

COUNCIL MEETING AGENDA

Tuesday, May 24th, 2016 at 7:30pm

Municipal Administration Centre

- 1) Call to Order – Chairman, Warden Russell Boucher
- 2) Approval of Agenda
- 3) Approval of Municipal Council Minutes of April 19th, 2016
- 4) Business Arising from Minutes
- 5) Presentations
 - i. Dr. John Chiasson – Positive Action for Keppoch Society
 - ii. Alex Cameron & Jeff Teasdale – Antigonish Legion and CACL (documents attached)
- 6) Correspondence
 - i. Honourable Geoff MacLellan – Minister, Transportation and Infrastructure Renewal
- 7) Committee Reports
 - i. Committee of the Whole – May 3rd, 2016
 - ii. Committee of the Whole – May 10th, 2016
 - iii. Committee of the Whole – May 24th, 2016 (will be provided at meeting)
- 8) Motion(s)
 - i. Striking the Tax Rate
That Municipal Council adopt the budget and strike the tax rate as per the resolution attached to the May 24, 2016 Municipal Council Minutes.
 - ii. Borrowing Resolution
That Municipal Council approve the borrowing resolution as attached to the May 24th, 2016 Municipal Council Minutes.
 - iii. 2016 Capital Investment Plan
The Municipal Council approve the Capital list (as attached) as approved capital projects for the 2016 Capital Investment Plan submission.
- 9) Reports from Individual Council Members on Outside Boards, Committees, and Commissions
- 10) Miscellaneous Business
- 11) Adjournment



MUNICIPALITY OF THE COUNTY OF ANTIGONISH

Municipal Council Meeting - Minutes

Tuesday, April 19th, 2016

7:30pm

Present: Warden Russell Boucher
Deputy Warden Owen McCarron

Councillors: Bill MacFarlane Pierre Boucher
Mary MacLellan Vaughan Chisholm
Donnie MacDonald Angus Bowie

Regrets: Hughie Stewart Rémi Deveau

Also present: Glenn Horne, Municipal Clerk/Treasurer
Shirlyn Donovan, Interim Deputy Clerk
Corey LeBlanc, Antigonish Casket
Matthew Draper, Port Hawkesbury Reporter
Bill MacCuish, 98.9 XFM
Greg Morrow, 101.5 The Hawk
Adam Rodgers, Solicitor- Boudrot Rodgers Law Firm

The meeting was called to order at 7:41pm by the Chair, Warden Russell Boucher.

On behalf of Municipal Council, Deputy Warden McCarron requested that moment of silence be observed in memory of Councillor Boucher's father and Warden Boucher's brother, Lloyd Boucher.

APPROVAL OF AGENDA

Warden Boucher called for any additions or deletions to the agenda.

Min #2016-044 (Approval of Agenda)

MOVED by Deputy Warden McCarron, SECONDED by Councillor MacLellan, that the agenda be approved. Motion carried.

APPROVAL OF MINUTES

Warden Boucher called for the approval of the Municipal Council Minutes of February 16th, 2015.

Min #2016-045 (Approval of March 15th Council Minutes)

MOVED by Councillor MacDonald and SECONDED by Councillor Boucher, that the Municipal Council Minutes of March 15th, 2016 be approved. Motion carried.

BUSINESS ARISING FROM THE MINUTES

There was no business arising from the minutes.

COMMITTEE REPORTS

Committee of the Whole e-Poll– March 16th, 2016

Min #2016-046 (BURMAC Cup)

MOVED by Councillor Bowie, SECONDED by Councillor Chisholm that Municipal Council recommend that the Arena Commission NOT permit the BURMAC Cup to be held at the Antigonish Arena in 2017. One nay vote, Councillor MacFarlane. Motion Carried.

Committee of the Whole e-Poll – March 21st, 2016

Min #2016-047 (Sale of Correctional Facility)

MOVED by Councillor MacLellan, SECONDED by Councillor MacDonald that Municipal Council deem Big House Rentals the successful applicant to the RFP Sale of Property – Former Antigonish Correctional Facility and that negotiations to complete the sale be commenced. Motion Carried.

Committee of the Whole – April 12th, 2016

Min #2016-48 (Policy #6 Amendments)

MOVED by Councillor MacDonald, SECONDED by Councillor MacLellan that Municipal Council approve the proposed amendments to Policy #6 (addition of Heritage Day). Motion carried.

Min #2016-049 (Bulky Waster Collection Tender)

MOVED by Councillor MacDonald, SECONDED by Councillor MacFarlane that Municipal Council award the tender for bulky waste collection to Eastern Sanitation Limited for a cost of \$44,544.75. Motion carried.

Min #2016-050 (Street Light Request – Meadow Green Rd & Pomquet River Rd)

MOVED by Deputy Warden McCarron, SECONDED by Councillor MacDonald that Municipal Council approve the request for a street light at the intersection of Meadow Green Road and Pomquet River Road. Motion carried.

Min #2016-051 (Letter of Support)

MOVED by Deputy Warden McCarron, SECONDED by Councillor Boucher that Municipal Council approve the request to send a letter to the Provincial Department of Transportation in support of Mr. Dunn's letter. Motion carried.

Min #2016-052 (Street Light Request – South River Road)

MOVED by Councillor MacFarlane, SECONDED by Councillor Chisholm that Municipal Council approve the request for a street light on South River Road. Motion carried.

Committee of the Whole – April 19th, 2016

Min #2016-053 (Summer Staff Recommendations)

MOVED by Councillor MacLellan, SECONDED by Councillor Bowie that Municipal Council approve the recreation summer staff recommendations. Motion carried.

Min #2016-054 (Property Tax Exemption)

MOVED by Councillor Boucher, SECONDED by Councillor MacFarlane that Municipal Council exempt the property belonging to Strait Area Ground Search and Rescue Association from property tax. Motion carried.

Min #2016-055 (Policy #35 Amendments)

MOVED by Deputy Warden McCarron, SECONDED by Councillor MacLellan that Municipal Council approve the amendments to Policy #35 (Tax Exemption for Non-Profit Community Organizations). Motion carried.

Min #2016-056 (Rinks to Links Golf Tournament)

MOVED by Councillor Bowie, SECONDED by Deputy Warden McCarron that Municipal Council approve the Rinks to Links sponsorship request in the amount of \$1500. Motion carried.

Min #2016-057 (Mayfest Sponsorship Request)

MOVED by Councillor MacDonald, SECONDED by Councillor MacLellan that Municipal Council approve the Rinks to Links sponsorship request in the amount of \$1500. Motion carried.

UPDATES/REPORTS FROM INDIVIDUAL COUNCIL MEMBERS

Deputy Warden McCarron reported that he attended:

- Annual Chamber Dinner

Councillor MacDonald reported that he attended:

- Library Appreciation Event

Councillor MacFarlane reported that he attended:

- Annual Chamber Dinner

Councillor MacLellan reported that she attended:

- Library Appreciation Event
- Fit4Lit Meetings
- Tourism Meetings
- RK MacDonald Memorial Service

Councillor Chisholm reported that he attended:

- Annual Chamber Dinner
- Heritage Board Meeting
- Library Appreciation Event
- Presentation by Joe MacDonald about twining of highway and toll booths

MISCELLANEOUS BUSINESS

Warden Russell Boucher congratulated 989.9 XFM on behalf of Municipal Council and Staff for winning the prestigious Byron MacGregor Award for best radio newscast in Atlantic Canada in a small market.

MOTION TO ADJOURN

Min #2016-058 (Motion to Adjourn)

MOVED by Councillor Boucher, SECONDED by Deputy Warden McCarron that the Council meeting adjourns at 7:56pm. Motion carried.

Warden Russell Boucher

Glenn Horne, Municipal Clerk/Treasurer



A Comprehensive Partnership Plan for Acquiring, and Co-Habiting a New Facility

Presented to:

Atlantic Canada Opportunities Agency (ACOA)

Presented by:

The Legion and CACL Partnership

Legion Manager: Mr. Alex Cameron- Contact: camproductions@msn.com, 902-318-3002

CACL Manager: Mr. Jeff Teasdale- Contact: jeff@cacworkshop.ca, 902-870-6051

3/29/2016

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Executive Summary

The objective of this business plan is to summarize the aspects of a new partnership between the Branch 59 of the Royal Canadian Legion and the Canadian Association of Community Living (CACL) in Antigonish Nova Scotia. These non-profit organizations are looking to acquire and renovate the recently vacated Philatelic Center on St. Ninian's Street in Antigonish. To do this, these organizations intend to leverage their own assets for the purchase of the building and they are seeking external funding for the renovation costs the facility. Below, the highlights of the opportunity for each organization and the financing required for the project are outlined. The remainder of the business plan provides a detailed description of various aspects of the project, including company descriptions, products and services offered, a market analysis and plan, operations plan, management team description, and projected financials for three years after the completion of the project.

Opportunity

This project will create many opportunities for both the Legion and CACL, but also opportunities for the community of Antigonish. The Legion will become more sustainable as a result of this project. It will have a partner to share costs with, but more importantly it will operate in an updated facility which will lower operating costs per square foot and also help combat the negative image of a "tavern for old folks" that has been attributed to the Legion. The Legion is also facing a shrinking volunteer base. This project solves this issue as partnering with the CACL provides much needed human capital to the Legion as the CACL workers are always willing to lend a hand. This project will allow the Legion to continue and more effectively serve their mandate of promoting remembrance and taking care of veterans and their families.

The CACL workshop is currently at capacity; they have to turn people with intellectual disabilities away because their workshop is full. This project will allow the CACL to increase the number of people with intellectual disabilities employed which is a clear societal benefit as it contributes to their quality of life. The CACL also provides health and wellness programs that all of their workers take part in and, as a result, people who live with intellectual disabilities in Antigonish and area get to live a healthier and more meaningful life. The new CACL workshop will be much larger and more effectively laid out so that many more people living with intellectual disabilities can enjoy the benefits of being part of the CACL.

As a result of this project, the CACL will increase its capacity significantly in its woodshop and bakery ventures and be able to initiate a new catering operation. Not only does this mean that many more people with intellectual disabilities will become employed and part of the CACL but two full time instructor positions will be created as a result of the increase in capacity and the new venture. One woodshop instructor and one bakery/catering instructor will be hired and these jobs will be completely sustained from the incremental sales captured from the capacity increase. Central Supplies purchases the CACL woodshop's main product, the pine Adirondack Chair, and currently sells them in one store as that is all the CACL has capacity to supply. Central's owner, Steve Smith, wrote the CACL a letter of

intent to purchase their main product (Appendix J) in as many as six more Central stores. This alone will finance one new woodshop instructor position. The catering/bakery position will be sustained from incremental bakery and the new catering sales that the CACL will achieve after the project is complete. The CACL will cater events that the Legion hosts through the rental of its multipurpose space. These two non-profits complement each other well as the partnership benefits one another in many ways.

Financing

The cost of this project is broken down into two parts, the cost of acquiring the building and the cost of renovating the building to the needs of both organizations. The estimated cost of the building is \$935,000 and this will be completely financed through the sale of both organizations' current facilities. The estimated cost of the renovation is \$1.3 million dollars. Approximately \$340,000 of this cost will be covered by the Legion as it is selling another property worth \$425,000 so it can undergo this project. The rest of the financing is what is requested from various levels of government. The amounts requested as grants from various levels are as follows: \$650,000 from ACOA's Innovative Communities Fund (ICF), \$265,000 from the province of Nova Scotia, and \$45,000 combined from the municipality of Antigonish (Town and County together).

The Partnership

These two organizations are stronger together than they are apart; they provide each other with benefits that could not be achieved when they operate alone. The CACL has the opportunity to add a new enterprise of catering, the Legion has the opportunity to address its problem of lack of volunteers, and they both receive the benefit of sharing overhead costs by locating under the same roof. The building itself is more user friendly for both user bases of each organization as it is already wheelchair accessible and only one storey.

Neither of these organizations are new ventures; both have existed in the community for a long time and are well established in Antigonish. The Legion, despite facing decreases in membership and volunteers, has been growing (financially) for the past few years while many other Legions across the country have been failing. The CACL has done its best to welcome in new workers but now it is a matter of space and their current facility is not acceptable anymore; they have outgrown it.

The opportunity that this project presents is too great to be ignored. Clearly, both organizations will benefit and prosper sustainably (as the projected financials outlines) from the upgrade of the facility. The community of Antigonish gets a facility that will be available for use by other non-profits and community groups. In addition, the community gets to see an increased number of people with intellectual disabilities have the opportunity to work at the CACL which contributes to a happier and healthier life. Both the Legion and CACL have committed to leverage most of their assets for this project to happen; the managers and board of directors at both the Legion and CACL believe in this project and that it will provide a more sustainable future where by both organizations can more effectively fulfill their social mandate.

Company Description

This project involves the formation of a partnership between two not for profit organizations in Antigonish: The Legion and the Canadian Association for Community Living (CACL). Below, both the Legion and the CACL will be described in terms of their history, purpose, and size. In addition, current issues troubling each organization will be noted. Next, a brief description of the opportunity that this project provides for each organization and the community of Antigonish will be included.

The Legion

The Royal Canadian Legion was founded in 1926 with 50 000 members. Legion membership grew to just over 600,000 in the 1960's but is now down to just over 300,000 people. The principle mandate of the Legion is to promote remembrance, serve veterans and their families, and to act as a community centered organization that supports other initiatives in the community to the best of its ability.

Currently, the Legion generates revenue through renting its multipurpose event space and running a bar and lounge. In 2014, total revenue from the multipurpose space, donations and other income was \$300,879.51. Total revenue from the bar and lounge was \$95,207.22 making the combined total revenue for the Legion for 2014 \$396,086.73. These funds are used to keep the Legion open year round, and to help support other organizations in the community financially. At the moment, the Legion employs four bartenders, one cleaner, an employee that assists with setups, and a manager. The manager and one bartender are full time positions with the rest being part time.

The funds from the well know poppy campaign are used only for the Legion's social purposes. Therefore the Legion relies heavily on its revenue generating activities for survival. In the past, the Legion was a very popular spot and had no problem maintaining its building, providing services with a massive volunteer base, and donating funds to other community groups. Times have changed and, consequently, so have its customers and volunteer base. The generation that used the Legion as their primary social outing is dwindling away; it calls for change in how the Legion is run.

Presently, Legions across Canada have been attributed a negative image, and many Legion leaders are trying to reinvent how the public views their organization. Legions are having trouble finding volunteers, and have trouble financially as their past business activities are not resonating with a changing demographic. This project aims to seek greater sustainability for our local Legion and to reinvent its image within the community.

