

Birkenhead War Memorial Park – Multi-use sport facility

28 April 2021

Presenter: Jo Wiggins

Purpose

- Recap
- Update
- Seek feedback on:
 - Options
 - Recommended approach
- Outline next steps

Background

- Birkenhead War Memorial Park Master Plan August 2019

Key moves:

- Fit for purpose flexible facilities
- Fewer facilities providing more space for people to use the park
- People dominating the park rather than cars
- Increased opportunities for young people to play and have fun
- Flexible spaces able to accommodate new users in the future
- Cohesive park with good connections and activity throughout the site



Recap

Scope of work to December 2020

Birkenhead War Memorial Park

Aerial 2017



Scope of options and cost estimates

- Multi-use sports facility and shared club space
- Integrated aquatic play space and pool renewals
- Demolition of leisure building, classroom and cricket club facility (part or whole)
- Plaza formation
- Carpark areas
- Links between uses
- Cycle, walkway and service vehicle access
- No financial contribution from clubs factored in yet

Multi-use sports facility baseline service requirements

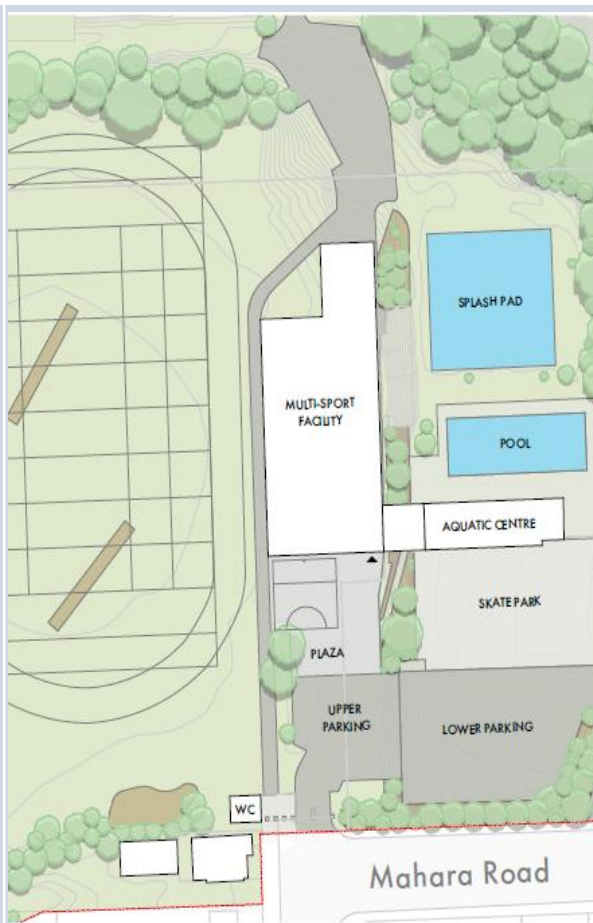
- Provision of new facilities is guided by the Community Facilities Network Plan (2015)

Service requirement	Description	Facility requirements
Fitness	Fitness suites to improve fitness, health & well-being	Gym – with exercise stations Fitness room suitable for group fitness activities e.g., yoga, Pilates, weights, high intensity, indoor cycling
Special leisure – rock climbing (destination)	Indoor climbing catering from beginner to advanced	Variety of lead walls, including clip and climb and bouldering wall
Casual-play	Unstructured play, informal, drop-in or semi-structured	Multipurpose room Indoor climbing walls and bouldering
Programmes and learning	Sport, recreation and outdoor experiences for children, youth and adults	Multipurpose room Indoor climbing walls and bouldering Park environment
Sports club operations	Support functions to service multiple sports clubs	Social and display space Storage Multiple unisex changing rooms Meeting and office space
Accessibility	Accessible for full range of disabilities	Suitable changing and toilet facilities, parking

One new building, all services: leisure, club space, indoor cricket nets

One new building, no climbing wall

Two buildings: new leisure building, part rebuild club space, no indoor cricket nets



Two buildings: new “like for like” leisure building, existing club space, no splash pad

One new building “like for like” leisure & club space, no indoor cricket nets or separate fitness space



Climbing & Bouldering Wall	✓
Gym	✓
Fitness	X
Council storage	✓
Multi-use room	✓
Club social space/storage	✓
Club changing	✓
Indoor cricket	X
Splash pad	✓

Local board workshop summary December 2020

- OLI funding not likely to be included in the Long-term Plan 2021- 2031 due to tight fiscal environment outlined for Auckland Council in the Mayoral Proposal
- Confirmed by staff little commercial opportunity for sponsorship of splash pad and multi-use sport facility
- Keen to support facilities for multi-sport club space
- Need clarification on use of depreciation funding from grandstand to build club space
- Consider leaving leisure centre where it is and just maintain it
- Variety of views as to what should and should not be included in multi-use sport facility e.g bar, fitness room, indoor cricket nets
- Support for splashpad development
- Varying views re focusing on renewals versus advocating for OLI but support for exploring a staged approach to develop facilities
- Not wedded to just one multi-use sport building – could be two buildings
- Can we sell assets to build new facility?

Update

Renewals funding

- \$8m renewals funding linked to OLI confirmed – FY25-27 dependent on LTP decisions
- The source of renewals funding is not apportioned from specific facilities to projects (e.g., \$X from grandstand to replacement changing rooms and storage) – it is allocated from “pool of depreciation funds”
- Renewals funding cannot be spent on assets we do not own or increasing levels of service (e.g. splash pad)
- Draft local board work programme for FY 22-24 includes \$1.7m to maintain and renew existing facilities (leisure centre and pool)

Clubs update

- Groups engaged originally:
 - Northcote Tigers Rugby League (League)
 - Birkenhead City Cricket Club (Cricket)
 - Calliope Harriers/Athletics Club (Athletics)
 - The Northern Triathlon Club (Tri)
- The main players for a potential partnership model are Cricket and League
- Cricket and League have been in discussions about joint ownership of the cricket clubrooms
- Cricket club met on 15th April 2021 at an Extraordinary General Meeting and approved a motion to form a third-party entity with League to own and operate the clubrooms
- League have also approved the move to form a third-party ownership entity

