Eton Water Supply Scheme

Scheme Summary

Irrigation pricing proposal

1 July 2025 to 30 June 2029

Context

Eton Water Supply Scheme (Eton) prices were set (gazetted) for the period 2020-21 through to 2024-25 (current period) via Rural Pricing Direction Notices issued by the Queensland Treasurer in 2020[1], 2021[2] and 2023[3].

In early 2023, the Queensland Government directed the Queensland Competition Authority (the QCA) to recommend prices for Eton irrigation services for the next price path period, covering **1 July 2025 to 30 June 2029**.

This scheme level summary forms part of Sunwater's submission to the QCA and provides irrigation customers with an overview of our proposal. It should be read in conjunction with the complete submission and includes:

- proposed prices and their basis
- engagement with customers, their feedback and how it was addressed
- operating and renewals expenditure forecasts
- the overall revenue requirement.

Entitlements and usage

Eton holds total water access entitlements (WAE) of 62,563ML; however, a total of 62,759ML has been adopted for the purpose of price setting (**Figure 1**). This value follows two adjustments:

1. the addition of 700ML of high priority entitlements held outside the scheme – consistent with past irrigation pricing reviews and recognising the provision of this volume is supported by Eton assets
2. the removal of 504ML of risk priority entitlements held within the scheme (Mirani Diversion Channel customers) – the rationale for the removal of these risk priority entitlements is discussed in the **Engagement** section of this document.

Long-term (20-year) average annual usage in the scheme is 22,699ML per annum. This is equivalent to 35.9 per cent of total WAE, down from 41.9 per cent at the time of the last irrigation pricing review.

Tariff groups

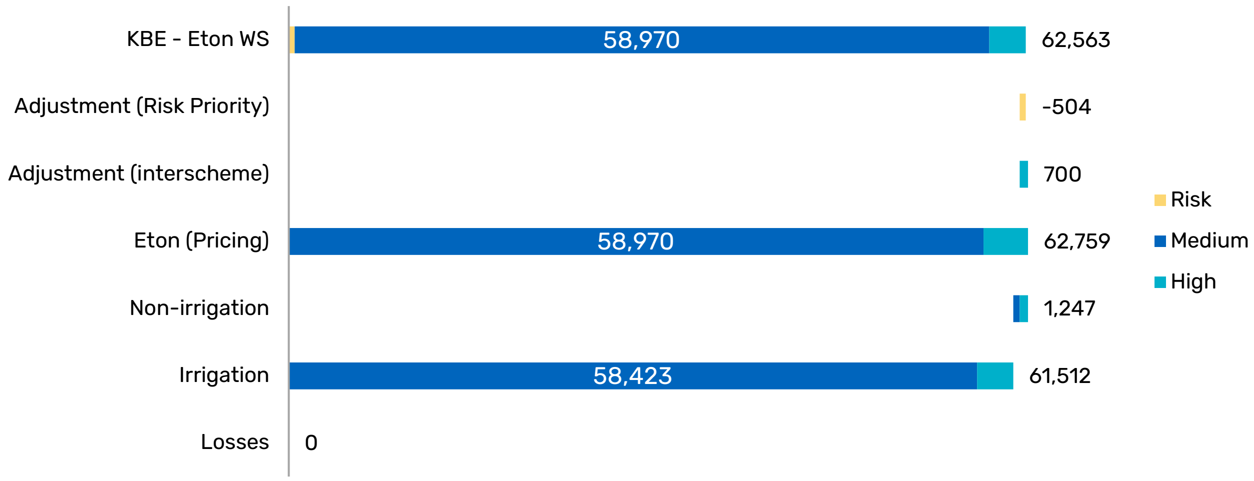
At the last price review three tariff groups existed due to historical pricing practices / policies, however Eton prices for the same priority entitlements are not differentiated on cost and irrigation prices are the same for both groups.

This did not include the risk priority tariff group, which receives a fully volumetric tariff.

In practical terms there are three tariff groups in this scheme, including the risk priority tariff group. Common medium priority prices apply to both historical tariff groups (Eton and Eton – local management supply).

[1] Queensland Government Gazette No. 67 (July 2020) *Sunwater Rural Water Pricing Direction Notice (No. 1) 2020*
[2] Queensland Government Gazette No. 25 (June 2021) *Sunwater Rural Water Pricing Direction Notice (No. 1) 2021*
[3] Queensland Government Gazette No. 54 (March 2021) *Sunwater Irrigation Water Pricing Direction Notice (No. 1) 2023*

Figure 1 - Eton water access entitlements (as at 30 June 2023)



Proposal in summary

During engagement with scheme customers, Sunwater outlined proposed operating costs and renewals expenditure required to deliver irrigation services over the next price path period; required revenue and price calculations; as well as two potential cost recovery changes with implications for customer prices. Balancing what we heard from customers with the benefits and risks of these changes we propose to:

1. recover renewals expenditure via a regulated asset base (RAB) methodology
2. refresh our Service and Performance Plans (S&PPs)
3. introduce an electricity cost pass-through mechanism for Eton customers[1]
4. treat revenue earned from Mirani Diversion customers as a revenue offset for this scheme.

Note [1] We understand that Eton is considering their view and expect to make representations on their final position directly to the QCA during their consultation process.

Further information relating to engagement outcomes is provided in the following section.

Proposed prices by tariff group

The prevailing price for 2024-25 is shown for comparison purposes with forecast prices for the review period. All discounts have been removed for ease of comparison. The green bars within the below chart reflect recommended irrigation prices for the price path period. Values shown at the top of the chart reflect cost-reflective prices for the charge. The grey bar element reflects the component of cost-reflective prices that Sunwater recovers via a community service obligation payment from the Queensland Government.

