the efficient allocation of resources	Includes the activities of members, council and the administrative support available to the council for the provision of governance of the district. Other costs related to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services	Rates, general purpose grants and interest revenue
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health	Inspection of food outlets and their control, provision of meat inspection service, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Provision and maintenance of home and community care programs and youth services.
Housing To provide and maintain staff residential housing	Provision and maintenance of staff residential housing.
Community amenities To provide services required by the community	Rubbish Collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban stormwater drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences.
Recreation and culture To establish and effectivly manage infrastructure and resources which will help the social well-being of the community.	Maintenance of public halls, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, efficient transport services for the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
Economic services To help promote the Shire and its economic well-being	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.
Other property and services To monitor and control the Shire's overhead operating accounts.	Private works operations, plant repairs and operation costs and engineering operating costs.

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13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	4,900	7,802	3,000
Law, order, public safety	150	150	150
Community amenities	19,300	20,373	19,300
Recreation and culture	1,000	27	1,000
Transport	5,000	1,932	0
Economic services	182,000	169,030	257,600
Other property and services	63,000	90,156	23,000
	275,350	289,470	304,050

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

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SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

	YTD Actual (c) $
OPERATING ACTIVITIES	
Revenue from operating activities	
Rates	0
Grants, subsidies and contributions	2,213
Fees and charges	37,913
Service charges	0
Interest revenue	6,040
Other revenue	128,029
Profit on asset disposals	0
Fair value adjustments to financial assets at fair value through profit or loss	0
Fair value adjustments to investment property	0
Share of net profit of associates and joint ventures accounted for using the equity method	0
	174,195
Expenditure from operating activities	
Employee costs	(206,440)
Materials and contracts	(279,513)
Utility charges	(26,387)
Depreciation	(133,078)
Finance costs	0
Insurance	(60,106)
Other expenditure	(19,053)
Loss on asset disposals	0
Loss on revaluation of non-current assets	0
Reversal of prior year loss on revaluation of assets	0
	(724,577)
Non-cash amounts excluded from operating activities	133,078
Amount attributable to operating activities	(417,304)
INVESTING ACTIVITIES	
Inflows from investing activities	
Proceeds from capital grants, subsidies and contributions	0
Proceeds from disposal of assets	0
Proceeds from financial assets at amortised cost - self supporting loans	0
Distributions from investments in associates	0
	0
Outflows from investing activities	
Payments for financial assets at amortised cost - self supporting loans	0
Payments for investments in associates	0
Payments for property, plant and equipment	(1,190)
Payments for construction of infrastructure	(112,531)
Payments for investment property	0
Payments for intangible assets	0
	(113,721)
Non-cash amounts excluded from investing activities	0
Amount attributable to investing activities	(113,721)
FINANCING ACTIVITIES	
Inflows from financing activities	
Proceeds from new debentures	0
Transfer from reserves	0
	0
Outflows from financing activities	
Repayment of borrowings	0
Payments for principal portion of lease liabilities	0
Transfer to reserves	0
	0
Amount attributable to financing activities	0
MOVEMENT IN SURPLUS OR DEFICIT	
Surplus or deficit at the start of the financial yea	3,308,280
Amount attributable to operating activities	(417,304)
Amount attributable to investing activities	(113,721)
Amount attributable to financing activities	0
Surplus or deficit after imposition of general rate	2,777,257

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF SANDSTONE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2026

	30 June 2026	31 July 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	8,337,881	7,992,077
Trade and other receivables	167,373	198,764
Other financial assets	0	0
Inventories	434,686	449,156
Contract assets	0	0
Other assets	0	0
Assets classified as held for sale	0	0
TOTAL CURRENT ASSETS	8,939,940	8,639,997
NON-CURRENT ASSETS		
Trade and other receivables	0	0
Other financial assets	0	0
Inventories	0	0
Investment in associate	38,794	38,794
Property, plant and equipment	9,296,875	9,228,255
Infrastructure	57,749,558	57,798,822
Right-of-use assets	0	0
Investment property	0	0
Intangible assets	0	0
TOTAL NON-CURRENT ASSETS	67,085,227	67,065,871
TOTAL ASSETS	76,025,167	75,705,868
CURRENT LIABILITIES		
Trade and other payables	318,796	549,876
Other liabilities	0	0
Lease liabilities	0	0
Borrowings	0	0
Employee related provisions	278,022	278,022
Other provisions	0	0
TOTAL CURRENT LIABILITIES	596,818	827,898
NON-CURRENT LIABILITIES		
Other liabilities	0	0
Lease liabilities	0	0
Borrowings	0	0
Employee related provisions	40,197	40,197
Other provisions	0	0
TOTAL NON-CURRENT LIABILIT	40,197	40,197
TOTAL LIABILITIES	637,015	868,095
NET ASSETS	**75,388,152**	**74,837,772**
EQUITY		
Retained surplus	44,406,258	43,855,876
Reserve accounts	5,292,187	5,292,187
Revaluation surplus	25,689,709	25,689,709
TOTAL EQUITY	**75,388,152**	**74,837,772**

This statement is to be read in conjunction with the accompanying notes.

Shire of Sandstone

Direct Debits for the Month of July 2026

Direct Debit	Date	Name	Description		Amount
DD7219.1	14/07/2026	AWARE Super	Payroll deductions	-$	4,685.08
DD7219.2	14/07/2026	Rest Industry Super	Payroll deductions	-$	1,830.07
DD7219.3	14/07/2026	Australian Super	Superannuation contributions	-$	3,379.29
DD7219.4	14/07/2026	MTAA Super	Superannuation contributions	-$	621.06
DD7219.5	14/07/2026	Australian Retirement Trust	Superannuation contributions	-$	1,531.14
DD7219.6	14/07/2026	Brighter Super - Optimiser	Superannuation contributions	-$	1,265.80
DD7219.7	14/07/2026	MLC Masterkey Superannuation	Superannuation contributions	-$	922.64
DD7219.8	14/07/2026	CBUS Super Fund	Payroll deductions	-$	15.67
DD7237.1	28/07/2026	AWARE Super	Payroll deductions	-$	6,987.53
DD7237.2	28/07/2026	Rest Industry Super	Payroll deductions	-$	1,755.65
DD7237.3	28/07/2026	Australian Super	Superannuation contributions	-$	3,613.32
DD7237.4	28/07/2026	MTAA Super	Superannuation contributions	-$	798.25
DD7237.5	28/07/2026	Australian Retirement Trust	Superannuation contributions	-$	1,478.59
DD7237.6	28/07/2026	Brighter Super - Optimiser	Superannuation contributions	-$	1,265.80
DD7237.7	28/07/2026	MLC Masterkey Superannuation	Superannuation contributions	-$	922.65
DD7237.8	28/07/2026	CBUS Super Fund	Payroll deductions	-$	15.67
DD7255.1	06/07/2026	Telstra Corporation Ltd	BusinessLine Complete and calls 11/06/26 - 10/07/26	-$	257.17
DD7256.1	06/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 Housing	-$	2,440.62
DD7258.1	14/07/2026	Motorpass Wright Express Australia Pty Ltd - WEX	Wex Motorpass	-$	9.04
DD7259.1	09/07/2026	Water Corporation	Water usage 15/04/26 - 17/06/26 - 105KL - Gold & Wool Park	-$	316.26
DD7260.1	09/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 - Depot	-$	734.93
DD7261.1	09/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 - Sandstone Primary School	-$	261.24
DD7262.1	09/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 - Black Range Chapel Gardens	-$	96.38

Shire of Sandstone

Direct Debits for the Month of July 2026

Direct Debit	Date	Name	Description		Amount
DD7263.1	09/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 - 273 KL - Caravan Park	-$	822.28
DD7264.1	09/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 - 63KL Visitors Centre	-$	189.76
DD7265.1	09/07/2026	Water Corporation	Water Usage Charge 15/04/2026 - 17/06/2026 - Miners Cottages	-$	117.47
DD7266.1	09/07/2026	Water Corporation	Service Charge - 01/05/2026 - 30/06/2026 - Old Depot 18 Paynes find Road-Standstone Road	-$	52.73
DD7267.1	09/07/2026	Water Corporation	Water Usage 15/04/26 - 17/06/26 - Statement Park	-$	30.12
DD7268.1	09/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 - Nursing Post House	-$	108.43
DD7295.1	13/07/2026	Water Corporation	Water Usage 15/04/2026 - 17/06/2026 Housing	-$	738.87
DD7296.1	17/07/2026	Horizon Power	Street Lighting Tariff Charges 01/06/2026 - 30/06/2026	-$	589.55
DD7297.1	17/07/2026	Horizon Power	Electricity Supply 01/06/2026 - 30/06/2026 - Oroya Street	-$	325.56
DD7298.1	23/07/2026	Horizon Power	Caravan Park Electricity Usage 07/05/2026 - 30/06/2026	-$	8,709.93
DD7299.1	27/07/2026	Telstra Corporation Ltd	Satellite Phone 08/07/2026 - 07/08/2026	-$	290.86
DD7308.1	31/07/2026	Horizon Power	Cavavan Park Residence Usage 15/05/2026 - 30/06/2026	-$	371.91
DD7309.1	31/07/2026	Horizon Power	Fire Shed Service Charge 15/05/2026 - 30/06/2026	-$	145.99
DD7310.1	31/07/2026	Horizon Power	Community Hall Electricity Usage 15/05/2026 - 30/06/2026	-$	1,004.15
DD7311.1	31/07/2026	Horizon Power	18 Griffith Electicity Usage 15/05/2026 - 30/06/2026	-$	432.18
DD7312.1	31/07/2026	Horizon Power	17 Hack Street Old Post Office Electricity Usage 15/05/2026 - 30/06/2026	-$	600.53
DD7313.1	31/07/2026	Horizon Power	1 Mingah Street Electricity Usage 15/05/2026 - 30/06/2026	-$	545.56
DD7314.1	31/07/2026	Horizon Power	22 Payne Street Fuel Bowser Electricity Service Charge 15/5/2026 - 30/06/2026	-$	213.15
DD7315.1	31/07/2026	Horizon Power	27 Hack Street Electricity Supply Charge 15/05/2026 - 30/06/2026	-$	107.40

