4. Finance and pricing

4.1. Typical residential customer bill (drinking water supply and wastewater) – P8

The typical residential customer bill ($) for water supply and wastewater (P8) is the sum of fixed charges and volumetric-usage charges for water and sewage billed to a residential customer. The typical residential customer bill is based on each service provider's average annual volume of residential water supplied (W12) and its pricing structure (FP_N1). Prices are set by government or, in some jurisdictions, by a regulator, council or utility.

Water bills are influenced by a number of factors, including:

- size of the service provider's customer base
- geographical location
- distribution of the customer base
- local topography
- climate
- available sources of water
- government policy and legislation.

The mix of fixed and usage charges, and the level of water consumption, affect the typical residential customer bill.

When drawing comparisons between service providers, it is important to note that changes in a typical bill may result from both changes to average consumption and changes to the price of water. Historically, residential water bill pricing models have varied across the nation. Most service providers now have a water supply pricing model based on a 2-part structure: a fixed component and a component based on volumetric usage. Charters Towers Regional Council, Townsville City Council and Whitsunday Regional Council remain exceptions as ratepayers have a choice between a fixed allocation with an excess consumption charge and a 2-part structure.[10]

Unlike residential water supply pricing, most service providers have a fixed price model for wastewater services. The exceptions are Central Coast Council and Unitywater. These service providers have both a fixed and volumetric component in their wastewater charges.

Following the 2020 NPR Framework Indicator Review, from 2024–25, P8 has not materially changed, and its historical data remains valid for comparative analysis (Table 1.1).

Billing data is indexed using the consumer price index (CPI) value to facilitate comparison in real terms.

Typical residential customer bill (P8) data for all service providers reporting in 2024–25 is presented in Table A3, Appendix A.

4.1.1. Key findings

Table 4.1 shows a summary of the median typical residential customer bills by service provider size group. The range and median values are compared only across the Major, Medium, Large and

[10] Water Billing Options and Water Tariff Calculator | Whitsunday Regional Council

Small size groups to maintain the validity of the analysis. Very small service providers are excluded from these comparisons as no historical data is yet available for this size group.

Table 4.1 Overview of results: Typical residential customer bill (drinking water supply and wastewater) ($)

Service provider size group	Range		No. service providers with increase/decrease from 2023–24		Median[a]		Change in median from 2023–24 (%)
	High	Low	Increase	Decrease	2023–24	2024–25	
Major	1,918.3 Gold Coast	1,027.2 South East Water	10	5	1,265.0	1,324.4	4.7
Large	2,065.9 P&W (Darwin)	1,017.5 Goulburn Valley Water	10	2	1,553.4	1,677.4	7.9
Medium	2,258.0 Eurobodalla	1,142.0 Lower Murray Water	14	6	1,674.7	1,688.0	0.8
Small	2,603.2 Central Highlands	1,362.5 Westernport Water	13	11	1,955.6	1,942.8	-0.7
All size groups except Very small[b]	**2,603.2 Central Highlands**	**1,017.5 Goulburn Valley Water**	**47**	**24**	**1,633.2**	**1,641.0**	**0.5**
Very small	3,920.7 Balranald	181.0 Cent. Darling	-	-	-	1,877.0	-

Notes:

[a] The median typical residential bill in each year is calculated using data from all active service providers supplying both water and wastewater services in that year.

[b] Service providers in the Very small size group started reporting under the NPR Framework in the 2024–25 reporting year. With no historical data for this size group, range and median values are compared only across the Major, Medium, Large and Small size groups to ensure the validity of the comparative analysis in the 2025 NPR.

Across the Major, Large, Medium and Small service providers, the median typical residential bill for water and wastewater services was very similar to the previous year, increasing by less than $10 from 2023–24. Two thirds of these service providers reported a modest increase in their typical residential bill from 2023–24 (47 out of 71 reporting service providers). Overall, the water and wastewater service providers in the Large size group reported the highest increase of 7.9% from the 2023–24 median bill with the Major and Medium size groups also reporting an increase. The median residential bill slightly decreased for the Small size group.

Excluding the providers in the Very small size group, the highest typical residential bill for water and wastewater services was reported by Central Highlands Regional Council (Queensland) in the Small size group ($2,603.2). The New South Wales service providers of Shoalhaven City Council in the Large size group and Dubbo Regional Council in the Medium size group reported the highest increase from 2023–24 of close to 14.5%. Coffs Harbour City Council (New South Wales) within the Medium size group reported the largest decrease of 27.9%. Close to 70% of service providers reported changes in the typical bill of less than 5%.

The inclusion of Very small service providers widened the range of typical residential bills for water and wastewater services. Their median typical residential bill was about 14.4% higher than the median bill in other size groups, with a few providers reporting significantly higher bills than those in other groups, including Balranald Shire Council (New South Wales) that reported the highest at $3,920.7 driven by its high drinking water-supply bills. Also, eight service providers reported typical bills of below $1,000.

Figure 4.1 shows a box-and-whisker plot of typical residential customer bills for all service providers reporting data in a given year (including Very small service providers). The national median bill for all size groups increased by 7.6% from the median bill in 2023–24, representing the third highest national median typical residential bill since 2014–15. With the inclusion of Very small service providers in 2024–25, the difference between the highest and lowest typical residential bill (the distribution range in Figure 4.1) was significantly larger than in previous years.

