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Finance Committee Meeting Agenda

Tuesday, May 5, 2026 – 9:00 a.m.

MODL Council Chambers – 10 Allée Champlain Drive, Cookville

- 1. Call to Order**
 - 1.1 Mi'kma'ki Territorial Acknowledgement
- 2. Announcements, Acknowledgements, Recognition**
 - 2.1 Proclamation: Gaelic Nova Scotia Month (English & Gaelic)
 - 2.2 Proclamation: Environmental Sensitivities/Multiple Chemical Sensitivity Awareness Day
- 3. Public Input (15 Minutes)**
- 4. Changes/Approval of Agenda** (as circulated)
- 5. Approval of Minutes – April 7, 2026**
- 6. Business Arising from Minutes**
- 7. Presentations/Scheduled Times**
 - 7.1 Flora's Walk, Crystal Trull, RN, South Shore Flora's Walk Leader 9:15 a.m. 1-3
- 8. Consideration of Correspondence – Nil**
- 9. Staff Reports**
 - 9.1 Finance Department**
 - 9.1.1 Contaminated Site Liability – Centre School..... 4-12
- 10. Added Items**
- 11. Adjournment**

Flora's Walk is named after a Canadian mother who tragically lost her life in 2022 to undetected, undiagnosed, and untreated mental illness. We honour Flora and all those who have lost their lives to perinatal mental illness and fight for those struggling to receive care by walking together to create a village of support and raising funds to create sustainable options for treatment.

My name is Crystal Trull and I am leading this year's Flora's Walk. Flora's Walk is an event that takes place across Canada in the month of May to raise awareness and funds for perinatal mental health care.

I'm sure we are all aware of the recent news of the Yarmouth mother who is now serving a 6-year sentence for the death of her 17-month-old son. I immediately saw this story and recognized her as a mother who wasn't being adequately supported through major life stressors not to mention receiving public and internalized shame. The articles in the news state "the sentence must punish your conduct" and "I deserve what I get". I immediately recognized the systematic societal violence against this mom throughout her life that played a key role in isolating her and neglecting her safety to where she was "stuck in survival mode" with a toddler. This was a complex and impossible situation that manifested into a very tragic event that day. The societal injustices toward this mom include bullying that went unaddressed; strained relations with her parents; minimally involved partner; and unemployment. Emotional and physical isolation, stigma, and judgement act as compounding factors preventing any parent from seeking help and fulfilling their role in society. Now, this mother who suffered society's injustices, is being prosecuted instead of allowed to access healing from a community who failed her.

With each ruling like this, every mother and parent is put on notice. Society values the life of a child, and the parent ALONE must protect it? NO, it is NOT and CAN NOT be the responsibility of ONE person to protect life. Especially when that one person isn't allowed to thrive, cope, and participate

fully in society and literature tells us that rural community especially, contains toxic stigma and prejudice.

I am inviting you to be part of the movement that changes this messaging. Where as a village, we prioritize a parent's safety, connection, and wellbeing because we know these benefits transfers to the child

So far, successful efforts to provide perinatal mental health care have been grassroots in origin but sustainability of these programs continue to experience cumulative barriers. In the last 4 years, I led a perinatal mental health navigator quality initiative through Nova Scotia Health. It offered timely, barrier-free access to a registered nurse who could provide telephone support any time in pregnancy and the first year postpartum. It offered referral to other services and fostered a therapeutic relationship. After three years, as of March 2025, my initiative successfully identified a need but was stopped to conduct a provincial review. Nova Scotia Health's Mental Health and Addictions program is "conducting a broader provincial review that will include a mapping exercise with key consultants from NS Health, IWK Health, and other key partners to get a more fulsome understanding of perinatal mental health service availability within a provincially scoped model". Jeniffer Wheeldon is the director of MHA for the Western Zone and is the contact for this review. As of March 31st, one year later, there are no updates.

Flora's Walk is an opportunity for the those passionate about perinatal mental health with lived or professional experience, to begin removing systemic barriers, raising awareness, and creating solutions for perinatal mental health care when public services are not meeting that need. Flora's Walk leaders are organized nationally under Life With A Baby - Home and funds are gathered under Flora's Walk for Perinatal Mental Health - South Shore Walks for Flora - Canadahelps. Provincially, we have formed

the Nova Scotia Chapter for Perinatal Mental Health and this year we are partnering with the Nova Scotia Doula Association. We are using funds raised with Flora's Walk to help fund doula services for families from pregnancy into the postpartum. Evidence shows that doulas are a trusted perinatal professional, offering individualized support with cultural competence that can optimize emotional wellbeing.