Branch 59 of the Legion is located on Main Street in Antigonish and is currently facing many issues with respect to the facility. First, the facility has no available parking. This is an issue for the older demographic that uses the Legion because seniors have to walk a long distance from the nearest other parking lot to get to the Legion. This issue alone may deter some older people from even using the Legion at all. Second, the aging building is becoming more and more costly to maintain. Since 2010 two major upgrades have been done to the building; the first job cost just over \$100,000 (new air

conditioning unit, windows, brick repointed, and washroom upgrades) and the latest costing \$35,000 (new flooring on both floors). The last major issue with the current facility is that the building has two floors and has a very old, inefficient elevator. This causes havoc when many older people in wheelchairs are trying to travel between floors during an event.

To sum up the Legion's side of this partnership, there are three main issues that this project can help deal with. These issues are sustainability, lack of a volunteer base, and a negative image. This project and partnership has the opportunity to combat these problems while also achieving economic and social benefits for the community of Antigonish; which will be explained below in the opportunity section.

The CACL

The Canadian Association of Community Living (CACL) is a non-profit organization that was founded in 1958 as an organization that promotes inclusiveness and provides support to people living with intellectual disabilities. Today there are more than 40,000 CACL members belonging to 13 Provincial/Territorial associations and 400 local associations across Canada. The CACL's social mandate is to support adults with intellectual disabilities in their pursuit of greater quality of life. The CACL does this through providing a residential and vocational program. The vocational program is what is of interest to this project as the vocational program is based out of the CACL workshop on Kirk Street in Antigonish. The vocational program in Antigonish currently has over 60 workers and employs 11 staff. This program provides CACL workers with skills that could be used in the workplace by providing internal employment through various social enterprises such as their woodshop and bakery. The vocational program aims to provide workers with many skills so they could eventually be employed outside the workshop in the community. Ultimately, the vocational program maximizes employment of people who would otherwise be marginalized, which contributes to their quality of life.

In addition to their vocational program, the CACL in Antigonish provides a health and wellness program for CACL members. This program provides members with the opportunity to live an active lifestyle by organizing a walking club, yoga classes, snow shoeing days, and more. The idea is to promote a healthy lifestyle and is also a great social outing for CACL members. The CACL is committed to providing programs for people with intellectual disabilities that promote better quality of life, inclusiveness in the community, and reducing the inequality that has been apparent in the past for this part of society.

Currently, the CACL workshop operates two main social enterprises, the woodshop and bakery, and also smaller ones such as a commercial laundry service and shredding service. CACL employees are paid for their work internally, and all profits from these enterprises are reinvested back into the organization to support their other programs/ initiatives, buy assistive technologies for members in need, and to provide additional support staff. In 2014, sales for the entire workshop amounted to \$126,200.

The CACL workshop has grown since the start of the vocational program in 1970 to provide the numerous enterprises as mentioned above, but now, it is at a standstill. All of the CACL's enterprises are

now at capacity; the current building is now limiting growth. Therefore, it is difficult to take in any new CACL workers without taking work away from existing members. The CACL needs a larger, more user friendly facility in order to keep growing and keep fulfilling its social mandate. In addition to capacity constraints, a new enterprise for the CACL could be initiated should this project move forward. Partnering with the Legion allows the CACL to provide a catering operation for the customers of the Legion's multipurpose space. This initiative could provide even more opportunity for people living with intellectual disabilities to become involved with the CACL and their programs.

The Opportunity

This project provides opportunity for both non-profit organizations involved and the community of Antigonish. The Legion and CACL will be able to address the various issues they face through this project. In addition, the community of Antigonish has the opportunity to realize various economic and social benefits arising from the project. Below, the economic and social benefits for Antigonish resulting from the project will be outlined and explained. Further, an explanation will be provided of how the current issues will be addressed for both organizations as a result of the project.

The largest economic benefit resulting from the project is job creation resulting from the CACL's expanded and new enterprises. The CACL's woodshop will go from serving one Central Supplies store to serving seven as a result of woodshop capacity expansion. The CACL has received a letter of intent from Central Supplies owner Steve Smith (Appendix J) stating that Central would like to purchase Adirondack chairs for all seven of its stores. Currently, the CACL only has the capacity to supply one store. A capacity expansion of the woodshop would undoubtedly pay for itself as there is excess demand for the woodshop's main product. This expansion would require one new full time woodworking instructor.

The addition of the catering venture and the expansion of the CACL's bakery operations will call for one full time bakery/ catering instructor. Jobs created from expanding the CACL's capacity and starting a new venture are jobs that are completely self –sustainable; there will be no need for any public dollars to sustain these jobs.

In addition to internal job creation, more work will be available to local contractors, architects, and engineers for the renovation process of this project. Furthermore, local building supplies retailers will benefit from the project as well. The renovation of the Philatelic center will be a large job, so this presents a significant opportunity for the local construction industry. The new space will allow the Legion to have a mini museum of military artifacts that will promote its mandate of remembrance. This also contributes to tourism for Antigonish. After the renovation is complete and both organizations move in, both the CACL and Legion buildings will be put up for sale. These buildings represent opportunities for private investment. The CACL would be a great investment for a local contractor to turn it into apartments as its location on Kirk Street is a short walking distance away from St. FX campus. The Legion could be purchased and transformed into boutiques, offices, a store of some kind or maybe even a restaurant.

Various secondary economic benefits (spin-offs) can be noted from the initiation of this project. As a result of increased production by the CACL, the percentage of people with intellectual disabilities

that are employed will increase. This is clearly a great societal benefit as people in this minority would usually otherwise be marginalized, but this also has its own economic benefits. First, CACL users are community oriented people. The majority of the wages they earn will likely be spent locally or in communities adjacent to Antigonish. Second, the CACL provides employment and helps people with a range of disabilities achieve greater health and wellness. The more people the CACL can serve and employ the more our health care system will save due to this minority being healthier overall.

There are clear societal benefits from the implementation of this project. First and foremost, the percentage of employment for people with disabilities will increase from this project. This enhances the quality of life for people living with intellectual disabilities and also reduces the inequality that this minority faces. Second, this new facility will be more accessible to its user base. The CACL and Legion buildings are both currently two floors. This causes difficulty for wheelchair users within each organization. Having a facility that will better serve its users can only be a benefit to the community. Finally, the community receives a great building for hosting events and a facility that is able to offer in house catering which, as noted in the market analysis below, is an underprovided service in Antigonish. This building will be an asset to the community of Antigonish.

This project has the opportunity to address the various issues both non-profit organizations are facing. The CACL has a capacity issue that is limiting its growth. Clearly, this project will address the CACL's capacity issue by upgrading to larger more efficient workshop space. With respect to the Legion, its issues consisted of declining sustainability, lack of a volunteer base, and a negative image. Greater financial sustainability will be achieved by moving into an updated building and cost sharing with a partner. Furthermore, focusing on the revenue generating activity that contributes the most revenue, multipurpose space rentals, will help maintain financial sustainability for years to come. In terms of the lack of volunteer base, partnering with the CACL provides the Legion with more human capital. The new facility will always have many CACL workers around that, if willing, could lend a hand when the Legion needs help hosting various events. Finally, the negative image of a "tavern for older people" will be mitigated by moving into a new building because the focus will now be a community building that is welcoming to a new demographic.

The Product and Service

In this section, the revenue generating products and services that will be offered by the Legion/CACL partnership will be explained in detail. The focus of attention will be on the Legion's multipurpose space and the CACL's new catering operation because the multipurpose space will change significantly from the project and the catering is a new enterprise. Next, the other products and services will be touched on briefly with respect to what they are and how the project will affect them. These other products and services consist of the CACL's wood and bakery products and the Legion's bar and lounge.

Legion's Auditorium Space

In the new facility the Legion's multipurpose space will be a total of 6200 square feet which allows for a maximum capacity of 575 people. Currently, the Legion's rental space consists of one large open room which limits the number of rentals that can occur in a day. Figure 1 below illustrates a basic idea of how

the Legion's multipurpose space will be laid out in the new facility. This new space can be more than one big open room; as this space will have folding walls (the dotted lines) that could split the large auditorium space into three smaller rooms. Of the split up rooms, one room will be larger and there will be two smaller rooms of about equal size. This allows for multiple events to take place at the same time, while also having the ability to host a large crowd if need be. Being able to host different sized events and more than one event at the same time will make the Legion's space more marketable and will also enhance revenue. The bar will narrowly extend down the center of the longer wall (as noted in figure 1) so that it can accommodate each split up space if need be. Additionally, this new facility is one story and is already completely wheelchair accessible. This is a great feature for the many Legion and CACL users who require this service. What truly makes this new multipurpose space more marketable is the availability of in house catering.

Figure 1: Planned Layout of the Legion's Multipurpose Space



CACL's Catering Venture

The CACL and Legion will both benefit from the launch of a catering venture. Catering can be provided to any event the Legion may host, whether it's snacks for a meeting or a three course meal for a wedding. The cooking will be done in a commercial sized kitchen by CACL workers and an instructor. This kitchen will also be used for the CACL's bakery operations.

This service is truly value adding for many reasons. First, there are only two other venues in Antigonish that offer this service which are St.FX and the Claymore Inn. This gives more options for consumers in Antigonish who need an event catered. What really adds value is that this employs a marginalized group. It provides more employment and opportunity for people living with intellectual disabilities. The catering venture will also create a full-time position for someone in the community which is an added economic benefit for Antigonish.

CACL's Woodshop

Currently, the CACL workshop focuses largely on the production of its signature Adirondack chairs. This is the product that Central Supplies wants to retail in all seven of its stores. This product is value adding for two reasons. First, the physical product is of high quality with all components of the chair built from scratch within the shop. Second, the chair employs people who may otherwise not have the opportunity to work. This hits home for many customers and the product is truly beneficial to all parties involved; the producers, the retailer, and the consumer.

In addition to the signature Adirondack chair, the CACL woodshop also builds survey stakes for construction sites, provides a furniture stripping service, and is open to doing custom work on simple projects such as garbage boxes, flower boxes, etc. The CACL workshop is a near perfect example of what

a social enterprise is and does. They provide high quality products that add value beyond the product itself but also fulfill a social purpose in a sustainable fashion.

CACL Bakery

Currently, the CACL bakery takes orders from the general public, Church and community groups, and other non-profits. The bakery is operated by CACL workers and an instructor. The bakery provides a variety of products consisting of various flavors of pie, rolls, 20 different kinds of squares, 10 varieties of cookies, Scottish oatcakes, several flavors of muffins and loaves, and cinnamon rolls. Birthday cakes and special orders are also accepted in the bakery.

Upon completion of this project, the bakery will expand its production for a few reasons. First, the new bakery will have a storefront/ small café component that will increase sales and hence the need for more baked goods. Second, the CACL's catering operation will rely on the bakery for its baked good needs. Again, the value added by these bakery products goes above and beyond the physical product, but includes the social value added by employing people that normally struggle to find work. The full time employee who was hired for the new catering venture will also oversee the incremental bakery as a result of this project.

Legion's Bar and Lounge

Currently, the Legion's bar serves beer and a variety of spirits. The lounge consists of a pool table, VLT machines and a large seating area. The products and services the bar/lounge serves now will be the same upon the move to the new building.

The bar and lounge area will downsize from the transition to the new building. Specifically it will go from about 2000 square feet to 1200 square feet. The downsizing of the bar area allows more room for multipurpose space and the mini museum for military artifacts. The bar is being downsized because demand in the current building does not justify the amount of space that is currently devoted to being a bar/ lounge

Market Analysis

Introduction to the Market: Issues and Opportunity

As previously mentioned, this partnership will involve many different enterprises. The Legion will have its multipurpose rental space and bar and lounge while the CACL will operate its woodshop, bakery, catering, and other smaller enterprises. While the partnership involves many enterprises, this market analysis will largely focus on the project's impact on the Legion's multipurpose space. The focus will be on this activity because it will be impacted significantly by the project and also because it has the most competition in Antigonish. Analyzing the competitive impact of enhancing the Legion's multipurpose space is important in determining how it will fare against its competitors and, consequently, determining the Legion's sales forecasts. Current issues and the opportunity for the Legion and CACL pertaining to the update of the multipurpose space are first discussed. Then the analysis of competition

is provided and shows how the Legion's offering is positioned relative to competitors. Next, the markets for the other enterprises involved are briefly analyzed. Finally, this section concludes with an explanation of the sales forecasts for each enterprise that is affected by this project.

In the past, the Legion achieved its sustainability through its bar and lounge as it was thought of as the place to be on a weekend evening. Legions across Canada used to enjoy huge crowds every weekend, and also a large volunteer base. The concern of Legions used to be which community organization would they donate money to and what new community initiatives to engage in with their excess volunteer base. Today, the concern is generating enough money to keep the Legion open as Legions across the country are failing from not adapting to a new generation. In fact, 64 Legions across Canada have closed their doors since 2006 (McMahon, 2011). Additionally, Branch 59 (like most other Legions across Canada) has witnessed a shrinking volunteer base. Legion membership is currently around 300, 000 people which is down from 600, 000 in the 1960's (McMahon, 2011). These challenges have called for two main objectives; to change how the Legion secures sustainability, and to reinvent the Legion's image.

Objective One for Legion: Sustainability

Currently, the multipurpose space in the Legion has made the largest contribution towards sustainability through hosting events such as weekly Bingo, chase the ace, wedding receptions, anniversaries, banquets, parties, dances, etc. (as noted in year-end financials). Going forward, the Legion will focus more on the rental of multipurpose space and acting as a community center than as a bar and lounge as the space rental has historically generated more revenue and the Legion wants to mitigate its negative image as being a tavern for old folks.

The opportunity to partner and complete this project solves many issues for the Legion; it will enhance the revenue generating activity that contributes the most to sustainability and partnering with the CACL helps fill the gap of a shrinking volunteer base. This opportunity enhances the Legion's multipurpose rental space as it would be able to provide in house catering and accessible parking. The current Legion does not have any of its own parking spaces; people have to park a distance away or on the street. In addition, the multipurpose space will be larger and more updated than what the Legion currently has; making it more marketable.

