Strengthening Connections, Connecting Communities

Nova Scotia Alternative Provincial Budget 2013

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Preamble

CCPA's Alternative Budgets

FOR 12 YEARS, the Canadian Centre for Policy Alternatives-Nova Scotia has published an alternative analysis of the fiscal situation facing our provincial government. In 2012, CCPA-NS published its first alternative municipal budget for the Halifax Regional Municipality. These budgets are modelled after the CCPA's Alternative Federal Budget project, which has been producing alternative budgets since 1994.

The goal of an alternative budget is to make a persuasive case for how we can reallocate or/and raise additional public funds to create a community that is socially and economically just, as well as environmentally sustainable. It is a form of popular economic education to show people how government budgeting works, that alternatives do exist, and they can help shape those alternatives. It seeks to spark debate, to provide progressive organizations and individuals with tools to advocate for social, economic, and political alternatives, and to underline the implications of budget decisions for individuals, families and communities.

Alternative Budgets provide an opportunity for a collective, broad-based approach to budget-making, and a process for building and strengthening links between and within communities. Those who participate collectively develop a set of fiscal policy measures as part of a workable budgetary framework that takes into consideration the political and economic realities of the province.

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Introduction

THE NDP GOVERNMENT is about to table the balanced budget that it promised. Undoubtedly, Nova Scotia's fiscal situation is better than it has been in years. Our fiscal health, however, is only as strong and sustainable as the economic and social context of our province. The strength of our province depends on the strength of our communities.

Over the past year, Nova Scotia's economic progress has stalled. In its December update, the Nova Scotia Finance Department lowered its estimates of real GDP growth to 1.6 per cent in 2012 and 1.8 per cent in 2013. This slower growth rate has a negative impact on employment. In March, Premier Dexter asserted, "Nova Scotia is starting to turn the corner. In 2012, the province reached a record high level of employment." Though not incorrect, his statement is misleading. In February of 2012, employment rose to a peak of 459 300; by February, 2013, it had fallen by 6,400 to 452,900, a drop of 1.4%.2 Indeed, compared to the other provinces, Nova Scotia experienced the worst employment performance in Canada. While Nova Scotia experienced employment losses over the past year, all other provinces, except New Brunswick, experienced employment growth.3

Consequently, the unemployment rate remains stubbornly high; in February it rose a full percentage point from a year earlier to a rate of 9.3%. This compares unfavourably to a national rate of 7.0%. Nova Scotia's overall unemployment rate, however, masks the regional disparity in unemployment outside of the HRM. The unemployment rate stands at 10.4% in the Annapolis Region, 12.2% in Southern Nova Scotia, 12.5% along the North Shore, and 16.9% in Cape Breton. In all regions of Nova Scotia, the unemployment rate is higher than it was a year earlier. Furthermore, youth in Nova Scotia continue to struggle to find work, with an unemployment rate of 18.5%.5 Despite Premier Dexter's assertions, Nova Scotia is not turning the corner with regards to unemployment.

Given this weak performance, the Nova Scotia economy needs a boost. The provincial government must make strategic investments to boost the sluggish economy and expand opportunities for Nova Scotians.

A lack of childcare, leaving aside the issue of cost, affordable housing, affordable post-secondary education, and a health care system that does not address primary health care needs, all contribute to poverty and inequity in our province. Canadian families have debt equivalent to \$1.65 for every dollar they earn. Investments to fill these gaps contribute to building an economically stronger province.

The Nova Scotia Alternative Provincial Budget (NSAPB) is about Strengthening Connections, and Connecting Communities. The strength of our connections is one measure of the health of our democracy, our communities, and us as individuals. How and why we connect, as well as the barriers that prevent us from making more meaningful connections, say a lot about society.

