



# Draft Significant Forecasting Assumptions 2024-34

## *Te tuhinga hukihuki Mahi Matapae 2024-34*

Long Term Plan 2024-34 - Consultation  
*Te Mahere Pae Tawhiti 2024-34 - He Uiuinga*

# Draft Significant Forecasting Assumptions: Long Term Plan 2024-34

In order to prepare a work plan and budget for the next ten years, Whakatāne District Council needs to make a number of assumptions. While things might not happen as we have assumed, we need to plan our costs and activities based on what we think is the most likely scenario. Over the next ten years, actual events may differ substantially from these assumptions. If this occurs, the result may be a significant change in costs and our work plan. This document lists the assumptions that we have made to inform the development of the Long Term Plan 2024-34. It also identifies the level of uncertainty and potential effect on the financial estimate if the assumption is incorrect. In addition to the assumptions below, we have also made some assumptions about how long significant assets are expected to last and the future replacement of these assets. Further information on these assumptions can be found as part of the draft Long Term Plan Financial Information.

## COVID-19/Pandemic

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential effect on the financial estimates (if assumption is incorrect)
<p><b>COVID-19 pandemic</b></p> <p>Council makes this assumption because in the recent past the COVID-19 pandemic has significantly disrupted our district, communities, economy, and Council service delivery. The disruption and the need for subsequent response and recovery has substantial financial implications for Council.</p>	<p>For the purposes of planning and budgeting our work over the next ten years, Council has made the assumption that a pandemic will not result in significant disruptions that would impact our ability to provide our services.</p> <p>We have not forecasted any additional demand for Council services and facilities as a direct result of a new pandemic. We have also not forecasted any reduction in revenue resulting from a pandemic.</p> <p>There continues to be the possibility that future pandemic events could impact our ability to access the materials or labour we need for key projects. We have assumed that we will be able to deliver the projects set in the Long Term Plan, but this would need to be assessed on a project by project basis at the time of any future developments.</p> <p>The cost of rates for the community continues to be a key consideration through the development of the Long Term Plan, particularly given the economic implications of COVID-19.</p>	Medium	High

*People, where they live and what they will need*

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)																																				
<p><b>Population Growth</b></p> <p>Population projections impact both the supply (rating base) and the demand for Council services.</p> <p>Population projections will affect things like how we fund the replacement of long term assets, how we manage future debt and rates, and what infrastructure we need to invest in.</p>	<p>The assumption for this Long Term Plan is that the population of the District will continue to grow as set out below:</p> <table border="1" data-bbox="590 557 1066 1235"> <thead> <tr> <th>Year</th> <th>Population</th> </tr> </thead> <tbody> <tr><td>2022</td><td>38,500</td></tr> <tr><td>2023</td><td>38,800</td></tr> <tr><td>2024</td><td>39,230</td></tr> <tr><td>2025</td><td>39,665</td></tr> <tr><td>2026</td><td>40,105</td></tr> <tr><td>2027</td><td>40,550</td></tr> <tr><td>2028</td><td>41,000</td></tr> <tr><td>2029</td><td>41,276</td></tr> <tr><td>2030</td><td>41,554</td></tr> <tr><td>2031</td><td>41,834</td></tr> <tr><td>2032</td><td>42,116</td></tr> <tr><td>2033</td><td>42,400</td></tr> <tr><td>2034</td><td>42,618</td></tr> <tr><td>2038</td><td>43,500</td></tr> <tr><td>2043</td><td>44,500</td></tr> <tr><td>2048</td><td>45,300</td></tr> <tr><td>2053</td><td>46,020</td></tr> </tbody> </table> <p>Source : for 2022 and 23: <a href="#">Subnational population estimates (TA, SA2), by age and sex, at 30 June 1996-2023 (2023 boundaries) (stats.govt.nz)</a></p>	Year	Population	2022	38,500	2023	38,800	2024	39,230	2025	39,665	2026	40,105	2027	40,550	2028	41,000	2029	41,276	2030	41,554	2031	41,834	2032	42,116	2033	42,400	2034	42,618	2038	43,500	2043	44,500	2048	45,300	2053	46,020	Low	Medium
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Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
	Source for 2024 onwards- Population Forecast – MR Cagney EBOP housing needs research. - 'Medium' assessed projections have been used. (with extrapolation for years between reference points)		