In terms of the Legion's shrinking volunteer base, the CACL workers could help the Legion with activities that were normally done by volunteers. For example, multiple lobster suppers were normally put on throughout the year by the Legion's Ladies Auxiliary as a fundraiser for the Legion. Today, the Ladies Auxiliary of Branch 59 does not exist as there is a lack of volunteers. To supplement for the inadequate amount of volunteers, workers at the CACL could volunteer, if willing, and assume some of these roles. This partnership compliments both organizations well and both organizations will be stronger together.

Objective Two for Legion: Image

Across Canada, Legions have been subject to a negative stereotype and image. Over time, more and more people have considered the Legion as a bar for old veterans where they come to reminisce about their time in the military (McMahon, 2011). Many people are unaware that the Legion's mandate is to promote remembrance and to serve the community in any way it can; the Legion is a community oriented organization. In order to minimize the negative image that has been attributed to the Legion, a change of face is needed. The new building will have less emphasize on a bar and lounge and more on providing a new, updated space for the community to utilize. The new building will also have a small museum of military artifacts which will help to promote remembrance. Having a new fresh look will help combat one of the Legion's main issues of its negative image.

Opportunity for the Community

The question is: what does the enhancement of the Legion's multipurpose space do for the community of Antigonish? First and foremost, this opportunity employs people who normally struggle to find work. It creates more work opportunities for people with intellectual disabilities through the new catering venture. CACL workers are classified as having a disability that is moderate to very severe. According to Statistics Canada (2011), the employment rate for individuals aged 25-64 with a moderate disability was 54%, severe disability: 42%, and very severe: 26%. Statistics Canada also mentions that the employment rate for people aged 25-64 without any disabilities was 79%. This shows that having a disability, especially a severe disability, makes it extremely difficult to find a job. Such a social problem is combatted by organizations like the CACL. They provide work to their workers internally, and once they garner enough experience working within the workshop they enter a supportive employment program. Here, when local businesses are hiring, workers are given an opportunity to work outside the workshop in the community. The supportive employment program commonly leads the individual into acquiring a permanent position with a business outside the workshop. As a result, the CACL's supportive employment program helps employ people with intellectual disabilities outside of the CACL workshop. This provides these people with increased independence and as well as a sense of accomplishment from being able to hold a job.

The CACL does excellent work, but their workshop is currently at capacity in terms of workers and productive ability. This project will provide the capacity to employ people with intellectual disabilities to increase extensively for the CACL, which directly combats a social issue that cannot be ignored.

Developing the Legion's multipurpose space provides consumers in Antigonish with a greater amount of choice when considering where to host their event. As can be seen in table 3 below, there are only two venues that currently provide catering in house in Antigonish. As a result of this project, there would be more competition in the market for event space, but frankly, we need it. St.FX has become almost a monopoly for hosting events in the community. Currently, there is no event space in town that can compete with St.FX; they have in house catering and are able to host events up to 5000 people. The competitor next in line that has in house catering only has a capacity for 350 people

(Claymore Inn). Consumers that need to host an event with food for over 350 people are forced to choose St.FX. The new CACL/Legion partnership will be able to host up to 575 people and will have catering; making them the next best competitor to St.FX. This provides consumers with more options and allows them to support two community minded non-profits while also receiving high quality service. With Antigonish being such a community oriented place, many would like to have this option when making their purchase decision.

In terms of the other competition, there are other community oriented groups that have multipurpose space for rent as noted below in the table outlining the competition. There are various issues with these facilities. First, they do not come with in house catering. Therefore an independent caterer needs to be hired when hosting events with food. This is an issue for consumers in this market as there are only three independent caterers that serve Antigonish (Mary Grace, The Prissy Pig and Dream Catchers), and it is a headache to get your event to match up with the facilities and caterers schedules. Second, most of these facilities are located out of town. When hosting an event with alcohol, it is easier to get everyone home safely when hosting the event in town. Unless these facilities can provide a mode of transportation to and from their building, it is more responsible to host events with alcohol in a central location so it is easier for people to get home, or access a hotel for the evening if they live in the county.

The Legion's new facility would avoid all of these issues in the current market. It would compete very well as it would be able to host the most people next to St.FX, it would provide catering in house, and it is located centrally in town. The all-inclusive facility would be attractive for consumers in this market. This new space would help the Legion reinvent itself with a new image and a space that helps it achieve the sustainability needed. Furthermore, this opportunity provides a new venture for the CACL that enhances its ability to employ people with disabilities. This is a win-win situation for everyone involved in this project, and the community of Antigonish.

Breakdown of Multipurpose Space Market in Antigonish Town and County

The market for multipurpose space refers to renting space for various events such as wedding receptions, meetings, dances, banquets, dinners, anniversaries, parties, fundraisers, etc. In order to get a sense of which venues would compete directly with the Legion, the market has been segmented by capacity and proximity to town. Below in table 1 which represents a breakdown of the competition in the market, all competitors have a capacity of at least 350 people and are located no more than 20 minutes driving time away from downtown Antigonish.

Table 1: Competitors in the Multipurpose Space Market in Antigonish Town and County

Competitor	Capacity	Price**	Location
St.FX (Mackay Room, Keating Millennium Center, Morrison Hall)	Up to 5000 people in largest venue	\$3000-\$575/day	In town
New Royal Canadian Legion/ CACL	575 People	\$400-\$600/day (Depends on event)	In town
Claymore Inn	350 People	\$475/day	In town
St. Ninians Place	522 People	\$500/day	In town
St. Andrews Community center	350 People	\$400/day	St. Andrews- 15 Minute drive
St. Josephs Community Center	380 People	\$600/day	St. Josephs- 15 Minute drive

**Price is solely the rental charge for comparative ease. Additional amenities in some facilities cost more. Facilities that include other amenities in their price are noted in the description of the competition.

This table represents all of the market competitors (including the new positioning of the Legion/CACL partnership) in the multipurpose space market in and around Antigonish. Next, each competitor will be briefly outlined in terms of what they offer and how/ where they compete in the market.

St.FX University operates its own conference services department. They have many different facilities of different sizes that have various amenities. The facilities that best match the segment of the market we are concerned with (Capacity of at least 350 people and less than 20 minutes from town) are the Mackay Room, the Keating Millennium Center, and Morrison Hall. In order to get a sense of what each of these facilities has to offer, they will be described briefly.

The Mackay room has a maximum capacity of 700 people and is popular for wedding receptions. It is a large open room with all of the amenities an event could ever require available, including: catering, bar service, sound/visual equipment, a projector, wireless internet, stage, and table/chairs. The price for the room rental alone is \$675/day but this does not include all of the amenities an event requires; each amenity has an extra charge. For simplicity and comparative clarity the price for just the room rental will be included in this analysis, and a facility that offers amenities within their rental price will be noted.

The Keating Millennium Center is a fairly new facility that offers all of the previously mentioned amenities (for an extra charge) and has two main spaces available for events. Their conference room is an area that can be split up into three different rooms or can exist as one large room with capacity for 350 people. The main arena can be converted into an event venue that can host a maximum of 5000 people. The price for the conference center as one room is \$575/day and the price of the main arena per day is \$3000.

Morrison Hall is normally the dining hall for students and therefore can only be rented out during the summer months (May through August). This facility has a capacity of 400 people. It is a large open space and is perfect for an event that requires catering. The cost of renting this whole facility for one day is \$1100. Again, this does not include any of the amenities mentioned above but just simply the room rental.

This concludes St.FX's facilities that meet the criteria of this segment of the market. Their strengths include the variety of facilities/ amenities available and their capacity to be able to fulfill every customer's need. Their weakness is that consumers have to pay a premium for StFX's premium service. Having an event at St.FX can get very expensive very fast as every extra amenity comes with an extra charge to the consumer.

The next competitor in this market is the Claymore Inn. The Claymore is located in the town of Antigonish, right beside the mall and Sobeys. It provides space for 350 people and is also able to provide in house catering. They also have most other amenities consumers look for when renting multipurpose space (see table 3) except they do not have a stage. Their main space can divide up into three smaller areas, but to rent out the facility as just one large room will cost \$475/day. This does not include other amenities (similar to St.FX). The Claymore is an attractive venue in that it is slightly more affordable than St.FX. Their weakness includes their capacity to hold large events. The absolute maximum capacity at the Claymore is 350 people for an event which limits many consumers in this market.

St. Ninians place is located behind St. Ninians Cathedral on St. Ninian's Street in downtown Antigonish. The main hall can hold up to 522 people and the facility also includes a commercial kitchen, sound system, projectors, and other visual equipment. Everything is included in the rental price of \$500 except the use of the kitchen, which costs an additional \$200. St. Ninians place is attractive as it is much more affordable than St.FX, it can hold a large amount of people compared to the Claymore, and it is a community oriented organization. Their weakness includes not offering some important amenities such as in house catering or wireless internet.

St. Andrews community center is a facility located 15 minutes from town in the village of St. Andrews. This facility has the capacity to hold 350 people and can be rented for \$400/day. The facility offers a bar service where all proceeds go to supporting the community center. This venue also includes a kitchen that can be rented for an additional \$150; TV's/ sound equipment, a stage, and tables/chairs. All amenities this venue offers are included in the price except the kitchen. The strength of this facility is its price; it is cheap compared to competitors. It is also a community based organization which some consumers may find attractive. Their weaknesses include being 15 minutes from downtown, not offering many attractive amenities such as in house catering, projectors, or wireless internet, and they can hold a maximum of 350 people which may limit some consumers in this market.

The final competitor in this market segment is St. Joseph's community center. This facility is located in St. Josephs, which is 15 minutes from downtown Antigonish. The facility can hold up to 380 people for a cost of \$650/day and offers a bar service where proceeds support the community center. They also have TV/ sound equipment that cost \$25/hour, projectors for \$25/hour, a kitchen for

\$100/event, wireless internet, a stage and table/chairs. The strengths of this venue include having every desirable amenity except in house catering and being a community centered organization. Their weakness includes being one of the more expensive facilities, and having an unfavorable location.

Next in the market analysis, it is necessary to understand what customers in this market look for when they are determining which venue to choose in order to evaluate how well the current competition is performing. To do this, we need to consider what amenities are attractive to customers in each type of event that could be hosted in the multipurpose space. The competitors that have the most amenities to offer that are attractive to customers will perform better in the market and will be rewarded with higher sales and market share with their multipurpose space rental.

Table 2 Customer Analysis: Amenities Required for Various Events hosted in this Market Segment

Type of Event	Amenities						
	In House Catering	Bar Service	TV/ Sound Equipment	Projector / Flip Charts	Wireless Internet	Stage	Tables/ Chairs
Wedding Reception	X	X	X	X	X	X	X
Meeting	X			X	X		X
Conference	X		X	X	X		X
Dance		X	X			X	
Party/ Celebration	X	X	X			X	X
Banquet	X	X	X	X		X	X
Fundraiser	X	X	X			X	X
Classes				X	X		X
Small Concert/ Performance		X	X			X	X

As you can see from table 2, various events require different amenities. Since all the participants in this market want to serve customers in all of these different events, a market participant would be more attractive to customers overall if they could offer all of these amenities. The market for event space rental in Antigonish is not large enough for one organization to focus on one event type; they have to serve many different customer requirements. We can use insights from this table to evaluate how well market competitors are currently performing.

The next table will combine data from the previous two tables. Specifically, it will evaluate current competitor's performance in the market and also include where the existing Legion is positioned and where the new Legion/ CACL partnership will be positioned upon completion of the project. The competitor performance analysis will evaluate competitors on having the amenities mentioned in the previous table, and also amenities that are not event specific which include available parking, proximity to town, updated facility, and capacity.

Table 3: Competitor Performance Analysis

Competitor Performance Analysis								
Competitor:		St.FX	New Royal Canadian Legion	Existing Royal Canadian Legion	Claymore Inn	St. Ninians Place	St. Andrews Community Center	St. Josephs Community Center
Event Specific Amenities	In House Catering	X	X		X			
	Bar Service	X	X	X	X	X	X	X
	TV/Sound Equipment	X	X	X	X	X	X	X
	Projector/ Flip Charts	X	X		X	X		X
	Wireless Internet	X	X	X	X			X
	Stage	X	X	X		X	X	X
	Tables/ Chairs	X	X	X	X	X	X	X
	Price	5th	Tied for 2nd	1st	3rd	4th	Tied for 2nd	6th
General Amenities	Proximity to town	In town	In town	In town	In town	In town	Far- 15 minutes	Far- 15 minutes
	Ample Parking available	X	X		X	X	X	X
	Updated facility (ranked from newest to oldest)	2nd	1st	7th	4th	5th	6th	3rd
	Community Oriented Organization		X	X		X	X	X
	Max Capacity (ranked from greatest to least)	1st	2nd	6th	Tied for 5th	3rd	Tied for 5th	4th
Overall Score		11/13	13/13	8/13	9/13	9/13	7/13	9/13

Note: The updated facility ranking uses the date at which the facility was last renovated or when it was built (whichever was more recent). All data used in this table was gathered from contacting each facility and using information provided by their websites. St.FX includes various facilities such as The Keating Millennium Center, Bloomfield Center (Mackay Room), and Morrison Hall. The top three of any ranked amenities gets 1 point (updated facility, capacity, and price); if the facility is in town it gets 1 point. Price ranking assumes you just rent facility and get no amenities (and you choose cheapest facility in St.FX's case).

Competitors in this analysis were given one point for every one of the amenities they had that were event specific and one point for the general amenities. Two of the general amenities were evaluated using a ranking. The top three competitors in each ranking received one point while the other

four did not. Using this evaluation system, an overall score was calculated for each competitor on how well they are competing in the market.

As you can see, the new Royal Canadian Legion would effectively compete with the current facilities in Antigonish Town and County. In addition, the Legion/CACL partnership would address the issue of an inadequate amount of in house catering in the current market. This project would increase competition in this industry locally, but this is not necessarily a bad thing. Presently, St.FX has most of the market share and it would be good for a community oriented group to acquire some additional business so they can achieve sustainability and fulfill their social mandate. Furthermore, a competitive environment is a healthy environment. If there was little competition among local organizations then we would be limited to only a few providers of services that are just mediocre. A competitive environment ensures that the services provided by organizations are of high quality, which is clearly beneficial to the community. This initiative provides consumers in this area with other options rather than just having to choose St.FX for a large event.

Other Enterprises Involved

The CACL and Legion have other enterprises that will change with the move from their existing locations to the new facility. These revenue generating activities include the Legion's bar and lounge, and the CACL's woodworking shop, bakery, and their new enterprise of catering. Each of these activities will be discussed briefly with respect to their markets and competitive impacts.

