



COUNCIL MEETING AGENDA

August 25, 2026, 6:00 p.m.
Trenton Town Hall
120 Main Street, Trenton, Nova Scotia

1. **CALL TO ORDER**

2. **LAND ACKNOWLEDGEMENT**

At the Town of Trenton, we acknowledge that we are in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people. This land is governed by the treaties of Peace and friendship, first signed by the Mi'kmaq. We reside by Pictou Landing First Nation, which is governed by a Chief and Council.

3. **ADOPTION OF AGENDA**

Recommendation:

That the August 25, 2026, Council Meeting agenda be adopted.

4. **ADOPTION OF MINUTES**

Recommendation:

That the following meeting minutes be adopted:

- November 25, 2025 - Committee of the Whole
- June 16, 2026 - Council Meeting (Special)
- June 16, 2026 - Council Meeting
- June 23, 2026 - Council Meeting
- July 2, 2026 - Council Meeting (Special)
- July 14, 2026 - Council Meeting

5. **CORRESPONDENCE**

None

6. **BYLAWS**

None

7. **REPORTS**

- 7.1 **Pictou-Antigonish Regional Library Financial Statements** (information only)
- 7.2 **Administration Update** (verbal report)
- 7.3 **Councillor Updates** (information only)

8. **PRESENTATIONS/DELEGATIONS**

- 8.1 **Lindsay Hurley**
- 8.2 **Cheri MacInnis**
- 8.3 **Carol MacDonald**

9. CLOSED SESSION

Per the NS Municipal Government Act, Council is permitted to meet in closed session to discuss topics of a confidential nature.

10. ADJOURNMENT

Upcoming Meetings (6:00 pm)

- September 8, 2026 - Council Meeting
- September 22, 2026 - Council Meeting

TOWN OF TRENTON

COMMITTEE OF THE WHOLE MEETING MINUTES



November 25, 2025
Trenton Town Hall

Council Present: A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

1. CALL TO ORDER

Deputy Mayor LeBlanc called the meeting to order at 6:00 p.m.

2. LAND ACKNOWLEDGEMENT

Deputy Mayor Leblanc acknowledged that the Town of Trenton is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

3. ADOPTION OF AGENDA

Moved: A. Dove

Seconded: S. MacKinnon

That the November 25, 2025, Committee of the Whole Meeting agenda be adopted.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

4. ADOPTION OF MINUTES

Moved: S. Cameron

Seconded: D. Cullen

That the October 28, 2025, Committee of the Whole Meeting minutes be adopted.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

5. PRESENTATIONS

None

6. CORRESPONDENCE

6.1 NS Building Code – Proposed Amendments

6.2 Office of the Ombudsman – Investigations Notification Procedure

6.3 NS Emergency Management – Municipal Disaster Financial Assistance Claims Update

No motions arose from the correspondence.

7. NEW BUSINESS/CONTINUING BUSINESS

7.1 **New School Update**

- MLA MacGillivray is expected to have an update in 4-6 weeks.

7.2 Street Lighting Policy

Moved: S. Cameron

Seconded: D. Cullen

That staff provide a report on a Street lighting Policy to Council.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

7.3 Crosswalk: 6th Street & Dutchess Avenue

Moved: S. Cameron

Seconded: D. Cullen

That staff investigate the feasibility of a crosswalk installation on 6th Street at Dutchess Avenue.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

7.4 Library Funding

Moved: A. Dove

Seconded: S. MacKinnon

That the Mayor write a letter to the Province Government with other regional mayors to request more sustainable funding for libraries.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

8. ADJOURNMENT

Moved: A. Dove

Seconded: S. MacKinnon

That the November 25, 2025, Committee of the Whole Meeting be adjourned. (6:40 p.m.)

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Alec Dove
Mayor

Gabryel Joseph
Chief Administrative Officer

TOWN OF TRENTON SPECIAL COUNCIL MEETING MINUTES



June 16, 2026
Trenton Town Hall

Council Present: A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

1. CALL TO ORDER

Mayor Dove called the meeting to order at 5:00 p.m.

2. LAND ACKNOWLEDGEMENT

Mayor Dove acknowledged that the Town of Trenton is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

3. ADOPTION OF AGENDA

Moved: S. MacKinnon

Seconded: N. LeBlanc

That the June 16, 2026, Special Council Meeting agenda be adopted.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

4. CLOSED SESSION

Moved: D. Cullen

Seconded: S. Cameron

That in accordance with the MGA, Council move into closed session (5:01 pm).