Shire of Sandstone

Direct Debits for the Month of July 2026

Direct Debit	Date	Name	Description	Amount
DD7316.1	31/07/2026	Horizon Power	12 Griffiths Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 508.09
DD7317.1	31/07/2026	Horizon Power	277 Rowe Street Tennis Club Electricity Supply Charge 15/05/2026 - 30/06/2026	-$ 139.83
DD7318.1	31/07/2026	Horizon Power	29 Hack Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 336.74
DD7319.1	31/07/2026	Horizon Power	17 Thaduna Street Electricity Supply Charge 15/05/2026 - 30/06/2026	-$ 84.60
DD7320.1	31/07/2026	Horizon Power	36 Hack Street Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 274.19
DD7321.1	31/07/2026	Horizon Power	3 Hack Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 382.34
DD7322.1	31/07/2026	Horizon Power	10 Griffiths Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 390.16
DD7323.1	31/07/2026	Horizon Power	Lot 277 Rowe Street Rec Centre Electricity Usage 15/05/2026 - 30/06/2026	-$ 512.61
DD7324.1	31/07/2026	Horizon Power	8 Griffith Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 603.21
DD7325.1	31/07/2026	Horizon Power	2 Griffith Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 512.00
DD7326.1	31/07/2026	Horizon Power	Lt 164B Griffith Street Electricity Supply Charge 15/05/2026 - 30/06/2026	-$ 127.17
DD7327.1	31/07/2026	Horizon Power	26 Hack Street Electricity Usage - 15/05/2026 - 30/06/2026	-$ 342.93
DD7328.1	31/07/2026	Horizon Power	18 Hack Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 397.75
DD7329.1	31/07/2026	Horizon Power	18 Paynes find Road - Sandstone Road Depot Electricity Supply Charge 15/5/2026 - 30/06/2026	-$ 231.96
DD7330.1	31/07/2026	Horizon Power	23 Hack Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 1,415.89
DD7331.1	31/07/2026	Horizon Power	16 Green Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 519.16
DD7332.1	31/07/2026	Horizon Power	6 Hack Street Electricity Usage 15/05/2026 - 30/06/2026	-$ 265.39

Shire of Sandstone

Direct Debits for the Month of July 2026

Direct Debit	Date	Name	Description		Amount
DD7333.1	31/07/2026	Horizon Power	27 Payne Street Electricity Usage 15/05/2026 - 30/06/2026	-$	417.28
DD7334.1	31/07/2026	Horizon Power	2 Irvine Street Electricity Usage 15/05/2026 - 30/06/2026	-$	377.78
DD7342.1	24/07/2026	Australia Post	Australia Post Direct Debit period ending 30/06/2026	-$	218.87
DD7345.1	31/07/2026	Horizon Power	Electricity Supply Charge from 15/05/2027 - 30/06/2026 - 23 Payne Street	-$	127.17
			Total		**-58785.40**

Shire of Sandstone

EFT Payments for the Month of July 2026

EFT	Date	Name	Description	Amount
EFT12283	22/07/2026	Caroleann Hodshon	Annual Meeting Attendance Fees 25/26	-$ 904.29
EFT12284	22/07/2026	Civic Legal	Professional Services	-$ 4,845.78
EFT12285	22/07/2026	Thinkproject Aust	Digital Asset Register annual license support and maintenance fee	-$ 9,288.58
EFT12286	22/07/2026	David Lefroy	Annual Meeting Attendance Fees 25/26	-$ 1,492.82
EFT12287	22/07/2026	Redfish Technologies Pty Ltd	12 Months Silver Support Contract	-$ 5,708.74
EFT12288	22/07/2026	Penske Power Systems Pty Ltd	Parts for Plant	-$ 1,609.53
EFT12289	22/07/2026	Vicki McQuie	Members Annual Travelling Expense 25/26	-$ 11,961.89
EFT12290	22/07/2026	Totally Workwear	STAFF UNIFORM	-$ 358.72
EFT12291	22/07/2026	Officeworks	CONSUMABLES FOR CARAVAN PARK	-$ 553.95
EFT12292	22/07/2026	James Allison	Annual Meeting Attendance Fees 25/26	-$ 3,600.00
EFT12293	22/07/2026	Repco Geraldton	Parts for Plant	-$ 52.26
EFT12294	22/07/2026	VISIT Brands Pty Ltd	VISITORS CENTRE STOCK FOR RESALE	-$ 728.75
EFT12295	22/07/2026	Herseys Safety Pty Ltd	Parts for Plant	-$ 1,789.70
EFT12296	22/07/2026	Tegan Brown	SALES ON CONSIGNMENT	-$ 8.50
EFT12297	22/07/2026	Team Global Express Pty Ltd	FREIGHT	-$ 87.01
EFT12298	22/07/2026	R Munns Engineering Consulting Services	Consulting Services	-$ 665.50
EFT12299	22/07/2026	Jamie Escort Turner	Annual Meeting Attendance Fees 25/26	-$ 2,725.00
EFT12300	22/07/2026	Barry Vincenti (Water Divining Services)	WATER DIVINING FOR FUTURE BORE HOLES	-$ 3,500.00
EFT12301	22/07/2026	Able Sales Pty Ltd T/A Able Power	1 x FP7Y1 Yanmar 7KVA 1 phase diesel Generator	-$ 9,900.00
EFT12302	22/07/2026	Moore Australia Audit (WA)	Audit LRCIP P4 24/25	-$ 660.00
EFT12303	22/07/2026	Thinkwater Mid West/Brand Enterprises (WA) Pty Ltd	Parts for Works	-$ 29.05
EFT12304	22/07/2026	Lo-Go Appointments	CONTRACTING SERVICES	-$ 5,504.40
EFT12305	22/07/2026	WINC Australia Pty Ltd	Printing Services	-$ 528.07
EFT12306	22/07/2026	Bethell Lillian Walton	President's Allowance and Meeting Attendance 25/26	-$ 22,200.00
EFT12307	22/07/2026	Canine Control	Ranger Services	-$ 1,143.45
EFT12308	22/07/2026	Refuel Australia - Geraldton Fuel - Caltex	Diesel	-$ 44,532.25

Shire of Sandstone

EFT Payments for the Month of July 2026

EFT	Date	Name	Description	Amount
EFT12309	22/07/2026	Department Of Transport	DOT Agent Services	-$ 173.45
EFT12310	22/07/2026	Margaret Isobel Duhig	Annual Meeting Attendance Fees 25/26	-$ 2,333.33
EFT12311	22/07/2026	Australia Post	Stock for Resale	-$ 267.21
EFT12312	22/07/2026	Mitchell & Brown Retravision	Lounge and Washing Machine for Shire Housing	-$ 1,775.00
EFT12313	22/07/2026	Kevill's Electrical Contracting Pty Ltd	Contracted Services	-$ 750.40
EFT12314	22/07/2026	Murchison Jandamarra Groceries PVT LTD	Refreshments for Administration	-$ 46.10
EFT12315	22/07/2026	Transaction Network Services Australia Pty Limited	Total credit card Transaction 1280 Self500 EMV for June 2026	-$ 228.87
EFT12316	22/07/2026	MATILDA AUTO PARTS (BURLEIGH HOLDINGS P/L T/A)	Parts for Plant	-$ 973.50
EFT12317	22/07/2026	Stephanie Brown	Annual Meeting Attendance Fees 25/26 & Comission Sales	-$ 2,996.25
EFT12318	22/07/2026	Vizona Pty Ltd	Parts for works	-$ 579.70
EFT12319	22/07/2026	AFGRI Equipment Australia PTY LTD	John Deere 670G Motor Grader Service	-$ 980.93
EFT12320	22/07/2026	Murchison Outback Services Pty,Ltd.	WHS, Cleaning Supplies and Parts for Works	-$ 123.50
EFT12321	22/07/2026	SNALLOW PTY LTD T/AS Wallis Computer Solutions	ICT Services / Phones	-$ 3,872.03
EFT12322	22/07/2026	LG Best Practices Pty Ltd	Rates Services for the Month of June 2026	-$ 4,620.00
EFT12323	14/07/2026	Shire of Sandstone - Staff Deductions	Payroll deductions	-$ 700.00
EFT12324	31/07/2026	McMahon Burnett Transport	Freight - Statewide Cleaning	-$ 604.22
EFT12325	31/07/2026	Kulbardi Hill Consulting	Printing Services	-$ 2,662.00
EFT12326	31/07/2026	ITR Pacific Pty Ltd	Parts for Plant	-$ 398.06
EFT12327	31/07/2026	Truckline	Parts for Plant	-$ 288.68
EFT12328	31/07/2026	Team Global Express Pty Ltd	Freight for Parts	-$ 618.45
EFT12329	31/07/2026	AMPAC Debt Recovery (WA) Pty Ltd	Professional Services	-$ 253.00
EFT12330	31/07/2026	M & M Rogers Pty Ltd T/as M & M Rogers Hire	Contracted Services	-$ 33,541.20
EFT12331	31/07/2026	Vetters Contracting Pty Ltd	Contracted Services	-$ 42,929.59
EFT12332	31/07/2026	Shayne Silcox T/a Strategic Leadership Consulting	Consulting Services	-$ 5,115.00
EFT12333	31/07/2026	Murchison Country Zone WALGA	Annual Charge	-$ 2,900.00

Shire of Sandstone

EFT Payments for the Month of July 2026

EFT	Date	Name	Description		Amount
EFT12334	31/07/2026	Landgate	Landgate Services	-$	102.30
EFT12335	31/07/2026	Jason Signmakers	Road Signs	-$	4,310.19
EFT12336	31/07/2026	Department Of Transport	DOT Agent Services	-$	94.15
EFT12337	31/07/2026	Local Government Professionals Australia	Membership 2026/2027	-$	560.00
EFT12338	31/07/2026	BOC Limited	Gas Bottle Hire	-$	92.79
EFT12339	31/07/2026	Local Health Authorities Analytical Committee	LHAAC Sampling Scheme Annual Fee 26/27	-$	420.74
EFT12340	31/07/2026	Halsall & Associates	Planning Services	-$	72.60
EFT12341	31/07/2026	AIT Specialists	Professional Services - Fuel Tax Credits 01/06/2026 - 30/06/2026	-$	696.73
EFT12342	31/07/2026	Murchison Jandamarra Groceries PVT LTD	Refreshments for Administration	-$	31.15
EFT12343	31/07/2026	NAPA	Parts for Plant	-$	8.20
EFT12344	31/07/2026	SNALLOW PTY LTD T/AS Wallis Computer Solutions	IT Managed Services	-$	88,502.71
EFT12345	31/07/2026	Shire of Sandstone - Staff Deductions	Payroll deductions	-$	500.00
1	31/07/2026	Water Corporation	Water use charges	-$	135.80
			EFT Total	**-$**	**339,636.07**