Options assessed

1. Status quo (essential asset renewals)
 - Focus on renewals only for the next ten years to existing assets to ensure fit for purpose
2. Progress development of Birkenhead War Memorial Park Masterplan
 - Advocate for full OLI funding, continue with Detailed Business Case
3. Staged development
 - Complete renewals to existing assets and build new club change/storage facility as Stage 1 of implementing new multi-use sport facility

Option 1 Status quo (essential asset renewals)

Business as usual renewals 2022-2032

- Complete renewal works in draft local board work programme FY22-24 and future work programmes for similar work
 - Boiler shed
 - Leisure centre cladding
 - Minor assets including small pool, ventilation, Building Management Systems and solar heating
 - Learners pool roof and access ramp
- Repair high ropes and make low ropes area safe
- Repair, renew and repaint all fencing, surrounds and aquatic structures
- Ongoing maintenance of outdoor spaces
- Repaint external of buildings

Option 2 Progress development of OLI multi-use sports facility options

	Option 2.1 One new building, all services: leisure, club space, indoor cricket nets	Option 2.2 One new building, no indoor climbing wall	Option 2.3 Two buildings: new leisure/part rebuild clubspace, no indoor cricket	Option 2.4 Two buildings: new “like for like” leisure, existing club space remain, no splashpad	Option 2.4B One new building “like for like” leisure and club space, no indoor cricket or separate fitness
Climbing & Bouldering Wall	✓	Outdoor only	✓	✓	✓
Gym	✓	✓	✓	✓	✓
Fitness	✓	✓	✓	X	X
Council storage	✓	✓ Reduced	✓ Existing	✓ Existing	✓
Multi-use room	✓	✓	✓	✓	✓
Club social space/storage	✓	✓	✓ Part rebuild	Existing	✓
Club changing	✓	✓	✓	Existing	✓
Indoor cricket	✓	✓	X	X	X
Splash pad	✓	✓	✓	X	✓
Cost estimate (draft)	@ \$31m- \$34m	@ \$28m- \$30m	@\$26m- \$29m	@ \$19m- \$21m	@\$26m - \$28m

Option 3 Staged approach to development

Stage 1	Funding source	Timing
Renewals to existing assets to ensure fit for purpose	LB Work Programme	Ongoing
Renewals to existing assets to maintain and improve customer experience	OLI \$8m renewals	FY25-27
Build new club change/storage facility (3 options 3.1-3.3)	OLI \$8m renewals	FY25-27
Complete DBC closer to time when Stage 2 funding included in LTP	OLI \$8m renewals	TBC (in line with future OLI CAPEX funding)
Stage 2	Funding source	
Design and construct multi-use sports facility including council leisure services on approval of DBC and splash pad	Future OLI CAPEX funding	TBC

Customer experience related renewals

- Purpose is to renew facilities over the next ten years to ensure from a customers perspective they are:
 - Fit-for purpose and modern service offer
 - Maintain and improve the customer experience
- Proposed renewals include:
 - Renovate pool changing rooms and learners pool
 - Renew climbing wall features and improve bouldering area
 - Renew classroom as meeting, holiday programme, EOTC and activity space
 - Signage renewal
 - Internal repaint of Leisure Centre and surface renewals
 - Renew high ropes and make low ropes area more attractive

Option 3.1 Club changing and storage facility



Includes 4 changing rooms, referee rooms and storage for 3 clubs (league, athletics, tri-athlon). Cricket club remains in current state.

Pros Option 3.1	Cons Option 3.2
Delivers accessible facilities to current and future users of the park	Stage 1 \$3.6m- \$4m Additional \$300k+ for Stage 2
Delivers on part of masterplan	No future proofing for indoor cricket nets
Approx 506sqm remaining on grandstand site for temporary use (e.g. carparks)	Duplication of cricket club changing facilities, and they are in poor condition currently requiring an upgrade
Clubs support this option	
Changing room facilities available for use in future multi-use sport facility	
Council leisure facilities able to be delivered as part of Stage 2: climbing wall, multi-purpose room, gym and group fitness room	

Option 3.2 Club changing and storage facility



Includes 4 changing rooms, referee rooms and storage for 4 clubs (cricket, league, athletics, Tri-athlon). Cricket club social/admin space remains in current space.

Pros Option 3.2	Cons Option 3.2
No increased cost for delivery of Stage 2 and no redundancy in build	Stage 1 \$4.6m - \$5m Includes additional costs to demolish existing club changing rooms on site
Delivers accessible facilities to current and future users of the park	Stage 1 most complex to deliver, working with clubs and legally separating ownership of council portion
Approx 578sqm remaining on grandstand site for temporary use e.g. carparking	No efficiencies from dual use changing room facilities available for use in future multi-use sport facility
No duplication of cricket club changing facilities	No future proofing for indoor cricket nets
Delivery and future operations of Stage 2 multi-use sport facility most straight-forward	Clubs do not support this option and requires their agreement to progress
	Two buildings on park long-term likely

Option 3.3 Club changing and storage facility



Includes 4 changing rooms, referee rooms and storage for 3 clubs (league, athletics, tri-athlon) in council facility.

Pros Option 3.3	Cons Option 3.3
Delivers accessible facilities to current and future users of the park	Most expensive Stage 1 \$4.9m - \$5.4m Increased cost for Stage 2 - \$300k Some redundancy from Stage 1
Changing room facilities available for use in future multi-use sport facility	Likely requires demolition of cricket changing rooms to achieve Stage 1
Approx 650 sqm remaining on grandstand site for temporary use (e.g. carparks)	Clubs do not support this option. They do not support the walking & cycling access next to fields
Council leisure facilities able to be delivered as part of Stage 2: climbing wall, multi-purpose room, gym and group fitness room	Requires agreement of clubs to progress this option
	No future proofing for indoor cricket nets