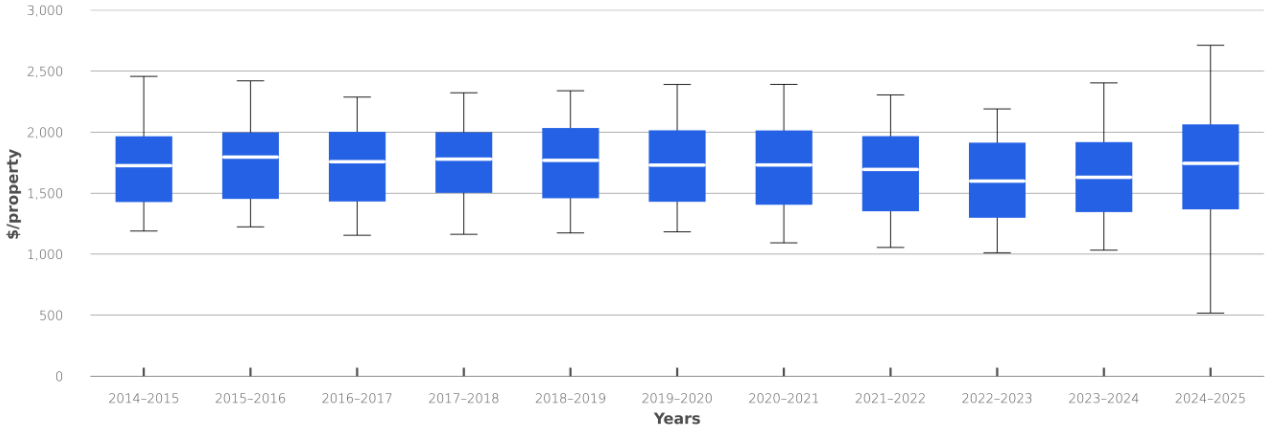

Figure 4.1 Typical residential customer bill (drinking water supply and wastewater) ($), 2014–15 to 2024–25

4.1.2. Results and analysis – Major size group

Figure 4.2 presents a ranked breakdown of the typical residential customer bill for the Major size group. The figure shows the drinking water (P3) and wastewater (P6) components of the bill for active service providers that have reported their information in 2024–25.

The typical residential bill increased from 2023–24 for two-thirds of the service providers in the Major size group, with the other five service providers reporting decreases of less than 5%. Compared to the previous year, 10 of the Major service providers reported increases in typical residential bills for drinking water supply and 11 reported increases for wastewater services.

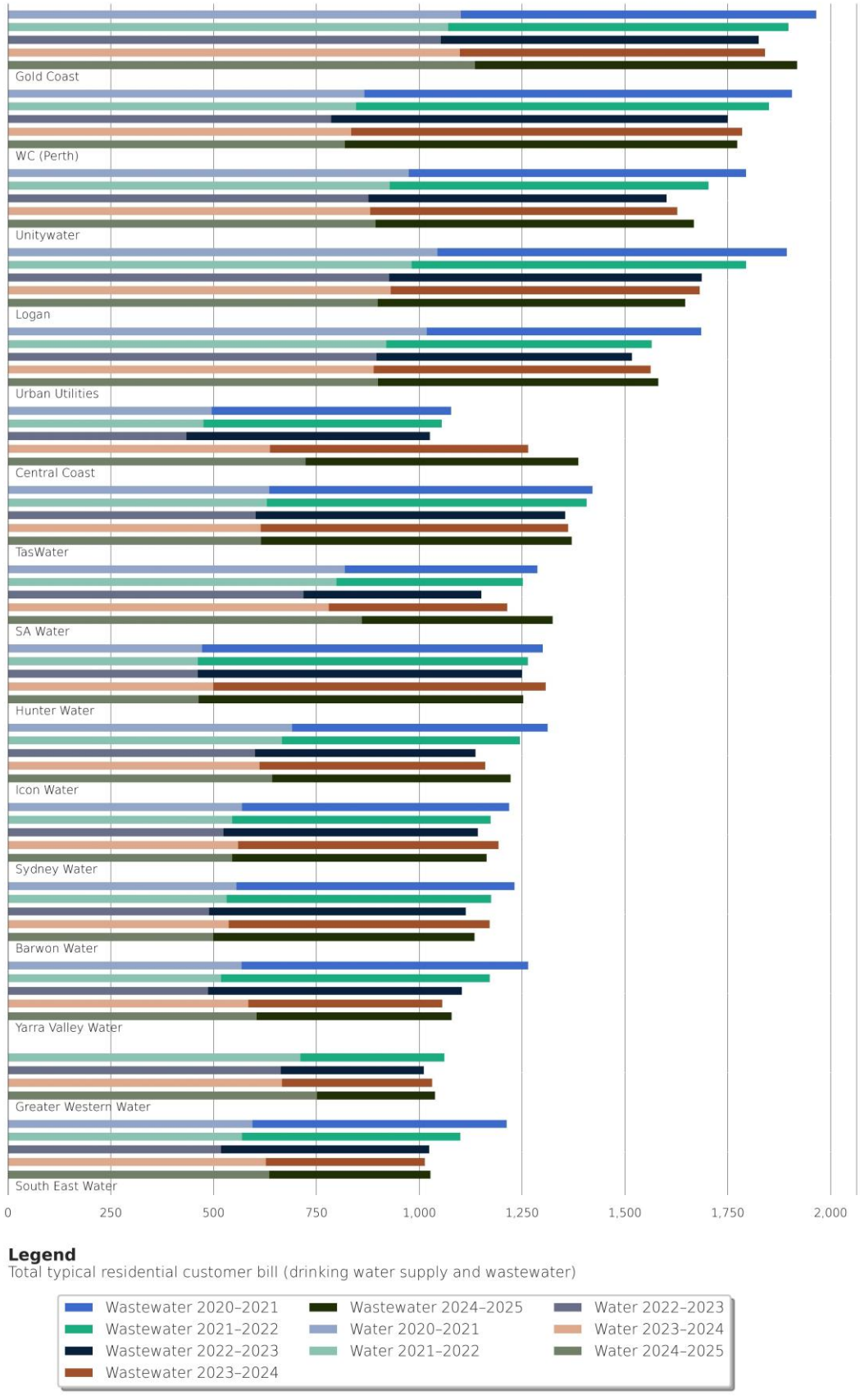

Figure 4.2 Typical residential customer bill (drinking water supply and wastewater) ($) – Major size group

The largest proportional change in the typical residential bill from 2023–24 was an increase of 9.6% for Central Coast Council (New South Wales), in line with the council's four-year plan for increasing pricing to improve service quality for customers[11]. South Australian Water Corporation (South Australia) and Icon Water Limited (Australian Capital Territory) were the only other Major service providers to report an increase over 5%. Proportionally, the largest decrease in the typical residential bill was 4.2% (Hunter Water Corporation in New South Wales). Greater Western Water (Victoria) had a significant reduction (21.4%) in the typical bill for wastewater services and a corresponding increase in the typical bill for drinking water supply (12.8%) due to the replacement of sewer disposal charges with a combined water usage charge since 2024–25[12].