The NSAPB 2013 pays particular attention to the least-connected in our communities — the alienated, marginalized and discriminated against. Everyone deserves meaningful opportunities to contribute to our society and to our democracy. However, these opportunities are lacking for some people or there are too many barriers to take up those offered. These barriers include racism, ableism, and homophobia. Gender discrimination and sexism ensure that women and girls from marginalised communities face additional barriers. Unfortunately these social and economic injustices begin in the earliest years and become difficult to surmount, like the cycle of poverty. In addition, we know that inequality not only amplifies environmental degradation, environmental degradation intensifies inequality through adverse impacts on already disadvantaged people.7

This alternative budget allocates resources to connect communities across the various divides, but also strengthen the ties within these communities. In doing so, the NSAPB's investments create good jobs and build a stronger economy; more rooted in our communities and better able to respond to the diversity of community needs.

Our Fiscal Health

Connecting the Social and Economic Dots

IT APPEARS THAT the government is heading into surplus territory. As Table 1 shows, the surplus over the next fiscal year is likely to be small because it has pledged to cut 1% of the provincial portion of the HST as of July 2014. Another 1% is to be cut in July 2015. Each percentage point represents at least \$180 million in revenue. The HST, a regressive tax, is one that the NSAPB would support cutting. However, our position is that the government's spending cuts leave the province without room for cutting revenues. Moreover, we have not fully recovered from the recession. This alternative budget supports rebalancing the social deficit by ensuring that our revenue base is more progressive and sufficient to provide the quality public services Nova Scotians need.

Put Debt into Perspective

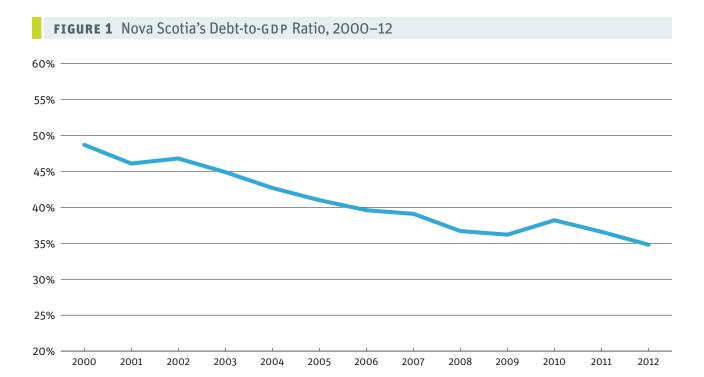
The NSAPB does not support using the surplus over the next two years to pay off the debt. Rather, the debt must be put into perspective in terms of anticipated federal government spending cuts, including to the health transfer and cuts to individual transfers (Employment Insurance, Old Age Security) that will mean more demands are placed on provincial resources includ-

TABLE 1 Nova Scotia Department of Finance

Budgetary Transactions (\$ Thousands)	2013-14	2014-15	2015-16
Revenues	9,539,300	9,583,800	9,762,500
Expenditure (Inc. Debt Service)	9,553,300	9,593,500	9,768,800
Surplus (Deficit)*	15,400	19,700	23,100
Debt to GDP	33.70%	32.60%	31.20%

Source Department of Finance, Budget Assumptions and Schedules (March 2012)

^{*}includes consolidation and accounting adjustments

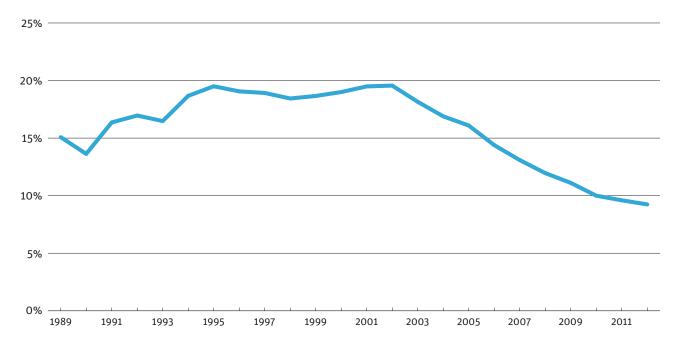


ing income assistance. Moreover, our municipalities are struggling to provide services and repair crumbling infrastructure and they need assistance.

For our next steps, it is more important to consider the relative size and the relative cost of that debt. The ability of a government to safely carry debt depends on its GDP. Nova Scotia's debt-to-GDP ratio has fallen from 49% in 2000 to approximately 35% in 2011. Nova Scotia's fiscal position has improved dramatically.