The Legion's bar and lounge consists of a small bar with seating for about 25 people, a pool table, and some video lottery terminals (VLT's). It currently holds a small market share in that sector and serves a small regular customer base as well as serving any other functions that are going on at the Legion. With the move to the Philatelic center, the bar and lounge space will become smaller, but the bar will extend into the main auditorium area in order to be able to serve any events going on at that time within the auditorium. No significant competitive impacts on any other bar and lounge in Antigonish is foreseen from this project, just simply a move of the same customer base from one building to the next.

The CACL's woodshop will see a significant increase in capacity from this project. The demand from this increase in capacity will be filled by Central Supplies as they desire to add the CACL's furniture to the remaining six of their stores. In terms of the competition, there are only a few producers/hobbyists in Antigonish who make these products and sell them at the local farmers market including the Mclean Bros, Austin Venedam, and others occasionally coming in and out of the farmers market. The CACL's increase in production will have minor competitive impacts on other producers of furniture because Central only wants to add the CACL's product to their stores; hence this demand could only be filled by the local CACL and not any other competitors as Steve Smith wants to support the CACL.

The CACL's bakery, will receive a 900 square foot increase of capacity. In addition to this larger baking space, a 900 square foot storefront area will be constructed making the total addition of square footage devoted to the bakery 1800 square feet. The bakery's existing customer base consists of the general public, community groups, churches, and other non-profits. While these customers are expected

to remain the same, what will be new from this project is the addition of a storefront that serves baked goods and coffee. A café atmosphere will be created which is new for the CACL. This could have some minor competitive impacts on other local cafés such as the Tall and Small, Prissy Pig, and Dream Catchers. The breadth of products and extent of service will not be equivalent to its other local café competitors. Therefore only a minor competitive impact is foreseen with the storefront café addition.

The final enterprise that will be addressed is the new catering venture. Currently there are only two organizations that offer in house catering, which are St.FX and the Claymore Inn. As for independent caterers, there are only three left operating in town, who are Mary Grace, The Prissy Pig, and Dream Catchers. In fact, before this year there were five independent caterers in Antigonish, but since then two have retired. There will be a moderate competitive impact from the addition of this venture. Any independent caterer that would normally work an event involved in the Legion will now be serviced by the CACL. The timing of this project works out nicely since two independent caterers have recently retired, the CACL will pick up some of that slack in the market.

Sales Projections

Legion Sales Forecast Explanation

Multipurpose Space

To forecast future multipurpose space sales, current data and facts involving the layout of the new building were used. The new building will have three spaces available at all times, allowing sales to grow due to capacity increases. A marginal increase in each type of event is expected except for Bingo. Bingo happens twice a week so about 8 times per month. The reason why rentals are expected to increase is due to the fact that the facility will be more attractive to the market; it will have more to offer and be freshly renovated. This is expected to draw in more sales and increase growth. The growth in the number of specific events per month can be noted in the financials section under Legion's sales forecast.

The timing of future sales was based on past sales data. In the summer, more wedding receptions and anniversaries are expected. In the winter, more parties and miscellaneous events usually occur. In the spring, more banquets are usually held.

In terms of year end totals, revenue earned from the multipurpose space rental is forecasted to be \$150,950, \$166,150 and \$177,700 after the first three years following the project. This figure includes everything that goes on in the multipurpose space, including all rentals, dances, and the regular weekly bingos.

Bar and Lounge

Bar and lounge sales are tied to multipurpose space sales. In the past, the main driver of bar sales has been events that are held at the Legion. Since more events are expected to be held, more bar sales are expected to follow, hence more units of beer and spirits will be sold. The fluctuations in bar sales per month directly follow the fluctuations in rentals per month. Upon moving into the new building, the bar prices will increase from \$3.75 per drink to \$4.25 per drink. This increase in price will also contribute

more to total revenue and is not foreseen to negatively impact sales as the new price is still much cheaper than drinks in other establishments in Antigonish (most \$5.00 per drink or more). In terms of totals, the bar and lounge is expected to contribute \$127,258, \$128,353 and \$131,994 in the first three years in the new facility. Past bar and lounge growth for the Legion has been about 5% per year and in 2014 total sales were \$95,200.

Other Revenue

The Legion's other revenue streams consist of VLT revenue, chase the ace revenue, and interest income. Forecasting these streams was fairly simple as it was just based off of historical annual increases. A detailed look into these revenue streams is provided in the sales forecast section of the financials. Chase the ace income was the only stream that was very uncertain so a conservative estimate was made.

Woodshop Sales Forecast Explanation

The budgeted woodshop sales in the CACL's current building for 2015 are \$36,720. Production can increase extensively upon completion of the project as the woodshop will be 3600 square feet larger and more efficiently laid out. After the first year sales are expected to increase by 16% from 2015 to \$42,585. This moderate increase accounts for the fact that the new shop will take some getting used to for workers and instructors, but is also, however, much larger and can accommodate more workers and an additional instructor.

In the second year woodshop sales are expected to rise by 23% to a total of \$52,401. This large increase accounts for the fact that CACL workers and instructors will be more used to the shop, and they will be taking advantage of the more efficient shop layout. Central has a large unmet demand for the product. Total woodshop sales of \$36,720 only covered one Central Supplies store. Central wants to retail the CACL's product in six more stores. This means that CACL's woodshop sales solely depend on how productive they are.

Sales are projected to rise another 16% to \$60,892 in the third year after the project. Again this is due to workers being more productive and there being more and more workers in the CACL's shop. The new shop that this project will provide will allow many more workers to eventually enter the shop as the shop is increasing in size by 3600 square feet. Every year more CACL workers will enter the woodshop as they find more people to fill these positions.

After the third year sales are projected to continue to increase but with the rate of increase slowing down. CACL workers will be even more experienced and more workers will have entered the shop by this time, but over time the gains will not be as significant as the new shop approaches capacity. By the end of the fourth year, sales will likely have doubled from what they were before the project initiated (\$36,720 to \$72,500). This is still a modest forecast as the CACL's woodshop sales ultimately depend on how fast they can produce. The demand from Central for the CACL's furniture is huge. In 2015 with \$36,720 in sales the CACL only supplied one central supplies store. With sales doubling they should be able to supply two, possibly a third store; but there are still four more stores! This is a huge opportunity for the growth of the CACL as an organization and how many new workers they can employ.

Catering Sales Forecast Explanation

Catering is a new venture for the CACL and it is basing its sales and cost projections partly from its sister agency Summer Street in New Glasgow NS. Catering will be provided to the events that are hosted at the Legion's multipurpose space that request it. Possible catered events consist of wedding receptions, anniversaries, banquets, and other miscellaneous events. Below is a breakdown of expected sales contributed from events catered. All catering forecasts are an estimate of the number of events that the Legion hosts that will request the catering service.

Wedding Receptions: Forecasted to cater 33% of receptions that are held at the Legion. The average reception dinner size is expected to be 150 people and the average price of a plate is expected to be \$23/plate. Therefore the sales from each event are expected to be \$3450.

Anniversary dinners: Forecasted to cater 33% of anniversaries that are held at the Legion. The average anniversary dinner size is expected to be 50 people and the average price of a plate is expected to be \$20/plate. Therefore the sales from each event are expected to be \$1000.

Banquets: Forecasted to cater 25% of banquets that are held at the Legion. The average banquet dinner size is expected to be 50 people and the average price of a plate is expected to be \$15/plate. Therefore the sales from each event are expected to be \$750.

Miscellaneous: Forecasted to cater 10% of other events that are held at the Legion. The average dinner size is expected to be 30 people and the average price of a plate is expected to be \$8/plate. Therefore the sales from each event are expected to be \$240.

Bakery Sales Forecast Explanation

Currently, the CACL's bakery operation's sales have been growing about 2% per year. Sales in 2015 were budgeted to be \$10,000. It is anticipated that this project will increase sales in the first year by 15% to \$11,500 for a few reasons. First, the addition of a 900 square foot storefront/café area will enhance sales as the CACL does not currently have a storefront space. The storefront will serve as its own marketing device and raise awareness of this service the CACL provides because many people in the community are unaware the CACL even has a bakery. The CACL's catering service will also require baked goods, which will also raise production and internal sales. Furthermore, the CACL bakery currently operates at capacity during peak demand periods during the year. At these times, some orders have to be turned away. Since the bakery area will be increasing by 900 square feet, they will be able to serve those extra customers at peak demand time which means increased sales. The increased bakery capacity will allow the bakery to serve the additional activities that result from the project and current unmet demand.

After the 15% increase in sales from the first year after the project, sales are expected to increase at the previous growth rate of 2% annually. This conservative estimate accounts for the fact that the CACL bakery is gaining capacity and after the first year they will achieve an incremental 13% sales increase; 2% of the 15% initial growth was from their historical growth in bakery sales. It is assumed that after the project they will continue to grow at least at the rate they were growing before the expansion.

Marketing Plan

The market analysis assessed the markets for the various products and services offered by both the Legion and the CACL, examining who competes in each market; how they compete, what issues have arisen in each market, and projected sales for the next three years. Here, the strategy on how the sales projections will be reached will be discussed with respect to prices and promotion. Staying consistent with the marketing analysis, this marketing plan will focus largely on the Legion's rental of multipurpose space. The reasoning behind this is that the enterprise competes with other competitors in the market to a greater degree than the other enterprises of the CACL/Legion partnership. It therefore makes more sense to analyze this enterprise more than the others. The other enterprises price and promotional strategies will also be discussed in this section briefly.

Legion's Multipurpose Space

Currently, the Legion bases the price of their auditorium rental on the day of the week and the nature of the event. Prices during the low demand days (Monday to Thursday) are always lower than the higher demand days of Friday, Saturday and Sunday. In addition to the space rental charges, if an organization wants to use the Legion's sound system or their kitchen during the event they are charged \$75 and \$100 respectively. The Legion is a community oriented facility, so it hosts a large number of events every year for other community non-profits for fundraising and other benefits. If there is nothing else scheduled when these organizations want to host their fundraiser/ benefit, the Legion provides these organizations with a space for their event free of charge.

Since the needs of every rental customer are usually different, the price each customer pays for the space varies as well. Below is a table of common prices paid for each event before the project and prices planned for the new space.

Table 4: Unit Prices for Multipurpose Before and After the Project

Unit Prices		
Multipurpose Space	Before Project	After Project
Wedding Receptions	\$ 350.00	\$ 600.00
Anniversaries	\$ 250.00	\$ 500.00
Banquets	\$ 200.00	\$ 400.00
Dances	\$ 300.00	\$ 400.00
Parties	\$ 150.00	\$ 250.00
Micellaneous	\$ 100.00	\$ 100.00

Upon completion of this project the Legion will provide higher quality services in a larger and updated facility. Consequently, prices will go up; and prices will depend more on the size of event. The new auditorium can be split into three separate rooms; 2 smaller and one larger room, or the walls can be moved and it could be one very large space. The above prices for each event are estimates and were used to calculate the projected revenue from the new multipurpose space. Actual prices will likely vary as the size of the desired event may take up more than one of the split up rooms and therefore a higher

rate would be charged. Space will continue to be offered to all community groups and benefits free of charge.

Branch 59 of the Legion has spent little on promotional activities in the past. The Legion has not advertised in the past for many reasons. First, the Legion has been around for a long time and most people know what the Legion does and what services are offered. In addition, the Provincial and National levels of the Legion advertise the Legion's mandate so individual branches do not have to. However, the Legion has been branded with a negative image and to be sustainable in the future this has to change. Instead of being known as a bar for older folks the Legion wants to be known as a welcoming community oriented organization. Updating the facility and focusing more on hosting events will help combat this image but for the first three years following the project the Legion intends to spend some money on promoting its new image. The Legion will spend a budgeted \$3,375 in the first year, \$4,530 in the second year, and \$5,430 in the third year on promoting the new facility and image, focusing on what services are offered and branding it as a community center. This will be done by placing advertisements in the local newspaper, *The Casket*, and a few ads in the Provincial newspaper *The Chronicle Herald*. The reason for placing ads at the provincial level is to raise awareness among organizations from out of town so they know that the Legion has a great facility for hosting workshops and meetings.

In addition to newspaper advertising, the local radio 989 XFM will be utilized in order to raise awareness of events happening at the Legion and to also advertise the new space available. Promotional spending for the Legion will decrease after the first three years of the new facility opening.

Other Enterprises

CACL woodshop

The prices for the woodshop products will remain the same as before this project. Table 5 below outlines the prices for the woodshop's two main products, Adirondack chairs and survey stakes. Customers that want furniture stripped or a custom piece built are provided with a quote as the complexity of service varies from customer to customer.

Table 5: CACL Woodshop Product Prices

Woodshop Product Prices	
Adirondack Chair	\$ 95.00
Survey Stakes (bundle of 50)	\$ 20.00
Furniture Stripping*	Quote provided
Custom Orders*	Quote provided

Historically the CACL has not spent a significant amount of money promoting its woodshop services. The woodshop has been at capacity for several years. Therefore promotional spending on the woodshop alone would be wasteful. Currently the CACL promotes their entire workshop (all enterprises) through their website, and they utilize the local radio station, 989 XFM. Upon completion of the project the CACL

plans to spend \$75/month promoting their workshop as a whole. This will be done through their website, the radio station, and print advertisements in the local newspaper, *The Casket*.

CACL Bakery

Prices that the bakery will charge are not going to change upon completion of this project. As mentioned before, the bakery does not have a signature product, but their sales consists of custom orders of a variety of their products. Prices for goods at the bakery range from \$2 to \$25.

In the past, the CACL has not spent significant amounts promoting their bakery specifically but has relied on word of mouth for sales. Upon completion of the project, however, the bakery capacity will increase by 900 square feet providing the opportunity for additional sales. The addition of the storefront will be a promotional device in itself as it would now be visible to the public that there is a small café there. Currently, the CACL bakery is largely unknown to the public in Antigonish. The opportunity for expansion of the bakery comes at a good time as a major local baked good provider, Bennett's Market, has recently closed its doors. The addition of a storefront will increase awareness within the community of the CACL's service and this will help gain some of the current slack in the market from Bennett's closing. The CACL will spend \$75/month promoting the entire workshop as a whole. For the bakery specifically, the CACL will rely on word of mouth and their new storefront area for increasing customer awareness.