In closing, I want to share that I have felt all too close myself to being in the shoes of the mom who is now going to jail and has lost her only child. I will tell that countless other that I have talked to feel the same way. Even as a highly educated, healthcare provider, with a lot of privilege, the perinatal period is a BRAIN event as much as a physical, hormonal, and emotional one. Mental illness is the most common complication of pregnancy and postpartum. A sleep deprived diaper change of an inconsolable baby can feel impossible.

The only way forward is together. Please join us May 9th at 11am in Pijinuisqak Park for a walk to build the village needed for parents AND donate at Canadahelps where 70% of funds raised come back to our community.

Thank you



The Municipality of the District of Lunenburg Information Report

Report to: Finance Committee
Submitted by: Elana Wentzell, CPA, CMA
Date: May 5, 2026
Re: Contaminated Site Liability – Centre School

Background and Discussion

In preparation for the potential demolition of the Centre School, the Engineering Department contracted Strum Engineering to perform an environmental assessment with costing options for budgeting and accounting purposes. The Strum report presented two options for site remediation once the building is demolished and hazardous materials are removed. Staff are recommending Option 2 – Risk Assessment and Risk Management (page 4 of the enclosed report). Option 1 of the report was to remediate the site to Tier 1 levels which is not recommended for a site that will be only used as a brownfield (i.e. a parking lot).

On May 14, 2025, a letter from Nova Scotia Department of Environment and Climate Change was received identifying the property as a contaminated site which also outlined the obligations to achieve compliance under the Environment Act and Contaminated Site Regulations (attached).

Public Sector Accounting rules (PSAB) dictate that if all conditions are met, a liability for remediation of a contaminated site must be recognized and presented as a financial liability in the statement of financial position.

The recognition requirements per PSAB 3260 are as follows:

.08 A liability for remediation of contaminated sites should be recognized when, as at the financial reporting date:

- (a) an environmental standard exists;

- (b) contamination exceeds the environmental standard;
- (c) the government:
 - (i) is directly responsible; or
 - (ii) accepts responsibility;
- (d) it is expected that future economic benefits will be given up; and
- (e) a reasonable estimate of the amount can be made.

The Strum report gives an estimated cost and the letter from the Province identifies the environmental standards which have been exceeded. The Municipality was forced to take ownership of the site and is now responsible for remediation of the site contamination. Since the site cannot be used until the building is demolished, hazardous materials are removed and the site is remediated, future economic benefits from the site have been given up.

Based on this information, staff have determined that a liability for the contaminated site must be reported in the March 31, 2026, financial statements.

Budget/Financial Implications

Because the cost estimate of Option 2 is \$216,500 (+/- 20%), staff think that it is reasonable to record a liability of \$250,000 that will be reported in the March 31, 2026, Financial Statements. This was not budgeted and will not be funded. The liability is set up to inform readers of the financial statements that the contaminated site exists. It is important to note that there is also an Asset Retirement Obligation set up for Centre School for removal of asbestos. This is a funded obligation (from municipal reserves) that was valued at \$871,675 on March 31, 2025. The asset retirement obligations increase by NS CPI annually.

Conclusion

This information has been presented to give Council an explanation of accounting obligations that will be recorded in the March 31, 2026, financial statements.

Attachments

Attachment 1: 250221 Costing for Regulatory Closure Options Centre School

Attachment 2: Obligations Letter

Report Preparation	
Department	Finance
Report Prepared by	Elana Wentzell
Report Approved by	
Date Reviewed by C.A.O.	

February 21, 2025

Mr. Stephen Pace
Municipality of the District of Lunenburg
10 Allée Champlain Drive
Cookville, NS B4V 9E4

Dear Mr. Pace,

**Re: Costing Proposal for Environmental Regulatory Closure Options
Former Centre Consolidated School and Sewage Treatment Plant, Centre, NS
(PIDs 60161999 and 60161957)**

The following provides details pertaining to the implementation of two remedial options for achieving regulatory closure at the Centre Consolidated School and Sewage Treatment Plant, Centre, NS located at located at 11785 Highway 3, in Centre (Lunenburg County), NS. It is understood that the former school building and sewage treatment plant are to remain unoccupied until such time that the building and associated infrastructure can be demolished.

Further details on the scopes of work, costing estimates, and anticipated timelines to implement the regulatory closure options are provided throughout this proposal.