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
<p><b>Population Age</b></p> <p>Council makes this assumption because age might influence people's ability to afford rates. The age of our community will also determine the types of services we need to provide.</p>	<p>The assumption for the Long Term Plan is that the median age of the overall population in the District will continue to rise.</p> <p>It is expected that the percentage of older people overall will continue to increase while the percentage of people in the younger cohorts will decline. People aged 65+ are expected to make up 30% of the population by 2043.</p> <p>Implications of an ageing population include a changing demand for Council services, labour availability, changing housing needs and demand on health services and aged cared facilities.</p> <p>In contrast, the median age of Māori (who make up nearly 50% of the population) is 26.3 years compared to 39.8 years for the total population. The largest cohort of Māori is aged 14 years and below which has implications for housing demand.</p>	Low	Low

*Climate Change and Natural Hazards*

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
<p><b>Climate Change (adaptation &amp; mitigation)</b></p> <p>Council makes this assumption because climate change represents a threat to a range</p>	<p>The assumption for the Long Term Plan is that climate change will occur in line with the Intergovernmental Panel on Climate Change (IPCC) 'Representative Concentration Pathways (RCP) 8.5 scenario.'</p> <p>This scenario is set out in the IPCC's <a href="#">Climate Change 2014 Synthesis Report</a>, and represents 'business as usual,' with greenhouse gas emissions continuing at current</p>	Low	High

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
of Council infrastructure assets, and the wellbeing of our communities.	<p>rates. In this scenario, in the Bay of Plenty, mean temperature is projected to increase by 0.5-1.0°C by 2040 under RCP 8.5, except in autumn where it is projected to warm up by 1.0-1.5°C. By 2090, under RCP8.5, warming is projected to be around 2.5-3.0°C for most of the region at the annual scale (with some isolated areas projecting 3.0-3.5°C of warming, and eastern areas projecting 1.5-2.5°C of warming).<sup>1</sup></p> <p>For more information about how climate change is likely to impact the Bay of Plenty, refer to '<a href="#">Climate change projections and impacts for the Bay of Plenty Region.</a>'</p>		
<p><b>Occurrence of natural hazards</b></p> <p>Council makes this assumption because historically natural hazard events have substantially impacted our district and communities. For Council, substantial events disrupt service delivery and work programmes, while generating new unplanned costs for response and recovery.</p>	<p>The assumption under the Long Term Plan is that we will likely continue to face a similar, if not increased, number and intensity of natural hazards than we have over the past decade. With this being said, as they are difficult to predict, we have not assumed any natural disasters will occur in the course of the Long Term Plan. No specific funding of a natural disaster response and recovery reserve has been provided for in the financial projections covered by the 10 years of the Long Term Plan. Some minor annual funding is set aside for storm damaged roading.</p>	Medium	High

<sup>1</sup> NIWA, 2019, *Climate change projections and impacts for the Bay of Plenty Region* < <https://atlas.boprc.govt.nz/api/v1/edms/document/A3434328/content> > accessed 18/02/2021