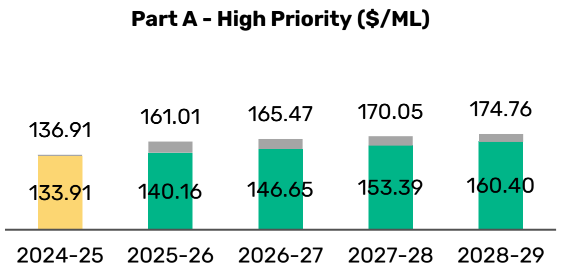
Prices reflect a RAB methodology and an electricity cost pass-through mechanism.

Risk priority charges are shown as a single charge, which is the sum of the Part A and Part B cost-reflective electricity inclusive Medium Priority charges. As this tariff group receives a 100 per cent volumetric tariff it has not been considered eligible for participation in the electricity cost pass-through mechanism, which includes a quarterly fixed charge component.

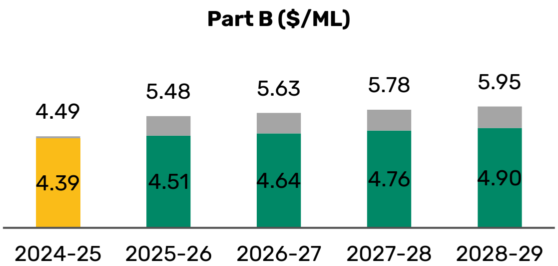
Legend:
■ / ■ Irrigation price (gazetted)
■ / ■ Recommended irrigation price (proposed)
■ / ■ Cost reflective irrigation price (proposed)

Eton (inclusive of local management supply)

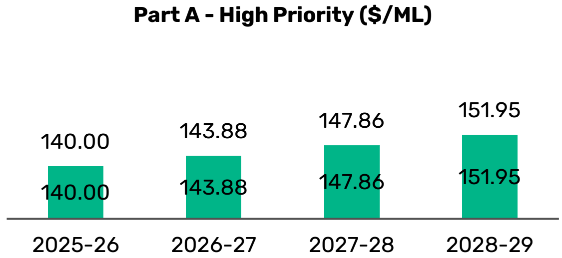
Prices *inclusive* of electricity

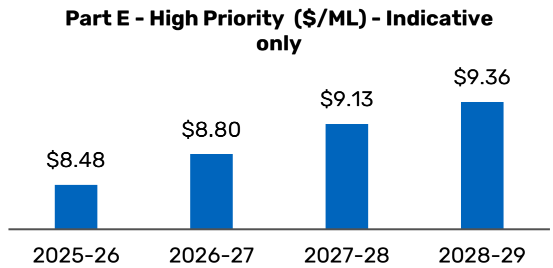


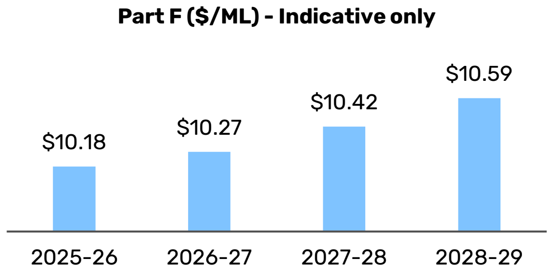
This charge will be split into a Part A, Part E and Part F charge under a pass-through – shown to the right.

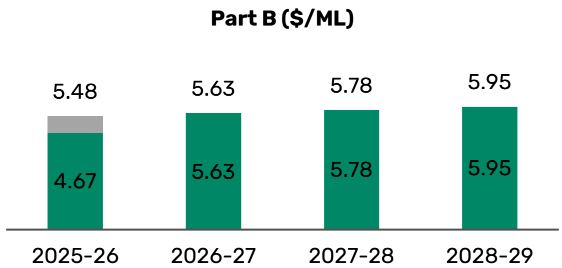


Prices under pass-through

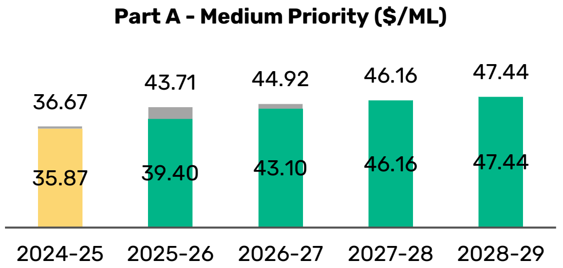








Prices *inclusive* of electricity



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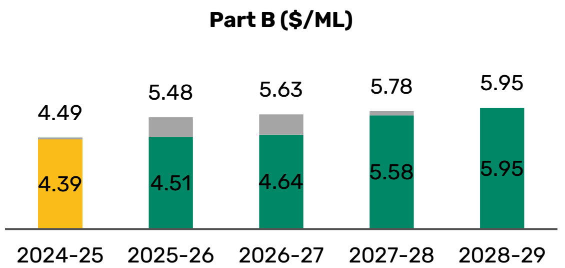