BACKGROUND

Strum recently completed Environmental Site Assessment (ESA) activities at the site, as outlined in the following reports:

- Phase II Environmental Site Assessment, 11788/11785 NS Trunk 3, Centre, NS. Prepared for the Municipality of the District of Lunenburg (MODL). Project No. 24-9762. Dated November 2024.
- Phase III Environmental Site Assessment, 11788/11785 NS Trunk 3, Centre, NS. Prepared for the MODL. Project No. 24-9762. Dated February 2025

As detailed in the Phase III ESA, environmental site assessment work completed at the site to date has identified the following contamination in excess of the applicable Tier I Environmental Quality Standards (EQS) at the site:

- Petroleum hydrocarbon (PHC) impacts in soil and groundwater in the vicinity of an underground fuel oil storage tank (UST) located at rear (north) exterior of the school building. The area of impact has been estimated to be approximately 350 m², with a volume of approximately 1,200 m³.

- PHC and polycyclic aromatic hydrocarbon (PAH) impacts in the area of a former garage building located at the southeast extent of the school property. The area of impact has been estimated to be approximately 350 m², with a volume of approximately 865 m³.
- PAH impacts in the area of a former incinerator located north of the school building. The area of impact has been estimated to be approximately 265 m², with a volume of approximately 530 m³.
- Elevated PHC and metals concentrations in sediment and surface water along the north shore of Wentzell Lake at the discharge location of the sewage treatment plant; however, further assessment of sediment and surface water in this area has been recommended and will be required to verify conditions.

Based on these findings, a notification of contamination to Nova Scotia Environment and Climate Change (NSECC) will need to be submitted as per the NS Contaminated Sites Regulations, and all identified contamination on the site will need to be addressed via remediation (i.e., removal of all impacts from the site) or a risk-based approach (i.e., managing the impacts left to remain in place on-site). When that work is completed, a regulatory closure submission can be made to NSECC.

Following completion of the Phase III ESA, MODL requested that Strum develop a regulatory closure options cost proposal for the site, with the ultimate intent of fully addressing the identified contamination and satisfying all closure requirements with respect to the regulations. These options assume that the site building will be demolished beforehand and include the following:

1. Develop a Remedial Action Plan (RAP) and implement the remedial program at the site to remove all soil and groundwater impacts exceeding Tier I commercial quality criteria. It is anticipated that this option would involve the removal of the UST located at the rear of the school, followed by the excavation and proper disposal of approximately 4,750 metric tonnes of impacted soil and the remediation of contaminated groundwater through purging/disposal or in-situ remediation techniques.
2. Perform a Qualitative/Quantitative Risk Assessment (QRA) and develop a Risk Management Plan (RMP) in order to address any potential risks from leaving the contaminated soil and groundwater in place, and to submit for regulatory closure via a risk-managed site approach. It is anticipated that this approach would involve the capping of all areas of identified contamination on the school property and remediation of impacted sediment at the sewage treatment plant discharge location along Wentzell Lake, followed by long-term monitoring of groundwater conditions, as well the implementation and adherence of various land use stipulations and maintenance of engineered controls.

While further assessment is required to confirm the extent of contamination in sediment and surface water (Wentzell Lake) at the location of discharge from the sewage treatment plant, it is anticipated that impacts in this area can be addressed through the removal of limited sediments and long-term monitoring of sediment and surface water until such time that acceptable conditions can be confirmed following a period of natural degradation.

SCOPES OF WORK

The proposed work scopes for each of the above-noted options are outlined in the following sections.

Option #1 – Remediation of Contaminated Soil and Groundwater

As outlined in the Phase III ESA report, it has been estimated that approximately 2,350 m³ of soil containing PHC and PAH concentrations exceeding applicable commercial Tier I criteria remains at the site. Using an approximate soil volume to tonnage conversion rate of 2 metric tonnes/m³, the soil volume to be removed is suspected to be in the range of 4,750 metric tonnes.

Based on our understanding of the project and remedial requirements, the following scope of work would apply to this option:

- Develop a RAP report outlining the scope of the remedial program to be implemented.
- Submit RAP report for project tendering and review by prospective remedial contractors.
- Have remedial contractor with successful bid remove all infrastructure related to the sewage treatment plant and remove of contaminated sediment at the discharge location of the sewage treatment plant at the north shore of Wentzell Lake using non-disruptive method (ex. hydro-excavation). Impacted sediment to be transported to the nearest licensed disposal facility (Queens Municipal Landfill or Kaizer Meadow Landfill), assuming soil chemistry is acceptable for that disposal site to take.
- Have remedial contractor remove the existing UST and all impacted soils exceeding Tier I commercial criteria in the areas noted in the Phase III ESA report. Impacted soils to be transported to the nearest licensed disposal facility, assuming soil chemistry is acceptable for that disposal site to take.
- Complete boundary condition soil sampling to confirm acceptable conditions following removal of impacted soils and sediments. This would include testing of stockpiled site soils to confirm acceptable quality, and screening of imported fill to backfill remedial excavations.
- Have remedial contractor backfill all remedial excavations with clean fill materials.
- Following backfilling, re-install monitoring wells that were destroyed to facilitate the remedial excavation which will be required to confirm acceptable groundwater conditions and/or complete groundwater remediation. Based on our understanding of the site and anticipated areas of excavation, it is expected that 7 - 8 new monitoring wells may need to be installed to replace those destroyed during the building demolition and/or soil remediation program or for in-situ groundwater remediation purposes.
- Following re-installation of monitoring wells, complete in-situ groundwater remediation activities through the use of two rounds of In-situ injections. The injections would be targeted for monitoring wells within and up-gradient of the plume of residual hydrocarbon impacts in groundwater

(approximately 4-5 monitoring wells), with a time period of approximately three months between injections. In-situ remediation through injections have been used by Strum on several projects in the past and have shown excellent results in reducing dissolved hydrocarbon concentrations in groundwater where free product accumulations are no longer present. Alternatively, groundwater contamination could be addressed through a risk management approach (ie. QRA and RMP).

- Complete one year of semi-annual groundwater and potable water monitoring following the remedial program to confirm acceptable groundwater conditions post-remediation.

It is anticipated that following completion of the above-noted remedial scope, all soil and groundwater conditions in the remediated areas would meet applicable Tier I commercial criteria. It is expected that this would result in receiving acceptance of unconditional regulatory closure by NSECC for the site.

Option #2 - Risk Assessment & Risk Management

As noted previously, obtaining regulatory closure via a risk-managed approach will involve the development of a QRA to assess which risk pathways are active for the site with the identified soil and groundwater contamination to be left in place. Following completion of the risk assessment work, a RMP will be developed to determine what long-term actions need to be implemented at the site going forward to address the identified risks resulting from leaving the hydrocarbon impacted soil and groundwater in place.

Based on our understanding of the project and remedial requirements, the following scope of work would apply to this option:

- Develop a QRA and RMP which would highlight all potential risks associated with contamination left to remain in place at the site and define all actions necessary to ensure onsite contamination will not pose a risk to the people, property or the environment.
- Submit a request for proposal to prospective remedial contractors for work including the removal of all sewage treatment plant infrastructure, the existing UST, construction of engineered controls (i.e. capping of all areas of identified contamination), decommissioning of existing drilled potable water well.
- Have remedial contractor with successful bid remove all infrastructure related to the sewage treatment plant and remove of contaminated sediment at the discharge location of the sewage treatment plant at the north shore of Wentzell Lake using non-disruptive method (ex. hydro-excavation). Impacted sediment to be transported to the nearest licensed disposal facility (Queens Municipal Landfill or Kaizer Meadow Landfill), assuming soil chemistry is acceptable for that disposal site to take.
- Have remedial contractor complete the UST removal, installation of capping to landscape, decommissioning of existing drilled potable water well, etc.. As outlined in the Phase III ESA, the areas of identified contamination at the site measure approximately 1,500 m² which will need to be capped with suitable layers or materials preventing exposure to the underlying contamination.

- Re-install monitoring wells that were destroyed during the demolition of the school building which will be required for long-term monitoring of groundwater. Based on our understanding of the site and anticipated areas of excavation, it is expected that 3-4 monitoring wells may be destroyed during the building demolition and/or soil remediation program that will need to be replaced.
- Complete one year of quarterly groundwater monitoring following the remedial program to confirm acceptable groundwater conditions post-remediation.

It is expected that the risk-managed approach will be sufficient to achieve regulatory closure that is conditional on the RMP being implemented on the site in the future. Conditions that would need to be maintained at the site going forward would include continued maintenance of the capping layers and enforcement of various land use restrictions associated with potable water usage and disturbance/movement of contaminated soil.

COST ESTIMATES

The estimated costs to implement the above-noted regulatory closure options on the site are outlined in the following sections.

Option #1 – Remediation of Contaminated Soil and Groundwater

The estimated cost to complete Option #1 and submit for regulatory closure via full remediation of the site to Tier I Environmental Quality Standards is **\$917,000 (+HST)**. Estimate is in 2025 dollars. Estimate has an accuracy level of -20% to +20% (i.e. \$733,600 to \$1,100,400)

A breakdown of these costs is provided in Table 1.