Furthermore, the relative cost of servicing Nova Scotia's debt has also declined. In 2002 almost 20% of the NS Government's expenditures went





to finance the debt. The debt servicing/expenditure ratio has fallen to just above 9%. This decline is mostly due to lower interest rates which allow the government to exchange high-cost debt for low-cost debt.

To summarize, the relative sizes of Nova Scotia's deficit and debt are manageable and declining, as is the cost of financing the debt. Thus, Nova Scotia is in a reasonable fiscal position. Relative to the current low interest rates, many public investments have high rates of return, which makes them better candidates for government spending than paying off the debt. Productive public investments enhance economic growth. Moreover, such investments are necessary. One of the most significant hindrances to economic growth is economic inequality and insecurity. It will cost more if these problems are allowed to get worse.

At least for the past 25 years, Nova Scotia has spent less on a per-capita basis than the Canadian provincial or the Atlantic average, but not because our residents are healthier and wealthier and need fewer services. Quite the opposite. The deep federal cuts in the 1990s left holes in our safety net that were never repaired. The current round of federal cuts, and continued underfunding of programs and services cannot continue and nor can the neglect of our crumbling infrastructure. To bring Nova Scotia in line with

TABLE 2 Nova Scotia Alternative Provincial Budget

	2013-14	2014-15	2015-16	2016-17
Revenues	\$9,748,247	\$10,230,904	\$10,943,840	\$11,957,641
Expenditure (inc. Debt Service)	\$10,074,891	\$10,448,024	\$11,039,876	\$11,907,038
Budget balance	-\$326,645	-\$217,120	-\$96,036	\$50,603
Debt to GDP	35.18%	34.25%	33.15%	31.48%

the national per-capita average, expenditures would have to rise by over \$800 million. Thus, this Alternative Budget takes the initial steps to bring Nova Scotia closer to par.

Table 2 represents the overall budgetary transactions of the NSAPB. The NSAPB contributes strategic investments (new spending) of \$535.81 million, which is paid for by reallocating \$167.80 million in spending from ineffective programs and by raising additional revenue via tax changes (\$338.4 million). The NSAPB has also assumed that, to keep existing programs at their current levels, departmental expenditures will increase at the rate of inflation, at a cost of \$171.6 million. The resulting deficit in 2012–13 is \$326.65 million.

The NSAPB assumes that provincial source revenue will grow at a rate consistent with nominal GDP growth: real GDP growth plus inflation. Our forecasts of these variables are based on the average estimates of the Canadian banks that have made such forecasts. It assumes GDP real growth rate of 1.8% for 2013–14 and 2.3% for the following year.

As shown in Table 2, in contrast to the provincial government, the NSAPB allocates resources to address these barriers in our province now, while delaying balancing the budget (even the federal government will not balance its budget for a few more years). However, Nova Scotia's fiscal health continues to improve under the NSAPB as the projected Debt to GDP ratios continues to decline.

Although the NSAPB calls for a continued deficit for a few more years, this has only a nominal impact on the debt-to-GDP ratio. With continued low interest rates, the NSAPB is prepared to provide the needed public services to the residents of our province while maintaining our ability to manage the overall debt of the Province.

Strengthening Connections, Connecting Communities

Among the strongest determinants of crime, poverty and illness are the social and economic injustices in our society. They are also costly in terms of human potential lost and a waste of scarce resources. The financial cost of poverty is estimated to be \$2.3 billion per year in Nova Scotia. \$600 million per year is the cost to the government of Nova Scotia alone. If we strengthen connections, we all benefit.

Strengthening our connections must involve lifelong learning opportunities. The NSAPB recognizes that education and training is critical to breaking down barriers. It makes investments to remove the divide that exists between those who have postsecondary education and those who are do not.

Many of us feel alienated from the corridors of power, from those who make decisions that affect the ability of our communities to survive, let alone to thrive. Many of our rural communities feel this alienation and claim that policies and resource allocation favour the Halifax region at the expense of theirs. Ensuring that the HRM is economically healthy involves strengthening the rest of Nova Scotia.