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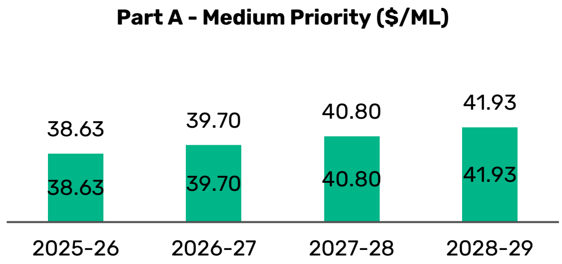
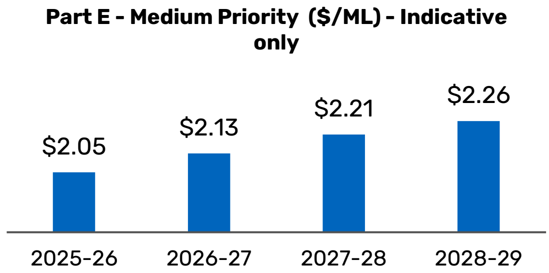
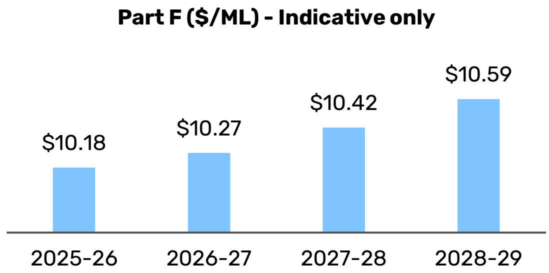
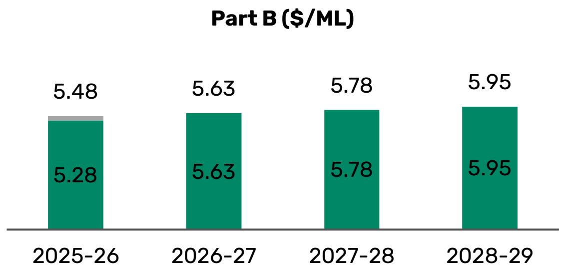
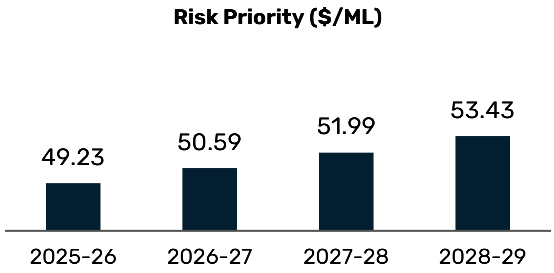








Eton – Risk Priority



Engagement

Sunwater contacted all Eton irrigation customers multiple times during the development of the pricing proposal.

How we engaged

Over the course of the last price path Sunwater has implemented a series of initiatives to improve customer experience and enable us to better understand and meet customers' needs and expectations. These initiatives include the Sunwater Customer App, the Online Portal, the introduction of the Water Trading Board, a formalised complaints and feedback process, and the establishment of Customer Advisory Committee forums.

Reflecting this shift, Sunwater established a three-stage stakeholder engagement strategy for this price path to inform and consult with customers during the submission development process.

We ensured every irrigation customer who wanted to engage could do so, by hosting:

- face-to-face customer meetings in this scheme during each of the three stages of engagement
- three online forums open to irrigation customers in all schemes.

We distributed and published project communication materials, including fact sheets and copies of presentations delivered at meetings, to ensure all customers had the opportunity to:

- learn about how irrigation prices are set
- review draft future costs and prices
- learn about and provide feedback on proposed changes to:
  - Service and Performance Plans
  - renewals expenditure recovery through irrigation prices
  - a permanent, symmetrical electricity cost pass-through mechanism.

✓ Dedicated project website and email

✓ Emails and SMS sent about proposals and GoVote process

✓ Invitations sent via email, SMS and letter

✓ Subsequent reminders

✓ 5 fact sheets
- RAB
- ECPT
- S&PPs
- Stage 1 & 2 scheme-specific fact sheets

✓ 1 scheme summary report

✓ Irrigation Customer Invoice Calculator

✓ 3 face-to-face meetings

✓ 3 online meetings

What we heard

During our meetings we discussed matters of interest (**Table 1**) to Eton customers. Generally, we were able to address questions and queries in the meeting. Based on discussion during these meetings, key actions undertaken for Eton included detailing additional information on renewals expenditure in our Stage 3 engagement material on future costs for the scheme (depicted by cost spikes in the renewals forecast).

This information is contained in the **Expenditure Focus** section of this summary.

GoVote

Fifteen Eton customers responded to the online survey, representing approximately 5.1 per cent of eligible irrigation customers. Customers received multiple communications about the opportunity to participate from both Sunwater and the provider, GoVote. For a full explanation of the GoVote process and how Sunwater used this information to finalise its proposal, refer to the Customer Engagement chapter of Sunwater's pricing submission.

Table 1 - Key customer interests

Forum details	Attendees	Key customer interests
Stage 1 engagement		
Forum: Face-to-face engagement with Eton customers *Theme:* Learn how irrigation prices are set and how you can be involved in influencing Sunwater's pricing submission to the QCA	4	QCA review | Cost recovery model | How Sunwater reduces electricity costs | Customer engagement – lack of participation
Forum: Teams webinar, all schemes invited *Theme:* Learn how irrigation prices are set and how you can be involved in influencing Sunwater's pricing submission to the QCA	12	How prices are set - general
Stage 2 engagement		
Forum: Face-to-face engagement with Eton customers *Theme:* Draft future prices and the following proposals for customer feedback: • changes to Service and Performance Plans • changes to the way renewals expenditure is recovered through irrigation prices • a permanent, symmetrical electricity cost pass-through mechanism in seven schemes.	5	How Sunwater reduces electricity costs | RAB v annuity – forecast cost spikes and impact on prices under each methodology | Cost recovery model | Sunwater cost transparency | How Sunwater reduces opex costs | How Sunwater reduces electricity costs | ECPT – Whole of Government tariff
Forum: Teams webinar, all schemes invited *Theme:* Draft future prices and proposals for customer feedback	15	Community Service Obligation
Stage 3 engagement		
Forum: Face-to-face engagement with Eton customers *Theme:* Outline Sunwater's pricing proposal, having taken into account customer feedback and preferences	5	Support costs - comparison with other schemes | Overspending - QCA true up mechanism | Sunwater cost transparency - S&PPs | GoVote | Impact of ECPT on prices
Forum: Teams webinar, all schemes invited *Theme:* Outline Sunwater's pricing proposal, having taken into account customer feedback and preferences	7	RAB v annuity

Other feedback

Sunwater did not receive any other feedback from Eton customers.