The City of Gold Coast (Queensland) reported the highest typical residential bill ($1,918.3) in the Major size group and had the highest drinking water supply component ($1,135.3). Water Corporation – Perth (Western Australia) reported the second-highest typical residential bill ($1,773.0) with the highest wastewater component ($953.7). Unitywater (Queensland) joined the top three service providers with the highest bills, replaced Logan City Council (Queensland) from the previous year (Table A3 in Appendix A).

The metropolitan Melbourne service providers of South East Water Corporation, Greater Western Water and Yarra Valley Water Corporation remained the Major service providers with the lowest typical residential bills, at $1,027.2, $1,038.2 and $1,078.7, respectively.

4.2. Total annual residential customer bill based on 200 kL per annum – P7

The annual residential customer bill ($) based on 200 kL for water and wastewater services (P7) is the sum of the annual bill for the supply of 200 kL of water (P2) and the annual bill for the provision of wastewater services for a residential customer using 200 kL of water (P5).

While the typical residential customer bill (P8) is the best guide to determining the impact of pricing on customers, the annual customer bill based on 200 kL aids comparisons between service providers. Adopting a consistent basis of 200 kL for the bill partially normalises the data, correcting for differences in the volumes of water supplied and providing insight into price variations.

Following the 2020 NPR Framework Indicator Review, from 2024–25, P7 has not materially changed, and its historical data remains valid for comparative analysis (Table 1.1).

Billing data is indexed using the consumer price index (CPI) value to facilitate comparison in real terms.

The annual residential customer bill based on 200 kL (water supply and wastewater) data for related service providers is shown in Table A4, Appendix A.

4.2.1. Key findings

Table 4.2 presents a summary of the median 200 kL/annum residential customer bill data by service provider size group. The range and median values are compared only across the Major, Medium, Large and Small size groups to maintain the validity of the analysis. Very small service

[11] https://www.centralcoast.nsw.gov.au/sites/default/files/2025-04/Media-Release-Central-Coast-Council-Water-prices-will-increase-from-1-July-2022-24-May-2022.PDF

[12] https://www.esc.vic.gov.au/water/water-prices-tariffs-and-special-drainage/water-price-reviews/water-price-review-2024/greater-western-water-price-review-2024#toc-key-facts-from-our-final-decision

providers are excluded from these comparisons as no historical data is yet available for this size group.

Table 4.2 Overview of results: Total annual residential customer bill based on 200 kL per annum: water supply and wastewater ($)

Service provider size group	Range		No. service providers with increase/decrease from 2023–24		Median[a]		Change in median from 2023–24 (%)
	High	Low	Increase	Decrease	2023–24	2024–25	
Major	2,086.0	1,219.5	12	3	1,378.1	1,392.5	1
	Gold Coast	Sydney Water					
Large	2,044.9	921.4	11	1	1,549.8	1,687.0	9
	Redland City	Goulburn Valley Water					
Medium	2,340.0	917.5	16	4	1,644.6	1,732.8	5
	Eurobodalla	Lower Murray Water					
Small	2,667.0	1,485.9	21	2	1,908.5	1,957.0	3
	Kempsey	Orange					
All size groups except Very small[b]	**2,667.0**	**1,485.9**	**60**	**10**	**1,675.0**	**1,703.0**	**2**
	Kempsey	**Orange**					
Very small	3,446.0	181.0	-	-	-	1,789.0	-
	Tenterfield	Cent. Darling					

Notes:

[a] The median 200 kL residential bill in each year is calculated using data from all active service providers supplying both water and wastewater services in that year.

[b] Service providers in the Very small size group started reporting under the NPR Framework in the 2024–25 reporting year. With no historical data for this size group, range and median values are compared only across the Major, Medium, Large and Small size groups to ensure the validity of the comparative analysis in the 2025 NPR.

Out of the 70 service providers in the Major, Large, Medium and Small size groups, 60 reported an increase in the annual residential bill based on 200 kL/annum, with the overall median bill (excluding the Very small size group) rising by 2%. The Large size group had the largest increase (9%) in the median annual residential bill based on 200 kL/annum, with all service providers in this size group except Toowoomba Regional Council (Queensland) reporting an increase.

Among all reporting service providers (except the Very small ones), Kempsey Shire Council (New South Wales) in the Small size group had the highest normalised combined annual residential bill for the year at $2,667.0. Shoalhaven City Council (New South Wales) in the Large size group had the largest increase of 16.5% from 2023–24. Orange City Council (New South Wales) in the Small size group reported the lowest combined annual residential bills based on 200 kL/annum at $1,485.9. It also recorded the largest decrease of 26.0% from 2023–24 among all reporting service providers.

The median residential bill based on 200 kL/annum for the Very small size group was almost the same as the median bill in other size groups. Tenterfield Shire Council (New South Wales) reported the highest annual residential bill based on 200 kL/annum of $3,446.0, the only service provider with the annual residential bill based on 200 kL/annum above $3,000 in 2024–25. Central

Darling Shire Council (New South Wales) reported the lowest normalised typical bills of $181.0, with four additional service providers reporting normalised typical bills of below $1,000 in 2024–25.

4.2.2. Results and analysis – Major size group

Figure 4.3 shows a ranked breakdown of the total annual residential customer bill based on 200 kL/annum for the active service providers within the Major size group that have reported their information in 2024–25.