OLI budget implications

	Stage 1 Option 3.1	Stage 1 Option 3.2	Stage 1 Option 3.3
Customer experience related renewals	\$1.2m	\$1.2m	\$1.2m
Changing rooms and storage	\$3.6m - \$4m	\$4.6m - \$5m	\$4.9m - \$5.4m
Business case and design Stage 2	\$100k	\$100k	\$100k
Total OLI renewals expenditure	\$4.9m- 5.3m	\$5.9m-\$6.3m	\$6.2m- \$6.7m
Stage 2 OLI CAPEX	\$24.2m- \$26.6m	\$23.3m- \$25.6m	\$25.6m- \$28.1m
Total cost	\$29.1m- \$31.9m	\$29.2m-\$31.9m	\$ 31.8m- \$34.8m

Options analysis

Options analysis

	Pros	Cons	Implications	Risks
Option 1 Essential renewals only	<ul style="list-style-type: none"> Clubs drive own provision and raise funds to implement e.g. upgrade changing rooms 	<ul style="list-style-type: none"> Masterplan not progressed in short-medium term including no splashpad 	<ul style="list-style-type: none"> Negative community feedback given input into masterplan and no visible progress 	<ul style="list-style-type: none"> Council facilities service levels and revenue decline and operating costs increase
Option 2 Pursue OLI	<ul style="list-style-type: none"> Options already defined and costed at high level 	<ul style="list-style-type: none"> Masterplan not progressed in short-medium term including no splashpad Cost escalation will affect budget dependent on when funding provided Business case may be out of date before funding is allocated 	<ul style="list-style-type: none"> Nothing on site will happen to progress masterplan for some time Negative community feedback given input into masterplan and no visible progress 	<ul style="list-style-type: none"> Funding is not signaled in next LTP Existing council facilities deteriorate further and service levels drop dramatically
Option 3 Staged approach	<ul style="list-style-type: none"> Starts to implement masterplan Visible progress for community/clubs Supports club use of park in medium-longer term Option 3.1 and 3.3 allows for one multi-use sport building in future to include clubs Extends life and service outcomes of existing council assets and provides certainty for service delivery over medium term 	<ul style="list-style-type: none"> Most complex option to implement Additional costs to deliver Funding not until FY25-27 Option 3.1 and 3.3 'look and feel' may not work with new facility 10+years in the future; may be more expensive to upgrade than to demolish and start again Number of buildings not reduced Does not deliver splashpad in short-medium term 	<ul style="list-style-type: none"> Need to agree on park layout option now Indoor cricket nets are not future proofed Option 3.1 and 3.3 impact what clubs do with parts of existing club rooms Option 3.2 requires agreement of new cricket clubrooms ownership trust May end up with two buildings longer term 	<ul style="list-style-type: none"> Larger facility funding never materialises Changes to building code lead to increased cost Renewals funding of \$8m linked to OLI removed from next LTP

Recommended approach

- Staged approach Option 3
- Clubs support Option 3.1

Rationale

- First step of implementing masterplan of a multi-use sport development
- Supports shared cricket and league facility ownership of clubrooms, they will upgrade cricket changing rooms for use in meantime
- Provides new changing rooms for all current and future park users and storage for three clubs on park in medium term
- Reduces burden of ownership, maintenance and cleaning on the clubs, consistent with council service levels elsewhere
- Expected delivery cost of \$29 – \$34m in similar range to some Option 2

OLI delivery options

Indicative timeline

May 2021

- Stakeholder engagement – clubs, mana whenua
- Update active recreation service requirements, and options in response to local board and stakeholder feedback

June 2021

- Update cost estimates
- Final assessment of options

July 2021

- Report to Local Board Business meeting

Questions

GFR Equity of Service Levels and Funding

Equity of service levels and funding - Draft report

Kaipātiki Local Board Workshop

28 April 2021

Our service levels journey

Majority of local community service costs follow assets

Our asset network arose from legacy council decisions , under different priorities and needs compared to today's local boards

Differences involve significant fixed cost in the services network and addressing those issues will take time

Legacy assets, services and funding not equitably distributed across local board areas

Changes to funding will negatively impact some local boards and have not been addressed since amalgamation

Local boards limited in flexibility to move funding to service areas that would better serve their communities

Draft Report - Background

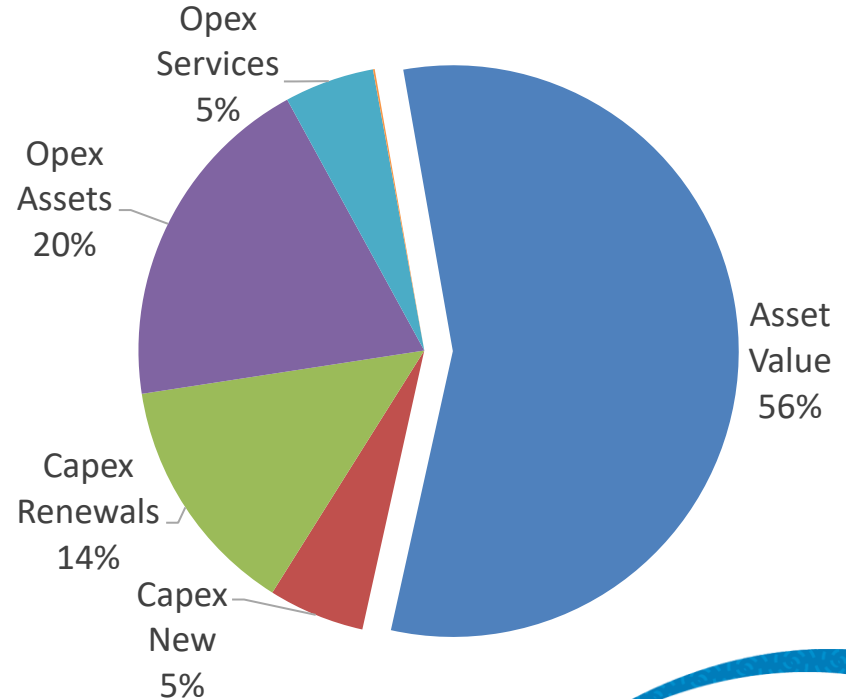
- Equity of Service Levels and Funding Discussion paper
 - Governing Body workshop, Sep 2020
 - Local board workshops Oct – Nov 2020
- Report on Discussion Paper input from local board workshops
 - Received, Joint Governance Working Party meeting, Nov 2020
- Equity of Service Levels and Funding Draft Report
 - Approved, Joint Governance Working Party meeting, Mar 2021

Draft Report – Key sections

	Decision-making	Funding
Key proposals	<p>1. Broader local board decision making responsibilities</p> <p><i>How decisions are assessed, consulted, made and implemented, including asset changes and financial impacts</i></p>	<p>2. Funding allocation model</p> <p><i>What drivers are used, their weighting and any other elements required in a funding allocation model</i></p>
Supporting proposals	<p>3. Minimum service levels</p> <p><i>Whether further minimum service levels might be required and how they might be maintained and approved</i></p>	<p>4. Multi-board services</p> <p><i>How multi-board service level decisions are made (and how costs might be allocated)</i></p>

Scope – Local community services funding pool

- current value of existing assets
- service costs and revenues
- operating and maintenance costs of existing facilities and assets
- planned renewal of existing facilities and assets
- planned investments in new facilities and assets.