Shire of Sandstone Business Credit Card Reconciliation - JULY 2026

Creditor 20725 **Business Credit Cards**

Date	Creditor	GL Accounts	Item Description	GST	Amount
CEO - Peter Money					
3/07/2026	Smartfill / Shire of Sandstone	13405.000	Unleaded Petrol	$ 18.11	$ 199.26
8/07/2026	Refuel	11305	Breakfast for visiting nurse	$ 0.59	$ 6.50
12/07/2026	7 Eleven	PL001	Diesel70.74ltrs	$ 11.83	$ 130.09
12/07/2026	Bunnings Geraldton	9116.000	Bathroom Items	$ -	$ 273.84
17/07/2026	Starlink	9130.000	Monthly Starlink Service	$ -	$ 75.00
25/07/2026	Spotlight Geraldton	9116	Curtains and Seat Covers	$ -	$ 490.00
25/07/2026	Bunnings Geraldton	13405	Bathroom Safety Items	$ 27.81	$ 505.33
25/07/2026	Bunnings Geraldton	9107	Nozzles, Adaptors, Toilet Brushes	$ -	$ 48.86
25/07/2026	7Eleven Geraldton	PL001	Diesel 66ltrs	$ 13.20	$ 145.16
25/07/2026	Mitchell & Brown Geraldton	9130.000	Television	$ -	$ 575.00
26/07/2026	Bunnings Geraldton	13405 / 14705	BBQ Batteries / Concrete	$ 17.49	$ 192.41
4/08/2026	Department of Water and Environment	C0002	DWER Clearing Permit		$ 3,000.00
WM - Paddy O'Brien					
3/08/2026	Harvey Norman	P115	Starlink Cord	$ 5.95	$ 59.95
Helen Cooper					
4/07/2026	BP Baldivis Northbound	PL001	Deisel 83.77ltr and Water	$ 14.50	$ 159.58
4/07/2026	BP Wubin	PL001	Diesel 44.03ltrs and Coffee	$ 11.44	$ 125.78
10/07/2026	The West Australian	1041060	Annual Newspaper Subscription	$ 28.36	$ 312.00
17/07/2026	Mt Magnet Post & Lotteries	14504.000	Telstra Prepaid Sim Card for c/park	$ 0.18	$ 2.03
20/07/2026	Starlink	Various as attached	Starlink Internet Services	$ 75.02	$ 825.00
2/08/2026	BP Wonthella	PL111	Diesel 90ltrs	$ 19.26	$ 219.00
			Total Credit Card Purchases		**$ 7,344.79**

Prepared by: Tegan Brown

Authorised by Shire President: _____

Date 19/8/2026

Authorised By CEO: _____

Date: 19/8/2026

Starlink GL Breakdown	GST		Amount
9107 (3 Hack Street)		6.82	75
PL001 (CEO car)		7.73	85
PC0111 (Service Truck)		7.73	85
9112 (WM Home)		6.82	75
13405 (C/park)		10	110
1145150.903 (Office)		13.64	150
PC001 (Grader)		7.73	85
1145040.541 (Service not in use		6.82	75
P115 (WM car)		7.73	85
TOTAL		75.02	825

Shire of Sandstone Business Credit Card Reconciliation - JULY 2026

WEX Motorpass Cards

Date	Creditor	GL Accounts	Item Description	GST	Amount
WORKS CARD					
31/07/2026	WEX Australia	14530	Management Fee	$ 0.82	$ 9.04
	Municipal Cash at Bank Gen	**1301000**	**Total Credit Card Purchases**	**$ 0.82**	**$ 9.04**

Prepare By: Tegan Brown

Authorised by Shire President: _____ Date 19/8/2026

Authorised By CEO: _____ Date 19/8/2026

SHIRE OF SANDSTONE

SERVE THE PEOPLE

MINUTES

Ordinary Council Meeting

THURSDAY 23 JULY 2026

Commencing at 1:00 PM

Held in the Council Chambers, 23 Hack St Sandstone

PLEASE NOTE:

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ORDINARY COUNCIL MEETING HELD ON

THURSDAY 23 JULY 2026

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SHIRE OF SANDSTONE
SERVE THE PEOPLE

MINUTES and STAFF REPORTS

ORDINARY COUNCIL MEETING HELD IN

COUNCIL CHAMBERS, SANDSTONE ON THURSDAY 23 JULY 2026

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF ANY VISITORS

The Presiding Member, Cr Bethel Walton (Shire President) declared the meeting open at 1:02 pm.

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER AND/OR COUNCILLORS

Without discussion unless otherwise determined.

3 ATTENDANCES

3.1 Present

Elected Members

Cr B (Bethel) Walton	President
Cr V (Vicki) McQuie	Deputy President
Cr J (James) Allison	
Cr J (Jamie) Turner	
Cr M (Margaret) Duhig	

Staff Members

Mr Peter Money	Chief Executive Officer
Mrs Helen St George Cooper	Deputy Chief Executive Officer
Mr Patrick O'Brien	Works Manager
Ms Tegan Brown	Customer Service Officer

Visitors

Llew Withers

3.2 Apologies

Cr S (Stephanie) Brown

3.3 Approved Leave of Absence

Nil

4 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6 DECLARATIONS OF INTEREST

6.1 Declarations of Financial Interest

Nil

6.2 Declarations of Proximity Interest

Nil

6.3 Declarations of Indirect Financial Interest

Nil

6.4 Declarations of Impartiality Interest

Nil

7 PUBLIC QUESTION TIME

Nil

8 CONFIRMATIONS OF MINUTES FROM PREVIOUS MEETINGS

Nil

9 PRESENTATIONS

9.1 Petitions

Nil

9.2 Presentations

Mr Llew Withers of Withers and Associates made a presentation for Item 10.2.3 Health and Wellness Plan 2026 – 2031

Llew Withers left the meeting 1:33pm

DCEO Helen St George Cooper left the meeting 1:33pm

9.3 Deputations

Nil

9.4 Delegates/Councillor's Reports

Cr Walton reported on the Murchison Georegion meeting of 7th July 2026

DCEO Helen St George Cooper returned to the meeting 1:36pm

10 OFFICERS REPORTS

10.1 CHIEF EXECUTIVE OFFICER'S REPORTS

10.1.1 Status Report Update – July 2026 76/26

Agenda Reference: CEO 07/26 - 01

Name of Applicant: Shire of Sandstone

Disclosure of Interest: Nil

Date of Report: 16 July 2026

Previous References: Various

Author: Peter Money, Chief Executive Officer

Summary

The purpose of this report is to advise Council on the status of its decisions from previous Council meetings.

Attachments

Nil

Background

It is important that Council receives an update on the outcome of its resolutions on a regular basis.

Comment

Document has been updated to include Progress made on Council decisions.

Status Update

Resolution No 53/24

Item No 13.1

Action Land Acquisition/Allocation Application

That Council approves an application to the Department of Lands, Planning and Heritage to seek acquisition / allocation of the following properties as identified in the mapping at attachment 1:

- Portions of Reserve for Town Common (Lot 302) including:

- the old Main Roads site (3km east of town),
- other land to the west of town (Reserve 11714 – includes old borrow pit area),
- Portion of the Town Common on the western side of the entry to the Tip Site,
- Portion of Town Common zoned for Rural Townsite SCA2 east of town.
- Portion reserve 12100 (Lot 300), Portion Reserve 13902, and Portion of Vacant Crown Land zoned Industrial west of town
- Reserve for Explosives Magazine (Reserve 11441) currently vested Dept Mines Industry Regulation and Safety
- Lot 405 Mt Magnet-Leinster Road (UCL) (south of caravan park
- Old Hospital Site (Reserve 10897) – currently vested with Dept of Health
- Portion Lot 402 UCL southeast of the Mt Magnet Leinster Road and telephone tower

Responses/ Updates

01/06/2024 Contacted Town Planner Marc Halsall to advise Council's decision and asked for him to arrange a meeting with DPLH.

17/06/202 Marc Halsall advised he is arranging a meeting with DPLH for October 2024 to coincide with the WALGA AGM.

28/08/2024 Correspondence has been sent to Department of Health asking for relinquishing of Lot 10897, the Hospital Reserve.

22/10/2024 Follow-up correspondence has been sent to Department of Health asking for relinquishing of Lot 10897, the Hospital Reserve.

13/10/2024 Shire President, consultant planner Marc Halsall and I attended a meeting in Perth with officers of the Lands Department and held discussions on the processes of acquiring land we identified as essential for any future developments in and around Sandstone. The meeting was fruitful, and a great level of cooperation was shown to the Shire and our needs.

11/12/2024 At this time our applications are proceeding but it will be some months before any further progress is likely.

31/01/2025 The Department of Health has agreed to relinquish the vesting of the Old Hospital Reserve, and they require a Council resolution to effect the transfer.

27/02/2025 Council resolved to accept a Management order for the Crown reserve 10897 and seek vesting from the Department of Planning, Lands & Heritage. Council resolved to advise the department of Health and Department of Planning, lands & Heritage accordingly. Resolution 8/25.

07/03/2025 Council planning consult advised of Council decision and asked to advise the DLPH accordingly.

17/06/2025 The Shire planning consultant was advised by the Department of Heath that this matter was in the hands of the Midwest Executive Director. A further request has been sent asking for a progress report.

22/08/2025 No change since last meeting.