Proposal to change the method of renewal cost recovery

This proposal was put forward as a change to all water supply schemes. Considering feedback from all sources (including the GoVote results shown on **Figure 2**, **Figure 3** and **Figure 4**), and the benefits to be gained, Sunwater has included a shift to a RAB-based recovery of renewals expenditure as part of its submission.

Our full reasoning for adopting a RAB-based renewals recovery proposal is outlined in Sunwater's pricing submission.

Proposal to refresh Service and Performance Plans

This proposal was put forward as a change to all water supply schemes. Considering feedback from all sources, and the benefits to be gained, Sunwater proposes to adopt the refreshed S&PP format and process.

Our full reasoning is outlined in Sunwater's pricing submission.

Figure 5 reproduces the overall responses we received during our GoVote process.

Proposal to recover electricity costs via a pass-through

This was the only proposal Sunwater committed to evaluating and adopting on a scheme-by-scheme basis.

Eton customers were able to provide feedback on the electricity cost pass-through mechanism proposal, including via the GoVote platform (**Figure 6**). Three "strongly agree" and six "agree" responses were received, with a further four neutral responses.

Sunwater proposes to adopt an ECPT mechanism for the Eton scheme based on feedback received, and the associated benefits to customers and Sunwater.

Risk Priority Proposal

As part of our engagement with Eton customers we put forward a proposal to:

- remove 504ML in Risk priority (Mirani Diversion Channel) entitlements from the calculation of prices for High A and High B entitlements
- treat any revenue earned from the Mirani Diversion Channel entitlements as a revenue offset
- charge Risk A customers a 100 per cent volumetric tariff (calculated as the sum of Eton High B priority Part A and Part B charges), reflecting the highly uncertain nature of their entitlements.

The proposal was outlined in material presented to the scheme in Stage 2. Sunwater has not received any feedback on this proposal to date.

Figure 2 - How schemes responded to the RAB proposal – question and responses

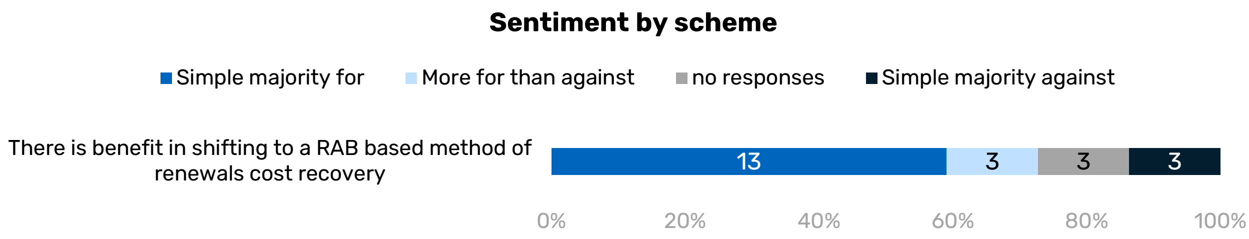


Figure 3 - How Eton responded to the RAB proposal – question and responses

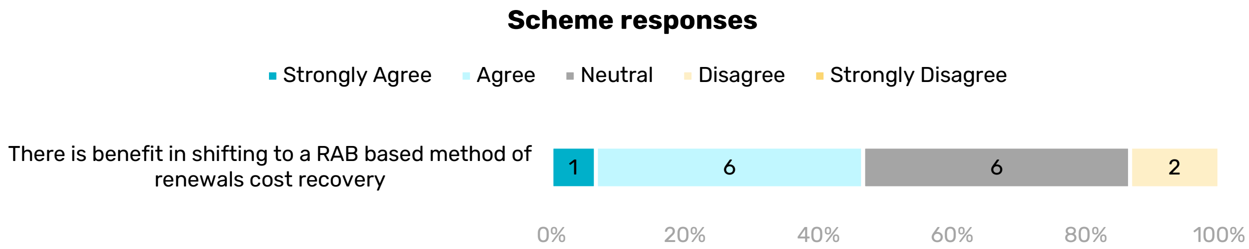


Figure 4 - How Sunwater's irrigation customers responded to the RAB proposal – question and responses

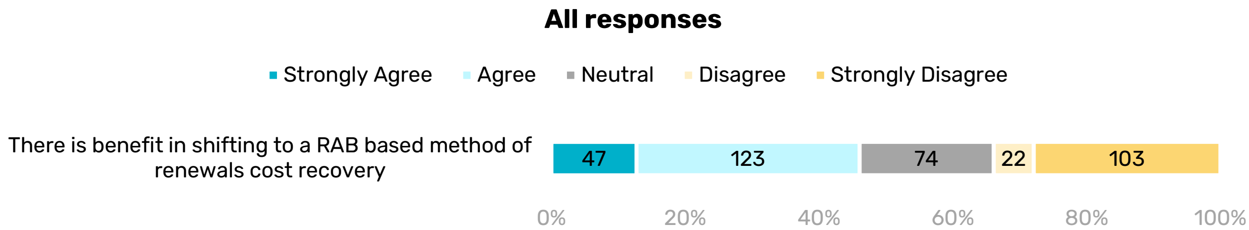


Figure 5 - How Sunwater's irrigation customers responded to the S&PP proposal – question and responses