* Funding proportions based on LTP 2018-28

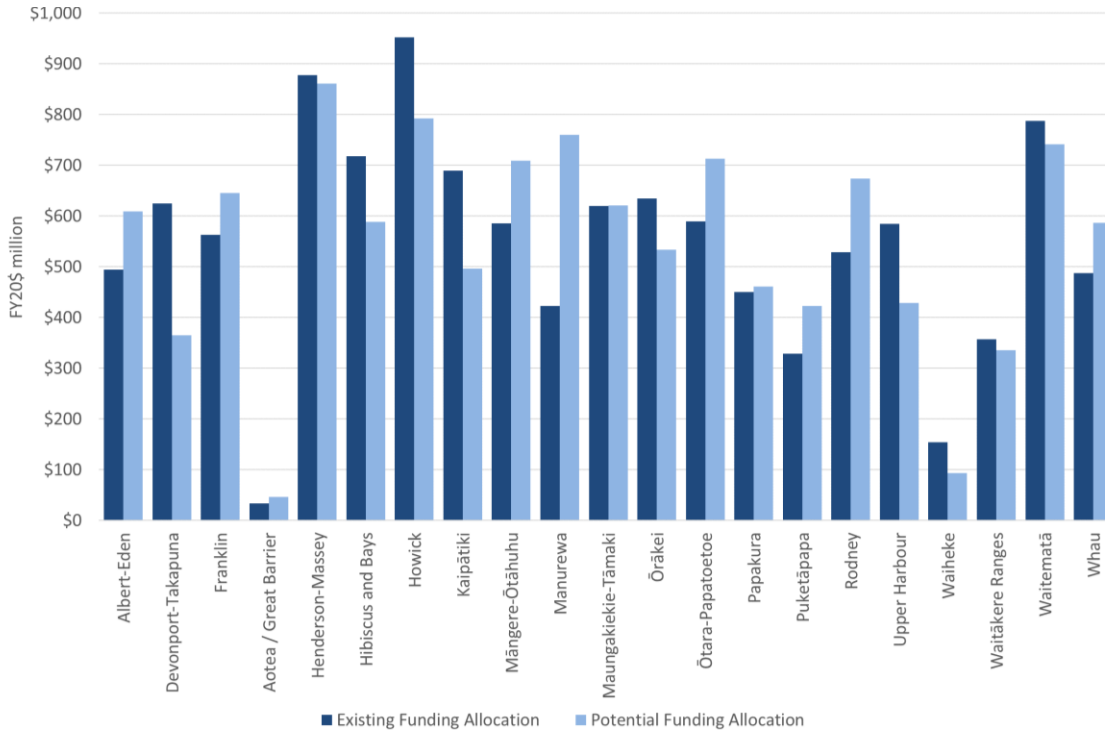
1. Broader local board decision-making responsibilities

Area	Description
Allocation of decision-making responsibility	Decision-making over service levels funded from the local community services funding pool
Service and asset funding	How services are delivered, and the role assets play in service delivery
Service property optimisation and rationalisation	Ring-fencing returns from optimisation for local board re-investment
Additional resourcing for advice and support to local boards	Organise and resource for integrated service advice programme (eg over 3 years)

2. Funding allocation model – Summary of options

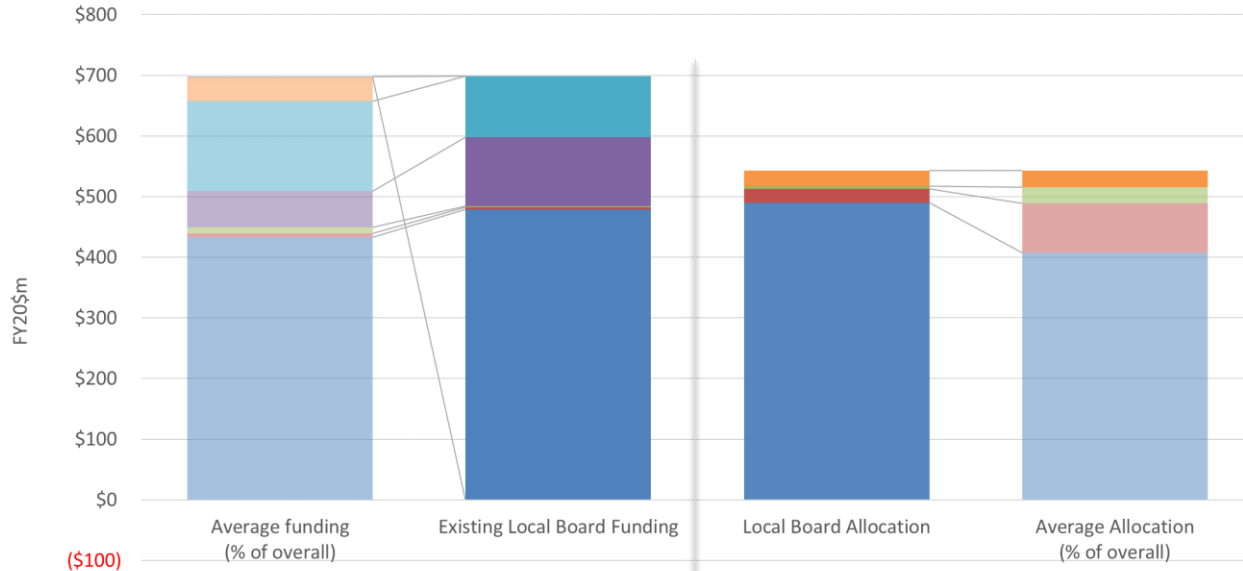
Feature	Driver	Weighting
Drivers and weightings	Population	80% or 75%
	Deprivation	15%
	Geographic area	5%
	Land Value	0% or 5%
Visitor services	Waiheke Island – effective population increased by 50% for the purposes of funding allocation	
Transition	Allocate new funding only or Transition within 10-15 years	