Almost half of service providers in the Major size group experienced lower than a 2% change in the combined water and wastewater annual residential bill based on 200 kL/annum in 2024–25. After reporting the largest rise (20.4%) in 2023–24, Central Coast Council (New South Wales) had an overall increase of 3.7% in the normalised bill, driven by a 14.2% increase in the normalised drinking water supply bill, while wastewater component decreased by 7.3%. South Australian Water Corporation (South Australia) and Icon Water Limited (Australian Capital Territory) also had slightly higher increases of 4.6% in their annual residential customer bill based on 200 kL/annum, with the City of Gold Coast (Queensland) reporting the highest rise of 5.1%, driven by increases in both normalised drinking water supply and wastewater bills.

The City of Gold Coast (Queensland) reported the highest combined annual residential bill based on 200 kL/annum at $2,086.0, with two other Queensland service providers, Logan City Council and Unitywater, making up the top three, largely due to higher drinking water supply bills. Water Corporation – Perth (Western Australia) had the highest annual wastewater service bills based on 200 kL/annum compared with other Major service providers in 2024–25.

While Hunter Water Corporation and Sydney Water Corporation, both in New South Wales, reported high increases in 2023–24 relative to most other Major service providers, they experienced the largest decreases in 2024–25 (2.4% and 2.7% respectively) in the combined water and wastewater annual residential bill based on 200 kL/annum. Consequently, Sydney Water Corporation (New South Wales) had the lowest normalised bill for 2024–25 at $1,219.5.

As noted in section 4.1.2, Greater Western Water (Victoria) had a significant reduction in the wastewater bill and a corresponding increase in the drinking water supply bill as a result of the replacement of sewer disposal charges with a combined water usage charge since 2024–25[13]. However, there was only 0.1% increase in its normalised combined bill.

[13] https://www.esc.vic.gov.au/water/water-prices-tariffs-and-special-drainage/water-price-reviews/water-price-review-2024/greater-western-water-price-review-2024#toc-key-facts-from-our-final-decision

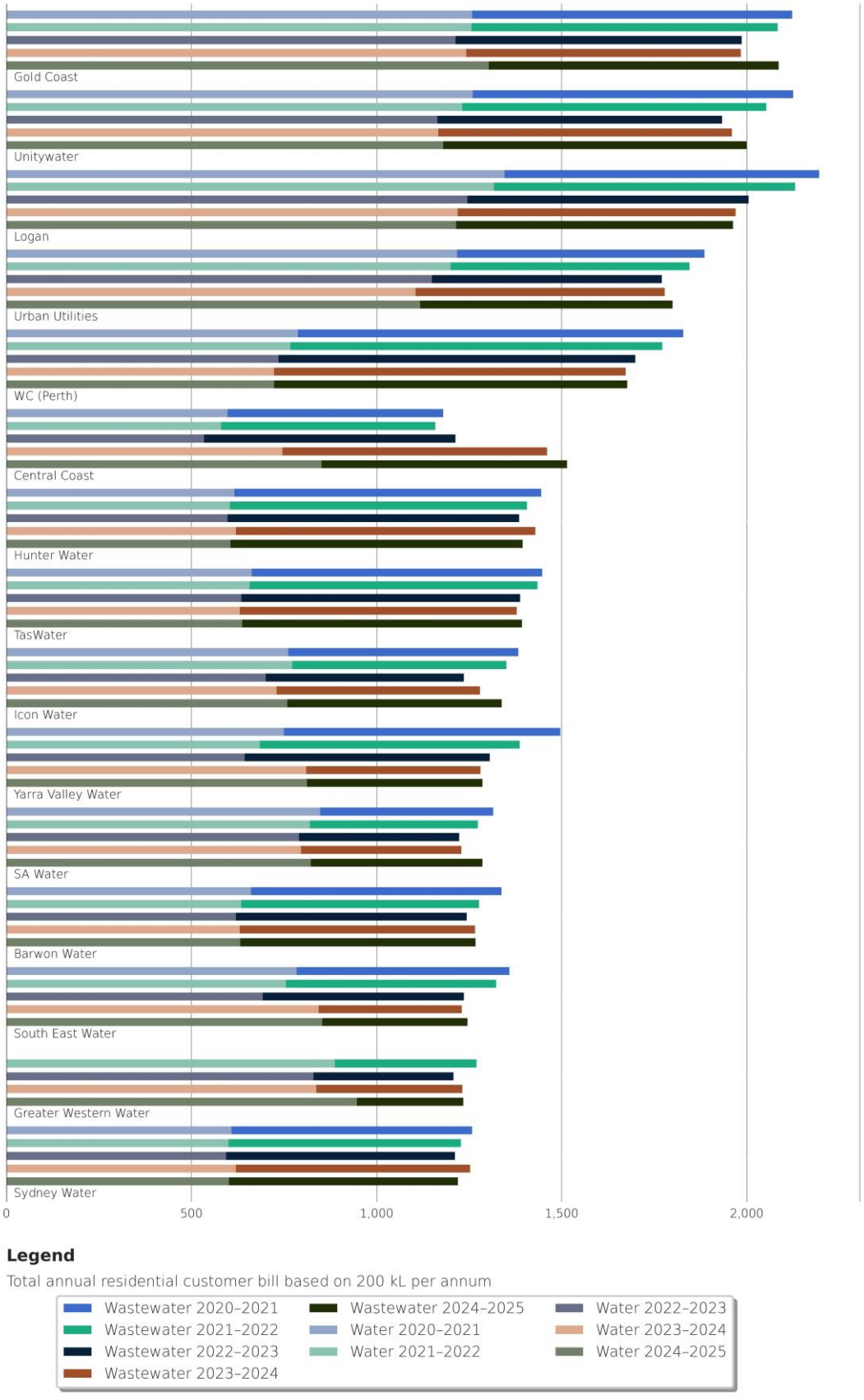

Figure 4.3 Total annual customer bill based on 200 kL: water supply and wastewater ($) – Major size group.