*The Council's Mandate and Direction*

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
<p><b>Purpose, structure and functions of local government sector</b></p> <p>Council makes this assumption because no substantive policy decisions about the future structure, roles, functions or funding of the sector have been implemented following the Future For Local Government review (FFLG).</p>	<p>The assumption is that the purpose, structure and functions of the Local Government Sector will remain as they are.</p> <p>The Future for Local Government review (FFLG) identified how our system of local democracy needs to evolve over the next 30 years to improve the well-being of Aotearoa New Zealand communities and the environment, and actively embody the Te Tiriti o Waitangi – the Treaty of Waitangi partnership.</p> <p>The change in government following the 2023 general election has resulted in repeals to substantial reforms programmes that were underway.</p> <p>Within the next ten years covered by our Long Term Plan there are aspects of our service delivery that could change if our role and obligations change. We assume the status quo because we have no visibility or certainty on this (except some direction for Three Waters and RMA).</p>	Low	Medium
<p><b>Water Services Reform Programme</b></p> <p>Following a change in government in the 2023 general election, the three waters reforms progressed by the previous government are being repealed. The impact of this (and assumption for this Long Term Plan) is that the Long Term Plan will have to fully reinstate responsibility, planning and funding for three waters. This replaces the</p>	<p>The Long Term Plan will be prepared on the basis that Council retains 'ongoing' service delivery, planning and funding responsibilities for three waters. This includes across the ten-year period of the Long Term Plan and 30 years of the infrastructure strategy.</p> <p>Legislation has come into effect 17 February 2024 to repeal the Three Waters reform legislation. Further legislation is expected in mid-2024 and 2025 providing details around streamlined requirements for establishing CCO's, structural finance tools to support financial sustainability and further regulatory changes. The assumption is that these changes will not impact LTP24-34 in years 1-3 substantially and we will incorporate changes in LTP27-37.</p>	Medium	High

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
previous assumption that Council would retain waters services for 'up to' a two years period only.			
<p><b>National Waste Initiatives</b></p> <p>Council makes this assumption because several national waste initiatives are being progressed, including the New Zealand Waste Strategy which aims to reduce emissions from waste and embed circular systems that will focus on reusing and reducing waste and litter.</p>	<p>The assumption for the Long Term Plan is that Local Government will work with Central Government to implement the strategy and the process to develop an action and investment plan. No new legislation is likely to be passed by the time the 2024-34 Long Term Plan is implemented.</p> <p>The assumption is that in relation to recycling in the district, changes will be made to the recycling collected (prior to the Long Term Plan implementation) and Council will be implementing kerbside food waste collection and processing during the term of the Long Term Plan.</p>	Low	Low
<p><b>Resource Management Act</b></p> <p>Council makes this assumption because Council has received a letter in early 2024 from the Minister Responsible for RMA Reform, Hon Chris Bishop, advising us of the Government's planned RMA reforms. These reforms follow on from the repeal of the Natural and Built Environment Act and the Spatial Planning Act in late 2023.</p>	<p>The assumption for this Long Term Plan is this activity will remain with Council and that the Resource Management Act (RMA) will be amended to introduce a permanent fast-track consenting process for locally, regionally and nationally significant infrastructure projects. Following this, amendment work will begin on the new resource management laws based on the enjoyment of property rights.</p> <p>There will also be changes to the National Policy Statement for Freshwater Management (NPS-FM) including changes to the hierarchy of obligations in the short term and a review and replacement of the NPS-FM later in the parliamentary term.</p> <p>The timing of the reforms and the scope of the interim changes to the RMA and NPS-FM are such that Council do not anticipate that significant changes will need to be made to the Long Term Plan. The interim changes relate to the application of the NPS-FM which has greater implications for regional rather than district councils, while the RMA fast-track consenting changes relates to the process by which certain applications are assessed.</p>	Low	Low



Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
	The costs and timings of Council activities are not expected to be significantly affected by these. Longer term the replacement of the RMA with new resource management laws based on the enjoyment of property rights may require future amendments to the Long Term Plan. However, these are not likely to occur until after 2027 and can therefore be included in a future Long Term Plan.		

*Revenue streams*

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
<b>Rating base</b> The Council's rating requirement (the amount we need to collect from rates) is divided among the available 'rateable properties' in the District. Certain types of properties, like schools, churches, and recreation reserves, are not rateable.	The assumption for the Long Term Plan is that the rating base will increase as reflecting in the table below.  The table shows the projected rating units for each year of the Long Term Plan. Rating unit projections	Low	Medium