Table 1: Estimated Costs for Option #1 - Remediation of Contaminated Soil and Groundwater

Task/Item	Estimated Cost
1. Develop Remedial Action Plan & Project Tendering	\$11,000
2. Remediation Subcontractor Fees <ul style="list-style-type: none"> - Removal of UST - Removal of sewage treatment plant infrastructure - Removal of impacted soil and sediment - Soil transport and tipping fees for disposal at nearby approved facility (Queens Municipal Landfill or Kaizer Meadow Landfill) - Reinstatement (backfilling, compaction, etc.) - Decommissioning of existing drilled potable water supply well 	\$726,000
3. Strum Remedial Supervision & Boundary Sampling	\$50,000
4. Re-install Destroyed Groundwater Monitoring Wells (7 wells) <ul style="list-style-type: none"> - Collection of initial samples from select monitoring wells 	\$24,500
5. Post-excavation In-situ Groundwater Remediation <ul style="list-style-type: none"> - Up to two (2) injections within and up-gradient of impacted zone (4-5 wells) 	\$74,000
6. Post-remediation semi-annual groundwater monitoring (one year)	\$17,500
7. Complete regulatory closure documents and submit for closure	\$9,500
8. Decommission site monitoring wells following closure	\$4,500
Total Estimated Cost (excluding HST)	\$917,000

Option #2 – Risk Assessment & Risk Management

The estimated cost to complete Option #1 and submit for regulatory closure via a risk-managed approach is **\$216,500 (+HST)**. Estimate has an accuracy level of -20% to +20% (i.e. \$173,200 to \$259,800).

A breakdown of these costs is provided in Table 2.

Table 2: Estimated Costs for Option #2 - Risk Assessment & Risk Management

Task/Item	Estimated Cost
1. Complete QRA and RMP report & Project Tendering	\$11,000
2. Remediation Subcontractor Fees	\$110,500
- Removal of UST	
- Removal of sewage treatment plant infrastructure and contaminated sediment	
- Construction of soil capping	
- Decommissioning of existing drilled potable water supply well	
3. Strum Remedial Supervision & Boundary Sampling	\$26,500
4. Re-install Destroyed Groundwater Monitoring Wells (4 wells)	\$17,500
5. Post-remediation quarterly groundwater monitoring (one year)	\$34,500
6. Complete regulatory closure documents and submit for closure	\$12,000
7. Decommission site monitoring wells following closure	\$4,500
Total Estimated Cost (excluding HST)	\$216,500

CLOSURE

We trust that this submission meets your current requirements. If you have any questions, please do not hesitate to contact us.

Thank you,



Jeffrey Faulkner, P.Geo.
 Senior Environmental Geoscientist
jfaulkner@strum.com

Our File Number: 33000-30-BRI-2025-6410690

May 14, 2025

MUNICIPALITY OF THE DISTRICT OF LUNENBURG
10 ALLEE CHAMPLAIN DRIVE
BRIDGEWATER, NS B4V 9E4

Dear STEPHEN PACE

RE: Contaminated Sites Obligations

PID	Civic #	Street Name	Street Type	Community	County
60161999	11788	HIGHWAY 3	HWY.	CENTRE	LUNENBURG COUNTY

Based on receipt of FRM-100, Notification of Free Product or Contamination on May 6, 2025 for the above noted property(ies), a contaminated site has been identified. Pursuant to the *Environment Act* and the *Contaminated Sites Regulations*, you are responsible to ensure that the contamination is properly addressed.

You are required to obtain the services of a Site Professional, as defined within the *Contaminated Sites Regulations* to ensure contamination at the above noted property(ies) is addressed. Your timely contact with a Site Professional may be key to reducing the overall time and cost of remediation and may result in the avoidance of unnecessary work.

Section 11(a)(iii) requires you to remediate the contaminated site in accordance with the regulations. To achieve compliance, the regulations require you to:

1. Complete the required Environmental Site Assessment(s) in accordance with Ministerial Protocol(s) and submit to the Department by November 3, 2025.
2. Complete a Remedial Action Plan report in accordance with Ministerial Protocol(s) and submit to the Department by May 6, 2027.
3. Complete a Confirmation of Remediation Report in accordance with Ministerial Protocol(s) and submit to the Department by May 6, 2027.
4. Complete a Record of Site Condition or a Declaration of Property Condition, as applicable, in accordance with Ministerial Protocol(s) and submit to the Department by May 6, 2027.

Yours truly,
Nova Scotia Department of Environment and Climate Change