Comparing existing funding to a reallocation of funding

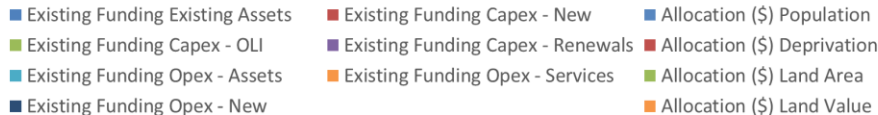


- Using the Balanced+ scenario
 - 75% population
 - 15% deprivation
 - 5% land area
 - 5% land value
 - Visitor loading for Waiheke
- Includes impact of latest population growth forecasts
- Excludes multi-board service funding allocation and any new funding

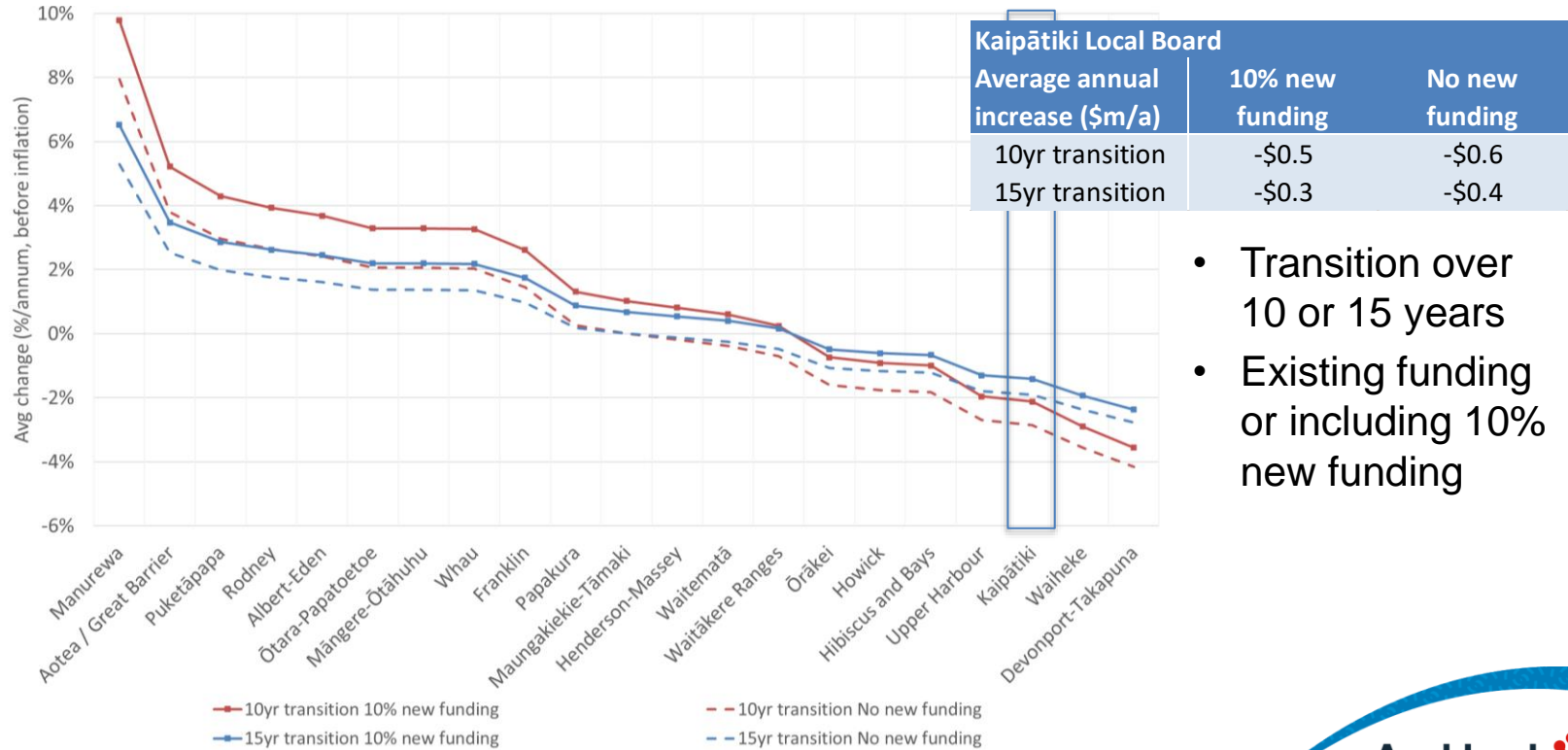
Kaipātiki Local Board – Existing funding vs Balanced+ allocation



- Existing funding - Comparing local board funding to Auckland-wide average
- Allocation – Comparing local board allocation ('Balanced+') to Auckland-wide average
- Assuming 10% new funding



Transition example - Funding re-allocation



- Transition over 10 or 15 years
- Existing funding or including 10% new funding

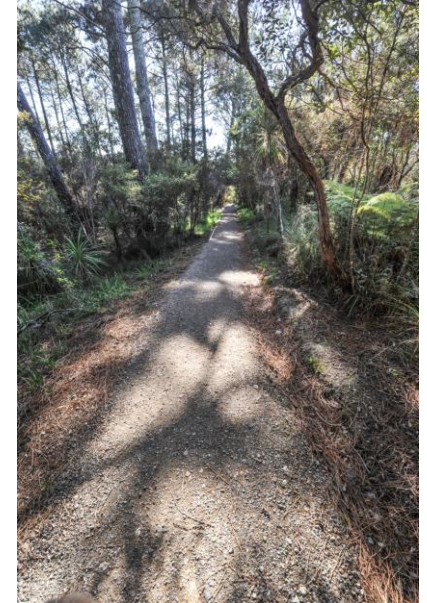
Note: Illustrative only. Excludes any fixed funding arrangements for smaller local boards