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	<table border="1"> <thead> <tr> <th data-bbox="842 492 970 529">Year</th> <th data-bbox="970 492 1291 529">Rating units</th> </tr> </thead> <tbody> <tr> <td data-bbox="842 529 970 594">2022</td> <td data-bbox="970 529 1291 594">17,039</td> </tr> <tr> <td data-bbox="842 594 970 659">2023</td> <td data-bbox="970 594 1291 659">17,081</td> </tr> <tr> <td data-bbox="842 659 970 724">2024</td> <td data-bbox="970 659 1291 724">17,308</td> </tr> <tr> <td data-bbox="842 724 970 789">2025</td> <td data-bbox="970 724 1291 789">17,538</td> </tr> <tr> <td data-bbox="842 789 970 854">2026</td> <td data-bbox="970 789 1291 854">17,771</td> </tr> <tr> <td data-bbox="842 854 970 919">2027</td> <td data-bbox="970 854 1291 919">17,975</td> </tr> <tr> <td data-bbox="842 919 970 984">2028</td> <td data-bbox="970 919 1291 984">18,181</td> </tr> <tr> <td data-bbox="842 984 970 1049">2029</td> <td data-bbox="970 984 1291 1049">18,303</td> </tr> <tr> <td data-bbox="842 1049 970 1114">2030</td> <td data-bbox="970 1049 1291 1114">18,426</td> </tr> <tr> <td data-bbox="842 1114 970 1179">2031</td> <td data-bbox="970 1114 1291 1179">18,549</td> </tr> <tr> <td data-bbox="842 1179 970 1243">2032</td> <td data-bbox="970 1179 1291 1243">18,674</td> </tr> <tr> <td data-bbox="842 1243 970 1308">2033</td> <td data-bbox="970 1243 1291 1308">18,799</td> </tr> <tr> <td data-bbox="842 1308 970 1375">2034</td> <td data-bbox="970 1308 1291 1375">18,898</td> </tr> </tbody> </table>		Year	Rating units	2022	17,039	2023	17,081	2024	17,308	2025	17,538	2026	17,771	2027	17,975	2028	18,181	2029	18,303	2030	18,426	2031	18,549	2032	18,674	2033	18,799	2034	18,898		
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<p><b>Rating revenue realisation</b> Council makes this assumption because rates are the most substantial and consistent portion of revenue to fund Council services. The realisation of revenue may be impacted by levels of affordability and/or willingness to pay.</p>	<p>The assumption in this Long Term Plan is that rates arrears and defaults will be in keeping with historical levels experienced in recent years.</p> <p>Much of the local government sector throughout Aotearoa New Zealand is facing the need to increase rates revenue more than historical levels, and these increases may persist over a number of years. Alongside this, inflationary cost related to other goods and services is impacting communities, as are increasing mortgage interest rates. The economy is also entering a weak cycle at the time of drafting this Long Term Plan and unemployment levels (across New Zealand) are expected to rise. The combined risk is lower discretionary income for homeowners, landowners and business owners. Alongside this risk is a longer-term trend of overall aging in our population structure – this will result a greater proportion of older population on fixed incomes. The risk is that rates costs become more challenging to meet for some property owners and we may see a greater level of rate payments in arrears/default. In other cases there may be arrears arising from a political position, rather than an affordability position.</p>	Medium	Medium
<p><b>External funding / Subsidies</b> It is mandatory for Council to make an assumption concerning sources of funds for the future replacement of significant assets and key projects.</p>	<p>The assumption for the Long Term Plan is that external funding/subsidies will be secured where these have been budgeted for. The Council has a number of projects planned that are contingent upon a significant level of external funding alongside rates (sponsors, grants and fund raising from central government, regional government and community sources).</p> <p>A significant portion of subsidies relate to our transport connection activities. The assumption is that Waka Kotahi funding assistance rates will be at 65%.</p>	Low	Low
<p><b>Revenue from fees and charges</b> Council makes this assumption because revenue from fees and charges has an</p>	<p>The assumption for the Long Term Plan is that fees and charges will be established in line with a new Revenue and Finance Policy with a broad intent to shift from rate subsidy to a more cost recovery-based model.</p> <p>Inflation and market rates will be considered to reflect true cost.</p>	Low	Low