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Council returned to the open portion of the Council Meeting at 5:41 pm.

5. ADJOURNMENT

Moved: D. Cullen

Seconded: S. MacKinnon

That the June 16, 2026, Special Council Meeting be adjourned. (5:42 p.m.)

In Favour (5): Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Alec Dove
Mayor

Gabryel Joseph
Chief Administrative Officer

TOWN OF TRENTON COUNCIL MEETING MINUTES



June 16, 2026
Trenton Town Hall

Council Present: A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

1. CALL TO ORDER

Mayor Dove called the meeting to order at 6:00 p.m.

2. LAND ACKNOWLEDGEMENT

Mayor Dove acknowledged that the Town of Trenton is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

3. ADOPTION OF AGENDA

Moved: D. Cullen
Seconded: N. LeBlanc

That the June 16, 2026, Council Meeting agenda be adopted.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

4. ADOPTION OF MINUTES

Moved: S. MacKinnon
Seconded: S. Cameron

That the following Council Meeting minutes be adopted:

- April 14, 2026
- April 28, 2026
- May 12, 2026

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

5. PRESENTATIONS/DELEGATIONS

5.1 Delegation – Carol MacDonald addressed Council regarding Pride Week and the Council Flag Raising Policy.

6. CORRESPONDENCE

None

7. BYLAWS

None

8. REPORTS

8.1 Public Works Report

No motions arose from this report.

8.2 Parks and Recreation Report

No motions arose from this report.

8.3 Council Correspondence (verbal report)

The CAO updated Council that there had been a technical problem with the “Mayor and Council” email, but that problem has been resolved. Council discussed what correspondence it would prefer be added to the agenda. Staff will add all correspondence to the agenda and Council will review the practice in the future.

8.4 Outdoor Pool Update (verbal report)

The CAO warned residents to exercise caution when making online donations to anyone saying they are collecting for the outdoor pool as the Town is not involved with any online fundraising programs.

The Town is currently in discussions with a third party to operate the pool.

9. NEW BUSINESS/CONTINUING BUSINESS

None

10. COUNCILLOR UPDATES

Mayor Dove:

- Met with IESO.
- Met with MLA, Danny MacGillivray to discuss future potential for the Town.
- Met with NRSTOR to discuss the future of their battery project in Trenton.
- Meeting with NS Power Inc. next week to discuss future potential of the Trenton Generating Station.
- A meeting has been requested with Minister MacLeod.

Councillor Cameron:

- Community volunteers, Cindy and Mike MacKinnon previously took out a personal loan to contribute to improvements at the ballfield. They still have money owing on that loan, so anyone making a purchase at the ballfield canteen helps them to pay off this loan.

Councillor Cullen:

- No update.

Councillor LeBlanc:

- Dept of Natural Resources is solidifying processes for urban deer studies and culls in NS.
- Attended the 10-tables round table discussion at the Pictou County Climate Change Summit.

- Attended the Pictou Antigonish Regional Library AGM. Trenton Library has formed a Revenue Committee for fundraising. In the last year, Trenton Library saw 10,368 visitors despite being a small library.

Councillor MacKinnon:

- The Garden Club has been very active and is planning a learning memorial garden in honour of Marilou Sutherland, working in connection with the Town Recreation Dept.. The memorial garden project has received support from various community partners, including \$4,000 from TD, \$3,500 from the Kinsmen, and in-kind contributions from Weeks Construction, Kinetic Fencing and Eastcut. Thank you to Tim and Elesa from Express Yourself Café who have been instrumental in the planning and to Town Public Works staff for excavating the site.
- Special thank you to Jean Arsenault for many years of planting flowers around Town.
- A rain barrel fundraiser will be wrapping up soon. Contact Councillor MacKinnon if you are interested in getting a barrel.

11. CLOSED SESSION

Moved: N. LeBlanc
Seconded: S. MacKinnon

That in accordance with the MGA, Council move into closed session (6:49 pm).

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Council returned to the open portion of the Council Meeting at 8:03 pm.

12. ADJOURNMENT

Moved: S. Cameron
Seconded: D. Cullen

That the June 16, 2026, Council Meeting be adjourned. (8:04 p.m.)