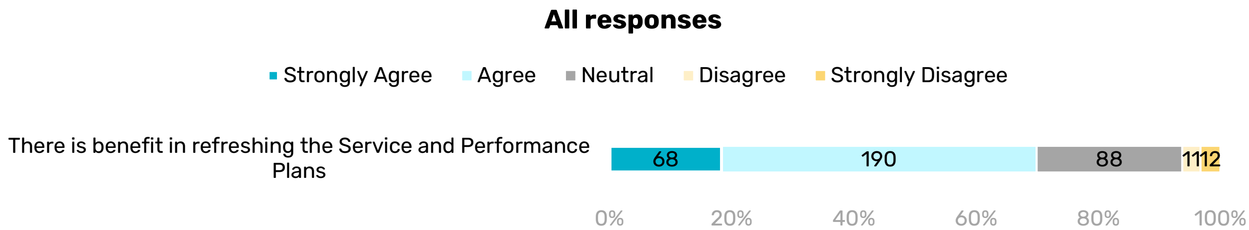
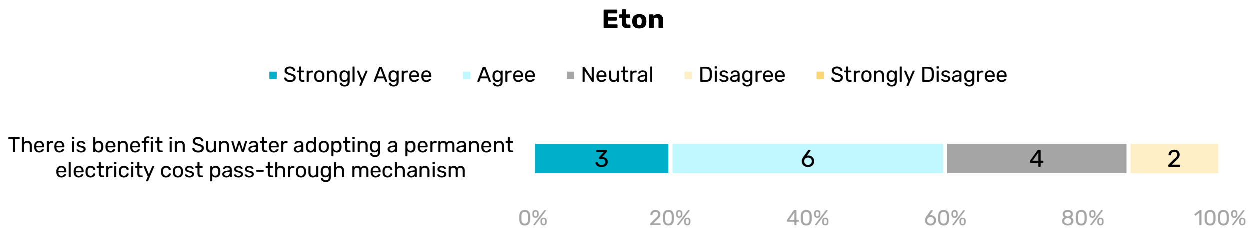


Figure 6 - How Eton customers responded to the ECPT proposal – question and responses



Service standards

The current service standards that apply for Eton were included as part of our Stage 2 engagement. These are the customer service standards that drive the work we do and influence operations, maintenance, and renewals expenditure in this scheme.

Table 2 Service standards for Eton

Service standards	Standard	Target
Planned shutdowns – notification	For shutdowns planned to exceed 2 weeks	8 weeks
	For shutdowns planned to exceed 5 days	3 weeks
	For shutdowns planned to be less than 3 days	2 days
Unplanned shutdowns – duration	During Peak Demand Period	48 hours
	Outside Peak Demand Period	5 working days
Unplanned shutdowns – notification	Affected customers will be notified of the likely duration of the interruption to supply	Within 24 hours of SunWater learning of the event or by the end of the first business day following the event, whichever is the earlier
Maximum number of interruptions	Planned or unplanned interruptions per water year	10
Meter repairs	Faults causing restrictions to supply will be repaired	10 working days
Complaints and enquiries	Initial response (Acknowledge)	5 working days
	Resolve or provide written response	21 days

Expenditure focus

This section shows the final forecast operating expenditure (opex) and renewals expenditure for the Eton scheme.

Operating expenditure

Sunwater's opex forecast was developed using the base-step-trend methodology presented in our pricing submission.

Sunwater's proposed base year (2022-23 actuals after adjustments) of $1.73M is shown on **Figure 7** and is $0.29M (15 per cent) lower than the QCA's allowance for the same year (after adjustment for actual inflation).

Key drivers of this difference include:

- decreases in electricity, support costs, and other expenditure (which includes land tax, rates and vehicle leasing, which was previously captured under support costs)
- minor increases in categories such as contractors and insurance.

Operations and maintenance have been split into other direct costs, materials, contractors, and direct labour to better explain the drivers of higher costs.

Support costs include indirect activities (those that support a specific direct activity such as dam safety, pricing and regulation, and water planning); and local and corporate support, such as depots, local administration teams and offices, finance, payroll, procurement, human resources, information and communications technology, cybersecurity, and other necessary costs of doing business.

Price path opex forecast

The Eton opex forecast for the price path period is shown in **Table 3**.

The base-step-trend approach to develop our forecasts is described in detail in Sunwater's pricing submission. In summary, we take the base-year (**Figure 7**) and apply assumptions relating to inflation plus a step change in opex associated with our billing system renewal.

Figure 7 - Scheme level breakdown of difference between Sunwater's base year and QCA allowance (2022-23)