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Potential Effect on the financial estimates (if assumption is incorrect)
ongoing impact on Council's budget, especially when cost is not fully recovered.			
<p><b>Development contributions</b></p> <p>Council makes this assumption because Council use development contributions to recover from developers a fair, equitable, portion of costs of capital expenditure needed to service growth.</p>	<p>The assumption for the Long Term Plan is that revenue from development contributions will be in line with the budget and the Development Contributions Policy.</p>	Low	Medium
<p><b>Investments and Harbour Endowment Property</b></p> <p>It is mandatory for Council to make an assumption concerning sources of funds for the future replacement of significant assets.</p>	<p>The assumption for the Long Term Plan is that Council continues to receive income similar to the LTP 21/31 from Council's harbour lease properties and other properties with commercial leases.</p>	Medium	Medium

*Renewal of assets*

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Financial risk (if assumption is incorrect)
<p><b>Lifecycle of assets</b></p> <p>This is a mandatory assumption under the Local Government Act.</p>	<p>The assumption is that the lifecycle of assets is as stated in the Statement of Accounting Policies in the 'Our Finances' section of this Long Term Plan, and that asset lifecycles will align with forecast and be used as the basis of depreciation.</p>	High	Medium
<p><b>Revaluation of assets</b></p> <p>This is a mandatory assumption under the Local Government Act.</p>	<p>The assumption for the Long Term Plan is that revaluations will be in line with projections, and reflect ongoing assumed levels of inflation in capital costs.</p> <p>All operational assets including land, buildings, library, museum, roading and three waters infrastructure assets are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from their fair value, and at least every three years. Other assets like forestry, investment property and non-current assets held for sale, as well as the derivative financial instruments, are revalued annually.</p> <p>Fair value is the amount at which asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.</p>	Low	Low
<p><b>Funded depreciation / revaluations</b></p> <p>This is a mandatory assumption under the Local Government Act as a source of funding asset replacement.</p>	<p>The assumption for the Long Term Plan is that depreciation is based on correct values, and aligned to the lifecycle of assets and periodic revaluations.</p>	Medium	Medium
<p><b>Future replacements of assets (related to below)</b></p> <p>Council makes this assumption because it must be able to demonstrate that it</p>	<p>The assumption for the Long Term Plan is that assets will be replaced at the end of their useful life (based on condition and/or performance) with a 'like-for-like' equivalent except where noted in Long Term Plan.</p>	Medium	Medium

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Financial risk (if assumption is incorrect)
has budgeted its costs prudently.			
<b>Project costs (related to above)</b> Council makes this assumption because it must be able to demonstrate that it has budgeted its costs prudently.	The assumption for the Long Term Plan is that costs of projects and replacements have been accurately budgeted where not like for like (similar to above).	Medium	Medium
<b>Reserve levels</b> Council makes this assumption because if funds are not available, other mechanisms of funding must be explored, for example drawing down debt. These are not budgeted.	The assumption for the Long Term Plan is that reserves will be managed over the ten year timeframe of the Long Term Plan, and that by 2034 funding of depreciation through depreciation reserves will be sufficient to meet the renewal costs of assets. During the year where it is otherwise indicated in our financial statement that reserves are not available, it is assumed that the drawing down of debt will temporarily support the cost of renewal of assets.	Medium	Medium

*Borrowing costs and inflation*

Assumption type and why we make it	Assumption for this Long Term Plan	Level of uncertainty	Financial risk (if assumption is incorrect)																						
<b>Interest Rates</b> Council makes this assumption because this will affect the level	The assumption for the Long Term Plan is that interest rates will be provided by PWC Treasury. <table border="1" data-bbox="508 1268 1558 1339"> <thead> <tr> <th></th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> <th>2030</th> <th>2031</th> <th>2032</th> <th>2033</th> <th>2034</th> </tr> </thead> <tbody> <tr> <td>Interest</td> <td>5.22</td> <td>4.95</td> <td>4.79</td> <td>4.92</td> <td>5.33</td> <td>5.45</td> <td>5.58</td> <td>5.73</td> <td>5.84</td> <td>5.94</td> </tr> </tbody> </table>		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Interest	5.22	4.95	4.79	4.92	5.33	5.45	5.58	5.73	5.84	5.94	High	High
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Interest	5.22	4.95	4.79	4.92	5.33	5.45	5.58	5.73	5.84	5.94															