In Favour (5): Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

TOWN OF TRENTON COUNCIL MEETING MINUTES



June 23, 2026
Trenton Town Hall

Council Present: A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

1. **CALL TO ORDER**

Mayor Dove called the meeting to order at 6:00 p.m.

2. **LAND ACKNOWLEDGEMENT**

Mayor Dove acknowledged that the Town of Trenton is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

3. **ADOPTION OF AGENDA**

Moved: N. LeBlanc
Seconded: S. MacKinnon

That the June 23, 2026, Council Meeting agenda be adopted.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

4. **ADOPTION OF MINUTES**

None.

5. **PRESENTATIONS/DELEGATIONS**

5.1 Delegation – Rayann Toner addressed Council regarding the outdoor pool.

6. **CORRESPONDENCE**

6.1 No motions arose from Council Correspondence

7. **BYLAWS**

None

8. **REPORTS**

8.1 **Administration Report** (verbal)
No motions arose from this report.

9. **NEW BUSINESS/CONTINUING BUSINESS**

9.1 **Notice of Motion**

Councillor Cameron gave notice that at the next Council Meeting, he will make the following motion:

"That staff investigate the feasibility of installing a streetlight at the top of Grandview Avenue and provide a report to Council."

10. **COUNCILLOR UPDATES**

Mayor Dove:

- The pickleball courts have been very busy so far this year.
- A meeting was held with MLA, Danny MacGillivray, and with representatives from IESO.

Councillor Cameron:

- The Accessibility Committee would like to know what funding is available.
- The Pictou County Sports Hall of Fame functions in Trenton at no cost to residents. The Board of Directors is scheduling a fundraising event in August with NHL coach, Gerald Gallant as its keynote speaker.

Councillor Cullen:

- Tickets are available now through the FunFest app for the Saturday dance and for Music Bingo. The Funfest Facebook page has a link to the app.

Councillor LeBlanc:

- Asked that Councillor emails be clarified on the Town's website and be placed in the Town Newsletter. The emails automatically open in Outlook, which could be problematic for some people trying to follow the links.

Councillor MacKinnon:

- The Garden Club is creating a Community Teaching Garden behind the Station. Updates to follow.
- A rain barrel fundraiser will be held this year.

11. **PUBLIC QUESTION PERIOD**

- A resident raised safety concerns regarding a hidden driveway on Egypt Road. The CAO will investigate the issue.

12. **CLOSED SESSION**

Moved: S. Cameron

Seconded: N. LeBlanc

That in accordance with the MGA, Council move into closed session (6:39 pm).

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Council returned to the open portion of the Council Meeting at 7:08 pm.

12. **ADJOURNMENT**

Moved: S. MacKinnon

Seconded: D. Cullen

That the May 12, 2026, Council meeting be adjourned. (7:09 p.m.)

In Favour (5): Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Alec Dove
Mayor

Gabryel Joseph
Chief Administrative Officer

**TOWN OF TRENTON
COUNCIL MEETING MINUTES (SPECIAL)**



**July 2, 2026
Trenton Town Hall**

Council Present: A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

1. CALL TO ORDER

Mayor Dove called the meeting to order at 1:00 p.m.

2. LAND ACKNOWLEDGEMENT

Mayor Dove acknowledged that the Town of Trenton is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

3. ADOPTION OF AGENDA

Moved: D. Cullen
Seconded: N. LeBlanc

That the July 2, 2026, Council Meeting agenda be adopted.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

4. CLOSED SESSION

Moved: D. Cullen
Seconded: S. MacKinnon

That in accordance with the MGA, Council move into closed session (1:03 pm).

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Council returned to the open portion of the Council Meeting at 2:07 pm.

5. ADJOURNMENT

Moved: N. LeBlanc
Seconded: S. MacKinnon

That the July 2, 2026, Council meeting be adjourned. (2:08 p.m.)

In Favour (5): Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Alec Dove
Mayor

Gabryel Joseph
Chief Administrative Officer

TOWN OF TRENTON COUNCIL MEETING MINUTES



July 14, 2026
Trenton Town Hall

Council Present: A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

1. CALL TO ORDER

Mayor Dove called the meeting to order at 6:00 p.m.

2. LAND ACKNOWLEDGEMENT

Mayor Dove acknowledged that the Town of Trenton is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

3. ADOPTION OF AGENDA

Moved: N. LeBlanc
Seconded: S. MacKinnon

That the July 14, 2026, Council Meeting agenda be adopted, with the following additions:

- *Item 9.2 - Notice of Motion (Councillor Cameron)*

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

4. ADOPTION OF MINUTES

None.