The way our communities are designed has a critical impact on whether we connect. People and places must guide our community plans. We need to minimize the amount of time spent in cars and in traffic. The NSAPB invests in order to minimize our negative impact on the environment by protecting and preserving our green spaces, water and air, and all that is necessary to sustain our planet.

Technology is a powerful tool to connect us locally and globally. Unfortunately, digital divides leave some people and communities behind. In 2009, 76% of Nova Scotians report having access to the internet with 83% having access in Halifax.8 Access is especially important as more essential services, such as for education, and employment, have almost exclusive online presence. The NSAPB harnesses our technological capacities to help individuals, and to strengthen our communities and our economies.

Food can be a strong connector whether among our family members at the dinner table, or enjoying time with friends or neighbours. Unfortunately, food has become a source of anxiety for too many people in our society. Since 2008, the number of Nova Scotians who visited a food bank increased by an astounding 39.3%.9 Community Food Security is when all community residents have access to enough healthy, safe food through a sustainable food system that maximizes community self-reliance and social justice. We are far from that when we import 93% of the weight of the food consumed

in our province.¹⁰ Another indication is that "at most 13% of the food dollars we spend are going back to Nova Scotia farmers." The NSAPB invests to strengthen our connections to those who produce food locally, and to deal with the root causes of food insecurity. The NSAPB's poverty reduction initiatives and food systems investments put Nova Scotia on the path to achieving food security for everyone.

TABLE 3 Nova Scotia Alternative Provincial Budget Summ
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New Spending 2013-14 APB	(\$ Millions)
Strengthen Our Democratic and Community Economic Ties	
Participatory and Gender-Based Budgeting	\$ 0.92
Eliminate NSBI	-\$ 27.50
Start Up Nova Scotia Equity Fund	\$ 4.80
Provincial Government Transition to Living Wage Employer	\$ 10.65
Cooperatives Fund	\$ 5.00
Community Economic Planning	\$ 1.00
Repair Broken Connections	
Gender Inequality and Women's Equality	
Women's Equality Action Commission and Plan	\$ 0.20
Core Funding Support to Women-Centred, Community-Based Services	\$ 2.30
Expand Nontraditional Labour and Training Support for Women	\$ 6.10
Funding to Address Workplace Sexual Harassment	\$ 0.54
Monitor Implementation of Pay Equity Extension to Private Sector	\$ 0.16
African Nova Scotians, Racism and Resilience	
African NS Learning Centres	\$ 1.30
ANS Symposium	\$ 1.00
Targeted Labour Market Support	\$ 3.00
ANS Health Research	\$ 2.10
Breaking the Cycle of Poverty	
50% Increase of Total Welfare Income for Each Family Type	\$ 125.00
Increase Earnings Exemption/Lower Claw Back	\$ 8.00
Increase Affordable Living Tax Credit	\$ 10.50