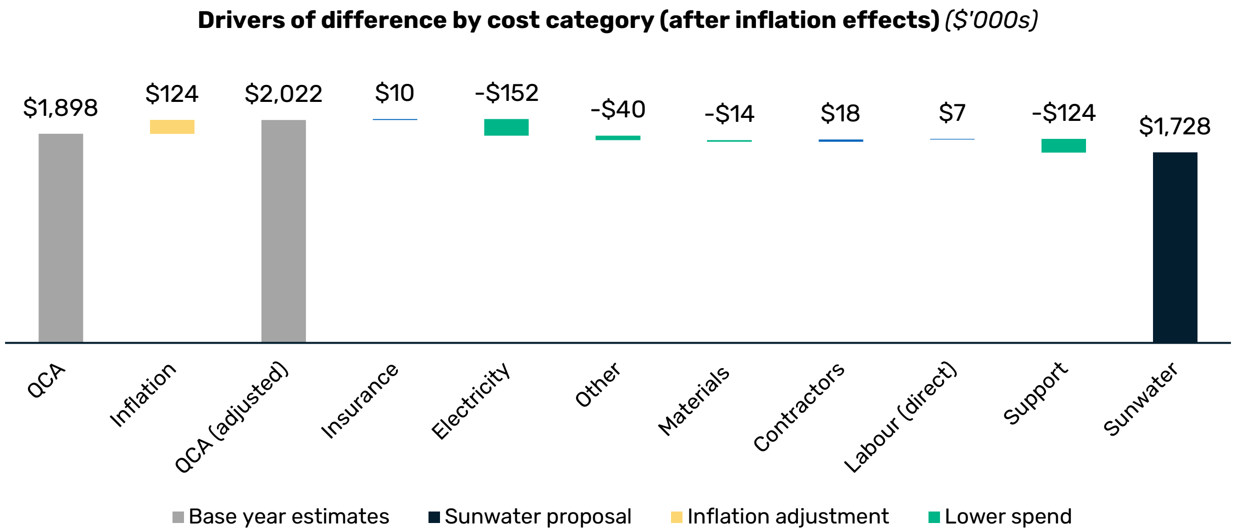


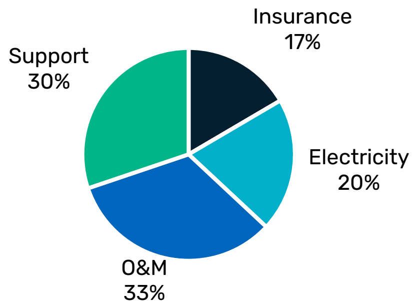
Table 3 - Eton opex forecasts for price path period ($'000s)

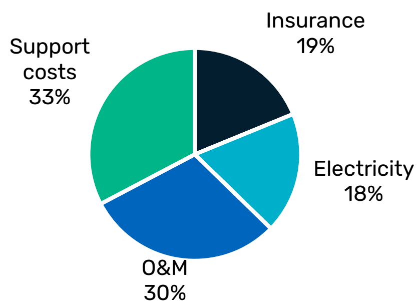
Cost categories	2025-26	2026-27	2027-28	2028-29
Insurance	$389.5	$398.8	$407.7	$415.9
Electricity	$382.4	$390.2	$399.5	$407.5
Operations and maintenance[1]	$621.3	$636.3	$649.7	$662.6
Support costs	$677.2	$687.2	$702.3	$716.9
Opex – BST sub-total	**$2,070.4**	**$2,112.5**	**$2,159.3**	**$2,202.9**
Renewals opex	$220.4	$162.9	$2,524.9	$967.5
Opex total	**$2,290.8**	**$2,275.4**	**$4,684.3**	**$3,170.4**

Note 1: Includes preventative and corrective maintenance categories.

Table 4 - Relative contribution of major opex categories to total opex (prior to cost transfers)

Adjusted base year (2022-23)	Proposed (2025-26) prices





Legend: Insurance · Electricity · Operations and Maintenance (O&M) · Support costs

Table 4 shows how the relative mix of opex cost categories is changing under Sunwater's forecast prices.

For each dollar of total opex spent, the percentages shown reflect the cents the category contributes.

Forecast premium increases mean that insurance costs will account for a more significant portion of total opex for Eton over the price path period.

Renewals opex has been excluded as this is a new category that applies under a RAB-based recovery of renewals expenditure.

Renewals (capital)

This section addresses actual renewals expenditure for the 2019-20 to 2022-23 period, forecasts for the remainder of the current pricing period (2023-24 to 2024-25) and forecasts relevant for the price path period. Sunwater's approach to the delivery and forecast of renewals expenditure is set out in our pricing submission.

Discussion of current period expenditure is presented with reference to the annuity funding methodology, while forecasts for the price path period refer to the RAB-funding methodology.

As Sunwater's RAB-funding methodology is a proposal for assessment by the QCA and Government, the full forecast required for an annuity-funding methodology is presented for completeness.

Current period (plus roll-forward)

Sunwater expects to have delivered $4.4M in renewals activities for the 2019-20 to 2024-25 period. The QCA allowance[4] for the same period was $2.6M. This is shown in **Table 6** which also includes the roll-forward of annuity expenditure from the QCA's 2018-19 closing balance to 30 June 2025.

Eton is forecast to have a negative annuity closing balance.

The opening RAB balance for the Eton Scheme has been set at $1.22M, consistent with the approach set out in Sunwater's pricing submission.

Significant projects delivered (or forecast to be delivered) in this period (by value) are shown in **Table 7**.

Price path period

Sunwater's submission document describes in detail the way we have developed our renewals expenditure forecast for the next price path period.

Table 5 - Current pricing period expenditure and renewals annuity roll-forward ($'000s)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	
			Current price path period					
Opening balance		-$1,172.6	-$959.1	-$573.9	-$489.1	-$249.7	-$595.6	Aggregate spend
Expenditure		-$406.2	-$328.1	-$651.6	-$515.2	-$1,126.7	-$1,408.0	*-$4,435.8*
Insurance proceeds								
Annuity Contribution		$670.9	$755.2	$761.5	$776.1	$791.6	$809.4	
Interest		-$51.3	-$41.9	-$25.1	-$21.4	-$10.9	-$26.0	
Closing balance[1]	**-$1,172.6**	**-$959.1**	**-$573.9**	**-$489.1**	**-$249.7**	**-$595.6**	**-$1,220.3**	

Note 1: Closing balance for 2018-19 was set by the QCA at the last pricing review. The calculated (forecast) 2024-25 value is used to set the opening balance of the regulated asset base for the price path period.