5. PRESENTATIONS/DELEGATIONS

5.1 Cheri MacInnis presented to Council regarding community concerns.

6. CORRESPONDENCE

6.1 No motions arose from Council correspondence.

7. BYLAWS

None

8. REPORTS

8.1 2026 Capital Projects

Moved: D. Cullen
Seconded: S. MacKinnon

That Council approve the 2026 Capital Project (Chestnut Street mill/pave with storm water disconnection).

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

8.2 Administration Update

No motions arose from this report.

9. NEW / CONTINUING BUSINESS

9.1 Notice of Motion (Councillor Cameron)

Moved: S. Cameron

Seconded: D. Cullen

That staff investigate the feasibility of installing a streetlight at the top of Grandview Avenue and provide a report to Council.

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

9.2 Notice of Motion (Councillor Cameron)

Councillor Cameron gave notice that at the next meeting of Council, he will make the following motion:

“That staff provide a report to Council on the budget questions previously asked by Councillor Cameron.”

10. COUNCILLOR UPDATES

Mayor Dove:

- The Town will be looking into different policies this fall. More info to come.
- Unit 6 of the Trenton Generating Station may be converted to Biomass fuel. The current Grant-in-Lieu to the Town is approximately \$1.6 million, and 2030 is currently being projected to be the end of coal burning in Nova Scotia.

Councillor Cameron:

- The Accessibility Committee will be breaking for the summer.

Councillor Cullen:

- Thank you to all the FunFest volunteers and staff who made this year's event a success.

Councillor LeBlanc:

- Healthy Pictou County has hired a new CEO.
- The Regional Library Board will be meeting soon.
- Tomorrow is Tim Horton's Camp Day.
- Thank you to all the FunFest volunteers who made this year's event a success.

Councillor MacKinnon:

- The Garden Club has 3 meetings in June, planted flowers and continued planning the community garden. Volunteers are always welcome.
- Rain barrels can now be picked up.

11. CLOSED SESSION

Moved: D. Cullen
Seconded: N. LeBlanc

That in accordance with the MGA, Council move into closed session (6:30 pm).

In Favour (5): A. Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Council returned to the open portion of the Council Meeting at 7:40 pm.

12. ADJOURNMENT

Moved: D. Cullen
Seconded: N. LeBlanc

That the May 12, 2026, Council meeting be adjourned. (7:41 p.m.)

In Favour (5): Dove, S. Cameron, D. Cullen, N. LeBlanc, S. MacKinnon

Motion Carried

Alec Dove
Mayor

Gabryel Joseph
Chief Administrative Officer



**Pictou-Antigonish
Regional Library**

PO Box 276, New Glasgow, NS B2H 5E3
ph (902) 755-6031 toll free 1 866 779-7761 fax (902) 755-6775
info@parl.ns.ca www.parl.ns.ca

August 20, 2026

email: robyn.meyer@trenton.ca

Ms, Gabryel Joseph, Town Clerk/CEO
Town of Trenton
P. O. Box 328
Trenton, NS B0K 1B0

Dear Mr. Joseph:

Enclosed is the Financial Statements for the fiscal year ended March 31, 2026.

If you have any questions, please contact Eric Stackhouse at 902-755-6031.

Yours truly,

E. Jean Rozee
Finance Manager

ejr

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD

Financial Statements

March 31, 2026

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD

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Year Ended March 31, 2026

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INDEPENDENT AUDITOR'S REPORT

To the Members of Pictou-Antigonish Regional Library Board

Opinion

We have audited the financial statements of Pictou-Antigonish Regional Library Board (the "organization"), which comprise the statement of financial position as at March 31, 2026, and the statements of revenues and expenditures, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2026, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

(continues)



Independent Auditor's Report to the Members of Pictou-Antigonish Regional Library Board *(continued)*

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

New Glasgow, Nova Scotia
June 11, 2026

MACDONALD & MURPHY INC.
Chartered Professional Accountants

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD
Statement of Revenues and Expenditures
Year Ended March 31, 2026