4. Multi-board services – funding approaches

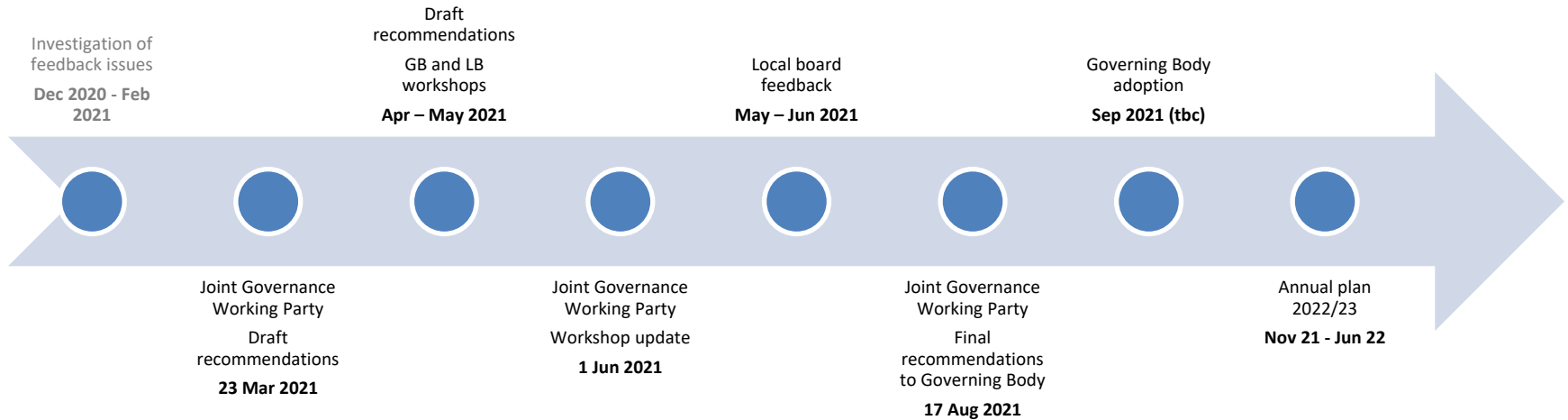
Approach	Description	Assessment
Host funding	All costs covered by host local board	Status quo
Pooled funding	All costs funded from the local community services funding pool	Simplest to administer Significant benefit to host local board
Hybrid (direct and pooled funding)	Host local board funds 50% Local community services funding pool funds 50%	Relatively simple to administer Reasonable balance of costs
Fully Allocated	Local boards with 20% or more of service users fund pro-rata to share of users Local community services funding pool funds balance	Most complex to administer Requires high quality of service user participation data

Key feedback points

- Funding allocation model
 - use of land cost
 - visitor demand in allocation
- Transition approach
 - new funding only
 - over 10 or 15 years
- Multi-board service costs
 - costs where they fall
 - hybrid cost re-allocation approach
- Feedback template will be provided



Engagement and decision making timeline



Purpose of this Draft Report

- Respond to local board input to Discussion Paper
- Focus in on Discussion Paper options
- Draft JGWP recommendations for engagement with local boards and Governing Body (some local board workshops will be open to the public)
- Inform JGWP final recommendations to Governing Body

Summary of Key Issues/Recommendations

Section	Description	Key issue(s) or recommendation
1. Broader local board decision making responsibilities	How decisions would be assessed, consulted, made and implemented, including asset changes and financial impacts.	<ul style="list-style-type: none"> • Decision making over service levels, delivery models, broad base of ABS funding, including asset changes • Significant changes to service levels to be made through local board plan process • Proposals support service optimisation (and funding) decisions • Resourcing required to provide high quality, integrated advice on service options, in terms of skilled staff and information
2. Funding allocation model	If additional allocation drivers are required, weightings on model drivers and other model elements	<ul style="list-style-type: none"> • Implementation of a driver based funding allocation model, applied to broad base of ABS funding, including existing assets • Land cost allocation proposed for all local boards • Visitor services allocation proposed for Waiheke Is • Consider funding equity within 10-15 years (re-allocation)

Summary of Key Issues /Recommendations (Cont.)

Section	Description	Key issue(s) or recommendation
3. Minimum service level proposals	Whether further minimum service levels might be required and how minimum service levels will be maintained and approved	<ul style="list-style-type: none">• Addition of asset condition to health and safety minimum service levels proposed• Publish with each LTP, updated as required
4. Multi-board services	How funding is allocated to multi-board service and decisions are made over service levels	<ul style="list-style-type: none">• Local boards collaborate on multi-board service level decisions• Consider a mix of local and pooled funding for multi-board services

1. Broader local board decision-making responsibilities

Area	Issue	Recommendation
Allocation of decision-making responsibility	<ul style="list-style-type: none"> • Robust and cost-effective management of a wide range of delivery models • Communities well-engaged in service level change decisions • Local and regional services delivered side-by-side 	<ul style="list-style-type: none"> • Range of available service delivery models • Local boards decide service priority and funding, including service level targets • Consult on significant service level changes and decisions made through three yearly LBP and LTP processes and annual plans • Collaborate with GB as required on co-located local and regional services
Service and asset funding, including treatment of opex and capex	<ul style="list-style-type: none"> • Current funding (and budgeting) approaches mostly designed around council-owned asset approaches 	<ul style="list-style-type: none"> • Provide local boards with greater confidence in long term funding • Funding structures to leverage available capacity of existing assets through a range of flexible access options