Foster Social Connections

Early Learning and Child Care System	\$ 10.00
Primary to Grade 12 Education	
Restore Funding Cut Over Past 2 Years	\$ 30.00
Targeted Programs for African NS and Mi'kmaq Students	\$ 2.00
Study on Individualized Programming Plans	\$ 0.10
Cut Standardized Testing Budget	-\$ 1.00
Post Secondary Education	
Reduce NSCC Tuition by 50%	\$ 16.00
Increase Funding (Reverse Cuts)	\$ 30.00
Increase Funding to NSCAD	\$ 5.80
Cancel Graduate Rebate (use for up-front grants)	-\$ 15.00
Eliminate NS Portion of Student Loans (Grants)	\$ 19.00
Redirect Innovation Funding Remaining (to NSCAD)	-\$ 4.40
Eliminate Differential Fees for Out of Province Students	\$ 14.00
Cancel Debt Cap Program (redirect to Up-front Grants)	-\$ 8.10
Seek Justice, Prevent Crime	
Restorative Justice	\$ 2.50
Legal Aid	\$ 4.26
Health Care	
Hire 100 Nurse Practitioners	\$ 12.00
Open 10 New Community Health Centres and Support Existing Facilities	\$ 40.50
Dental Program for Children (up to Age 18) & Chief Dental Officer	\$ 6.14
Hire Additional Midwives	\$ 1.60
Reduce Ambulance Fees	\$ 10.00
Transgender Healthcare	\$ 0.50
Seniors Care	\$ 10.00
Mental Health, Addictions and Harm Reduction	\$ 10.00
Spatial Connections	
Housing and Homelessness	
Hire 13 Housing Support Workers Located Outside HRM	\$ 0.78
Security Retrofit Rural Housing Units for Women	\$ 0.30
Increase Funding for Non-profit Second and Third Stage Housing Programs	\$ 1.80
Establish Department of Housing and secretariat	\$ 6.00
Build Affordable Housing	\$ 60.00
Increase Funding for Existing Housing Programs — home Ownership and Repair Etc	\$ 3.00
Rent Supplements Targeted to Non-profit Providers	\$ 2.00
Housing Co-ops for Sub-Pops (Students, Artists, Etc)	\$ 1.20
Hire Additional Enforcement Officers (Health and Safety and Rent Control)	\$ 0.86

Sustainable Transportation	
NS Public Transit System: Pilot Project in Kings County	\$ 1.00
Sustainable Transportation Strategy	\$ 3.00
Technological Connections	
Investment in Broadbend Access Via Community Non-Profits	\$ 0.20
Increase Funding To C@P For Public Access	\$ 0.25
Environmental Connections	
Water	\$ 20.00
Food Security	
Curriculum Development	\$ 0.40
Grants for Non-Profit Local Food Security Initiatives	\$ 0.50
Family Farm Supports	\$ 2.00
Rural Economic Food Initiatives	\$ 2.00
Energy	
Universal Service Program	\$ 1.50
Energy Innovation Fund	\$ 14.00
R&D Renewable Energy Consortium	\$ 6.80
Expand HRM Solar City to Other Municipalities	\$ 1.25
Cancel Your Energy Rebate	-\$ 110.00
Cancel the Healthy Living Tax Credit	-\$ 1.80
Total Additional Spending (Net)	\$ 368.01
Additional Revenue	
Fully Tax Capital Gains	47.70
Restoring Lost Progressivity	94.98
Shifting Deductions to NS Tax Credits	195.36
Total New Revenue	\$ 338.04

The Taxes That Bind Us

CHARACTERIZING TAXES BY simply comparing taxation levels to other jurisdictions and concluding that our taxes are high, sidesteps the real questions about what public services we expect our taxes to pay for and how we should pay for those public services. The Nova Scotia Alternate Budget's tax proposals are designed to increase the government's capacity to finance a broad range of government services from which we all benefit. The provision of public services is a form of income and wealth redistribution in our society. We all benefit if we reduce poverty as a community and because it costs more to help people manage to scrape by in poverty than to prevent poverty and lift people out of it. Employers benefit from better skilled and flexible employees, and from better communications and distribution infrastructures which widen the markets for their products.

We all pay taxes in one form or another. The key question is whether the taxes are fair and whether the tax base is sufficient to ensure the quality of life that we all deserve.

The NSAPB proposals for tax changes are intended to achieve several, sometimes competing goals:

- Increase tax revenues,
- Increase the progressivity of the tax system,
- Create disincentives to harmful behaviours, and,

Progressive Taxation and Municipal Finance

Our Alternative Budgets' tax recommendations start with the principle that the tax system must be more progressive. However, because of the extent to which governments rely on regressive taxes, such as sales and property taxes, the progressivity of the income tax has been largely offset, especially for high income owners. People at the top have not only had their incomes rise rapidly, to the exclusion of most others, but have also benefited most from tax "reform" over the years. Thus, we advocate making the income tax more progressive and a larger source of government funds.