Table 6 - Significant projects (by value) delivered in this period ($'000s)

Project name	Year	Value
20KIN04 Study - CRA Inputs - Kinchant Dam	2020-23	$750.0
22KI01 - Install Access Inlet Tower Kinchant Dam	2022-23	$280.7
Kinchant Dam - Study - 5 Yearly Comprehensive Dam Safety Inspection & Report (Tier 1)_WMS Maint Key_64557	2024	$158.6

[4] Revenue Model issued by QCA with its Final Model (January 2020)

Table 8 shows the forecast for Eton for the price path period, with a focus on the top five programs by aggregate spend. Each program forecast comprises a mix of capex and opex, with values separated at the bottom of the table used for the setting of prices.

A program comprises several individual projects that have common characteristics. For example, a valve replacement program will comprise multiple valve replacements over the period. The justification (need) for each project within a program is generally the same and similar approaches are typically adopted for the estimation of project costs.

The largest projects (outside major programs) forecast to be delivered in this period (by value) are shown in **Table 9**.

An additional $2.703M in capital expenditure (not shown in **Table 8**) has been added to 2025-26 as the Eton portion of the $42.4M whole-of-business project to renew Sunwater's billing system.

Beyond price path period

Expenditure beyond the price path period is not relevant to the setting of prices for the 2025-26 to 2028-29 period under a RAB methodology. It is presented in **Figure 8** for completeness. This profile underpins the alternative annuity-base prices presented in the **Revenue and pricing** section of this summary.

Significant (by value) projects forecast for completion between 2029-30 and 2057-58 are shown in **Table 10**. Expenditure commencement dates are shown. For programs, expenditure will typically occur throughout the period.

Table 7 - Price path period – forecast renewals expenditure ($'000s)

Category	2025-26	2026-27	2027-28	2028-29	Aggregate	Percentage
18. Dam Instrumentation Program	$0.0	$2,497.2	$0.0	$0.0	**$2,497.2**	30%
1. Switchboard and Control Renewal Program	$0.0	$0.0	$1,982.4	$0.0	**$1,982.4**	24%
20. Dam Safety Management Program	$1,163.7	$0.0	$0.0	$0.0	**$1,163.7**	14%
17. Arc Flash Program	$324.4	$200.9	$0.0	$0.0	**$525.3**	6%
7. Pump & Motor Renewal	$76.6	$0.0	$0.0	$211.3	**$287.9**	3%
Remaining programs	$143.8	$297.6	$48.7	$477.7	**$967.9**	12%
Sub-total – programs	$1,708.5	$2,995.8	$2,031.1	$689.0	**$7,424.4**	88%
Projects not captured in programs	$0.0	$129.6	$498.7	$338.7	**$967.1**	12%
Total	**$1,708.5**	**$3,125.4**	**$2,529.9**	**$1,027.7**	**$8,391.5**	**100%**
Capex	$1,488.1	$2,962.4	$4.9	$60.2	**$4,515.7**	54%
Renewals opex	$220.4	$162.9	$2,524.9	$967.5	**$3,875.8**	46%

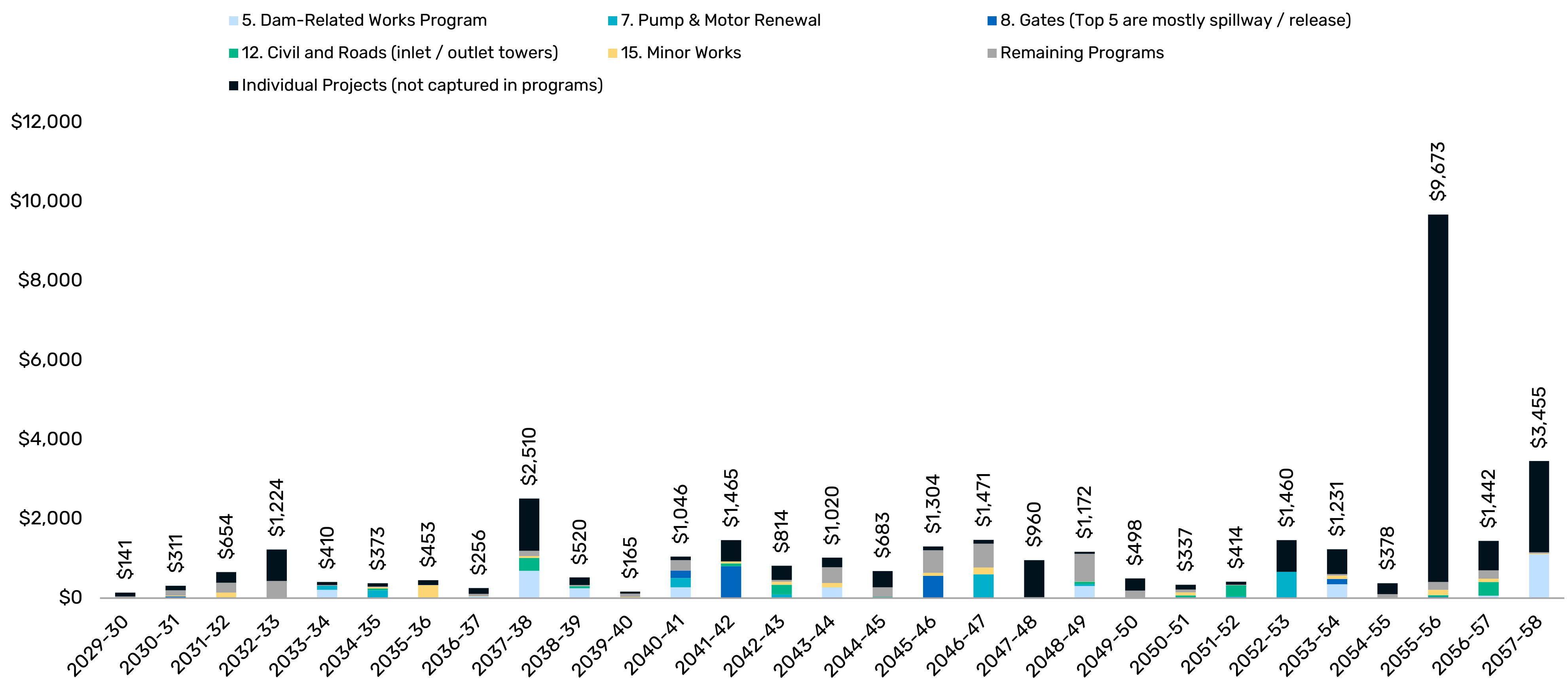
Table 8 - Significant individual projects (by value) to be delivered during the price path period ($'000s)