1. Broader local board decision-making responsibilities (cont.)

Area	Issue	Recommendation
Service property optimisation and rationalisation	<ul style="list-style-type: none"> Local boards need confidence in how asset investment/divestment decisions will impact their funding and services 	<ul style="list-style-type: none"> Support service optimisation and disposal decisions Ring-fence net capex returns and opex savings for local board re-investment
Additional resourcing for advice and support to local boards	<ul style="list-style-type: none"> Local boards will consider a wide range of options for their services and demand for advice will exceed current capacity 	<ul style="list-style-type: none"> Resourcing for high quality, integrated service advice Programme the preparation of advice (eg over 3 years) Monitor and respond to resource requirements and alignment to deliver integrated service advice
Data gathering and analysis requirements	<ul style="list-style-type: none"> More service information and data systems required to provide quality advice to local boards efficiently 	<ul style="list-style-type: none"> Develop service data strategy for the collection and management of key financial and non-financial data

2. Funding allocation model – Discussion paper

- ‘Balanced’ allocation model:

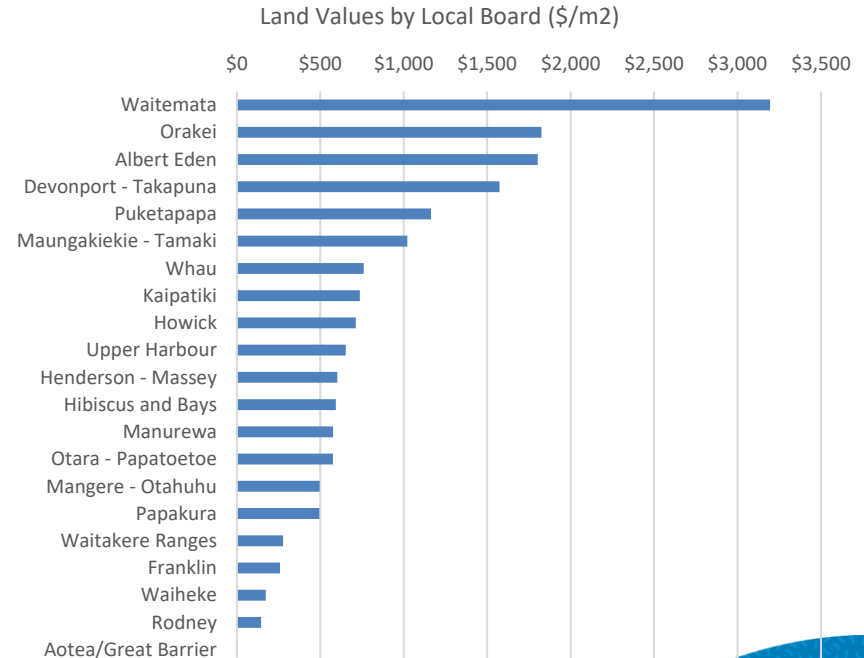
Feature	Driver	Weighting
Drivers and weightings	Population	80%
	Deprivation	15%
	Geographic area	5%

2. Funding allocation model (cont.) – proposed additions

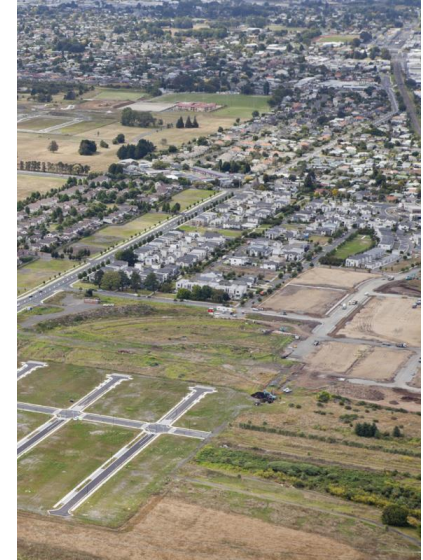
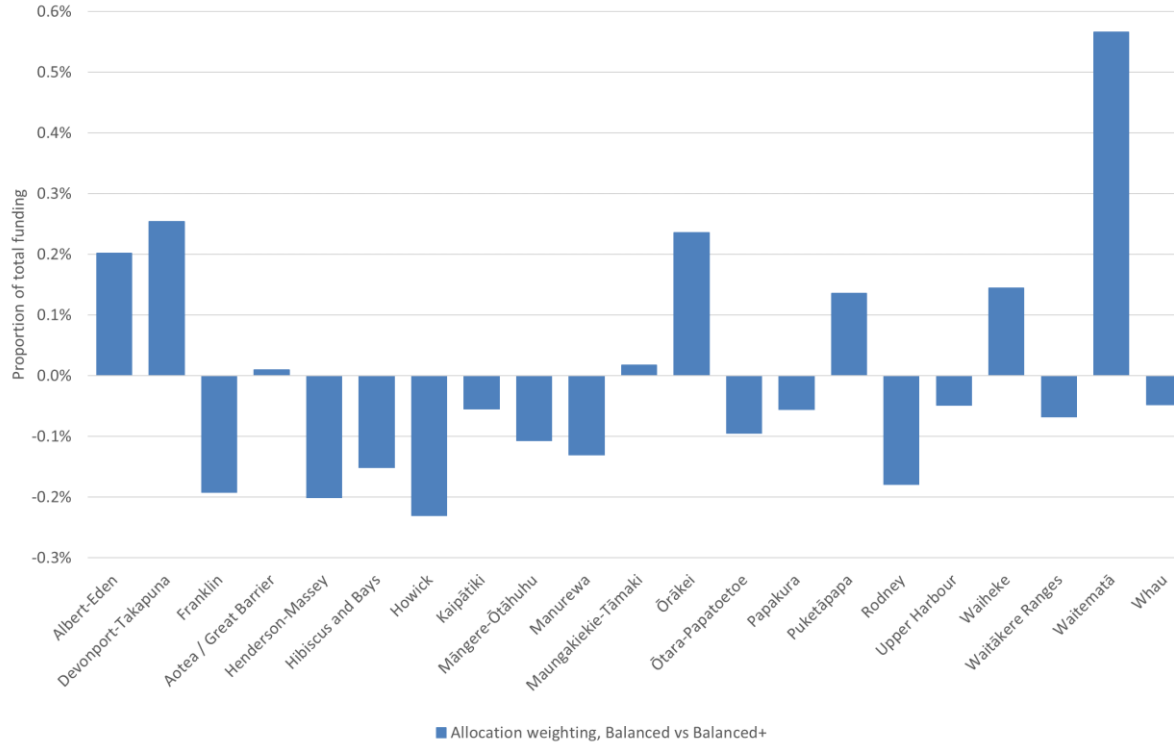
Issue	Assessment
Higher land costs	<ul style="list-style-type: none">• Address higher costs for some LBs of holding land for community services• Apply with caution to avoid ‘asset-first’ decisions
Visitor services	<ul style="list-style-type: none">• Valid where visitor loading is high relative to local board population, as is the case for Waiheke (and possibly GBI)
Heritage buildings	<ul style="list-style-type: none">• Acknowledge heritage refurbishment, seismic costs. These should continue to be funded on a case by case basis from funding pool
Isolated communities	<ul style="list-style-type: none">• Some evidence exists of higher costs to deliver services on Waiheke arising from availability of trades, contractors, materials• Monitor for improved information