One obvious area is municipal taxes. Municipalities rely for more than 3/4 of their revenues on property tax, a system which is regressive and costly. We have proposed a Refundable Municipal Income Tax (REMIT), a surcharge on each tax payer's provincial income tax which would be sent directly to municipalities. While this proposal is gaining consideration in the public, there is no sign that the provincial government has an interest in making the tax system more progressive or improving the tax base of Nova Scotia's municipalities.

Indeed, the current government continues the regressive practice of past governments — it requires a "flowthrough" of municipalities' property tax revenues to the provincial government. This puts more, not less, reliance on the property tax so that the Provincial Government does not have to increase its revenue from the income tax.

As proposed in the CCPA's Alternative Municipal Budget of 2012, some flows-through are for services received and should be maintained, but the Provincial Government should relieve the municipalities of the regressive flows-through for the services over which the municipalities no longer have any legal authority: public education, social housing, and correctional facilities. This would cost the Provincial Government roughly \$200 mil**lion** and this loss of revenues should be offset by an increase in the income tax rates of those with incomes over \$60,000, not by slashing Provincial support to the designated or any other programs.

Such a measure would be equivalent in impact to a REMIT, but without the legislative and other issues involved in an immediate shift to a surcharge on provincial incomes to be refunded to the municipalities.

• Increase the administrative efficiency of the tax system for the tax payer (not adding to the complexity of reporting/paying taxes) and for the government (not adding to the complexity or cost of tax collection and enforcement).

Current Issues: Each for the Top

Most Canadians support a tax system which is progressive, with the tax level rising as income rises. Income tax is the only progressive part of our current tax system, but even the income tax system has many provisions that favour

those at the top and thus diminish its progressiveness. This results, in part, from the rising tax rate in upper brackets, but also because many exemptions, deductions and credits are beyond the financial capacity of low income tax payers. Many low income tax payers pay little or no income tax because their income is so low, and therefore they cannot benefit from these tax provisions. The tax system thus favours men because most women have lower incomes than do men.12 Most of these regressive and gender-biased effects can be removed by tweaking the design of our income tax system, preferably at the federal level but without a progressive federal government, there remains much that a provincial government can do.

Let's walk through features of the tax system and their implications for tax reform by looking at the tax form.

- 1. Total income is Not All of Some People's Income: For the vast majority, total income on the federal T1 form is the sum of employment income, commissions, pensions, and even employment insurance, workers' compensation, and social assistance. However, not every dollar of income needs to be included. For instance only half of any capital gains is taxable, including income made from stock options! Guess who has the bulk of the capital gains income... In Nova Scotia, the top 1% (incomes over \$150,000) reported taxable capital gains of \$130 million 2009, out of a total of \$209 million. The 880 Nova Scotians with incomes over \$250,000 reported \$101 million in taxable capital gains! Thus, the top 1%'s share of capital gains was 63 times their weight in the population. Similarly, tax-free savings accounts allow those who can afford to shelter income and avoid taxes entirely. So not every dollar of income is included in calculating total income and total income is NOT taxable income — because there are deductions from it.
- **2. Deductions:** After total income is calculated, there are deductions for 16 general expenses – for private pension contributions, child care, some financial costs, moving expenses, etc. — to calculate net income. There are 11 additional deduction categories for specific purposes or people such as military personnel, employee home relocation loan costs, businesses losses, and northern residents to arrive at taxable income. Why are these deductions regressive?

The basic point is that deductions decrease your taxable income and therefore decrease the amount taxed at your highest tax rate. Someone with income under \$30,000 in Nova Scotia saves \$87.90 in provincial taxes for every deduction of \$1,000. But if your income is over \$150,000, you save \$210 for every \$1,000, or more than twice as much for the same deduction

(the provincial tax rate on income over \$150,000 is 21 %). In addition, the top bracket has a similar advantage in their saving on federal income taxes.

Thus, the highest income people get the largest benefit from deductions, the inevitable result of the progressively higher tax rates (8.79 % for the first bracket, up to 21 % for the top). Even if the expenses are considered reasonable (e.g., you move to get a job or to accept a promotion) why should the greatest benefit flow to those with the most ability to absorb some of these expenses? It would not be the case if the expense were treated as a tax credit, rather than as a deduction in calculating taxable income.