CACL Catering

Prices for the new catering venture for the CACL were estimated from their sister agency, Summer Street, in New Glasgow as they provide such a service. Prices differ for the different events that the Legion hosts due to the complexity of meal requested. Prices for wedding receptions, anniversary dinners, banquets, and other events (which could consist of meeting snacks, etc.) are \$23, \$20, \$15, and \$8 dollars per person respectively. Of course, the price per person could vary considerably depending on the food the customer wishes to have during their event. These averages provided by Summer Street were used to calculate an estimate in sales for the new venture.

Promotion for the new catering service will ultimately be done by the Legion as they promote the rental of their multipurpose space. This new amenity available to the Legion is quite valuable as only two other competitors in Antigonish currently provide this service (STFX and the Claymore Inn). As a result, the Legion will include this new service as a major selling point when they advertise their multipurpose space, and the CACL will simply provide the service to the Legion's customers when it is requested.

Operations Plan

This operations plan will briefly describe the process that each product and service will go through in each different enterprise from start to finish.

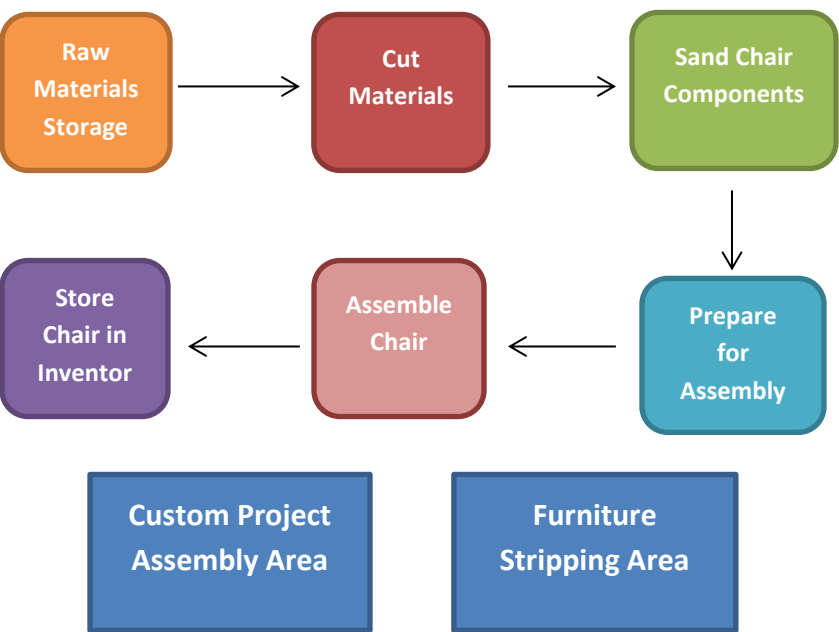
Legion’s Multipurpose Space

The rental of multipurpose space will be initiated by the customer contacting the Legion about their event. Event bookings are placed on a calendar and various amenities will be organized for the customer upon their request (sound systems, presentation equipment, etc.). Events can be hosted seven days a week; it all depends on the customer’s needs. The Legion will be open to hosting all types of events in their large auditorium or three smaller rooms including wedding receptions, conferences, board meetings, dances, parties, workshops, etc. Events up to 575 people can be hosted in this new facility.

CACL Woodshop

Currently, the CACL woodshop is not organized in an efficient or productive matter for producing their signature product; the Adirondack chair. All machines needed for the main production product are currently located at different areas of the shop. This means that a lot of walking around the crowded shop is necessary for production. This is not only inefficient, but also not safe having so much activity in a small workspace with heavy machinery running. The new workshop will be 3600 square feet larger and designed specifically for the CACL’s main product. The machines and workspaces needed for the production of the Adirondack chairs will be lined up similar to an assembly line. Once the product is ready to go to the next production station, it can do so smoothly because the next needed station will be adjacent to the previous. This process can be conceptualized using a simple flowchart.

Figure 2: WoodShop Production Process for Adirondack Chair/ Shop Layout



This process allows production to become more safe and efficient. The chairs are made from pine lumber and require other building supplies such as screws, glue, and sanding paper. The lumber along with other supplies are purchased from Central Building Supplies, Highland Building Supplies and East Pictou Brothers.

The CACL woodshop does not only make Adirondack chairs though; they also strip older furniture down so it can be refinished and make custom projects upon order. There will be areas of the shop completely dedicated to furniture stripping and assembling custom projects to prevent crowding in the main production area. Again, this allows for a safer and more efficient workspace.

CACL Bakery and Catering

The CACL's bakery receives customer orders for various baked goods in person and on the phone. Orders are completed by a group of CACL workers and an instructor. The bakery will operate a storefront and CACL workers would operate this storefront/ café area. This means more internal employment for people with intellectual disabilities.

The ingredients used in the bakery and catering operations are largely purchased from Armstrong Food Service, but the CACL also tries to buy as many local products as possible such as blueberries and eggs. The bakery and storefront café will be open from 9am-5pm Monday to Friday.

The catering venture will be new for the CACL and will be led by a recently hired instructor. The Legion will notify the CACL when they receive a request for the catering service at an upcoming event and then the CACL staff and workers will prepare as much as possible in advance and provide the service at the requested time. The CACL catering service will be flexible and serve customers at whatever time of week their event is planned for.

Legion Bar and Lounge

The Legion's bar and Lounge will be open from 10am-8pm Monday- Thursday, 10am- 1am Fridays, and 10am-10pm or 1am depending on if there is any event going on that evening. If there is an event going on, such as a music act, the bar/lounge will stay open until 1am. The bar and lounge is closed on Sundays except if there is an event going on that requires the bar service. The bar/ lounge's operations will remain largely the same from before the project, with the exception of downsizing its space. Alcohol for the bar is purchased at the local NSLC. The other bar supplies (such as drink mix) are purchased from wholesaler TRA Atlantic.

Management Team

This section intends to give a background on the management of the Legion and CACL partnership and why these people will be able to ensure the sustainability of the venture for years to come. Below, a background will be given on the manager of the Legion and the manager of the CACL, Mr. Alex Cameron and Mr. Jeff Teasdale.

For the past ten years, Mr. Alex Cameron has managed Branch 59 of the Royal Canadian Legion in Antigonish. Back in 2006, Branch 59 was in serious financial trouble. Prior management had relied on the same methods of earning income that the Legion had always relied on and were resistant to change. As a result, the Legion was becoming more and more unsustainable. When Mr. Cameron assumed the role of manager he began to turn things around for the Legion financially and he influenced the decision

making process at the Legion, making it more collaborative. He recognized that the Legion needed to adapt the way it conducted business as the status quo was insufficient.

During the past ten years, Mr. Cameron's proactive management style has paid off for the Legion, turning it from a state of declining income to a state of growing income. Throughout his time at the Legion, Mr. Cameron has changed many things. Notably, he has initiated chase the ace at Branch 59 which has been a huge success, not just financially but the event has brought more people into the Legion to see what the Legion has to offer. He has also changed the style of the weekly bingo which has generated more revenue for the Legion and has initiated more dances at the Legion as an attempt to expose a younger audience to the Legion. Mr. Cameron recognizes that to be sustainable, the younger generation needs to see what the Legion has to offer.

Perhaps the most significant accomplishment of Mr. Cameron's employment at the Legion has been his ability to change the decision making process at the board level. Before he started, the manager could have an idea for change but the Legion's board would seldom approve any ideas and were very resistant to change. Mr. Cameron had initially encountered this issue when he began at the Legion but his persistence and ability to effectively communicate ideas with the board changed the decision making process. Now major decisions involve a collaborative team effort. This has given the Legion the ability to make important changes in the way it conducts business and has paid off so far.

Before employment at the Legion, Mr. Cameron worked as an assistant manager of Chuggles Restaurant and bar from 1994 to 2006. Additional management experience includes serving as the current chair of the Antigonish Highland Games on the Antigonish Highland Society and he co-owns Cameron and Sons Hitech (C.A.S.H.). C.A.S.H. is a company that installs lightning protection systems on residential and commercial buildings.

Management is not a new skill to Mr. Cameron. His various roles in the past and his influential role at the Legion suggest he is the ideal person to be managing the Legion's portion of this new partnership. Mr. Cameron's proactive and persistent management style along with his passion for the Legion and creating greater sustainability for the organization will ensure that this new partnership with the CACL will be successful and sustainable for years to come.

CACL manager, Mr. Jeff Teasdale, has been employed as executive manager/director at the CACL for the past five years. Serving a management role and being part of a management team is not new to Mr. Teasdale as he has previously worked as a guidance counsellor at a school in the Yukon. At the CACL, Mr. Teasdale is responsible for both the residential and vocational programs. As part of the residential program that the CACL offers, Mr. Teasdale manages the program's group homes. This responsibility is in addition to managing the CACL's vocational program that takes place in the CACL workshop, which is the part of the CACL's operations that will be enhanced from this project. As the manager of both of these programs, Mr. Teasdale oversees 43 staff members, creates budgets and ensures both the vocational program and the residential programs are operating smoothly.

As the vocational program at the CACL is a social enterprise, a business that's profit goes toward fulfilling a social purpose, Mr. Teasdale wanted to enhance his ability to effectively run the vocational program. He did so by earning a social enterprise management certificate at St. Mary's University.

Mr. Teasdale is a highly respected leader at the CACL in Antigonish. His friendly personality combined with the ability to delegate tasks and to get things done has allowed him to earn the respect of everyone at the CACL. The CACL, being the busy spot that it is, still runs smoothly under the management of Mr. Teasdale although it is at capacity. Mr. Teasdale is very passionate about the work the CACL does and has been searching for the right opportunity to expand since the current facility reached maximum capacity.

Together, Mr. Cameron and Mr. Teasdale will be the ideal management team for this new partnership. Both partners understand that for a partnership to succeed it requires cooperation, communication, having a shared vision, trust, and sometimes compromise. To date, the partners have worked together effectively to get the project to this level. The partnership is beneficial to both stakeholders; the CACL provides the Legion with some needed human capital as well as the benefit of being able to share overhead costs. The Legion brings the CACL the opportunity to start a new catering venture and also the benefit of cost sharing. Both partners recognize that this arrangement is a good fit as the CACL, for the most part, will use the facility on weekdays during daytime hours while the Legion will use their portion of the facility evenings and weekends mostly.

Both Mr. Cameron and Mr. Teasdale are passionate about the work their respective organizations do. Both want to see this project come to fruition and see their organizations grow and see that their social mandate be achieved more effectively. There is no doubt that these two partners will work together effectively as both take pride in their work and want the best future possible for their organizations.

Financial Section

This section provides three year financial projections for both the Legion and the CACL. This includes a detailed sales forecast, a cash budget on a monthly basis, and annual income statements for each organization. All assumptions used in the forecasts, budgets, and income statements can be found in the appendix section. The financial statements for both the Legion and CACL from the most recent year will be provided in addition to this business plan and not attached as an appendix.

In addition to providing the projected financials, this section outlines the key dimensions of the projected financial performance for each organization. It will show how both organizations can achieve sustainability from this project and also how the jobs created as a result of this project will be sustained through the incremental sales achieved through capacity expansion. Finally, the sources and uses of capital required for this project will be provided. This will show the estimated cost of acquiring the new building as well as the estimated renovation costs based on professional opinion.

Highlights from Financials-Legion

Revenue

Last year, the Legion had total revenue of \$396,087 (Appendix G). Projected total revenue for the Legion for the first year of the project is \$454,895 which represents a 14.85% increase. This increase is largely driven by the projected increase in rental income of the multipurpose space and the increase in bar sales that spin off from the increased space rental. Revenue in the second and third years after the completion of the project is expected to be \$490,555 and \$527,566 respectively. This amounts to annual increases in revenue of 7.8% and 7.5%. The breakdown of total revenue by source after the first year is as follows: 33% multipurpose space rentals, 28% bar and lounge sales, 5.2% chase the ace revenue, 1.2% interest income, and 32.6% VLT revenue.

Expenses

The largest annual expense for the Legion is from the VLTs, which represents customer winnings. The expense is about 82% of all VLT proceeds making the margin on the VLTs roughly 18%. Other large expenses for the Legion are employee wages of \$93,942 (in the first year; 20.65% of sales), and the cost of bar sales (\$70,000; 55% of bar revenue). Detailed explanations of the calculation and assumptions of all expenses can be found in appendix B.

Cash Balance

Currently the Legion has a cash balance of \$95,000. The cash budget shows the timing of monthly cash receipts and disbursements, and the overall increase in cash as a result of the growth in sales. After the first year, the cash balance is projected to grow to \$173,229, an 82% increase. This substantial increase in cash is derived from the increase in multipurpose sales but also due to some expenses lowering from sharing the space with the CACL and being in an updated building. The increase of multipurpose space sales has a very favourable impact on cash because there is a low additional expense associated with increases of these sales. The cost of the multipurpose space is largely fixed (overhead) so increases in these sales contributes heavily to profit, and clearly the cash balance.

Earnings

Net income in the past year was \$53,864 for the Legion. After the first year, net income is projected to be \$73,729; a 36.9% increase. The second and third year's projected profit is \$90,960 and \$102,724 respectively which represents annual increases of 23.4% and 13%. It is important to note that the profit calculation includes depreciation, a non-cash expense calculated for tax purposes. Therefore, insights on sustainability can be derived from the cash balances in the cash budget.

Highlights from Financials-CACL

Revenue

The CACL obtains revenue to operate from three main sources: workshop sales, donations/fundraising, and funding from the province of Nova Scotia. The financial statements available for the most recent

year end for the CACL is provided in addition to this business plan; not attached as an appendix. Revenue noted here includes items previously mentioned but also items that do not pertain to the CACL workshop but to their affiliate group homes. The revenue relevant to this project calculated from these statements amounts to \$605,104, (province of NS funding: \$423,851, workshop sales: \$116,008, donations and fundraising: \$65,245).

After the first year of the project, total CACL revenue is projected to be \$657,195, an 8.6% increase. This is based almost all on increase in workshop sales and a small increase in provincial funding based on historical annual increases. Donations were projected to remain constant/ year although they have historically increased annually. Workshop sales are projected to increase to \$161,304, an increase above \$116,008 of 39%. Workshop sales consist of woodshop, bakery, catering, and the other smaller enterprise sales that the workshop does. The woodshop is notably increasing its sales due to the substantial capacity and efficiency increases, going from about \$36,000 sales to a projected \$42,585 in the first year. The addition of the catering venture increases workshop sales the most and is expected to contribute almost \$40,000 of sales in the first year. The breakdown of the forecast of catering sales can be found in appendix D.