4.3. Total capital expenditure: water supply and wastewater – F16

Total capital expenditure ($000s) on water supply and wastewater (F16) provides a measure of the total level of capital investment by each service provider and the size of the service provider and its capital responsibilities. Capital expenditure programs often affect operational expenditure. They are influenced by several factors, including the:

- age of a service provider's infrastructure
- stage of each asset's lifecycle
- time and duration of a project.

Following the 2020 NPR Framework Indicator Review, from 2024–25, F16 has changed to a reported indicator including the corporate capital expenditure for water supply and wastewater services. With minor or no changes observed in the 2024–25 data for F16, its historical data remains valid for comparative analysis (Table 1.1).

Capital expenditure data is indexed using the consumer price index (CPI) value to facilitate comparison in real terms.

Total capital expenditure for water supply and wastewater data for all service providers reporting in 2024–25 is shown in Table A5, Appendix A.

4.3.1. Key findings

Table 4.3 Table 4.3shows a summary of total capital expenditure for water and wastewater by service provider size group. The range and median values are compared only across the Major, Medium, Large and Small size groups to maintain the validity of the analysis. Very small service providers are excluded from these comparisons as no historical data is yet available for this size group. Figure 4.4 shows the change trend in the total capital expenditure for water supply and wastewater services since 2016–17 for all reporting service providers including the Very small ones.

In real terms, total capital expenditure rose by 19% to over $9.0 billion compared to 2023–24 across Major, Large, Medium and Small size groups. This was a similar increase to the previous two years, reflecting the progression and expansion of capital programs as well as higher project costs. Out of the 68 reporting service providers in 2024–25, 41 reported an increase in capital spending. As in previous years, among Major, Large, Medium and Small service providers, Sydney Water Corporation (New South Wales) had the highest total capital expenditure in 2024–25 (~$2.43 billion). The Large size group had the highest proportional rise in capital expenditure (48%), with some water supply security projects in Northern Australia contributing to the increase[14,15,16,17]. The Medium size group was the only group to report an overall decrease of 9% in capital spending from 2023–24.

The total capital expenditure for the Very small size group was much lower than the total capital expenditure in other size groups. Bellingen Shire Council (New South Wales) reported the highest total capital expenditure of close to $30.5 million in 2024–25. Several Very small service providers

[14] Cairns Water Security Stage 1 Project | Cairns Regional Council
[15] An update on the Haughton Pipeline project - Townsville City Council
[16] Another milestone towards securing the Darwin region's future water supply | Power and Water Corporation
[17] Toowoomba Council completes long-term water security upgrades - Utility Magazine

reported total capital expenditure of $0, and nine service providers (excluding the ones reported $0 capital expenditures) reported total capital expenditure of below $100 thousand in 2024–25.

Table 4.3 Overview of results: Total capital expenditure: water and wastewater ($000s)

Service provider size group	Range		No. service providers with increase/decrease from 2023–24		Total[a]		Change in total from 2023–24 (%)
	High	Low	Increase	Decrease	2023–24	2024–25	
Major	2,432,605.0 Sydney Water	96,050.0 Icon Water	12	2	6,240,576.0	7,384,098.7	18
Large	172,201.0 Cairns	13,178.2 Redland City	8	4	614,776	910,683	48
Medium	64,502.5 Fitzroy River Water	4,714.0 Albury	9	10	521,088.0	474,315.7	-9
Small	20,653.0 WC (Albany)	2,740.0 Essential Energy	12	11	207,233.0	234,081.3	13
All size groups except Very small[b]	**2,432,605.0 Sydney Water**	**2,740.0 Essential Energy**	**41**	**27**	7,583,673	9,003,181	19
Very small	30,522 Bellingen	0.0 Multiple utilities	-	-	-	301,217.4	-

Notes:

[a] Total capital expenditure for water and wastewater services in each year is calculated using data from all active service providers reporting against the F16 indicator in both years. Total value for the Very Small size group is calculated using data for all active service providers reporting in the current year.

[b] Service providers in the Very small size group started reporting under the NPR Framework in the 2024–25 reporting year. With no historical data for this size group, range and median values are compared only across the Major, Medium, Large and Small size groups to ensure the validity of the comparative analysis in the 2025 NPR.

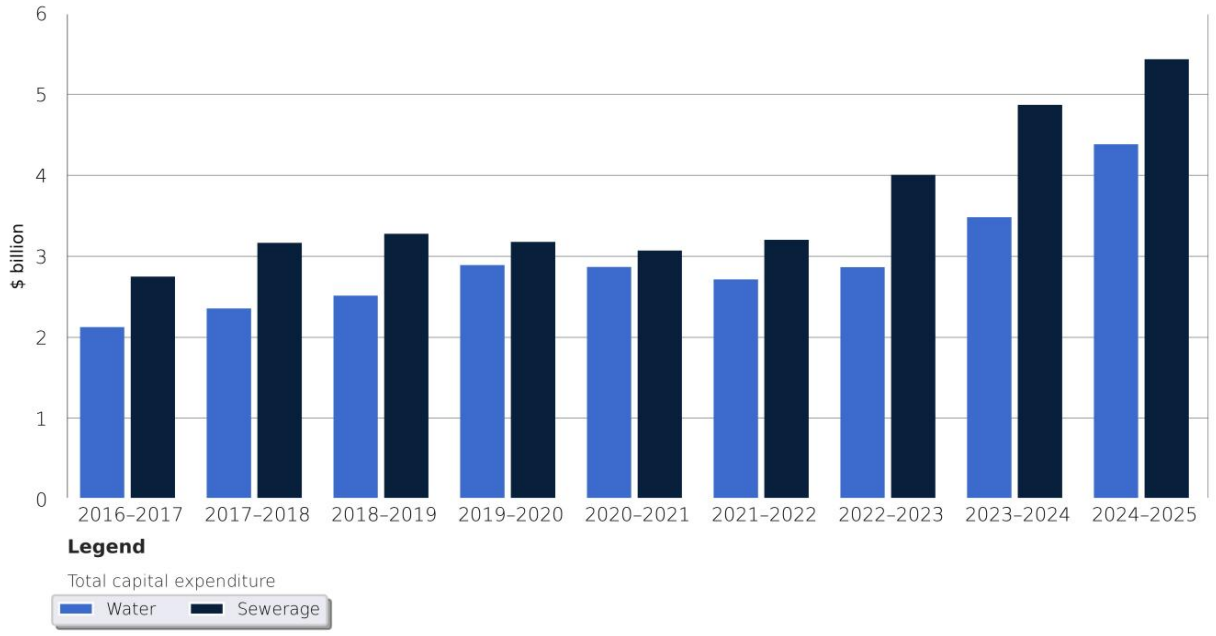

Figure 4.4 Total capital expenditure: water supply and wastewater ($ billion) for all active service providers reported in each year (excluding bulk service providers)