	Budget 2026	Admin Ops	Special Project Ops	Total Actual 2026	Total Actual 2025
Revenue					
Grants (Note 5)	\$ 2,125,058	\$ 2,125,058	\$	\$ 2,125,058	\$ 2,032,763
Special Projects (Note 13)			313,942	313,942	598,483
Administration revenue	112,369	50,516		50,516	37,088
Donations and fundraising (Note 6)		27,382	4,814	32,196	108,974
Book sales and photocopies		43,119		43,119	39,010
	<u>2,237,427</u>	<u>2,246,075</u>	<u>318,756</u>	<u>2,564,831</u>	<u>2,816,318</u>
Expenses					
Operations					
Advertising, promotion and other	2,000	1,159		1,159	59
Audit, legal and other fees	9,907	11,424	20,818	32,242	20,000
Automated system	43,873	39,828		39,828	38,850
Employee benefits	303,704	295,566		295,566	280,964
Equipment maintenance	15,464	30,298		30,298	23,740
Insurance	27,380	25,958		25,958	25,803
Interest and bank charges	5,698	9,071		9,071	10,462
Interest on long term debt		2,720		2,720	4,211
Library materials	106,000	131,377		131,377	205,866
Programming	10,000	6,354		6,354	4,511
Salaries and wages	1,541,786	1,616,825	100,468	1,717,293	1,567,052
Shipping		14,848		14,848	14,287
Supplies	33,615	41,661	188,860	230,521	276,748
Travel and meetings	5,000	11,468	7,611	19,079	11,301
Vehicle operation	20,000	28,606		28,606	31,258
	<u>2,124,427</u>	<u>2,267,163</u>	<u>317,757</u>	<u>2,584,920</u>	<u>2,515,112</u>
Building costs					
Building repairs and maintenance	1,000	9,202		9,202	3,941
Telephone	9,000	14,182		14,182	9,149
Rental	73,000	72,036		72,036	72,333
Janitorial services	10,000	15,495		15,495	19,139
	<u>2,217,427</u>	<u>2,378,078</u>	<u>317,757</u>	<u>2,695,835</u>	<u>2,619,674</u>
Excess revenue (expenses)	<u>\$ 20,000</u>	<u>\$ (132,003)</u>	<u>\$ 999</u>	<u>\$ (131,004)</u>	<u>\$ 196,644</u>

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD
Statement of Changes in Net Debt
Year Ended March 31, 2026

	Budget	Unrestricted Actual Admin Ops	Unrestricted Actual Special Project Ops	Invested in Capital Assets	Total 2026	Total 2025
Net debt - beginning of year	\$	\$ (339,655)	\$ 55,731	\$ 97,401	\$ (186,523)	\$ (205,388)
Excess revenue (expenses)	20,000	(132,003)	999		(131,004)	196,644
Amortization of capital assets						
Purchase of capital assets - Admin Ops	(3,000)			(25,382)	(25,382)	(33,837)
Purchase of capital assets - Special Project Ops						(143,935)
Gain (loss) on disposal of capital assets						(7)
Repayment of long term debt	(17,000)	(15,335)		15,335		
Change in net assets for year		(147,338)	999	(10,047)	(156,386)	18,865
Net debt - end of year	\$	\$ (486,993)	\$ 56,730	\$ 87,354	\$ (342,909)	\$ (186,523)

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD

Statement of Financial Position

March 31, 2026

	2026	2025
ASSETS		
Current		
Cash		
Operating	\$ 2,089	\$ 10,171
One Card Project (Note 11)	500,000	276,301
New Glasgow Renovations	11,256	3,668,570
Special Projects and CAP	513,345	10,139
	<u>513,345</u>	<u>3,965,181</u>
Accounts receivable (net of allowance for doubtful accounts - \$nil; 2025 - \$nil)	16,366	17,840
Prepaid expenses	27,718	22,460
HST receivable	20,939	27,406
	<u>578,368</u>	<u>4,032,887</u>
Capital assets (Note 3)	<u>81,840</u>	<u>107,222</u>
	<u>\$ 660,208</u>	<u>\$ 4,140,109</u>
LIABILITIES		
Current		
Bank indebtedness (Note 4)	\$ 51,067	\$
Accounts payable and accruals (Note 7)	617,617	4,066,349
Current portion of long term debt (Note 9)	9,690	15,335
Deferred revenue (Note 8)	306,946	217,461
	<u>985,320</u>	<u>4,299,145</u>
Long term debt (Note 9)	<u>17,797</u>	<u>27,487</u>
	<u>1,003,117</u>	<u>4,326,632</u>
NET ASSETS		
Unrestricted		
Admin Ops	(486,993)	(339,655)
Special Project Ops	56,730	55,731
	<u>(430,263)</u>	<u>(283,924)</u>
Investment in capital assets	<u>87,354</u>	<u>97,401</u>
	<u>(342,909)</u>	<u>(186,523)</u>
	<u>\$ 660,208</u>	<u>\$ 4,140,109</u>