Total CACL revenue for the second and third years after the project is projected to be \$694,572 and \$730,359 which amount to annual increases of 5.7% and 5.2%. Again, these increases are largely due to the projected increase in sales of the workshop activities.

Expenses

The largest expense for the CACL is the salaries and wage expense and is expected to be \$525,891 after the first year. This includes the two full time staff that will be hired for the woodshop and for the catering/bakery operation. The salaries and wages expense includes all salaries paid to CACL staff and the wages paid to the CACL's workers. The cash budget shows that no additional government funding above what is already being received is needed to sustain the new larger workshop but that the additional sales from capacity increases and a new enterprise of catering will cover all incremental costs as the CACL is projected to remain cash positive. Detailed assumptions of each expense item can be found in appendix E.

Cash Balance

The current cash balance for the CACL is about \$5000 and, after the first year of this project, is expected to increase to \$8196. The ending cash balances for the second and third years are expected to be \$16,098 and \$27,352 respectively. Again these two new full time positions will be completely covered by incremental sales from the project as the cash budget outlines.

The woodshop will take a long time to reach capacity in this new building as the shop will be substantially bigger. As mentioned in the marketing plan, the demand from Central for Adirondack chairs is huge. It is certainly possible that within five to ten years the CACL may need to hire an additional employee in the woodshop as more and more CACL workers are trained in the woodshop. All assumptions for cash receipts and disbursements are explained in detail in appendix E.

Earnings

The projected income statement for the CACL shows that earnings are negative for the three years following this project. This is due to the depreciation expense calculated for tax purposes (Appendix F) and is a non-cash expense. The CACL is cash positive as noted in the cash budget which shows that this project can be financially sustainable for the CACL.

Sources and Uses of Capital

This project has two main costs; the cost of acquiring the actual property and the cost of renovating the building to each organization's specific needs as noted in table 6. The cost of acquiring the building is expected to be \$935,000 based on the asking price for the building. The renovation cost is based upon expert opinion. A contractor from Dora Construction and architect Dale Archibald did a walk through in the building and met with both parties discussing what each organization requires in terms of space and an estimate of \$1.3 million was provided.

Upon the sale of both its properties, the Legion will have approximately \$850,000 of capital to contribute to the project. Property assessment values for the Legion's two properties can be found in appendix H. The CACL will have approximately \$425,000 of capital to contribute to the project as a result of the sale of its building. The CACL's building assessment value can be found in appendix I.

Together, both parties are able to contribute sufficient capital to pay for the cost of the building and \$340,000 of the \$1.3 million required for the renovation as noted in table 6. The remainder of the renovation costs of \$960,000 is what is being requested from ACOA and the government to complete the project. The amounts requested from each external funder are as follows: \$650,000 from ACOA, \$265,000 from the province of Nova Scotia, and \$45,000 from the municipal government of Antigonish (town and county combined).

Table 6: Sources and Uses of Capital for the Project

Sources and Uses of Capital for Project	
Capital required for Project	
Estimated cost of building	\$ 935,000.00
Estimated cost of renovation	<u>\$ 1,300,000.00</u>
Total cost of project	<u>\$ 2,235,000.00</u>
Source of Capital- Legion	
Estimated sale value of current building	\$ 425,000.00
Estimated sale value of J.K. building	<u>\$ 425,000.00</u>
Total capital available from Legion	<u>\$ 850,000.00</u>
Source of Capital- CACL	
Estimated sale value of current building	<u>\$ 425,000.00</u>
Total capital available from CACL	<u>\$ 425,000.00</u>
Source of Capital- Other	
Ask from ACOA	\$ 650,000.00
Ask from Province of NS	\$ 265,000.00
Ask from Municipal Government in Antigonish	<u>\$ 45,000.00</u>
Total capital from other sources	<u>\$ 960,000.00</u>
Use of Capital from Legion	
Towards acquiring building	\$ 510,000.00
Towards renovation	\$ 340,000.00
Use of Capital from CACL	
Towards acquiring building	\$ 425,000.00
Towards renovation	\$ -
Use of Capital from Other sources	
Towards renovation	\$ 960,000.00
Summary of Capital	
For acquiring building- Source: Legion/CACL	\$ 935,000.00
For renovation costs- Source: Legion/ government	<u>\$ 1,300,000.00</u>
Total capital required for project	<u>\$ 2,235,000.00</u>

Appendices

Appendix A: Notes on the Sales Forecast for the Legion

Unit Sales- Multipurpose Space: To forecast future sales, current data and facts involving the layout of the new building were used. The new building will have three spaces available at all times, allowing sales to grow due to capacity increases. A Marginal increase in each type of event is expected except for Bingo. Bingo happens twice a week so about 8 times per month. The timing of future sales was based on past sales data. In the summer, more wedding receptions and anniversaries are expected. In the winter, more parties and miscellaneous events usually occur. In the spring, more banquets are usually held.

Unit Sales-Bar and Lounge: Bar and lounge sales are tied to multipurpose space sales because in the past, the main driver of bar sales has been events that are held at the Legion. Since more events are expected to be held, more bar sales are expected to follow, hence more units of beer and spirits will be sold.

Unit Prices- Multipurpose Space: The prices for renting space will increase when located in the new facility. The reason for the price increase is because the service provided will be much better than currently offered at the Legion. This facility will have many amenities available and they will all be included in the rental price with the exception of catering. The prices are also event specific. Miscellaneous events are often to groups that do not need the space for very long and do not require many amenities and they therefore have a lower rental charge. The price for bingo listed actually represents the revenue per bingo event expected. The current revenue per bingo is about \$700 on average, and this is expected to grow at the current rate of about \$100 an event every year.

Unit Prices-Bar and Lounge: The bar and lounge drink prices will increase upon moving into the new facility. It has been a long time since the last drink price increase and to stay more in line with current drink prices in other establishments around town, both spirit and beer prices will increase from \$3.75/drink to \$4.25/drink.

Total Sales/ Item- Multipurpose Space /Bar and Lounge: This part of the forecast simply is the product of the projected unit sales multiplied by the new unit prices. This gives a total for each line item per month of the year.

Other Revenue-VLT's: Since 2012, VLT sales have been increasing at about 1%/ month. This past growth rate was simply applied to this sales forecast as the project is not expected to have much of an impact on this revenue stream.

Other Revenue- Chase the Ace: Projecting chase the ace income is a very difficult task as past data does not help at all; the game is a lottery in itself. Chase the ace is essentially similar to a 50-50 draw. On a Friday evening, people buy tickets to have the chance at winning 20% of that night's ticket sale. The person who wins the 20% also gets the chance to take a card from a deck of 52 cards. If that person gets

the ace of spades, they get the other 30% while the other 50% goes to the house. If the person does not get the ace of spades, the 30% of those night's sales goes into a jackpot fund and it continues weekly until someone draws the ace of spades. Once the jackpot reaches about \$10,000 many people come out to buy tickets. The game provides other spin offs such as increased bar sales during the event. A figure of \$2000/ month was calculated as an annual average for chase the ace proceeds. \$2000/ month means \$24,000/ year which is about \$461/ event as chase the ace is played 50 out of 52 weeks of the year. Given past chase the ace success, this is a conservative estimate.

Other Revenue-Interest Income: The interest income that is noted in this sales forecast is from guaranteed investment certificates (GIC's) and cash in other savings accounts.

Appendix B: Notes on the Projected Cash Budget for the Legion

Cash Receipts- Beginning Cash Balance: In the past year, the Legion's cash account has fluctuated between \$90,000-\$100,000. It is therefore predicted that the beginning cash balance in the Legion's account will be around \$95,000.

Cash Receipts-Multipurpose Space Sales/ Bar and Lounge Sales/ Total Other Revenue: These separate line amounts are simply totals that were calculated in the sales forecast.

Cash Disbursements-Cost of Bar Sales: Historically, the expense of liquor and beer has been about 55% of the selling price. To account for this expense in the cash budget we simply multiplied the total bar and lounge sales obtained in the sales forecast by 0.55 to get the projected cost of these sales.

Cash Disbursements-Employee Wages: Forecasting employee wages consisted of two calculations. The first one was adding up the total amount of full time wages as the manager and full time bartender are paid no matter how busy the bar is or what events go on; therefore wages have a fixed component. The other part time bartender's wages are tied to how busy the bar is; and historically their wages have amounted to about 30% of bar sales. This value was used to project the variable amount of employee wages. The part time bartenders typically only work when an event is going on. Adding the variable and fixed component of wages together gives us a total amount per month. It is important to note that the part time bartenders also help set up for events as they are usually working while an event is going on; so they do not just serve a bartender function.

Cash Disbursements-Advertising: Advertising has never been a huge expense for the Legion, and is budgeted to increase by 20% per year from the previous amount spent of \$2,812.

Cash Disbursements- Bank Charges and Interest: For the first 9 months of operations the Legion will be involved in a bridge financing program due to the timing of purchase and sale of their new and old buildings. The interest on this financing is expected to be about \$1900/month. The rest of the budget accounts for normal bank charges/ interest of about \$70/month.

Cash Disbursements- Property Tax: Property tax is expected to be \$15,000 for the whole facility so the Legion's Portion is \$7500.

Cash Disbursements-Heat: Heat is expected to be paid from October to April with costs rising until February and then dropping again. Forecasts are an over-estimate if anything as the Legion's current costs were used and the current Legion is very energy inefficient. The Legion's portion of the total square footage of the new building is only 2000 square feet larger than the current facility.

Cash Disbursements-Power: Current power costs were used to project this disbursement for the new facility. Again, the new facility will be more efficient making this a fair estimate. Power is paid monthly.

Cash Disbursements-Insurance: Insurance is paid in the month of April and is expected to increase as it historically has at about 3% per year.

Cash Disbursements-Internet, Cable TV, and Phone: This disbursement will be \$250/ month for the next three years and is not expected to change.

Cash Disbursements-Office and Postage: Office and Postage expenses are expected to increase slightly every year from their historical amount.

Cash Disbursements-Professional Fees: These consist of paying for accounting services and other professionals when needed. It usually amounts to about \$2500 per year and is usually paid in April.

Cash Disbursements-Repairs/ Maintenance / Supplies: This expense consists of small repairs and maintenance costs to the facility and cleaning supplies and Janitorial services. Since the new facility will be larger and more events are projected to occur, this expense is expected to increase from \$1400/month currently to \$1800/month.

Cash Disbursements-VLT expense (Customer Winnings): This is the expense incurred by people winning money in the VLTs. Over the past three years, people have won about 82% back of what they put in the machine. This expense is therefore calculated by multiplying 0.82 by the projected VLT sales amount to obtain its expense/month.

Cash Disbursements-Garbage and Snow Removal: Snow removal is \$1700 per year and is paid in June and February- \$850 in each of these months. Garbage removal amounts to \$287/month.

Cash Disbursements-Miscellaneous: These expenses are ones that do not fit into any of the above categories but are still incurred. They have been historically been about \$200/month so this figure will be used as a forecast.

Cash Disbursements-Community Service and Donations: On top of the Legion's Poppy fund, they also donate their money to other local initiatives, such as scholarships for high school students, supporting other community groups in Antigonish and donating money to the hospital. This usually amounts to about \$300/month. The Legion's Poppy fund that they receive every November goes into a trust account and is used to serve veterans and their families and to promote remembrance by providing prize money to the Legion's essay and poster contests for high school students. This trust is not accounted for on any of these financial statements as it is solely used for social purposes; it comes in and goes right back out.

Other Notes: Cash forward is the remaining cash balance from the previous month. Over/Under is the difference between total receipts and disbursements.

Appendix C: Notes on the Projected Income Statement for the Legion

Revenue: Revenue consists of year totals from the sales forecast for multipurpose space rental, bar and lounge sales, and total other revenue.

Expenses: All expenses listed on the income statement are year-end totals derived from the cash budget except for depreciation.

*Depreciation for the new building was calculated using the appropriate capital cost allowance (CCA) class set out by the Canada Revenue Agency. The building would fall under CCA class 1 of 4% as it is a non-residential building and it is used to manufacture goods/ services for resale and to lease. Since the building, including its renovations will be worth \$1.2 million dollars (separate from the land it sits on as that is not depreciable) and the Legion/ CACL partnership is an even 50-50, the Legions portion of the depreciable amount is \$600,000. For the first year of depreciation expense the CRA requires the use of the half year rule, which means we divide the depreciable amount by 2 and take the CCA rate of that (which is \$30,000 in this case). Next, this is taken off the original depreciable amount of \$600,000 leaving us with \$570,000 of undepreciated capital. Every year from here depreciation is just 4% of the remaining balance. A depreciation schedule is included below to show where the depreciation numbers come from.

Depreciation Schedule for the new Legion/CACL building				
Year	Beginning of year: amount of depreciable capital Left	CCA Rate	Depreciation Expense	Year End balance of depreciable capital
1*	\$ 300,000.00	4%	\$ 12,000.00	\$ 588,000.00
2	\$ 588,000.00	4%	\$ 23,520.00	\$ 564,480.00
3	\$ 564,480.00	4%	\$ 22,579.20	\$ 541,900.80

Appendix D: Notes on the Sales Forecast for the CACL

Woodshop sales

Adirondack Chairs: Chair sales are projected to increase 19.56% increase 1st year; 30.61% increase 2nd year; 20.19% and increase third year. These chairs are the biggest woodshop product for the CACL and represent 70% of total woodshop sales. All of these chairs are sold to Central Home Building Supplies outlets.

Survey Stakes: Survey stake sales are projected to increase 2% annually and the increase is foreseen to be disbursed evenly each month. Survey stakes are represent 10% of total woodshop sales and they are sold to the provincial government.

All other sales: All other woodshop sales, consisting of custom order projects, are expected to increase at the historical amount of 2% per year. These sales represent 20% of total woodshop sales.

Bakery Sales

The CACL bakery sells a variety of baked goods but for the purposes of this forecast a total for bakery sales is provided rather than showing projections for each separate product. The reason behind this is that there is no main product produced by the bakery, but rather many custom orders. After the project, bakery sales are projected to increase by 15% (due to capacity expansion and current excess demand), and then 2% annually thereafter. Historically the bakery has more sales in the summer than in other seasons.

Catering sales

Catering is a new venture for the CACL and it is basing its sales projections partly from its sister agency, Summer Street, in New Glasgow NS. Catering will be provided to the events that are hosted at the Legion's multipurpose space that request it. Possible catered events consist of wedding receptions, anniversaries, banquets, and other miscellaneous events. Below is a breakdown of expected sales contributed from events catered.