4.3.2. Results and analysis – Major size group

In the Major size group, an increase in total capital expenditure across water and wastewater operations was reported by 12 out of 14 reporting service providers in 2024–25, resulting in a total increase of 18% (~$1.14 billion) from 2023–24. Only Unitywater (Queensland) and Greater Western Water (Victoria) reported small decreases of less than 9% in spending from 2023–24, the latter due to changes in project schedule and phasing. Central Coast Council (New South Wales) did not report its total capital expenditure this year.

The City of Gold Coast (Queensland) and Water Corporation – Perth (Western Australia) reported the highest increases (over 65%) in total capital expenditure from the previous year. Sydney Water Corporation (New South Wales) had the highest total capital expenditure in 2024–25 (~$2.43 billion) driven by its substantially high spending on wastewater projects, while Water Corporation – Perth (Western Australia) had the highest capital expenditure relating to water supply among all Major service providers.

4.4. Capital expenditure per property: water supply (F28) and wastewater (F29)

Capital expenditure ($/property) on water supply (F28) and wastewater (F29), on a per connected property basis, provides a measure of capital investment by each service provider relative to its customer base. The normalisation on a per connected property basis facilitates a comparison between service providers.

Following the 2020 NPR Framework Indicator Review, from 2024–25, the corporate capital expenditure is excluded from F28 and F29. With minor or no changes observed in the 2024–25 data for these indicators, their historical data remains valid for comparative analysis (Table 1.1).

Capital expenditure data is indexed using the consumer price index (CPI) value to facilitate comparison in real terms.

Capital expenditure data per connected property for water and wastewater services, for all service providers reporting in 2024–25, is shown in Table A6 and Table A7, Appendix A.

4.4.1. Key findings

Table 4.4 shows a summary of the median capital expenditure of service providers for water supply. The range and median values are compared only across the Major, Medium, Large and Small size groups to maintain the validity of the analysis. Very small service providers are excluded from these comparisons as no historical data is yet available for this size group.

Across the Major, Large, Medium and Small size groups, the median capital expenditure for water supply per property increased by 3% in 2024–25. The Major and Medium size groups had an increase of close to 20% in the median capital expenditure for water supply per property. Of the 67 service providers reported in 2024–25, a little over half (37) reported an increase in their water supply capital expenditure per property.

Compared to the previous year, Snowy Monaro Regional Council (New South Wales) in the Small size group had the largest increase in capital expenditure per property for water supply (from $80.0 per property in 2023–24 to $952.8 per property in 2024–25), likely due to new projects for upgrading existing infrastructures. Essential Energy (New South Wales) also in the Small size group had the largest decrease (from $207.0 per property in 2023–24 to $2.3 per property in 2024–25), likely due to the completion of projects in previous years leading to no new expenses in 2024–25. Mount Barker District Council (South Australia) in the Small size group had the highest capital expenditure per property for water supply ($18,421 per property) with significant investments to expand the municipality's recycled water network to supply non–residential customers. It should also be noted that this service provider serves a relatively small number of customers compared with other service providers, which can make its capital expenditure per property for water supply appear disproportionately high.

The median capital water supply expenditure per property for the Very small size group was only 0.8% lower than the median capital expenditure per property for water supply in other size groups. Diamantina Shire Council (Queensland) had the highest capital expenditure for water supply per property ($8,409.5 per property). Several Very small service providers reported capital expenditure per property for water supply of $0, and 18 service providers (excluding the ones reported $0 capital expenditure) reported capital water supply expenditure per property of below $100 in 2024–25.

Table 4.4 Overview of results: Capital expenditure per property: water supply ($/property)

Service provider size group	Range		No. service providers with increase/decrease from 2023–24		Median[a]		Change in median from 2023–24 (%)
	High	Low	Increase	Decrease	2023–24	2024–25	
Major	758.2 WC (Perth)	126.9 South East Water	12	3	227.5	270.4	19
Large	1,974.3 Cairns	13.9 Redland City	6	6	374.0	379.5	1
Medium	1,958.4 Eurobodalla	57.5 Coffs Harbour	8	9	277.8	330.5	19
Small	18,421.1 Mount Barker	0.0 Alexandrina	11	12	281.0	298.9	6
All size groups except Very small[b]	**18,421.1 Mount Barker**	**0.0 Alexandrina**	**37**	**30**	**293.0**	**300.5**	**3**
Very small	8,409.5 Diamantina	0.0 Multiple utilities	-	-	-	298.0	-

Notes:

[a] Median capital expenditure per property: water supply ($/property) for each year is calculated using data from service providers providing both water and wastewater services that reported against F28 in that year.

[b] Service providers in the Very small size group started reporting under the NPR Framework in the 2024–25 reporting year. With no historical data for this size group, range and median values are compared only across the Major, Medium, Large and Small size groups to ensure the validity of the comparative analysis in the 2025 NPR.

Table 4.5 shows a summary of the median capital expenditure of service providers providing wastewater services, by service provider size group. The range and median values are compared only across the Major, Medium, Large and Small size groups to maintain the validity of the analysis. Very small service providers are excluded from these comparisons as no historical data is yet available for this size group.