ON BEHALF OF THE BOARD

_____ Director

_____ Director

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD

**Statement of Cash Flows
Year Ended March 31, 2026**

	2026	2025
Operating activities		
Excess revenue (expenses)	\$ (131,004)	\$ 196,644
Changes in non-cash working capital:		
Accounts receivable	1,474	(11,800)
Accounts payable and accruals	(3,448,732)	3,644,079
Deferred revenue	89,485	49,326
Prepaid expenses	(5,258)	385
HST receivable	6,467	(7,019)
	<u>(3,356,564)</u>	<u>3,674,971</u>
	<u>(3,487,568)</u>	<u>3,871,615</u>
Investing activities		
Additions to capital assets		(143,935)
Proceeds on disposal of capital assets		500
		<u>(143,435)</u>
Financing activity		
Repayment of long term debt	<u>(15,335)</u>	<u>(14,232)</u>
Increase (decrease) in cash flow	(3,502,903)	3,713,948
Cash - beginning of year	3,965,181	251,233
Cash - end of year	\$ 462,278	\$ 3,965,181
Cash consists of:		
Operating	\$ (51,067)	\$ 10,171
One Card Project	2,089	276,301
New Glasgow renovations	500,000	3,668,570
Special Projects and CAP	11,256	10,139
	<u>\$ 462,278</u>	<u>\$ 3,965,181</u>

1. Purpose of the organization

Pictou-Antigonish Regional Library Board (PARL) provides library and other literary services to the Towns and communities of the Counties of Pictou and Antigonish, Nova Scotia. The Library is a non-profit organization and is exempt from income tax.

2. Summary of significant accounting policies

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Equipment	20%
Motor vehicles	30%

The organization regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Cash

Cash is defined as cash on hand and cash on deposit, net of cheques issued and outstanding at the reporting date.

Contributed goods and services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Fund accounting

Contributions are recorded under the restricted fund method of accounting.

The unrestricted fund accounts for the organization's program delivery and administrative activities.

The capital fund reports the vehicles and equipment owned by the organization and how these assets are financed. Funds received through capital assistance programs are recorded as additions to the investment in capital assets.

(continues)

2. Summary of significant accounting policies (*continued*)

Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the organization's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- providing for amortization of capital assets;
- the estimated useful lives of assets;

Estimates are based on a number of factors including historical experience, current events and actions that the Organization may undertake in the future, and other assumptions that management believes are reasonable under the circumstances. By their nature, these estimates are subject to measurement uncertainty and actual results could differ.

Revenue recognition

Unrestricted contributions are recognized in the operating fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions related to general operations are recognized as revenue of the operating fund in the year in which the expense is incurred. All other restricted contributions are recognized in the appropriate funds.

Investment income is recognized in the fund to which the resources are related. Investment income includes dividends and interest income. Unrealized gains and losses on available-for-sale financial assets are included directly in net assets until the asset is removed from the statement of financial position.

3. Capital assets

	Cost	Accumulated amortization	2026 Net book value	2025 Net book value
Equipment	\$ 1,566,456	\$ 1,512,179	\$ 54,277	\$ 67,846
Motor vehicles	102,940	75,377	27,563	39,376
	<u>\$ 1,669,396</u>	<u>\$ 1,587,556</u>	<u>\$ 81,840</u>	<u>\$ 107,222</u>

4. Bank indebtedness

The Organization has a bank overdraft available to a maximum of \$101,000 for short term purposes through its financial services agreement. This agreement requires the Organization to pay interest at a rate of prime plus 5% on the balance of overdrawn amounts with the balance being payable upon demand. As at March 31, 2026, \$51,067 was utilized (2025 - \$nil).