26/09/2025 In reference to a proposed land acquisition of the former Main Roads site East of Sandstone, I have been advised that it is (in part at least) referred to as Miscellaneous Licence 57/73 and is currently subject of a =n objection which is due to be heard in the Wardens Court on 28 January 2026. However, I have also been advised that its very unlikely that the Shire will be able to acquire that land as Section 16(3) the Mining Act reads *No Crown land that is in a mineral field shall be leased, transferred in fee simple, or otherwise disposed of under the provisions of the Land Administration Act 1997, without the approval of the Minister.*

19/01/2026 **Following the meeting between planning consultant Marc Halsall and the DPLH the following is advised:**

Old Hospital Reserve 10897

Apparently, we are about to receive some written confirmation in respect to this Reserve and the fact that the Department may consider that Native Title is not extinguished even given transfer of the Reserve from the WA Country Health Service to the Shire is intended. This is apparently because when the land was transferred to the WA Country Health Service, Native Title processes may not have been followed and so, there could be a problem with this parcel. It looks like native title query is still outstanding. It looks likely this could be no longer worth pursuing.

Reserve 12100 – Safety Zone

This is a large Reserve west of town which has a vesting order with the Department of Mines, Petroleum and Exploration. Apparently, this Reserve is likely to be less problematic in respect to Native Title and so we have been encouraged to pursue the Department of Mines & Petroleum & Exploration harder in respect to this Reserve. This is a large parcel of land immediately west of town with lots of access tracks and roads to it including along the old Black Hill Road, the old road alignment through the gymkhana ground area and other tracks. We are encouraged to pursue this further and so far, we have not had any feedback from the Department after numerous enquiries. Dean Crothers is to provide me with a contact in this department that we could pursue and so I think we should do this and I am happy to put forward a case to the Department to acquire some of the land. I understand the contact is Patrick Dawson.

This looks like possibly the best opportunity to get hold of some useful areas of land west of town.

Lot 302

Lot 302 to the south west of town, is the subject of an old vesting order which the Department is going to investigate further because dependent on how this was gazetted, this could potentially extinguish Native Title and be an option. Dave Foster advised that he was going to look into this and advise us. If the advice is that this Reserve is worth pursuing again, we could engage further with the Department of Lands on this.

This is a substantial area of land with excellent access to the Mt Magnet – Leinster Road.

Other sites that we identified may be too difficult to acquire and its suggested we concentrate our resources on what is likely achievable.

07/03/2026 Correspondence has been occurring between our planners (Halsall & Associates) and the Department of Mines Petroleum and Exploration (DPME) in reference to the acquisition of Reserve 12100. DPME have referred the Shire to the Dangerous Goods Branch of WorkSafe for some unknown reason.

11/06/2026 At this time the only remaining site that may be available for the future use by the Council, is Reserve 12100 as Native Title is making the other proposed sites extremely difficult to acquire.

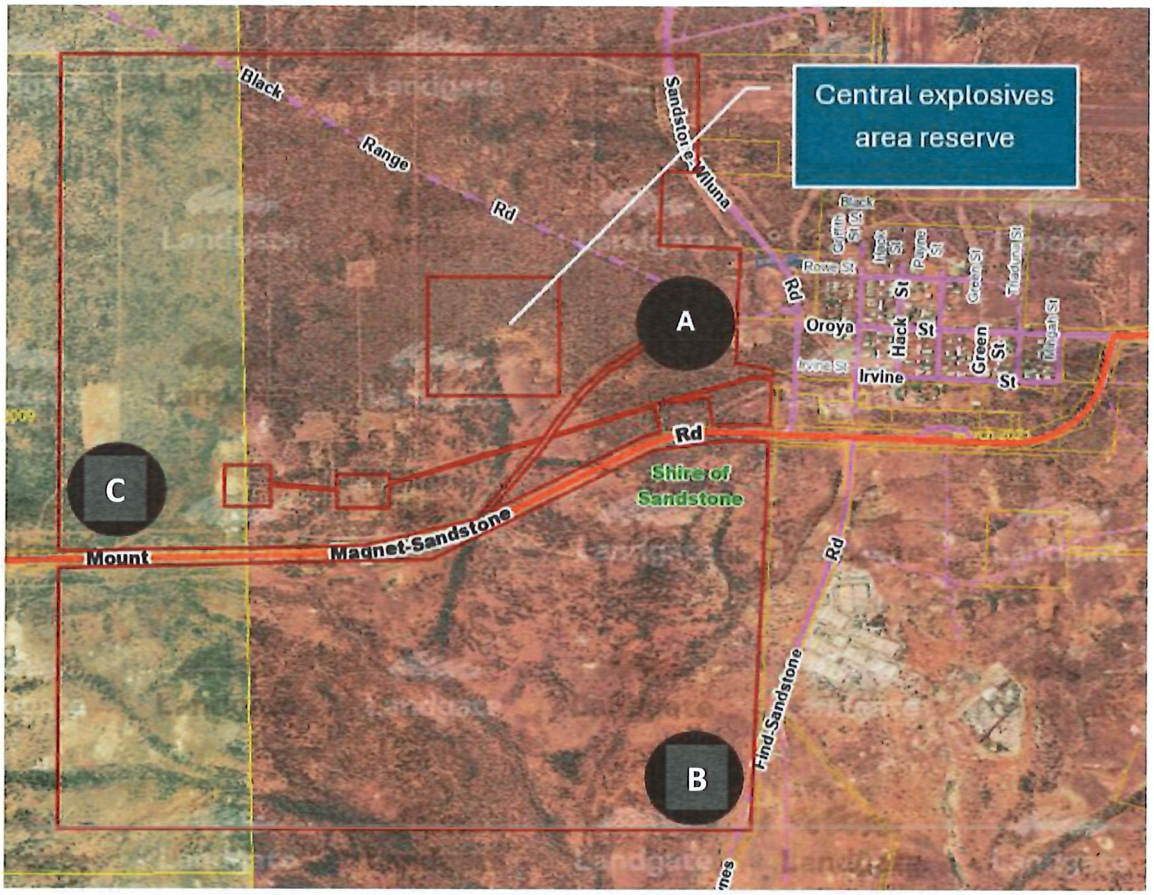
Consultant Marc Halsall has been in contact with the Lands Department and is seeking their support to acquire a portion of Reserve 12100.
In relation to options for management of land by the Shire it would be better for the Shire to acquire a section of land that was abutting the town because this is where there is access to reticulated water supply and power might even be able to be extended and also there is a previous road alignment in this section.

The plan below shows where the explosives section is (square section) and three areas where land that could be set aside as a different reserve, for the Shire objectives. This includes:

- (a) Immediate to the townsite, effectively the western oval and laydown areas near the Gymkhana grounds (10ha or 25 acres)

- (b) To the south of the safety zone, along Paynes Find Road, approximately 1.2 km south of the Mount Magnet Road intersection (on the western side of the Paynes Find Road) (10ha or 25acres) or;
- (c) A section in the western extent of the safety reserve where there appears to have been a previously established gravel pit or the like, approximately 2.2 kms westward from town along the Mount Magnet Road, accessible directly from the Mount Magnet Road (13ha or 33acres)

The reserve 12100 is surrounded in magenta line below and sections A, B and C are indicated below.



Resolution No. 69/25

Agenda Reference: CEO 08/25 - 03

Action: Land Acquisition/Allocation Application

That Council authorises the CEO to seek acquisition of Reserve 13123 currently in the custody of the WA Police.

That Council seeks the purposes of Reserve 13123 preferably to be for transport depot, workers accommodation or similar uses and with the power to lease.

2/09/2025 Council resolution conveyed to Planning Consultant Marc Halsall for forwarding to DPLH and WA Police.

03/09/2025 This proposal is now in the hands of the Midwest Gascoyne Land Management Team Case number 2502131.

With the request for access to land, consideration is given to the status of Native Title and other interests that may exist. In order for the State to grant land tenure, it needs to comply with provisions of the *Native Title Act 1993* (Cth) (NTA) and other legislative requirements.

If the Department supports your request, and the applicant chooses to proceed, the applicant is responsible for the payment of all costs and disbursements associated with the grant.

These costs may include, but not be limited to:

- costs of negotiating and compensating native title parties and other existing land holders
- applying for and approval of other statutory requirements
- purchase price, lease rental, easement, or licence fees
- survey and plan preparation costs
- advertising and gazettal costs
- registration and document preparation fees
- GST on any of the above.

02/12/2025 This matter is still progressing

19/01/2026 Planning Consultant Marc Halsall advises that the DPLH is going to look into the status of this Reserve especially as WAPOL have asked the Shire to take over management of the lease. RXL have applied for a mining lease which encompasses the Youanmi townsite other than C Class Reserve 13123 which leaves this Reserve open for the Shire and this is one site the DPLH believes Native Title could be extinguished.

11/06/2026 There is no further news on this proposed transfer at this time.

Resolution No. **77/25**

Agenda Reference: **CEO 09/25 - 02**

Action: **Request for Change of Purpose – Portions of Caravan Park Reserve**

That Council authorises the Chief Executive Officer to seek approval from the Department of Planning, Lands and Heritage to amend the purpose of Reserve 14178 with the land ID 334534 and 30158347 Reserve 13123 to the use of Caravan Park, Workforce Accommodation and Holiday Accommodation.

02/10/2025 Council's planning consultant Marc Halsall has been contracted to proceed with a formal application to the Department of Lands, Planning and Heritage with this proposal.

01/12/2025 A meeting with Department of Lands, Planning and Heritage proposed for mid November was cancelled. The meeting has been rescheduled to January 19, 2026.

19/01/2026	This Reserve is vested with the Shire with power to lease. At a meeting with Planning Consultant Marc Halsall the DPLH feedback is that this is likely to be well received by the Department and we should receive some advice shortly in respect to this. This will be a prize win if we are able to accommodate any future village or holiday accommodation.
11/06/2026	There is no further news on this proposed additional use at this time.

Consultation

Various

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple majority

Officer Recommendation

That Council accepts the Status Update for the month of July 2026.

Resolution No. 76/26

That Council accepts the Status Update for the months of July 2026.