Across the Major, Large, Medium and Small size groups, the median capital expenditure per property on wastewater services decreased by 9% in 2024–25. Increases in the median compared to the previous year were reported by the Major, Medium and Small service providers. Essential Energy (New South Wales) from the Small size group had the highest increase in capital expenditure per property on wastewater services ($38.9 per property in 2023–24 to $283.1 per property in 2024–25), followed by Snowy Monaro Regional Council (New South Wales) from the same size group ($57.7 per property in 2023–24 to $321.0 per property in 2024–25). Around one-third of Small service providers reported significant increases of over 100%. Among all size groups (excluding the Very small size group), the highest capital expenditure per property for wastewater services was reported by Wingecarribee Shire Council (New South Wales) in the Medium size group ($1,994.7 per property), which was close to double the highest in previous years, associated with two sewerage treatment plant upgrades[18]. Water Corporation–Australind-Eaton (Western Australia) in the Small size group reported the lowest capital expenditure per property for wastewater services ($19.1 per property) in 2024–25.

[18] Operational_Plan_And_Budget_2024-25-compressed.pdf

Table 4.5 Overview of results: Capital expenditure per property: wastewater ($/property)

Service provider size group	Range		No. service providers with increase/decrease from 2023–24		Median[a]		Change in median from 2023–24 (%)
	High	Low	Increase	Decrease	2023–24	2024–25	
Major	1,272.9	211.6	12	3	386.2	438.0	13
	TasWater	Icon Water					
Large	1,136.7	118.5	8	4	308.0	268.9	-13
	North East Water	P&W (Darwin)					
Medium	1,994.7	74.2	8	10	357.7	385.3	8
	Wingecarribee	Lower Murray Water					
Small	1,188.1	19.1	14	9	230.0	282.0	23
	Mount Barker	WC (Australind/ Eaton)					
All size groups except Very small[b]	**1,994.7**	**19.1**	**42**	**26**	**337.0**	**307.1**	**-9**
	Wingecarribee	**WC (Australind/ Eaton)**					
Very small	5,876.5	0.0	-	-	-	158.1	-
	Bellingen	Multiple utilities					

Notes:

[a] Median capital expenditure per property: wastewater ($/property) in each year is calculated using data from all active service providers providing both water and wastewater services that reported against F29 in that year.

[b] Service providers in the Very small size group started reporting under the NPR Framework in the 2024–25 reporting year. With no historical data for this size group, range and median values are compared only across the Major, Medium, Large and Small size groups to ensure the validity of the comparative analysis in the 2025 NPR.

The median capital expenditure per property on wastewater services for the Very small size group was about 48.5% lower than that in other size groups. In the Very small size group, Bellingen Shire Council (New South Wales) had the highest capital expenditure per property on wastewater services at $5,876.5 per property, while several service providers in this size group reported no wastewater capital expenditure per property in 2024–25, and 35 service providers (excluding the ones reported $0 capital expenditure) reported capital expenditure per property for wastewater services of below $100.

4.4.2. Results and analysis – Major size group

Figure 4.5 shows a ranked breakdown of capital expenditure on a per connected property basis for the Major size group. The figure shows the water supply (F28) and wastewater (F29) components of the total expenditure and reinforces the year-to-year variation.

There is typically volatility in capital expenditure due to the phasing of major projects. Out of the 15 service providers in the Major size group, 12 reported increases in capital expenditure per property for both water and wastewater services, although those service providers were not necessarily the same across the two services. For the second consecutive year, TasWater (Tasmania) had the highest combined water supply and wastewater capital expenditure per property in 2024–25. This

was driven by a substantial increase in spending on wastewater infrastructure upgrades. The City of Gold Coast (Queensland) reported the highest relative increase in both water supply and wastewater capital expenditure per property in 2024–25 to upgrade services for the rapid population growth in the area[19].

Compared to the previous year, only Greater Western Water (Victoria) and Unitywater (Queensland) reported a decrease in the combined capital expenditure per property for water supply and wastewater services. These declines were associated with the phasing of works and were largely driven by 20.7% and 30.3% decreases in water supply expenditure per property, respectively. South East Water Corporation (Victoria) reported the lowest combined expenditure of all Major service providers in 2024–25.

[19] Gold Coast to invest $600M in sewage treatment plant upgrades - Utility Magazine