3. Tax Credits: How can a progressive tax system avoid generating a higher benefit to people in the top bracket?

This question has already been answered — rather than a deduction from total income to calculate taxable income, some deductions should be converted to tax credits, at the tax rate applicable to the first tax bracket. For instance, the \$8,481 Basic Personal amount gives each Nova Scotian taxpayer a credit against their taxes payable of \$8,481 x 8.79 % = \$777, whereas as a deduction would give this much only to people in the \$29,500 first tax bracket but would lower taxes by \$1,781 for those in the top bracket. This \$1,004 tax advantage from the deduction is removed by the shift to a tax credit.

Further, there are anomalies in what is a deduction and what is a credit. For instance, why should someone with a company pension plan or the capacity to save through RRSPs receive a deduction on these items, but Canada Pension Plan contributions are only eligible for a credit? Is it co-incidence that the deductible items are more likely to be claimed by people with higher incomes while the tax credits are available to everyone?

The obvious remedy to regressive tax deductions is to convert all tax deductions to tax credits. Allow Total Income from the T1 to be designated as Taxable Income for calculating provincial taxes and add the federal tax deductions amount to the provincial tax credits. People in the lowest tax bracket would not be affected but the advantage to higher brackets would be removed. Well, not totally...

People in the first tax bracket, under \$29,500, cannot participate in many of the programs currently eligible for deductions or tax credits, such as RRSPs, child care, union or professional dues, company pension plans, and business losses – they don't have a union, a professional association, company pension plan, or business, or they simply cannot afford to put their children into day care or set aside money for RRSPs. Even if they can afford to participate, their incomes may be so low that their taxes levied are less than their credits and they cannot use all of their tax credits which are often

Why a Majority of Nova Scotians Can Never Retire in Dignity

Nova Scotians, when retiring, count on several income sources: the Federal Government's Canada Pension Plan (CPP) and Old Age Security (OAS); their employer's pension plan if they have one; and their own savings on retirement, savings the Federal Government helps encourage through the Registered Retirement Savings Plan (RRSP) and Tax Free Savings Accounts.

Federal Government Plans

Nova Scotians, who only have federal pension income when they retire, have a hard time financially. According to Services Canada, in October 2012, the average monthly CPP payment was \$528.49 and the average monthly OAS payment was \$514.56. The average annual income from federal pensions was therefore around \$12,500.

The maximum CPP benefit in 2013 is \$12,150 and the maximum OAS benefit is \$6,553. The few Nova Scotians who qualify for both maxima will therefore receive \$18,700 retirement income from the Government of Canada and do not qualify for the Guaranteed Income Supplement.

Employer Pension Plans in Nova Scotia

According to the 2009 Canada Revenue Agency (CRA) data, of the 728,800 tax returns filed in Nova Scotia, 473,000 reported employment income (line 101 of the tax return). Of these individuals, 146,380 also reported an employer pension plan deduction (line 207 of the tax return). This indicates that only 31% of employees in Nova Scotia have a company pension plan.

Of returns with employment income, 287,600 (60 %) had total income of \$40,000 or less and only 45,300 reported an employer pension plan deduction. Thus, of Nova Scotian employees with an income of \$40,000 or less in 2009, only 15.8% appear to have an employer-sponsored pension plan.

Thus almost 70% of employees in Nova Scotia had no employer pension plan and, 84 % of those with annual incomes before tax of \$40.000 or less, have to rely on their own savings to augment their meager federal government pensions. Of course, these people are also the least likely to have substantial savings to draw on.

RRSPs in Nova Scotia

The CRA data also reveal that, of the Nova Scotians who reported employment income, 131,300 (28%) reported an RRSP deduction. Of those with a total income of \$40,000 or less, only 39,600 (13.8%) reported an RRSP deduction.

The data indicate that more than 70% of employees in Nova Scotia did not purchase an RRSP in 2009, and fewer than one out of seven of those with incomes before tax of \$40,000 or less, do use the Federal RRSP program to save for retirement.