2. Funding allocation model (cont.) - Land costs

- Land and park space make up 85% of asset value, and nearly 50% of local community services funding pool
- Auckland land value of \$700/m²
- Other options considered:
 - Land value weighted by population
 - Total land value
 - Residential land values only
- Recommend a 5% funding allocation weighted by land values (\$/m²)



2. Funding allocation model (cont.) - Land cost re-allocations



2. Funding allocation model (cont.) - Visitor services

- ATEED analysis estimates Waiheke island visitor service costs are equivalent to 50% of the resident population
 - Includes day-trip and overnight visitors, and temporary residents
 - Share of allocation increase of 0.2% (at 75% allocation weighting on population)
- Impact on GBI less well understood, but also less significant to allocation



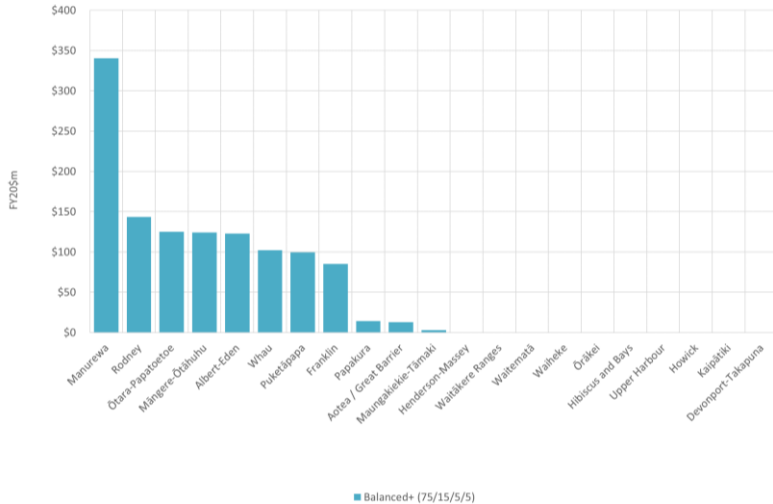
2. Funding allocation model (cont.) – not proposed

Proposed Driver	Assessment
Proportion of rates revenue	<ul style="list-style-type: none">• Inconsistent with the funding policy legislative requirements• Partially addressed by allocation on land value
Funding for existing assets	<ul style="list-style-type: none">• Narrow scope considered earlier in this project• Rejected due to inequity of existing (legacy) assets distribution• Partially delivered by an allocation based on land value
Coastal services	<ul style="list-style-type: none">• Acknowledge some costs for affected local boards, but with relatively greater benefits for residents.• Costs not well related to coastline distance
Natural environment, no services	<ul style="list-style-type: none">• Acknowledge some costs, but relatively few examples and low value

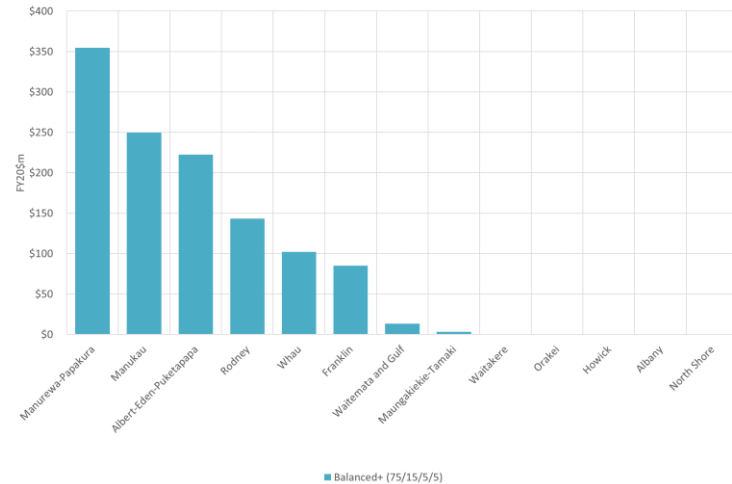
Transition example - Allocation of new funding only

- Example allocation of 10% new funding
 - NPV of \$1.2b over 30yrs
 - Approx. \$75m/annum in 2020 dollars
- 'Rising tide' approach
- Approximately half of local boards would not receive new funding

Local Board



Ward



Figures 10 & 11, Draft Report

3. Minimum service levels

Area	Issue	Recommendation
Additional minimum service level	Local board decisions may reduce asset renewal investments significantly	<ul style="list-style-type: none">• Addition of asset condition to health and safety minimum service levels previously proposed
Revision and approval of minimum service levels	Minimum service levels should be transparently maintained and publicly available	<ul style="list-style-type: none">• Updated as required, following appropriate consultation• Each LTP will include current minimum service levels
Co-located local and regional services	Availability of regional services (e.g., wi-fi and heritage services in libraries) may be impacted by local service decisions (e.g. opening hours)	<ul style="list-style-type: none">• Collaboration with GB will be required in these areas

4. Multi-board services

- Discussion paper included an approach to identifying multi-board services and allocating funding for the service
- Some local boards suggested other multi-board services to consider
- Many local boards saw value in collaboration with neighbouring boards on service levels of mutual interest, particularly within a cluster of local boards, which would be undertaken during local board plan development
- Multi-board service funding did not seem to be a significant issue with no strong themes emerging.
- Funding proposals discussed are listed on the following slide

4. Multi-board services (Cont.) – Hybrid cost reallocation