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD

Notes to Financial Statements

Year Ended March 31, 2026

5. Grants

	Budget	2026	2025
Province of Nova Scotia	\$ 1,518,400	\$ 1,518,400	\$ 1,451,100
Municipality of the County of Pictou	203,498	203,498	195,112
Municipality of the County of Antigonish	136,685	136,685	131,053
The Town of New Glasgow	86,989	86,989	83,406
The Town of Stellarton	43,471	43,471	41,680
The Town of Antigonish	40,489	40,489	38,821
The Town of Pictou	35,294	35,294	33,841
The Town of Westville	34,933	34,933	33,493
The Town of Trenton	25,299	25,299	24,257
	<u>\$ 2,125,058</u>	<u>\$ 2,125,058</u>	<u>\$ 2,032,763</u>

6. Donations

	2026	2025
Donations	\$ 23,019	\$ 99,782
Maria C. Stewart Trust	4,363	4,240
Special Projects	4,814	4,952
	<u>\$ 32,196</u>	<u>\$ 108,974</u>

7. Accounts payable and accruals

	2026	2025
Trade payables and accruals	\$ 115,528	\$ 63,478
Deferred payables	500,000	3,726,570
One Card Project (Note 11)	2,089	276,301
	<u>\$ 617,617</u>	<u>\$ 4,066,349</u>

8. Deferred revenue

	2026	2025
Friends of Antigonish Library (FOAL) (Note 13)	\$ 1,481	\$
CAP sites (Note 13)	3,575	9,402
Other various projects (Note 13)	301,890	140,759
Total Special Projects	306,946	150,161
Province of Nova Scotia		67,300
	<u>\$ 306,946</u>	<u>\$ 217,461</u>

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD

Notes to Financial Statements

Year Ended March 31, 2026

9. Long term debt

	<u>2026</u>	<u>2025</u>
Term loan bearing interest at 7.29% per annum, repayable in monthly blended payments of \$663. The loan matures on May 25, 2026 and is secured by vehicle with a net book value of \$7,287.	\$ 1,298	\$ 8,860
Term loan bearing interest at 7.69% per annum, repayable in monthly blended payments of \$388. The loan matures on February 5, 2029 and is secured by vehicle with a net book value of \$19,764.	<u>26,189</u>	<u>33,962</u>
	<u>27,487</u>	<u>42,822</u>
Amounts payable within one year	<u>(9,690)</u>	<u>(15,335)</u>
	<u>\$ 17,797</u>	<u>\$ 27,487</u>
Principal repayment terms are approximately:		
2027	\$ 9,690	
2028	9,059	
2029	<u>8,738</u>	
	<u>\$ 27,487</u>	

10. Financial instruments

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2026.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. In order to reduce its credit risk, the organization has a planning and budgeting process in place to help determine the funds required to support the normal operating requirements on an ongoing basis. The organization is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long term debt, and accounts payable.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD

Notes to Financial Statements

Year Ended March 31, 2026

11. One Card Project

The Organization is in receipt of funds from the Province of Nova Scotia and other public library branches in the Province to provide support to the library branches within Nova Scotia. The expenditures that are incurred to provide this support are drawn upon these funds as per the schedule below.

	2026	2025
Funding		
Deferred funding, beginning	\$ 276,301	\$ 275,738
Current year funds received	348,415	340,093
Deferred funding, ending	<u>(282,146)</u>	<u>(276,301)</u>
	<u>342,570</u>	<u>339,530</u>
Expenditures		
Admin	1,210	100
Advertising	300	2,921
Bank charges	125	139
Meeting and travel		1,454
Professional fees	264,843	259,428
Programming		3,000
Software	73,472	72,488
Supplies	<u>2,620</u>	
	<u>342,570</u>	<u>339,530</u>
Net surplus (deficit)	<u>\$</u>	<u>\$</u>
Assets and liabilities		
One Card project bank	\$ 2,089	\$ 276,301
Prepaid expenses	356,905	
Trade accounts payable	(76,848)	
Deferred revenue	<u>(282,146)</u>	<u>(276,301)</u>

12. Pension plan

The Organization has contributed \$61,619 (2025 - \$54,023) to the employee's defined contribution plan for the year ended March 31, 2026.

PICTOU-ANTIGONISH REGIONAL LIBRARY BOARD
Notes to Financial Statements
Year Ended March 31, 2026

13. Special Projects

The revenue for the following special projects has been presented separately in the Statement of Operations while the expenses form part of the overall operations expenses on Page 3. The capital asset purchases are shown as part of the Statement of Changes in Net Assets per Page 4.