Wedding Receptions: Forecasted to cater 33% of receptions that are held at the Legion. The average reception dinner size is expected to be 150 people and the average price of a plate is expected to be \$23/plate. Therefore the sales from each event are expected to be \$3450.

Anniversary dinners: Forecasted to cater 33% of anniversaries that are held at the Legion. The average anniversary dinner size is expected to be 50 people and the average price of a plate is expected to be \$20/plate. Therefore the sales from each event are expected to be \$1000.

Banquets: Forecasted to cater 25% of banquets that are held at the Legion. The average banquet dinner size is expected to be 50 people and the average price of a plate is expected to be \$15/plate. Therefore the sales from each event are expected to be \$750.

Miscellaneous: Forecasted to cater 10% of other events that are held at the Legion. The average dinner size is expected to be 30 people and the average price of a plate is expected to be \$8/plate. Therefore the sales from each event are expected to be \$240.

Other Workshop Sales

All other revenue streams of the CACL will not change due to this project. They are forecasted to increase by 2% annually based on historical data. The other revenue streams include community employment, community contracts, window washing, laundry service, shredding service, watering service, and the hot lunch. Community contracts, window washing and the watering project are all seasonal revenue streams (receive payment throughout summer) so this will be accounted for in the timing of the receipt of cash.

Other Revenue

Funding from Province of N.S. -Nova Scotia provides significant funding for the people who are employed by the CACL. Last year they funded \$423,851 and it has historically increased by 5.2% per year.

Donations and Gifts amounted to \$65,245 last year. Forecasting this revenue stream can be difficult as some donations are not annual. However, we can be confident that annual donations will amount to at least \$45,000 using historical data; so a forecast of \$50,000 per year of donations and gifts is a reasonable and conservative estimate.

Appendix E: Notes on the Projected Cash Budget for the CACL

Cost of Woodshop Sales: Historically, all woodshop sales have cost 60% of the selling price. While different products have different costs, when aggregating all sales the cost of all materials is about 60%. Since the proportion of product sales is expected to stay the same (70% chairs, 10% survey stakes, and 20% other) then this aggregate product cost of 60% should stay the same.

Cost of Catering Sales: The cost of food is expected to be 48% of the selling price on average. This information was obtained from one of the CACL sister agencies in New Glasgow that currently operates a catering venture.

Cost of Bakery Sales: The cost of bakery sales has historically been about 68% of the selling price at the CACL. This is not expected to change.

Salaries and Wages: The province of N.S. pays for the salary and wages of all employees at the CACL currently. After the project, 2 FTE's (Full Time Equivalent) employees will be added to the payroll, each earning \$40,000/ year. This is covered by earnings from the new and upgraded enterprises of the CACL.

Advertising: Increases by 5% per year historically.

Bad Debt expense: Budget for \$300/year which is \$25/month.

Board expense: Increases by 5%/year historically and is expected be \$1800 in the first year after the project.

Dues fees and memberships: Increases by 5%/year historically and is expected be \$2500 in the first year after the project.

Fundraising expense: Increases by 3%/year historically and is expected to be \$4000 in first year following the project.

Insurance: Payable in March and is projected to increase by 2%/year (based on historical payments) and is expected to be \$4000 in the first year following the project.

Bank Charges and Interest: Expected to increase 5%/year and be \$1500 in the first year following the project.

Office and Postage: Expected to be \$4500 in first year after the project and increase by 2%/year.

Professional Fees: Professional fees have amount to about \$4000/year historically and this is not expected to increase.

Property Taxes: Property taxes are expected to increase by 1.37%/year (based on past increase in property tax in Antigonish) and expected to be \$7500 in first year as the whole facility property tax is expected to be \$15,000 (Legion pays the other \$7500). These are paid in April.

Repairs and Maintenance: Are expected to be \$6000 in the first year increase at only 2%/year as the building will be freshly renovated.

Supplies: Supplies have historically increased at 4.42%/ year and the first year is expected to be \$6500.

Telephone: Telephone expense is expected to be \$4500 in the first year and is expected to increase 5% thereafter.

Transportation: Transportation expense is expected to be \$4500 in the first year and increases by 4.28%/year thereafter.

Travel, training and conferences: This expense is expected to be \$7400 in the first year and increase by 6%/ year thereafter.

Utilities: They are the sum of the buildings heat and Electric Bills. Each partner is splitting the total 50-50. The CACL's portion is shown above.

Appendix F: Notes on the Projected Income Statement for the CACL

Revenue: Revenue consists of year-end totals from the sales forecast for woodshop, catering, bakery, other workshop sales, and other revenue.

Expenses: All expenses listed on the income statement are year-end totals derived from the cash budget except for depreciation.

*Depreciation for the new building was calculated using the appropriate capital cost allowance (CCA) class set out by the Canada Revenue Agency. The building would fall under CCA class 1 of 4% as it is a non-residential building built before 1987 and it is used to manufacture goods/ services for resale or to lease. Since the building, including its renovations, has an estimated value of \$1.2 million dollars (separate from the land it sits on as that is not depreciable) and the Legion/ CACL partnership is an even 50-50, the CACL's portion of the depreciable amount is \$600,000. For the first year of depreciation expense the CRA requires the use the half year rule, which means we divide the depreciable amount by 2 and take the CCA rate of that (which is \$12,000 in this case). Next, this is taken off the original depreciable amount of \$600,000 leaving us with \$588,000 of un-depreciated capital. Every year from here depreciation is just 4% of the remaining balance. A depreciation schedule is included below the income statement to understand where the depreciation numbers come from.

It is important to note that the CCA expense is discretionary; you do not have to claim it in a given year and it will add up over time. For the purposes of this business plan the maximum CCA is deducted each projected year under depreciation expense. In each year it is deducted here, it makes net income for the CACL negative. Again, this is a non-cash expense that the CACL could choose to expense in each taxation year.

Depreciation Schedule for the new Legion/CACL building				
Year	Beginning of year: amount of depreciable capital Left	CCA Rate	Depreciation Expense	Year End balance of depreciable capital
1*	\$ 300,000.00	4%	\$ 12,000.00	\$ 588,000.00
2	\$ 588,000.00	4%	\$ 23,520.00	\$ 564,480.00
3	\$ 564,480.00	4%	\$ 22,579.20	\$ 541,900.80

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Transportation and Infrastructure Renewal
Office of the Minister

PO Box 186, Halifax, Nova Scotia, Canada B3J 2N2

MAY - 6 2016

Warden Russell Boucher, Municipality of the County of Antigonish
Mayor Carl Chisholm, Town of Antigonish
Dr. Kent MacDonald, St. Francis Xavier University
285 Beech Hill Road
RR 6
Antigonish, Nova Scotia B3J 2N2

Gentlemen:

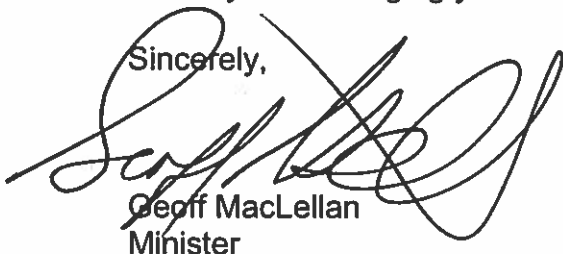
Thank you for your letter of March 14, 2016, on behalf of the Municipality and Town of Antigonish expressing a desire to see a roundabout built at the intersection of Trunk 4 and Trunk 7, Antigonish.

The Department of Transportation and Infrastructure Renewal has completed a preliminary review of the intersection and recognize that improvements are warranted. This spring, department staff will be completing further work including a survey of the area so that preliminary design work can take place. Once this work is complete, the department will be better able to consider options for an upgrade, including the possibility for a roundabout, and the cost associated with such a project.

An upgrade to the intersection has been identified as a priority for the department and will be given consideration for future funding. Construction Manager Paul Colton is available to meet to further discuss the project. He can be contacted at 902-625-4058.

Thank you for bringing your concerns to my attention.

Sincerely,



Geoff MacLellan
Minister

cc: Honourable Randy Delorey, MLA Antigonish
Jamie Chisholm, Area Manager – Antigonish
Paul Colton, Construction Manager - Eastern



MUNICIPALITY OF THE COUNTY OF ANTIGONISH

TO: MUNICIPAL COUNCIL
FROM: GLENN HORNE, MUNICIPAL CLERK TREASURER
SUBJECT: COMMITTEE OF THE WHOLE REPORT
DATE: May 24th, 2016

Committee of the Whole was convened at 5:30pm on Tuesday, May 3rd, 2016. The following Councillors were present:

Deputy Warden McCarron
Councillor MacLellan
Councillor Bowie
Councillor Chisholm
Councillor MacDonald
Councillor MacFarlane
Councillor Boucher
Counillor Deveau

Regrets: Warden Russell Boucher
Councillor Stewart

The following recommendations were made:

- The Committee of the Whole recommends to Municipal Council that the Municipality purchase 2 AC speed signs for a cost of \$3500 each.
- The Committee of the Whole recommends that Municipal Council approve Mr. Horne's attendance at the Georgetown 2.0 Solutions Conference.
- The Committee of the Whole recommends to Municipal Council that the Municipality contribute \$45,000 per year for the next three years towards the erection of two cell phone towers in the district 1 and 2 areas contingent on funding from the provincial and federal governments.

- The Committee of the Whole recommends to Municipal Council that the Municipality contribute \$514.29 to the Veterans Memorial Park contingent on all other municipal units contributing equally.
- The Committee of the Whole recommends that Municipal Council grant a reduction of 30% to the 2016 amount owing for tax account #09707956.
- The Committee of the Whole recommends that Municipal Council send a letter of support to the province stating that if the Pomquet Community Centre project moves forward, they will lease the land to the group for \$1.
- The Committee of the Whole recommends that Municipal Council approve the request for a street light in the cul-de-sac of Trotters Lane.

BUDGET FOR THE TWELVE MONTHS ENDING
March 31, 2017

RESOLUTION
ADOPTING BUDGET AND STRIKING TAX RATE

RESOLVED that pursuant to Sections 143 and 144 of the Municipal Act, the Municipal Council of the Municipality of the County of Antigonish estimates that the sums amounting to \$9,775,305.00 are required for the lawful purpose of the said Municipality for the year ending March 31, 2017 after crediting the probable revenue from all sources than rates for the said year and making due allowance for the abatement and losses which may not be collectable or collected.

FURTHER RESOLVED that the said Council hereby authorizes the levying and collections of a rate of \$1.46 for the year ended March 31, 2017 on each one hundred dollars of assessed value of commercial property and business occupancy assessed in the assessment rolls which rate will be the commercial rate.

FURTHER RESOLVED that the said Council hereby authorizes the levying and collection of a rate of \$0.88 for the year ended March 31, 2017 on each one hundred dollars of assessed value on residential property assessed in the residential rate roll.

The commercial rates and the residential rates so determined, the Council deems sufficient to raise the sums required to defray the expenditures of the said Municipality for the said year ended March 31, 2017 and any deficit from the preceding year.

FURTHER RESOLVED that the said Council hereby maintain the percentage charge of 6% per annum on all rates and taxes remaining unpaid after June 30th, 2016.

FURTHER RESOLVED that the said Council hereby requires payment of said rates to be made to the Treasurer of said Municipality on or before the 1st day of July 2016.

FURTHER RESOLVED that the said Council fixes the 30th day of June as the day after which the Treasurer may proceed to issue warrants for collection of all rates and taxes then unpaid.

	Fiscal 2016/17	
PROPERTY TAX RATES:		
Residential Tax / \$100 of assessment	\$ 0.88	
Commercial Tax / \$100 of assessment	\$ 1.46	
Resource Tax / \$100 of assessment	\$ 0.88	
Forest Acreage - less than 50 acres	\$ 0.25	
Forest Acreage - more than 50 acres	\$ 0.40	
Recreation - \$41.00 per Acre	Exempt	
FIRE PROTECTION - FIRE HYDRANTS		
Fringe Area per \$100 of assessment	\$ 0.095	
Lower South River per \$100 of assessment	\$ 0.12	
St. Andrew's per \$100 of assessment	\$ 0.12	
FIRE PROTECTION AREA RATES:		
ACVFD	\$ 0.07	per \$100 of assessed value of residential, commercial, resource and farm land.
North Shore Vol. Fire Dept (Max \$200 for all properties)	\$ 0.15	per \$100 of assessed value of residential, commercial, resource and farm land to a \$200 max per ratepayer.
District 2 - Town Fire Dept. - \$100 Max	\$ 0.049	per \$100 of assessed value of residential, commercial, resource and farm land.
Four Valleys Fire Dept. \$200 Max	\$ 0.15	per \$100 of assessed value of residential, commercial, resource and farm land to a \$200 max per property.
Pomquet Emergency & Fire Rescue Services	\$ 0.15	per \$100 of assessed value of residential, commercial, resource and farm land.
Tracadie Fire Dept - \$100 Max	\$ 0.10	per \$100 of assessed value of residential, commercial, resource and farm land to a \$100 max per property.
St. Andrews Fire Department	\$ 0.11	per \$100 of assessed value of residential, commercial, resource and farm land.
Goshen Fire Dept - FLAT RATE	\$ 40.00	A rate of \$40.00 per dwelling.
Auld's Cove - Residential/ Resource	\$ 0.153	per \$100 of assessed value of residential, commercial, resource and farm land.
Auld's Cove - Commercial	\$ 0.153	per \$100 of assessed value of residential, commercial, resource and farm land.
Havre Boucher Fire Dept.	\$ 0.15	per \$100 of assessed value of residential, commercial, resource and farm land.
St. Mary's Fire Dept. - FLAT RATE	\$ 30.00	A rate of \$30.00 per dwelling.
Merigomish Vol. Fire Dept. - \$200 Max	\$ 0.155	per \$100 of assessed value of residential, commercial, resource and farm land to a \$200 max per property

STREETLIGHTS:	Fiscal 2016/17
Havre Boucher Villiag Comm. - per \$100 of assessment	\$ 0.075
St. Andrew's - per \$100 of assessment	\$ 0.055
Upper Big Tracadie	\$ 61.75
Beech Hill Road	\$ 87.75
Keating Court	\$ 30.75
Crockett Court	\$ 59.15
Sheiling Court	\$ 34.45
Brookside Way	\$ 34.45
Brierly Way	\$ 55.10
Sylvan Valley	\$ 60.50
Whisper Avenue	\$ 74.45
Alex Terrace/ Florence Circle	\$ 29.30
Clovervill Road	\$ 101.65
Heatherton	\$ 79.80
Pine Ridge	\$ 36.95
Thorne Ridge	\$ 22.40
Mountain View Drive	\$ 86.15
Celidh Ridge	\$ 31.60
Sewer - Flat Rate	\$ 311.00
Low income exemption threshold	\$ 25,000.00
- Interest is calculated at 6% per annum	

Resolution adopted by Municipal Council in a session of annual Municipal Council on May 24th, 2016

Year Ended March 31, 2017

Residential	\$7,911,632.00
Commercial	1,250,576.00
Resource	<u>613,097.00</u>
	\$9,775,305.00

Warden Russell Boucher

BUDGET FOR THE TWELVE MONTHS ENDING
March 31, 2016

RESOLUTION
ADOPTING BUDGET AND STRIKING TAX RATE

RESOLVED that pursuant to Sections 143 and 144 of the Municipal Act, the Municipal Council of the Municipality of the County of Antigonish estimates that the sums amounting to \$9,177,061.00 are required for the lawful purpose of the said Municipality for the year ending March 31, 2016 after crediting the probable revenue from all sources than rates for the said year and making due allowance for the abatement and losses which may not be collectable or collected.