MOVED: Cr. Turner **SECONDED: Cr. Duhig**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig

AGAINST: Nil

10.2 DEPUTY CHIEF EXECUTIVE OFFICER'S REPORTS

10.2.1 Write Off – Rates – A2019 77/26

Agenda Reference: DCEO 07/26 - 01
Location/Address: Shire of Sandstone
Name of Applicant: Shire of Sandstone
Disclosure of Interest: Nil
Date of Report: 02 July 2026
Author: Helen St George Cooper - DCEO

Summary

That Council consider the following Assessment / Exploration Licence for rates not pursued on expiration of the tenement plus accrued interest owing be written off as ownership was surrendered on 26 May 2025. The Shire was notified on Schedule M2025/12 however the processes were not completed with the consequence that although the prior financial year had been paid, with roll over into the 2025 – 2026 financial year, another lot of rates were raised together with accruing interest.

Further to the above, this particular assessment was recently scrutinised by the Shire's Auditors. Since assuming responsibility for this portfolio, I inherited a substantial backlog of forfeited, surrendered and dead tenements awaiting formal processing. I have been systematically working through outstanding forfeited, surrendered and dead tenements to bring them to council for write off approval. My aim is to have all legacy items resolved by the end of the current financial year, ensuring the Shire's rating income position is fully compliant, transparent, and reflective of its true financial obligations.

Attachments

Nil

Background

Given staff turnover and previous third party rating contractors, the exploration licence remained unchallenged for payment until further investigation by administration.

Assessment Number	License Number	Amount Outstanding as at 02 July 2026	Assessment Status
A2019	E 57/01229	$2669.13	Surrendered 26.05.2025

Comment

As some considerable time has passed since notification of advice of the expiration, together with changes in staffing, previous third party contractors, and previous administration not completing due processes, it is recommended that Council authorise the write off of the outstanding, associated penalties and interest for Assessment A2019.

Consultation

CEO

Statutory Environment

Local Government Act 1995 6.12 Power to defer, grant discounts, waive or write off debts
Local Government (Financial Management) Regulations 1996
Rates and Charges (Rates and Deferments) Act 1992

Policy Implications

Nil

Financial Implications

The reduction in rate income will be taken into account.

Strategic Implications

Plan for the Future 2021 – 2031

Key Objective Four - Strong governance and leadership

An efficient and effective organisation

Voting Requirements

Absolute Majority

Officer Recommendation

That Council authorise the write off of the outstanding and associated penalties and interest for Assessment A2019.

Council Decision
Resolution No. 77/26

That Council authorise the write off of the outstanding and associated penalties and interest for Assessment A2019.

MOVED: Cr. McQuie **SECONDED: Cr. Turner**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

10.2.2 Disability Access and Inclusion Plan 2026-2031 78/26

Agenda Reference:	DCEO 07/26 - 02
Location/Address:	Shire of Sandstone
Name of Applicant:	Shire of Sandstone
Disclosure of Interest:	Nil
Date of Report:	15 July 2026
Author:	Helen St George Cooper - DCEO

Summary

The purpose of this report is to present the Disability Access and Inclusion Plan (DAIP) 2026–2031 for Council's consideration and adoption.

The DAIP 2026–2031 has been developed in accordance with the requirements of the *Disability Services Act 1993 (WA)* and provides a framework to ensure that people with disability have the same opportunities as other community members to access Council services, facilities, events, information, employment opportunities, and consultation processes.

The Plan reflects community and stakeholder feedback and demonstrates Council's commitment to creating an inclusive, accessible and welcoming community for all.

Attachments

10.2.2 Disability Access and Inclusion Plan 2026–2031

Background

The current Disability Access and Inclusion Plan is due to expire and must be replaced with a new plan covering the period 2026–2031.

Under the *Disability Services Act 1993 (WA)*, local governments are required to develop and implement a Disability Access and Inclusion Plan and take all practical measures to ensure that people with disability have equitable access to services, facilities and information.

The DAIP 2026–2031 has been prepared following a review of the previous plan, consideration of legislative requirements and consultation with community members, stakeholders and relevant organisations.

Comment

The Disability Access and Inclusion Plan 2026–2031 outlines Council's commitment to improving accessibility and inclusion across all aspects of its operations and service delivery.

The Plan identifies objectives and actions aimed at ensuring:

- People with disability have the same opportunities to access Council services and events.
- Public buildings, facilities and open spaces are accessible and inclusive.
- Information is available in formats that meet diverse community needs.
- Community consultation processes are inclusive and accessible.
- People with disability have the same opportunities to obtain and maintain employment with the Shire.

- Council continues to foster a culture of inclusion and accessibility throughout the organisation.

Adoption of the DAIP 2026–2031 will ensure Council meets its legislative obligations while continuing to improve access and participation for all community members.

Consultation

Consultation was undertaken during the development of the DAIP 2026–2031 and included:

- Community survey and feedback opportunities.
- External consultation with Council staff.

Feedback received through the consultation process informed the objectives and actions contained within the Plan.

Legislation

- *Disability Services Act 1993 (WA)*
- *Equal Opportunity Act 1984 (WA)*
- *Disability Discrimination Act 1992 (Cth)*
- *Local Government Act 1995 (WA) Section 5.41*

Statutory Environment

Local Government Act 1995

Section 5.41 of the *Local Government Act 1995* provides for Council to exercise its decision-making functions by resolution.

The adoption of the Disability Access and Inclusion Plan 2026–2031 supports Council's responsibilities under the *Disability Services Act 1993 (WA)*.

Policy Implications

Nil

Financial Implications

Implementation of actions identified within the DAIP 2026–2031 will be considered through Council's annual budget and long-term financial planning processes.

Some actions may require allocation of operational or capital funding, subject to annual budget deliberations and available resources.

Strategic Implications

Plan For the Future

The Disability Access and Inclusion Plan 2026–2031 aligns with Council's strategic objective of fostering an inclusive, accessible and connected community and supports the social and community wellbeing outcomes identified within the Plan for the Future.

Voting Requirements

Simple Majority

Officer Recommendation

That Council adopts the Disability Access and Inclusion Plan 2026 – 2031 as attached.

Resolution No. 78/26

That Council adopts the Disability Access and Inclusion Plan 2026 – 2031 as attached.

MOVED: Cr. Duhig **SECONDED: Cr. McQuie**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

10.2.3 Health and Wellness Plan 2026 – 2031 79/26

Agenda Reference:	DCEO 07/26 - 03
Location/Address:	Shire of Sandstone
Name of Applicant:	Shire of Sandstone
Disclosure of Interest:	Nil
Date of Report:	16 July 2026
Author:	Helen St George Cooper - DCEO

Summary

That Council considers the adoption of the Health and Wellness Plan 2026 – 2031 to provide a coordinated framework for improving community health and wellbeing outcomes.

Attachments

10.2.3 Health and Wellness Plan 2026 - 2031

Background

Local governments play a significant role in supporting community health and wellbeing through planning, service delivery and partnerships.

The Health and Wellness Plan 2026 – 2031 has been developed to guide Council's strategic approach to health over the short to medium and longer term.

These plans have been informed by community consultation, stakeholder engagement and analysis of local health needs and priorities.

Comment

The Health and Wellness Plan 2026 – 2031 provides a five year framework of actions focused on promoting healthy lifestyles, improving mental health and wellbeing, and enhancing s.5.56

Public Health Act 2016 s.45 access to services and facilities.

Adoption of these plans will ensure a coordinated and strategic approach to health planning and support opportunities for partnerships and external funding.

Consultation

Consultation has been undertaken with community members, relevant stakeholders and feedback has been incorporated into the development of the plans.

Statutory Environment

Local Government Act 1995 (WA) particularly s.5.56
Public Health Act 2016 (WA), Part 5 which requires local governments to prepare Local Public Health Plans

Policy Implications

Nil

Financial Implications

Implementation of the plans will be subject to Council's annual budget process and long term Financial Plan/Actions will be prioritised based on available funding and resources.

Strategic Implications

Plan For the Future

Voting Requirements

Absolute Majority

Officer Recommendation

That Council adopts the Health and Wellness Plan 2026 – 2031.

Resolution No. 79/26

That Council adopts the Health and Wellness Plan 2026 – 2031.

MOVED: Cr. Allison **SECONDED: Cr. McQuie**

CARRIED BY ABSOLUTE MAJORITY (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

10.3 FINANCIAL REPORTS

10.3.1 Brought to the Table
MOVED: Cr Allison **SECONDED: Cr McQuie**

10.3.1 Financial Statement for the month of June 2026 — 80/26

Agenda Reference:	F 07/26 - 01
Location:	Shire of Sandstone
Applicant:	Shire of Sandstone
Disclosure of Interest:	Nil
Date of Report:	17 July 2026
Author:	Debby Barndon, Accountant

Summary

The Statement of Financial Activity report for the month ending 30th June 2026 is presented to Council in accordance with *Regulations 34 of the Local Government (Financial Management) Regulations 1996.*

Attachments

10.3.1 Financial Statements

Comments

The financial statements are a true and correct record of the data to date in our accounting software.

Capital Expenditure

A detailed look at capital expenditure can be found in note 8.

Summary of Cash Held – Shire of Sandstone as of 30th June 2026

Municipal Cheque Account - On-line (CommBiz)	$3,053,915.08
Trust Bank Term Deposit	$259,720.40
Cash on Hand	$450 .00
Reserve Term Investment Account (CommBiz)	$5,292,186.52

Consultation

Chief Executive Officer

Statutory Environment

Local Government (Financial Management) Regulations 1996 - Regulations 34 (1A) and 17.

The Regulations require a Local Government to prepare each month a statement of financial activity, accompanied by relevant documents and that this information must be presented to Council at an Ordinary Meeting within 2 months after the end of the month.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Risk Implications

The Financial Activity report is presented monthly and provides a retrospective picture of the activities at the Shire. Contained within the report is information pertaining to the financial cost and delivery of strategic initiatives and key projects.

To mitigate the risk of budget over-runs or non-delivery of projects, the Chief Executive Officer has implemented internal control measures such as regular Council and management reporting and a quarterly process to monitor financial performance against budget estimates. Materiality reporting thresholds have been established at half the adopted Council levels, which equate to $10,000 for operating budget line items and $10,000 for capital items, to alert management prior to there being irreversible impacts.

It should also be noted that there is an inherent level of risk of misrepresentation of the financials through either human error or potential fraud. The establishment of control measures through a series of efficient systems, policies, and procedures, which fall under the responsibility of the Chief Executive Officer as laid out in the ***Local Government (Financial Management Regulations) 1996*** regulation 5, seek to mitigate the possibility of this occurring. These controls are set in place to provide daily, weekly, and monthly checks to ensure that the integrity of the data provided is reasonably assured.