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of rates required to service debt (and ROI).																																																																					
<p><b>Credit rating</b></p> <p>Council makes this assumption because becoming credit rated is being considered, and should let Council borrow at more favourable rates, and affect the level of rates required to service debt.</p>	<p>The assumption for the Long Term Plan is that the Council will obtain a credit rating.</p> <p>The credit rating outcome will be known by the end of the 2024 financial year or early in the 2025 year. The Long Term Plan interest expense will be calculated on the assumption that the Council is credit rated. This will affect the cost of all debt uplifted from the 2025 financial year onwards.</p>	Low	High																																																																		
<p><b>Inflation</b></p> <p>Council makes this assumption because inflation impacts the community's ability to pay and Council's forecast expenditure.</p>	<p>There is more sensitivity to the uncertainty around inflation levels following recent economic conditions.</p> <p>It is assumed that inflation will be in line with BERL's 'mid' scenario, in the BERL Local Government Cost Adjustor Forecasts. The uncertainty around inflation levels is reflected in BERL releasing more than one scenario for the first time. As part of the review of financial assumptions following the release of the BERL Local Government Adjustor Forecasts we will seek to include comparatives of other council assumptions, and other economic updates such as those provided through LGFA for assumption testing.</p> <table border="1" data-bbox="512 1125 1558 1336"> <thead> <tr> <th></th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> <th>2030</th> <th>2031</th> <th>2032</th> <th>2033</th> <th>2034</th> </tr> </thead> <tbody> <tr> <td>Water</td> <td>3.6</td> <td>2.5</td> <td>2.7</td> <td>2.6</td> <td>2.5</td> <td>2.3</td> <td>2.3</td> <td>2.2</td> <td>2.1</td> <td>2.1</td> </tr> <tr> <td>Roading</td> <td>2.9</td> <td>2.0</td> <td>2.3</td> <td>2.3</td> <td>2.2</td> <td>2.1</td> <td>2.0</td> <td>2.0</td> <td>2.0</td> <td>1.9</td> </tr> <tr> <td>Property</td> <td>2.3</td> <td>1.9</td> <td>2.0</td> <td>1.8</td> <td>1.8</td> <td>1.7</td> <td>1.7</td> <td>1.6</td> <td>1.6</td> <td>1.6</td> </tr> <tr> <td>Staff</td> <td>2.4</td> <td>2.2</td> <td>2.1</td> <td>2.1</td> <td>2.0</td> <td>1.9</td> <td>1.9</td> <td>1.9</td> <td>1.8</td> <td>1.8</td> </tr> <tr> <td>Other</td> <td>2.4</td> <td>2.1</td> <td>2.1</td> <td>2.0</td> <td>1.9</td> <td>1.9</td> <td>1.8</td> <td>1.8</td> <td>1.8</td> <td>1.7</td> </tr> </tbody> </table>		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Water	3.6	2.5	2.7	2.6	2.5	2.3	2.3	2.2	2.1	2.1	Roading	2.9	2.0	2.3	2.3	2.2	2.1	2.0	2.0	2.0	1.9	Property	2.3	1.9	2.0	1.8	1.8	1.7	1.7	1.6	1.6	1.6	Staff	2.4	2.2	2.1	2.1	2.0	1.9	1.9	1.9	1.8	1.8	Other	2.4	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	High	High
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034																																																											
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Service delivery

Assumption type and why we make it	Assumption	Level of uncertainty	Financial risk (if assumption is incorrect)
<p><b>Level of Service</b></p> <p>Council makes this assumption because this will impact forecast expenditure.</p>	<p>The assumption for the Long Term Plan is that existing service delivery methods and levels of service will continue unless specified.</p> <p>While it is likely that some of our service delivery may look different over the period of the Long Term Plan, Council can only budget for known changes.</p>	Low	Medium
<p><b>Staff and contractors</b></p> <p>Council makes this assumption because staff and contractor availability impacts our ability to deliver our work programme.</p>	<p>The assumption for the Long Term Plan is that due to a shortage in parts of the labour market, the Council will compete with other workplaces to attract workforces and this will need to be factored in the Long Term Plan work programme to ensure Council can continue to attract staff and contractors.</p>	Low	Low



## WHAKATĀNE DISTRICT COUNCIL

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