FURTHER RESOLVED that the said Council hereby authorizes the levying and collections of a rate of \$1.46 for the year ended March 31, 2016 on each one hundred dollars of assessed value of commercial property and business occupancy assessed in the assessment rolls which rate will be the commercial rate.

FURTHER RESOLVED that the said Council hereby authorizes the levying and collection of a rate of \$0.88 for the year ended March 31, 2016 on each one hundred dollars of assessed value on residential property assessed in the residential rate roll.

The commercial rates and the residential rates so determined, the Council deems sufficient to raise the sums required to defray the expenditures of the said Municipality for the said year ended March 31, 2016 and any deficit from the preceding year.

FURTHER RESOLVED that the said Council hereby propose an additional percentage charge of 6% per annum on all rates and taxes remaining unpaid after July 3, 2015.

FURTHER RESOLVED that the said Council hereby requires payment of said rates to be made to the Treasurer of said Municipality on or before the 2nd day of July 2015.

FURTHER RESOLVED that the said Council fixes the 30th day of June as the day after which the Treasurer may proceed to issue warrants for collection of all rates and taxes then unpaid.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.1261 for the year ended March 31, 2016 on each one hundred dollars of assessed value of residential, commercial, resource and farm land property as fire protection rate for the Fringe Area Utility ratepayers.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.104 for the year ended March 31, 2016 on each one hundred dollars of assessed value of residential, commercial, resource and farm land property as fire protection rate for the Lower South River utility ratepayers.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.1466 for the year ended March 31, 2016 on each one hundred dollars of assessed value of residential, commercial, resource and farm land property as fire protection rate for the St. Andrews utility ratepayers.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.155 on each one hundred dollars of assessed value of commercial, resource, and farm property as a fire fighting rate and a maximum of \$200.00 per residential tax payer for those ratepayers served by the Merigomish Volunteer Fire Department in District #1.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.15 on each one hundred dollars of assessed value of residential, resource, commercial, and farm property to a maximum of \$200.00 per taxpayer, as a fire fighting rate for those ratepayers served by the North Shore Volunteer Fire Department in District #1 and 2.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.07 on each one hundred dollars of assessed value of residential, resource, and commercial property as a fire fighting rate for those ratepayers served by the Antigonish County Volunteer Fire Department in part of District #1, #2, Districts #3 , 4 and 10.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.049 on each one hundred dollars of assessed value of residential, resource, and commercial property to a maximum of \$100.00 per property as a fire fighting rate for those ratepayers of District #2 being served by the Town of Antigonish Fire Department.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.15 on each one hundred dollars of assessed value of residential, resource, and commercial excluding church property, to a maximum of \$200.00 per property, as a fire fighting rate for those ratepayers served by the Four Valleys Volunteer Fire Department in Districts 1, 2, and 4.

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.15 on each one hundred dollars of assessed value of residential, resource, and commercial property as a fire fighting rate for those ratepayers served by the Pomquet Emergency & Fire Rescue Services in District #5 & District #7.

FURTHER RESOLVED that Council authorize the levying and collection of a rate of \$0.10 on each one hundred dollars of assessed value of residential, resource, and commercial property to a maximum of \$100.00 per property with the exception of church properties as a fire fighting rate for those ratepayers served by the Tracadie and District Volunteer Fire Department in District #8 & portion of District #7 and #9

FURTHER RESOLVED that Council authorizes the levying and collection of a rate of \$0.11 on each one hundred dollars of assessed value of residential, resource, and commercial property with the exception of church properties, as a fire fighting rate for those ratepayers served by the St. Andrews Volunteer Fire Department in District #6.

FURTHER RESOLVED that Council authorize the levying and collection of a rate of \$40.00 per dwelling, which includes resident households, commercial establishments, summer homes or cottages, community halls and church buildings and halls, for those ratepayers served by the Goshen and Area Fire Department in District #3.

FURTHER RESOLVED that Council authorize the levying and collection of a rate of \$30.00 per dwelling, which includes resident households, commercial establishments, summer homes or cottages, community halls and church buildings and halls, for those ratepayers served by the East River, St. Mary's and Area Fire Department in District #3.

FURTHER RESOLVED that Council authorize the levying and collection of a rate of \$0.15 on each one hundred dollars of assessed value of residential, commercial, resource property and farm property, as a fire fighting rate for those ratepayers served by the Havre Boucher Volunteer Fire Department in District #9 and a portion of District 8.

FURTHER RESOLVED that Council authorize the levying and collection of a rate of \$0.08 on each one hundred dollars of assessed value of residential & resource, and \$0.12 on commercial property as a fire fighting rate for those ratepayers served by the Auld's Cove Volunteer Fire Department in District #9.

FURTHER RESOLVED that pursuant to Section 141 (2) of the Municipal Act that Council hereby authorizes the levying and collection of a rate of \$0.075 on each one hundred dollars of assessed value of residential and commercial property as streetlighting rate for the serviced area of Havre Boucher.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$92.50 per dwelling as a streetlighting rate for the services area of Mountainview Drive.

FURTHER RESOLVED that pursuant to 141 (2) of the Municipal Act that Council hereby authorizes the levying and collection of a rate of \$0.055 for the year ending March 31, 2016 on each one hundred dollars of assessed value of residential and commercial property as streetlighting rate for the serviced area of St. Andrews.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$71.60 per dwelling as a streetlighting rate for the services area of Heatherton.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$34.42 per dwelling as a streetlighting rate for the services area of Brook Side Way.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$30.75 per dwelling as a streetlighting rate for the services area of Thorne Ridge.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$34.45 per dwelling as a streetlighting rate for the services area of Shieling Court.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$59.15 per dwelling as a streetlighting rate for the services area of Crockett Court.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$83.60 per dwelling as a streetlighting rate for the services area of Beech Hill.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$55.10 per dwelling as a streetlighting rate for the services area of Brierly Way.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$59.10 per dwelling as a streetlighting rate for the services area of Upper Big Tracadie./Monastery.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$30.75 per dwelling as a streetlighting rate for the services area of Keating Court.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$59.00 per dwelling as a streetlighting rate for the services area of Sylvan Valley.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$97.95 per dwelling as a streetlighting rate for the services area of Whisper Avenue.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$108.42 per dwelling as a streetlighting rate for the services area of Cloverville Road.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$32.95 per dwelling as a streetlighting rate for the services area of Pine Ridge.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$37.90 per dwelling as a streetlighting rate for the services area of Celidh Ridge.

FURTHER RESOLVED that pursuant to Section 141 (2A) of the Municipal Act that Council hereby authorizes the levying and collection of a flat rate of \$24.75 per dwelling as a streetlighting rate for the services area of Alex Terrace/Florence Circle.

Resolution adopted by Municipal Council in a session of annual Municipal Council on May 19th, 2015

Year Ended March 31, 2016

Residential	\$7,728,844.00
Commercial	1,238,363.00
Resource	<u>605,207.00</u>
	\$9,177,061.00

Warden Russell Boucher

**IN THE MATTER OF "THE MUNICIPAL ACT"
BEING CHAPTER 192 OF THE REVISED STATUTES
OF NOVA SCOTIA, 1967, AND AMENDMENTS THERETO**

To authorize the effecting of a temporary loan from **CANADIAN IMPERIAL BANK OF COMMERCE** for the purpose of defraying the annual current expenditure of the Municipality of the County of Antigonish which was duly authorized by the Council on the 19th day of May A.D. 2015.

WHEREAS the combined total of the taxes levied by the Municipality and the amounts received or to be received by the Municipality from her Majesty the Queen in right of Canada or in right of the Province of Nova Scotia or from an agency of Her majesty from the previous year ended the 31st day of March, A.D. 2015 was \$9,195,698.00 and the aggregate amount of the taxes to be levied for the current year will exceed \$9,621,420.00 and it is necessary to borrow the sum of \$4,810,710 from **CANADIAN IMPERIAL BANK OF COMMERCE** to defray the current expenditure of the Municipality which was authorized by the Council on the 19th day of May A.D. 2015 until such time as the taxes are levied can be collected.

BE IT THEREFORE RESOLVED both Municipal Council of the Municipality of the County of Antigonish (hereinafter called the "Corporation).

1st. **THAT THE** Warden with the Treasurer of the said Corporation, be and they are hereby authorized under the seal of the Corporation, be and they are hereby under the seal of the Corporation to borrow from **CANADIAN IMPERIAL BANK OF**

COMMERCE the sum of \$4,810,710 as the same may be required from time to time for the purpose of defraying the annual current expenditure of the Corporation.

2nd. **THAT THE SAID** Warden with the Treasurer aforesaid be, and they are hereby authorized to pay or allow to the said Bank interest on the said sum of \$4,810,710.00 Dollars at the bank interest rate prevailing from time to time, which may be paid or allowed in advance by way of discount or otherwise howsoever as they may deem best.

3rd. **THAT** the promissory note or notes of the said Corporation, sealed with the Corporate Seal and signed by the Warden and Treasurer of the said Corporation, be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this Resolution.

4th. **THAT** the said sum of \$4,810,710.00 Dollars so to be borrowed shall be payable on or before the 31st day of March next, and the promissory note or notes of the said Corporation given therefore, which shall be signed by the Warden and the Treasurer and be under the seal of the Corporation, and if made payable before the said 31st day of **March A.D. 2016 may be renewed by the said Warden and Treasurer from time to time, but no renewal thereof shall fall due later than the said 31st day of March next.**

Borrowing Resolution
Nova Scotia Municipalities R-1979

5th. **THAT** the giving of such notes or renewal notes, as aforesaid, shall not be deemed satisfaction to the said Bank of the said advance or interest, but as evidence only of indebtedness.

PASSED IN OPEN COUNCIL THIS 19th day of May A.D. 2015.

Warden

Clerk

(Seal)

Borrowing Resolution
Nova Scotia Municipalities R-1979

AGREEMENT made the 19th day of May A.D. 2015 between the Municipality of the County of Antigonish (hereinafter called "The Corporation"), of the one part, and **CANADIAN IMPERIAL BANK OF COMMERCE** (hereinafter called "the Bank"), of the other part.

WHEREAS by Resolution of the council of the Corporation duly passed on the 19th day of May A.D. 2015 authority was given to the Warden and Treasurer of the Corporation to borrow in its behalf from the Bank the moneys therein mentioned, not exceeding the sum of Four Million, eight hundred and ten thousand, seven hundred and ten Dollars (\$4,810,710.00) for the purpose of defraying the annual current expenditure of the Corporation, which Resolution duly authorized the borrowing of such moneys upon the promissory note or notes of the Corporation or by way of an overdraft of the Corporation's current account with the Bank.

AND WHEREAS the Corporation has no other outstanding loans or advances.

NOW IT IS HEREBY AGREED that the said moneys may be borrowed by the Corporation from the Bank by way of an overdraft of its current account, such overdraft to be created by the payment of cheques properly drawn on the Bank on behalf of the Corporation; and the Bank agrees to pay cheques so drawn on the Bank on behalf of the Corporation; and the Bank agrees to pay cheques so drawn from time to time, provided that (after crediting all deposits made from time to time), the said account will not thereby be overdrawn beyond the amount authorized by the said Resolution.

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AND WHEREAS for the convenience of the Corporation and the profitable use of the said open credit, it has been agreed that during the currency of the said loan any sum or sums of money received by the Corporation may be deposited to the credit of the said current account, and the same in whole or part again withdrawn, it is hereby expressly agreed that no deposit or deposits made for the credit of the said current account shall be regarded as made in repayment of the loan authorized by the said Resolution or any part thereof, or shall have the effect of repaying the same, but that balance at any time, and from time to time, existing as an overdraft of the said current account shall constitute the loan authorized by the said Resolution. Provided, however, that the should the Corporation by notice in writing apply any deposit or deposits as payment pro tanto of the said advances, then it or they shall be so applied, and the total amount authorized by the said Resolution less the aggregate amount of the deposit or deposits so applied.

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IT IS FURTHER AGREED that the Corporation shall repay the loan with interest on or before the 31st day of March A.D. 2016. It is also agreed that the said advance shall bear interest at the bank interest rate prevailing from time to time, which shall be added at the end of each month to the amount advanced up to that time.

IN WITNESS WHEREOF the Corporation has caused its Corporate Seal to be hereto affixed.

Warden

(Seal)

Clerk

I, the undersigned, being the Warden of the Municipality of the County of Antigonish do hereby DECLARE that the loan from **CANADIAN IMPERIAL BANK OF COMMERCE** to the Municipality of the County of Antigonish referred to in the Resolution of the Council of the Municipality of the County of Antigonish duly passed on the 19th day of May A.D. 2015.

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Not exceeding the sum of four Million, five hundred and eighty eight thousand, five hundred and thirty Dollars (\$4,810,710.00) for the purpose of defraying the annual current expenditure of the said Municipality does not in the aggregate at any time exceed an amount equal to fifty per centum of the combined total of the taxes levied by the Municipality for the previous year and the amounts received or to be received by the Municipality from Her Majesty the Queen in right of Canada or in right of the Province of Nova Scotia or from an agency of Her Majesty, and does not exceed in the aggregate the amount of taxes levied for the current year.

DATED AT Antigonish in the County of Antigonish this 19th day of May A.D. 2015.

Warden

Clerk

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