Voting Requirements

Simple Majority

Officer Recommendation

That in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Statement of Financial Activity for the period ending 30th June 2026, be received, and all other statements noted.

Resolution No. 80/26

That in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Statement of Financial Activity for the period ending 30th June 2026, be received, and all other statements noted.

Brought to the Table
MOVED: Cr. Allison **SECONDED: Cr. McQuie**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

10.3.2 Brought to the Table

MOVED: Cr Allison SECONDED: Cr Turner

10.3.2 Accounts update for the month of June 2026	**81/26**

Agenda Reference:	F 07/26 - 02
Location:	Shire of Sandstone
Applicant:	Shire of Sandstone
Disclosure of Interest:	Nil
Date of Report:	17 July 2026
Author:	Debby Barndon, Accountant
Senior Officer:	Peter Money, Chief Executive Officer

Summary

Presented for Council's information is the list of accounts paid in June 2026 from the Municipal Fund in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996*.

Attachments

10.3.2 (A) List of Accounts paid via EFT, Direct Debit & Cheque
10.3.2 (B) Corporate Credit Card
10.3.2 (C) Fuel Card Payments

Background

Council has delegated to the CEO the exercise of its power under Financial Management Regulation 12 to make payments from Municipal Fund.

The *Financial Management Regulations (Regulation 13 (3))* requires a schedule of payments made through the Shire's bank accounts to be presented to Council.

The lists include details for each payment made incorporating the payee's name, amount of payment, date of payment and a brief transaction description.

Comment

Invoices supporting all payments are available for inspection. Queries regarding any payment should be made through the Chief Executive Officer to the staff member who handles the financial transactions prior to this meeting.

All invoices and vouchers presented to Council have been certified as to receipt of the goods or services and that the amounts shown were due for payment.

Consultation

Chief Executive Officer

nthly Table of Payments

Month	Cheque	EFT's	Direct Debits	Credit Card	Payroll	Total Payments
July		$ 803,891.70	$ 66,977.99	$ 5,693.67	$ 235,912.23	$ 1,112,475.59
August		$ 236,462.39	$ 44,619.24	$ 7,125.26	$ 133,359.43	$ 421,566.32
September		$ 345,821.30	$ 46,588.29	$ 2,019.78	$ 122,234.00	$ 516,663.37
October		$ 360,052.25	$ 45,307.19	$ 7,452.06	$ 129,888.09	$ 542,699.59
November		$ 332,157.81	$ 22,386.36	$ 5,756.76	$ 105,088.83	$ 465,389.76
December		$ 408,976.31	$ 48,506.20	$ 485.91	$ 149,777.00	$ 607,745.42
January		$ 289,886.45	$ 33,942.01	$ 4,904.00	$ 109,067.38	$ 437,799.84
February		$ 295,587.91	$ 40,854.33	$ 4,643.79	$ 113,352.00	$ 454,438.03
March		$ 415,112.92	$ 38,660.84	$ 3,224.77	$ 110,867.00	$ 567,865.53
April		$ 158,169.75	$ 43,135.19	$ 15,393.44	$ 116,582.00	$ 333,280.38
May		$ 513,009.82	$ 41,786.41	$ 7,689.31	$ 117,060.94	$ 679,546.48
June		$ 832,494.11	$ 53,573.27	$ 9,212.04	$ 185,312.00	$ 1,080,591.42
Totals	**$ -**	**$ 4,991,622.72**	**$ 526,337.32**	**$ 73,600.79**	**$ 1,628,500.90**	**$ 7,220,061.73**

Statutory Environment

Local Government Act 1995

Financial Management (Local Government) Regulations 1996 – Regulation 12

Policy Implications

Payments have been made under Council delegation.

Financial Implications

None, funds were available to meet the expenditure.

Strategic Implications

Nil

Voting Requirements

Simple majority

Officer Recommendation

That the schedule of accounts paid for the month of June 2026 as listed, covering EFTs, directly debited payments and wages as numbered from Councils Municipal Fund Bank be endorsed by Council.

Resolution No. 81/26

That the schedule of accounts paid for the month of June 2026 as listed, covering EFTs, directly debited payments and wages as numbered from Councils Municipal Fund Bank be endorsed by Council.

Brought to the Table

MOVED: Cr. Allison **SECONDED: Cr. Turner**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

10.4 WORKS AND SERVICES

10.4.1 Works Manager Activity Report for July 2026 82/26

Agenda Reference:	WM 07/26 - 01
Location/Address:	Various - Shire of Sandstone
Name of Applicant:	Shire of Sandstone
File Reference:	Nil
Disclosure of Interest:	Nil
Date of Report:	15 July 2026
Previous References:	Nil
Author:	Paddy O'Brien, Works Manager

Summary

To provide Council with an Activity Report on the operations of Council's Infrastructure Division since the last meeting.

Attachments

Nil

Background

Below is a summarised activity report relating to the operations of the works department since the last meeting.

Comment

Construction
Road works are continuing on the Sandstone to Paynes Find Road: works crew is currently on SLK 59.50 - 50.0 and 33.00 - 38.00 doing reform and sheet works.
We are currently pushing what gravel is available in pits SLK 60 to 70 along the Paynes Find Road.
One Bore Boss is currently set up and running at the SLK 60 bore.

Several location/areas have been identified where future water bores are required for works going forward; I've been utilising a water diviner as there are still gaps along roads where water options/availability are limited or not currently available. I am working towards seeking quotes for drilling.

There are possible options to source more gravel supplies going forward and an additional contractor is being sought to procure what gravel is available in current pit areas/locations. This is ongoing.

Maintenance Grading
The Council grader is currently maintenance grading on Menzies Road and will be progressing to the Wiluna Road.
The contract grader is finalising maintenance grading on the Paynes Find Road between Youanmi and Paynes Find and will then progress to Lake Barlee Road.

Town works/Gardens / Council projects
Pothole bitumen patching is being carried out on the Wiluna Road; I'm awaiting more Emulsion to complete the works. This is ongoing.

The new solar light will be shifted to side/rear of sign when new extension cables arrive. Note: the cable extensions have arrived (for both poles) but they are the incorrect size – the correct size is being pursued.

Recycling of cans and bottles with scheme number is ongoing including tidying up the IBCs from the top yard.

Weed spraying around town is ongoing especially with recent rainfall.

Signage has arrived for dusting of wheels for truck operators on several road entries into the town area. New *Road Train Not Permitted in Town* signage, as well as new London Bridge signage for The Heritage Trail is scheduled for installation.

Investigation into replacement anodes for Council hot water systems is ongoing – in particular for hard water suitability and calcium build up in systems.

The Alice Atkinson Caravan Parks old existing leach drain is giving some grief in regard to pipework; we have made some temporary repairs until the main tourist season is over at which time we will investigate further.

The old fridges on the verandas of the State Battery cottages have been removed. All timbers are being oiled with linseed oil and loose tin sheets are being nailed or screwed down.

Plant Maintenance/ workshop.
The contract mechanic is carrying out servicing of plant and repairs as required.

Works Caravan Genset: I have sourced a new smaller KVA single phase unit and will follow up with repairs to the old genset.

The new crew cab Isuzu service truck has been delivered; fitting of gear is in process and awaiting a new grease reel and air regulator for air tools, fuel meter etc. Spare tyres are being rectified due to incorrect size being supplied.

The new Cat 966 loader has been delivered and is in use; the Komatsu loader has been sold following closure of the quotation period.

The tenders for the purchase of the new prime mover replacement are currently being assessed.

Consultation

CEO

Various others

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

No financial impost is associated with the activity report as it is retrospective.

Strategic Implications

Long-term objectives may be developed from time to time.

Voting Requirements

Simple majority

Officer Recommendation

That the contents of the Works Manager's Report be accepted by Council.

Resolution No. 82/26

That the contents of the Works Manager's Report be accepted by Council.

MOVED: Cr. Turner **SECONDED: Cr. Allison**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Item 13.1 Brought to the Table

MOVED: Cr. Allison **SECONDED: Cr. Duhig**

Works Manager, Patrick O'Brien, left the meeting 2:35pm

13.1 LATE ITEM – COMPLIANCE AUDIT RETURN (CAR) 83/26

Agenda Reference:	DCEO
Location/Address:	Shire of Sandstone
Name of Applicant:	Shire of Sandstone
Disclosure of Interest:	Nil
Date of Report:	22 July 2026
Author:	Helen St George Cooper - DCEO

Summary

The purpose of this report is to present the 2025 Compliance Audit Return (CAR) to Council for consideration and adoption.

The Compliance Audit Return is an annual self-assessment required under Regulation 14 of the Local Government (Audit) Regulations 1996. The CAR requires local governments to assess and report on their compliance with a range of legislative and regulatory requirements under the Local Government Act 1995 and associated regulations.

The completed CAR must be reviewed and adopted by Council and subsequently submitted to the Office of the Local Government Inspectorate – an independent statutory role that operates under the Department of Local Government, Industry Regulation and Safety (LGIRS) in Western Australia by 31 March each year. However, the deadline for submission for 1 January to 31 December 2025 was deferred until September 2026. With the introduction of the Local Government Inspectorate, there have been a number of changes to statutory requirements for which a compliance audit was needed that were outlined in regulation 13 of the Local Government (Audit) Regulations 1996 which was published January 2026.

Attachments

13.1 Compliance Audit Return 2025

Background

Regulation 14 of the Local Government (Audit) Regulations 1996 requires every local government to complete an annual Compliance Audit Return and submit the completed return to the Office of the Local Government Inspectorate / LGIRS.

The CAR is designed to assess local government compliance across a range of governance and administrative functions including local government elections, council meetings, disclosure of interests, primary and annual returns, gifts, tenders and other legislative requirements.

The Compliance Audit Return has been completed by administration and is presented to Council for adoption.

Comment

Administration has undertaken a review of the legislative requirements contained within the Compliance Audit Return and completed the assessment based on records and information available for the audit period.