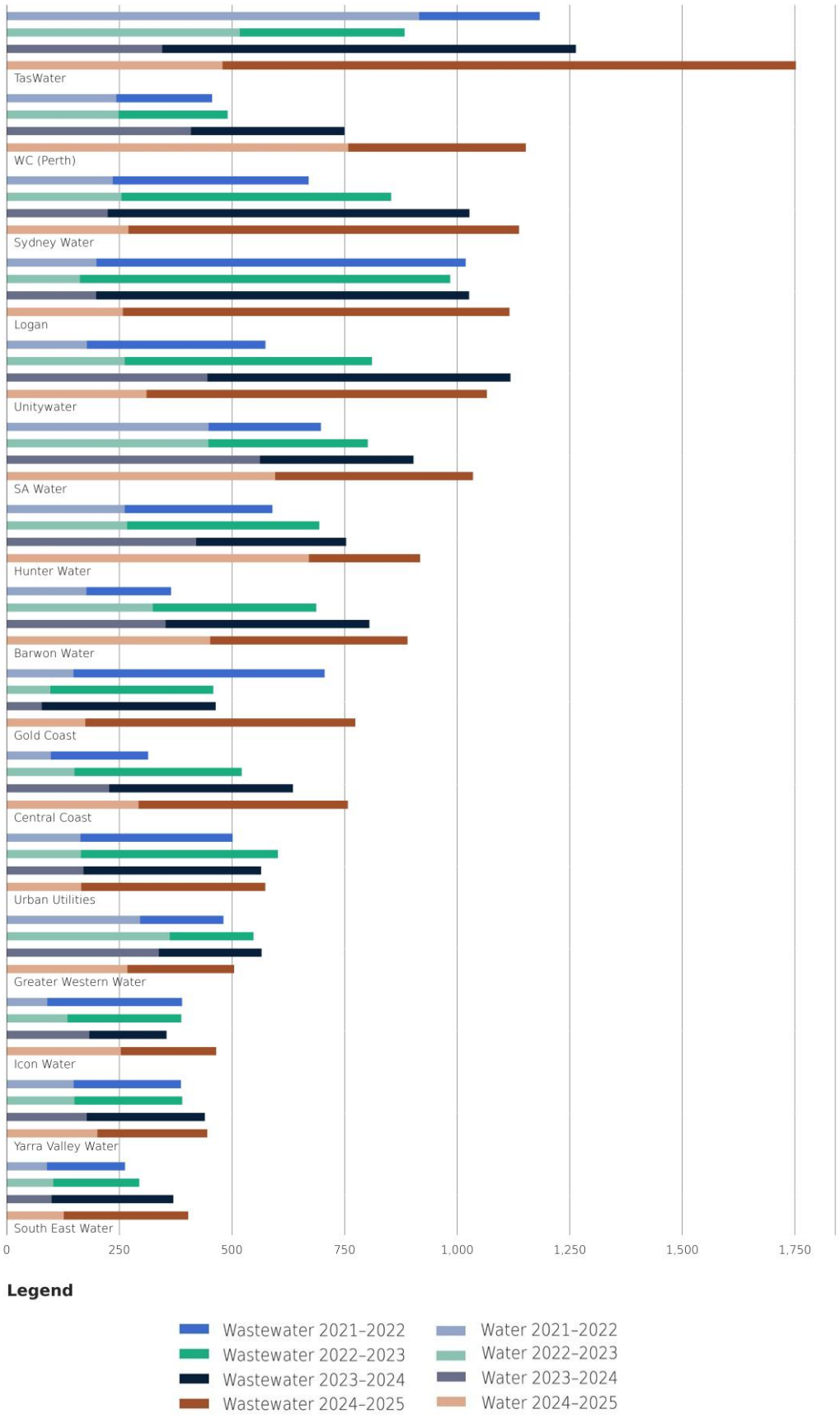

Figure 4.5 Capital expenditure per property: water supply and wastewater ($/property) – Major size group

4.5. Community service obligations ratio – F8

Revenue from community service obligations (CSOs) as a percentage of a service provider's total income (F8) is a measure of the extent to which activities undertaken by a service provider are subsidised.

Payments for CSOs (F25) to a service provider by a state or territory government are made when a service provider is directed to undertake activities that they would not perform on a solely commercial basis. CSOs in the water sector may be provided to:

- allow reductions on bills to certain disadvantaged customer groups (for example, pensioners)
- allow service providers to charge common tariffs across all geographical regions despite cost differences
- ensure the delivery of government policy (for example, by administering rebates)
- allow service providers to provide services to high-cost areas where full cost recovery would otherwise result in unaffordable bills.

Following the 2020 NPR Framework Indicator Review, from 2024–25, the income from recycling water and stormwater harvesting for supply is included in the total income for service providers. F8 is calculated as a ratio of the community service obligations to the total income. With minor or no changes observed in the 2024–25 data for F8, its historical data remains valid for comparative analysis (Table 1.1).

CSO data for all service providers reporting in 2024–25 is presented in Table A8, Appendix A.

4.5.1. Key findings

Table 4.6 shows a summary of the revenue from CSOs, by service provider size group. Very small service providers were not required to report data to this indicator for the 2024–25 reporting year.

In 2024–25, just over half of the service providers reporting this indicator had increases in the revenue received from CSOs relative to total income (29 out of 53). Nationally, there was a 3% increase in the median revenue from CSOs compared to 2023–24. Goulburn Valley Region Water Corporation (Victoria) in the Large size group reported the highest ratio of CSOs to total income in 2024–25.

4.5.2. Results and analysis – Major size group

In 2024–25, the Major size group reported an increase of 86% in the median CSO payments relative to total service provider income, while only four of 4 service providers in this size group reported an increase.

As in previous years, SA Water Corporation (South Australia) continued to report the highest proportion of revenue from CSOs (of 9.1% in 2024–25), despite having the largest decrease (12.1%) from 2023–24. For this service provider, CSO payments are used to subsidise non–profitable water services, to provide water services in country areas at metropolitan water prices.

Greater Western Water (Victoria) had the largest increase (28.2%) in CSO revenue relative to total income, representing an absolute increase of 0.58% in the ratio from 2023–24. Similar to the previous year, the Queensland service provider of City of Gold Coast reported zero CSO payments this year. The Central Coast Council (New South Wales) did not report against this indicator in 2024–25.

Table 4.6 Overview of results: Community service obligations ratio

Service provider size group[b]	Range		No. service providers with increase/decrease from 2023–24		Median[a]		Change in median from 2023–24 (%)
	High	Low	Increase	Decrease	2023–24	2024–25	
Major	0.0912	0	4	6	0.0220	0.0409	86
	SA Water	Gold Coast					
Large	0.1197	-0.0906	5	7	0.0165	0.0128	-22
	Goulburn Valley Water	WC (Mandurah)					
Medium	0.0651	0.0024	10	6	0.0089	0.0115	29
	GWMWater	Mackay					
Small	0.0380	-0.6154	10	5	0.0061	0.0049	-20
	Westernport Water	WC (Geraldton)					
All size groups (national)	**0.1197**	**-0.6154**	**29**	**24**	**0.0096**	**0.0098**	**3**
	Goulburn Valley Water	**WC (Geraldton)**					

Notes:

[a] Median revenue from community service obligations (%) for each year is calculated using data from all service providers providing both water and wastewater services and reporting data in that year. In Western Australia, some regional schemes recover adequate revenue to cover the cost of service of the scheme, including the community service obligations, and these schemes partially offset the net loss of other regional services. When reported independently, these schemes will show a negative operating subsidy.

[b] Very small service providers (serving less than 10,000 connected properties) were not required to report data of community service obligations for the 2024–25 reporting year.