	Friends of Antigonish Library (FOAL) Funds	CAP Funds	Other Various Projects	Pictou Library	2026	2025
Revenue						
Deferred funding, beginning	\$	\$	\$	\$	\$	\$
Current year funds received	6,295	9,402	136,602	4,157	150,161	100,835
Deferred funding, ending	(1,481)	19	461,966	7,261	475,541	652,761
		(3,575)	(301,890)		(306,946)	(150,161)
Income, current year	4,814	5,846	296,678	11,418	318,756	603,435
Expenses						
Library materials						100,000
Professional fees			20,818		20,818	9,989
Salaries and benefits	1,510		98,958		100,468	98,486
Supplies	3,304	5,321	168,425	11,810	188,860	248,051
Travel			7,611		7,611	5,044
Total expenditures	4,814	5,321	295,812	11,810	317,757	461,570
Capital assets						
Purchases						143,935
Net surplus (deficit)	\$	\$	\$	\$	\$	\$
		525	866	(392)	999	(2,070)



COUNCILLOR UPDATES

Date: August 25, 2026
To: Council
Subject: Councillor Updates on Community Activities

MAYOR DOVE

- Attended the Race on the River opening ceremony on July 17
- CBC interview on July 27
- Attended the State of the Province address on July 29
- Met with MLA MacGillvary on July 30
- Mayor's tea on August 6th
- Seniors Festival on August 7th. Had a chance to talk to Energy Minister MacLeod at the festival.
- RCMP billing model review August 21

COUNCILLOR CAMEREON

The Accessibility Committee will be meeting on Thursday, Aug. 27, at 2 p.m. at the new Hall of Fame building. We will be discussing the possibility of having some accessibility parking spots put in the upper parking lot at the Park. We will also be discussing paving one of the paths at the Park to make it meet accessibility guidelines. We welcome residents interested in attending the meeting to join us. All volunteers are appreciated for their involvement and sharing their concerns facing accessibility issues in the town.

COUNCILLOR CULLEN

1. Prepared report for Trenton Funfest from the Trenton Forge Society.
2. July 25, 2026 - Met with Mayor Darren Stroud (Stellarton) to see the progress on the Stellarton Memorial Community Center.
3. July 29, 2026 - Chatted with Councillor Troy Nixon from Fernie, BC who provided information from the Federation of Canadian Municipalities (FCM) on Federal construction grants for Municipal Buildings. Fernie and Courtney BC both received funding for new fire departments.
4. Aug 5, 2026 - Met with a Pictou County Partnership representative to discuss Architectural funding available to move forward with "Shovel Ready" project funding for water utility and sidewalk construction for new school. Further follow up in September 2026.

COUNCILLOR LEBLANC

- Attended the NSFM Lunch and Learn - Beyond the Ballot: Rethinking Women's Inclusion in Municipal Politics (online, no cost)
- Attended/chair a PARL Revenue Committee meeting (two, online)
- Attended an NSH session on allyship (online, no cost)
- For lack of green thumb, supported designs for the Trenton Garden Club social media
- Participated in the CEO search committee for the Pictou County Partnership (ongoing)
- Thank you to Express Yourself Cafe for their movie nights and the creativity they bring to our downtown.
- For those able to, encourage you to support Pictou County Poutine Fest Sept 6-12 (National Suicide Prevention Week) with \$2 of each poutine (\$3 at one) going to the Recovery Support Centre at the Aberdeen Hospital. The Burger Jerk and So Be Eat both have poutines available.
- Thank you also to our public works crew for their ongoing groundskeeping - particularly the person doing the weeding at various spots - that hard work doesn't go unnoticed.

- Wishing our teachers, staff, students and families a safe return to school - and the annual reminder of being mindful of buses and extra pedestrians.

COUNCILLOR MACKINNON

As Garden Club continues to work on Marilou's memorial Garden. We have been meeting every 2 weeks and though you cannot see much happening it is all coming together with many people donating their time, their material and labor! We are all so very grateful. Besides the garden we are very pleased with the launch of The Garden Club Award. With the first two nominations going out to Wayne and Albert on Maple Street and Danny and Christine MacArthur on 10th Street. Look out for these yard signs!

I attend Riverview Home Board meetings every month. The board continues to work very hard on the Remedy Report. We meet next on Thursday August 27th. A little reminder to support the River Run Cafe in downtown New Glasgow to help support Riverview Home Corp. Also the wonderful Riverview Volunteer Association were recently celebrated and recognized. Without the dedication and expertise, they would not be able to offset the cost to so many life changing recreation activities! Thank you to this amazing group of volunteers!