The CAR is an important governance tool that assists Council in monitoring compliance with legislative obligations and identifying any areas requiring improvement. Completion of the return supports accountability, transparency and sound governance practices.

Following Council adoption, the CAR will be certified and submitted to the office of the Local Government Inspectorate / LGIRS in accordance with statutory requirements.

Consultation

CEO

Statutory Environment

Local Government Act 1995
Local Government (Audit) Regulations 1996 - Regulation 14 – Compliance Audit Return

Policy Implications

Nil

Financial Implications

There are no direct financial implications arising from the adoption of the Compliance Audit Return

Strategic Implications

Plan For the Future

Voting Requirements

Absolute Majority

Officer Recommendation

That Council:

1. Receives the completed 2025 Compliance Audit Return as attached;
2. Adopts the 2025 Compliance Audit Return in accordance with Regulation 14 of the Local Government (Audit) Regulations 1996; and
3. Authorises the Shire President and Chief Executive Officer to certify the Compliance Audit Return and submit it to the Office of the Local Government Inspectorate / LGIRS.

COUNCIL RESOLUTION

Resolution No. 83/26

That Council:

1. Receives the completed 2025 Compliance Audit Return as attached;
2. Adopts the 2025 Compliance Audit Return in accordance with Regulation 14 of the Local Government (Audit) Regulations 1996; and
3. Authorises the Shire President and Chief Executive Officer to certify the Compliance Audit Return and submit it to the Office of the Local Government Inspectorate / LGIRS.

MOVED: Cr. Allison **SECONDED: Cr. Turner**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

CEO Peter Money and President Beth Walton sign the 2025 Compliance Audit Return

14 MEETING ITEMS CLOSED TO THE PUBLIC

Nil

15 CONFIDENTIAL ITEMS

Nil

16 ADOPTION OF MINUTES

16.1 Ordinary Meeting of Council Held on 23rd July 2026 84/26

Officer Recommendation

That the Minutes of the Ordinary Meeting of Council held on 23 July 2026 be confirmed as a true and accurate record of proceedings.

Resolution No. 84/26

That the Minutes of the Ordinary Meeting of Council held on 23 July 2026 be confirmed as a true and accurate record of proceedings.

MOVED: Cr. Duhig **SECONDED: Cr. Allison**

CARRIED (5/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Duhig
AGAINST: Nil

17 TIME and DATE of NEXT MEETING

The next scheduled Ordinary Council Meeting will be held on Thursday 27th August 2026 commencing at 1:00 PM.

18 CLOSURE OF MEETING

There being no further business, the Shire President closed the meeting at 2:42pm.

19 CERTIFICATIONS

I, Bethel Walton, certify that the Minutes of the July Ordinary Council Meeting held on 23rd July 2026 as shown, were confirmed as a true and accurate record at the Meeting held on 23rd July 2026.

Walton

(Presiding Member)

23/7/26

(Date)

SHIRE OF SANDSTONE
OASIS OF THE MURCHISON

MINUTES

Special Council Meeting

Thursday 6th August 2026
Commencing at 1:00PM

Held in the Council Chambers, 23 Hack St Sandstone

PLEASE NOTE:

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DISCLAIMER

No responsibility whatsoever is implied or accepted by the Sandstone Shire Council for any act, omission, statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Sandstone Shire Council disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission, statement, intimation or otherwise occurring during Council/Committee Meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular but without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence or permit, any statement or limitation of approval made by an Elected Member or by a Staff Member of Sandstone Shire Council during the course of any Meeting is not intended to be and is not to be taken as notice of approval from the Sandstone Shire Council. The Sandstone Shire Council warns that anyone who has an application lodged with the Sandstone Shire Council must obtain and only should rely on ***WRITTEN CONFIRMATION*** *of the outcome of the application including any conditions attaching to the decision made by the Sandstone Shire Council in respect of the application.*

Peter Money
Chief Executive Officer
Hack Street, SANDSTONE WA 6639
Tel (08) 9963 5802 Fax (08) 9963 5852
E-mail: ceo@sandstone.wa.gov.au

31 July 2026

SPECIAL COUNCIL MEETING HELD ON

THURSDAY 6th AUGUST 2026

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SHIRE OF SANDSTONE
OASIS OF THE MURCHISON

MINUTES and STAFF REPORTS

SPECIAL COUNCIL MEETING HELD IN

COUNCIL CHAMBERS, SANDSTONE ON THURSDAY 6th AUGUST 2026

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF ANY VISITORS

The Presiding Member, Cr Bethel Walton (Shire President) declared the Meeting open at 1:05 PM

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER AND/OR COUNCILLORS

Nil

3 ATTENDANCE

3.1 Present

Elected Members

Cr B (Bethel) Walton	Shire President (and Presiding member of this Meeting)
Cr J (James) Allison	(Via Teams Online)
Cr J (Jamie) Turner	
Cr S (Stephanie) Brown	
Cr M (Margaret) Duhig	

Staff Members

Mr Peter Money	Chief Executive Officer
Mrs Helen St George Cooper	Deputy Chief Executive Officer
Ms Tegan Brown	Customer Service Officer

Visitors

Nil

3.2 Apologies

Cr V (Vicki) McQuie	Deputy President
Mr Patrick O'Brien	Works Manager

3.3 Approved Leave of Absence

Nil

10 OFFICERS REPORTS

10.1 CHIEF EXECUTIVE OFFICER'S REPORTS

10.1.1 Adoption of the 2026-2027 Annual Budget SM 04/26

Agenda Reference: S CEO 08/26

Location/Address: Shire of Sandstone

Name of Applicant: Shire of Sandstone

Disclosure of Interest: Nil

Date of Report: 06 August 2026

Author: Peter Money, Chief Executive Officer

Summary

This Item recommends Council adopts the Draft 2026/2027 budget as attached

Attachments

10.1.1 (A) Statutory 2026/2027 budget documents

10.1.1 (B) Draft Fees and Charges Schedule for 2026/2027

Background

The draft budget for 2026/2027 has been compiled based on the principles contained within the Strategic Community Plan and other supporting plans including the Shire's Corporate Business Plan.

Comment

The budget has been prepared to include information required by the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards.

An overview of the operating and capital income and expenditure follows:

Operating Income/Expenditure

Operating income and expenditure represent the income and expenditure that is incurred on a day-to-day operational basis.

Operating Income $4,599,851

Operating Expenditure $6,059,840 (includes depreciation)

Consultation

- Councillors
- Accountant
- DCEO
- Works Manager
- Administration Staff

- Readytech
- Landgate

Statutory Environment

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year each local government is to prepare and adopt by absolute majority a statutory budget for the financial year ending on the following 30 June.

Policy Implications

Nil

Financial Implications

As per the attached budget

Strategic Implications

Strategic Community Plan 2017 - 2027

Voting Requirements

Absolute Majority

Officer Recommendation

Recommendation 1 – Valuations and Rates

FM reg 23

That the estimates below be used for the 2026/2027 financial year budget:

• Gross Rental Value (GRV) $328,370

• Unimproved Value (UV) $6,530,565

Recommendation 2 - Rate in the Dollar

That in accordance with the Local Government Act 1995 Section 6.32, Council impose the advertised general rates in GRV and UV in the 2026/2027 financial year as:

General Rates – Rates in the dollar (RID)	Cents in the $
GRV Townsite (Residential/ Commercial)	7.545
GRV Mining/ Transient Workforce Accommodation	42.50
UV Pastoral	7.06
UV Mining	30.720

Minimum Payments

GRV Residential/ Commercial	$210.00
GRV Mining & Transient Workforce Facilities	$210.00
UV Pastoral	$420.00
UV Mining	$420.00

Recommendation 3 – Payment Options

That in accordance with Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominate the following due dates for the payment of rates and charges in the 2026/2027 financial year

Rates will be run by the contractor no later than Tuesday 17th August 2026

Issue date for the rates will be Tuesday 24th August 2026
Due date is Thursday 30 September 2026
One instalment date (if chosen) is Friday 3 December 2026

Recommendation 4 – Instalment Charges

That in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council impose administration fees (excluding eligible pensioners and seniors) as:

1. Payment of rates and charges by instalments (not including the first instalment) $20 per instalment and 5.5% interest to apply to instalments that remain outstanding after the due date.

Recommendation 5 – Penalties and Additional Charges for Unpaid Rates and Charges

That in accordance with section 6.51 of the Local Government Act 1995, Council impose penalty interest of 11% per annum, calculated daily, on rates and service charges remaining unpaid (excluding eligible pensioners opting to defer the payment of their rates), after the due date and that the following fees be adopted for the non-payment of rates and charges

1. A fee of $20 will be levied on each Final Notice issued (concession holders not to receive final notices).
2. A fee of $50 will be levied on each title search required for recovery of outstanding rates.

Recommendation 6 – Adoption of Fees and Charges

That in accordance with section 6.2 (25) 1 of the Local Government Financial Management Regulations, Act 1995, Council adopts the attached Schedule of Fees and Charges for the 2026/2027 financial year.

See attached schedule.