Project name	Year	Value	Percentage total
Replacement of Switchboards - Mirani Pump Station	2028	$1,982.4	24%
Comprehensive Risk Assessment Comprehensive Inspection - Kinchant Dam	2029	$190.4	2%

Table 9 - Key projects beyond the price path period (2029-30 to 2057-58) period ($'000s)

Project name	Commencement year	Value	Percentage total
Replace Access Bridge At 510M - Mirani Diversion Channel - Access Crossings (All)	2056	$6,986	19%
Replacement of Control Equipment - Mirani Pump Station	2036	$3,232	9%
Comprehensive Risk Assessment Comprehensive Inspection - Kinchant Dam	2029	$1,389	4%
Refurbish Upstream Face - Kinchant Dam - Embankment	2041	$1,227	3%
Dam Safety Inspection - Kinchant Dam	2038	$1,209	3%
Other	Varies	$21,795	61%
Total		**$35,838**	

Figure 8 - Expenditure by major program beyond the price path period (relevant under an annuity method of cost recovery)



Revenue and pricing

This section shows the final revenue requirement at scheme level. Values shown are prior to allocation to fixed (high or medium priority) or variable charges. These values represent Sunwater's estimate of the revenue required to continue to meet customer service standards and regulatory obligations under the current regulatory framework.

Revenue requirement

Table 11 brings together the price-path related expenditure building blocks. This includes a revenue offset building block as well as adjustments for the return of annuity positive balance funds (where applicable to a scheme), insurance review event funds and the QCA's review fee, which is applied only to irrigation entitlements.

Prices

As outlined above (and in detail in our pricing submission), Sunwater is proposing to shift to a RAB-based recovery of renewals expenditure. Prices under a RAB methodology are presented in the **Proposal in summary** section.

The following tables show recommended irrigation prices (by tariff group) for the price path period for both the RAB and annuity cost recovery methodologies. They also show the difference between the two to highlight the impact of the change on irrigators.

Table 10 - Forecast revenue requirement (inclusive of revenue adjustments) ($'000s)

Building block	2025-26	2026-27	2027-28	2028-29	Aggregate	Percentage
Price path related expenditure						
Opex	$2,070.4	$2,112.5	$2,159.3	$2,202.9	$8,545.0	61.2%
Renewals opex	$220.4	$162.9	$2,524.9	$967.5	$3,875.8	27.8%
Capital returns	$129.8	$265.4	$339.3	$349.1	$1,083.6	7.8%
Tax allowance	$0.0	$0.0	$0.0	$0.0	$0.0	0.0%
Sub-total	**$2,420.6**	**$2,540.8**	**$5,023.6**	**$3,519.4**	**$13,504.4**	**96.7%**
Revenue adjustments						
Revenue offsets	-$1.9	-$2.1	-$2.3	-$2.3	-$8.6	-0.1%
Insurance review	$76.0	$78.2	$80.4	$82.4	$317.0	2.3%
QCA fee[1]	$35.0	$36.0	$37.0	$38.0	$146.1	1.0%
Sub-total	**$109.2**	**$112.2**	**$115.1**	**$118.1**	**$454.5**	**3.3%**
Total	**$2,529.8**	**$2,652.9**	**$5,138.7**	**$3,637.5**	**$13,958.9**	**100.0%**

Note 1: The QCA fee is apportioned to each scheme on the basis of irrigation entitlements.

Eton

Recommended prices for the Eton tariff group are shown in **Table 12**.

Table 11 - Comparison of recommended prices – Eton tariff groups

Charge	Methodology	2025-26	2026-27	2027-28	2028-29
Part A ($/ML) – High Priority	Proposed (RAB)	$140.16	$146.65	$153.39	$160.40
	Annuity	$140.16	$146.65	$153.39	$160.40
	Difference	+$0.00	+$0.00	+$0.00	+$0.00
Part B ($/ML)	Proposed (RAB)	$4.51	$4.64	$4.76	$4.90
	Annuity	$4.51	$4.64	$4.76	$4.90
	Difference	+$0.00	+$0.00	+$0.00	+$0.00
Part A ($/ML) – Medium Priority	Proposed (RAB)	$39.40	$43.10	$46.16	$47.44
	Annuity	$39.40	$43.10	$45.46	$46.71
	Difference	+$0.00	+$0.00	+$0.71	+$0.73
Part B ($/ML)	Proposed (RAB)	$4.51	$4.64	$5.58	$5.95
	Annuity	$4.51	$4.64	$5.78	$5.95
	Difference	+$0.00	+$0.00	-$0.20	+$0.00