Recommendation 7 – Elected Members Remuneration

As determined by Western Australia Salaries and Allowances Act 1975, and in accordance with the determination by the Salaries and Allowances Tribunal for Local Government, Chief Executive Officers and Elected Members of 7th April 2026, the following annual Fees and Allowances be adopted for the financial year 2026/2027

Proposed Meeting Attendance Fee Totals are based on 12 Council Meetings Per Annum

NAME	PER MEETING PROPOSED 2026/2027	TOTAL PROPOSED 2026/2007	Total Approved 2025/2006
Cr Walton			
President Allowance		$15,000	$15,000
Meeting Attendance Fee	$520	$6,240	$6,000
ICT expenses		$500	$500
Cr McQuie			
Deputy Allowance		$3,750	$3,750
Meeting Attendance Fee	$260	$3,120	$3000
ICT Expenses		$500	$500
Cr Allison			
Meeting Attendance Fees	$260	$3,120	$3,000
ICT Expenses		$500	$500
Cr Brown			
Meeting Attendance Fees	$260	$3,120	$3,000
ICT Expenses		$500	$500
Cr Duhig			
Meeting Attendance Fees	$260	$3,120	$3,000
ICT Expenses		$500	$500
Cr Turner			
Meeting Attendance Fees	$260	$3,120	$3,000
ICT Expenses		$500	$500
TOTAL		**$43,590**	**$42,750**

Committee Meeting Attendance Fees per Meeting Approved by SAT 6.3		
Band 4	**Minimum**	**Maximum**
	$57	$140

Sandstone Shire Proposed Committee Meeting Attendance Fees		
Band 4		**Maximum**
Council Committee	$100	
Zone Meetings	$100	
Regional Road Group	$100	

The following fees apply to independent Members of the Audit, Risk and Improvement Committee (Presiding Member, Deputy Presiding Member or Member)

Independent Members - Audit, Risk and Improvement Committee - SAT		
Band 4	**Minimum**	**Maximum**
	$110	$1,215

Sandstone Shire – Proposed Attendance Fees - Independent Members of Audit, Risk & Improvement Committee Meeting SAT 6.5		
Band 4		
Presiding Member	$400 per meeting	
Deputy Presiding Member	$135 per hour + GST	

Travel for Elected Members

Rest of the State	Over 2600 cc	Over 1600 cc to 2600 cc	1600 cc and under
Cents per kilometre	99.01	70.87	58.37

Recommendation 8 – Adoption of Variance

That Council adopt the percentage and dollar value for identifying and reporting material variances for the Monthly Statement of Financial Activity presented to Council for review and comparison to Budget which indicates the variance value of plus (+) or minus (-) of 10% for items greater than $25,000 variance.

Recommendation 9 – Adoption of Threshold for Capitalisation

That Council adopt a minimum value of $5,000 for the capitalisation of purchases as Assets as per the Local Government (Financial Management) Regulations 1996 Reg 17a (amended 26th June 2018)

Recommendation 10 – Proposed Transfers from Reserves

That Council in accordance with the Local Government Act 1995 s6.11 (2)(3) gives notice of approving the following transfers from Reserves for the 2026/2027 financial year if required. These Reserves may be required to complete the Capital Works programme unless projects are deferred or cancelled by the Council, or if grants from external sources are acquired.

PROPOSED RESERVE MOVEMENTS 2026/2027				NEW BALANCE
	Balance	Transfer To	Transfer (From)	
Leave Reserve	$ 257,344		-$ 200,000	$ 57,344
Plant Replacement Reserve	$ 1,203,321	$ 34,605	-$ 400,000	$ 837,926
Building Reserve	$ 1,142,025	$ 43,320	-$ 400,000	$ 785,345
Airport Reserve	$ 336,816	$ 9,090		$ 345,906
Road & Flood Damage Reserve	$ 797,397	$ 21,240		$ 818,637
ICT Reserve	$ 158,831	$ 2,265	-$ 60,000	$ 101,096
Refuse Disposal Reserve	$ 46,938	$ 1,290		$ 48,228
Housing Reserve	$ 607,956	$ 25,170	-$ 400,000	$ 233,126
Community Development Reser	$ 741,559	$ 13,020		$ 754,579
	$ 5,292,187	$ 150,000	**-$ 1,460,000**	**$ 3,982,187**

Recommendation 11 – Adoption of 2026/2027 **Budget**

That the 2026/2027 Annual Budget including the following be adopted:
a. Statements of Comprehensive Income by Nature and Type

b. Statement of Comprehensive Income by Program

c. Statement of Cash Flows

d. Rate Setting Statement by Program

e. Notes to and forming the Annual Budget

f. Capital Works Program

Resolution No. SM 04/26

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a. Statements of Comprehensive Income by Nature and Type

b. Statement of Comprehensive Income by Program

c. Statement of Cash Flows

d. Rate Setting Statement by Program

e. Notes to and forming the Annual Budget

f. Capital Works Program

MOVED: Cr. Brown **SECONDED: Cr. Turner**

CARRIED By Absolute Majority (5/0)

FOR: Cr. Walton, Cr. Allison, Cr. Turner, Cr. Brown, Cr. Duhig

AGAINST: Nil

11 CONFIDENTIAL ITEMS

11.1 CEO PERFORMANCE REVIEW 2026 – REPORT TO COUNCIL CONFIDENTIAL Deferred

Agenda Reference: S CEO 08/26
Location/Address: Shire of Sandstone
Name of Applicant: Council - Shire of Sandstone
Disclosure of Interest: The CEO Peter Money declares an interest being the subject of this item
Date of Report: 6 August 2026
Author: Shayne Silcox

Summary

That Council receives the CEO performance review document.

Attachments

Confidential attachments

Background

The CEO performance review is required each 12 months or earlier or considered necessary

Report

Council employed Dr Shayne Silcox to carry out the 2026 CEO Performance Review.

Interviews were conducted with each Councillor and comments invited from the CEO.

The report compiled is attached with revised KPI'S and various recommendations from Dr Silcox.

Consultation

Dr Shayne Silcox, Strategic Leadership - Consultant

Statutory Environment

Local Government Act 1995

Policy Implications

Nil

Financial Implications

To be determined

Strategic Implications

Strategic Management of the Shire

Voting Requirements

Absolute Majority

Officer Recommendation

That the confidential Consultant's report on the CEO performance review of July 2026 be adopted.

Resolution No. Deferred

Council defers the item to another Special Meeting on the 13th August 2026.

MOVED: Cr. **SECONDED: Cr.**

LOST/CARRIED By Absolute Majority (0/0)

FOR:

AGAINST:

12 CLOSURE OF MEETING

There being no further business, the Shire President closed the meeting at 1:17pm.

13 CERTIFICATION

I, _____, certify that the Minutes of the August 2026 Special Council Meeting held on 6th August 2026 as shown, were confirmed as a true and accurate record at the Meeting held on 27th August 2026.

_____

(Presiding Member)

_____

(Date)

SHIRE OF SANDSTONE
OASIS OF THE MURCHISON

MINUTES

Special Council Meeting

Thursday 13th August 2026
Commencing at 3:30PM

Held in the Council Chambers, 23 Hack St Sandstone

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SHIRE OF SANDSTONE
OASIS OF THE MURCHISON

SPECIAL COUNCIL MEETING NOTICE PAPER

Thursday 13th August 2026 – 3:30PM

Dear President and Councillors,

A Special Meeting of Council is called for Thursday 13th August 2026, in the Council Chambers, Hack Street, Sandstone, commencing at 3:30pm.

The purpose of the Special Meeting is to receive the CEO performance review report. This meeting is closed to the public.

Councillors please note:

No Briefing Session will be held **prior** to the Council Meeting.

Peter Money
Chief Executive Officer

11 August 2026

SHIRE OF SANDSTONE
OASIS OF THE MURCHISON

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Peter Money

Peter Money
Chief Executive Officer 11 August 2026

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SPECIAL COUNCIL MEETING HELD ON

THURSDAY 13th AUGUST 2026

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SHIRE OF SANDSTONE
OASIS OF THE MURCHISON

MINUTES and STAFF REPORTS

SPECIAL COUNCIL MEETING HELD IN

COUNCIL CHAMBERS, SANDSTONE ON THURSDAY 13th AUGUST 2026

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF ANY VISITORS

The Presiding Member, Cr Bethel Walton (Shire President) declared the Meeting open at 3:30 PM

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER AND/OR COUNCILLORS

Without discussion unless otherwise determined.

3 ATTENDANCE

3.1 Present

Elected Members

Cr B (Bethel) Walton	Shire President (and Presiding member of this Meeting)
Cr V (Vicki) McQuie	Deputy President
Cr J (James) Allison	Via Teams Online
Cr J (Jamie) Turner	
Cr S (Stephanie) Brown	Via Teams Online
Cr M (Margaret) Duhig	

Staff Members

Mr Peter Money	Chief Executive Officer

Visitors

Nil

3.2 Apologies

Nil

3.3 Approved Leave of Absence

Nil

10 OFFICERS REPORTS

10.1 CHIEF EXECUTIVE OFFICER'S REPORTS

11 CONFIDENTIAL ITEMS

That Council moves to go behind closed doors

MOVED: Cr J. Turner **SECONDED:** Cr V. McQuie

Mr Peter Money, CEO, left the meeting at 3:55 PM

11.1 CEO PERFORMANCE REVIEW 2026 – REPORT TO COUNCIL CONFIDENTIAL SM 05/26

Agenda Reference:	S CEO 08/26
Location/Address:	Shire of Sandstone
Name of Applicant:	Council - Shire of Sandstone
Disclosure of Interest:	The CEO Peter Money declares an interest being the subject of this item
Date of Report:	6 August 2026
Author:	Shayne Silcox

Summary

That Council receives the CEO performance review document.

Attachments

Confidential attachments

Background

The CEO performance review is required each 12 months or earlier as considered necessary.

Report

Council employed Dr Shayne Silcox to carry out the 2026 CEO Performance Review.

Interviews were conducted with each Councillor and comments invited from the CEO.

The report compiled is attached with revised KPI'S and various recommendations from Dr Silcox.

Consultation

Dr Shayne Silcox, Strategic Leadership - Consultant

Statutory Environment

Local Government Act 1995

Policy Implications

Nil

Financial Implications

To be determined

Strategic Implications

Strategic Management of the Shire

Voting Requirements

Absolute Majority

Officer Recommendation

That the confidential Consultant's report on the CEO performance review of July 2026 be adopted.

That Council moves to open Council at 4:55 PM

Mr Peter Money, CEO, returned to the Meeting at 4:55 PM

MOVED: Cr. J Allison **SECONDED:** Cr. S Brown

Resolution No. SM 05/26

That Council adopts the confidential consultant's report with amendments on the CEO performance Review.

MOVED: Cr J. Turner **SECONDED:** Cr V. McQuie

CARRIED By Absolute Majority (6/0)

FOR: Cr. Walton, Cr. McQuie, Cr. Allison, Cr. Turner, Cr. Brown, Cr. Duhig
AGAINST: Nil

12 CLOSURE OF MEETING

There being no further business, the Shire President closed the meeting at 5:05 pm.

13 CERTIFICATION

I, _____, certify that the Minutes of the 13th August 2026 Special Council Meeting held on 13th August 2026 as shown, were confirmed as a true and accurate record at the Meeting held on 27th August 2026.

_____

(Presiding Member)

_____

(Date)