With a meager federal pension, no employer pension, and little if any personal savings, how can lower income Nova Scotians retire with dignity?

Clearly, the Provincial Government is on the right track in advocating higher Canada Pension Plan payouts.

lost. But those with high incomes can afford the opportunities and apply all of the credits they generate. In addition, it is still the case that the traditional family unit (with the one male breadwinner) forms the basis for many tax credits, which discriminates against families headed by lone females or by other non-traditional families and perpetuates a female dependency-model.

Thus, tax credits carry the same *potential* tax savings for all, but only if everyone's income is high enough to actually owe income taxes at least as high as their eligible credits. While tax credits remove some of the advantages which high income individuals derive from tax deductions, they are still of limited relief to those with low incomes. The implications of our reliance on tax credits or tax deductions instead of developing appropriate social programs has serious implications including a lack of quality, affordable child care, and as is shown in the text box, it leaves a majority of Nova Scotians to retire into poverty.

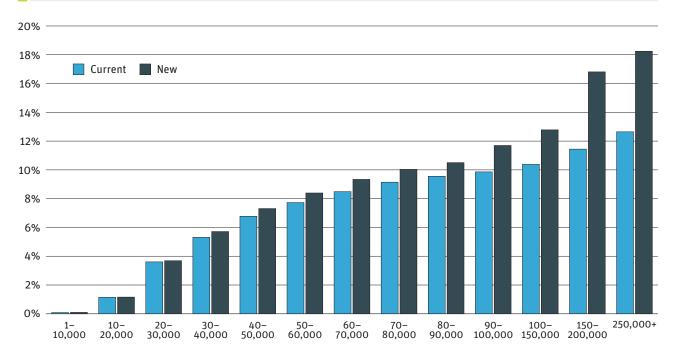
4. Indexation of Tax Brackets: A dynamic feature of income taxes is that there is usually an attempt to protect tax payers against "bracket creep" caused by inflation — when your income is raised to protect you from inflation, some income will eventually be moved out of one tax bracket into the next and you will pay a higher rate of taxes on the income in the next bracket. Your purchasing power has not increased but your tax bill will have a slight increase. Indexation sounds fair enough but...

The people who benefit from indexing income tax brackets are everyone in the top of a bracket (about to have their additional income counted in the next bracket) and everyone one above that bracket who has some of their income now included in the expanded brackets below their top one. The people who benefit not at all by adjusting for bracket creep are those in the first bracket, many of whom have fixed incomes and will never receive enough increases to have some of it taxed in a higher bracket. Once again, an attempt at fairness is fairer to those who need it the least.

NSAPB Actions: Reform, Remove, and Refund

The NSAPB recognizes that the Nova Scotia government has legislated reductions in the HST by 2% between 2014 and 2015. This would decrease the HST by the same amount that it was raised in the 2010-11 fiscal year. It also states that it would remove the fifth bracket but reintroduce the surtax on incomes in excess of \$150,000.13 That increase and the introduction of a temporary fifth tax bracket for taxable income in excess of \$150,000 were introduced to help

FIGURE 3 Effective NS Tax Rates by Income Level: Tax as a Percentage of Total Income



the NDP government get "back to balance." The HST is a regressive tax and is not one favoured by the NSAPB; shifting away from HST to income taxes should be the goal. Tax reductions should be considered given economic fundamentals and by closely weighing the costs and benefits. They should not be legislated well in advance. One percentage point of the HST is said to bring in \$180 million in revenues. The fifth bracket was estimated to provide \$60.6 million this fiscal year. 15 The NSAPB makes the fifth tax bracket permanent to retain current progressivity of the income tax system. In addition, as we outline below, there are ways to avoid the income tax system's biases towards those with high incomes: do away with some deductions/credits altogether and make the rest refundable if they are not used up against taxes owing.

1. Restore Progressivity: The NSAPB raises the tax rate for the two top brackets, raising the rate one percentage point to 18.5% for those with incomes between \$93,000 and \$149,999 and raising the rate two percentage points to 23% for those making \$150,000 and over (see Figure 3). This reflects adherence to the principle of a progressive tax system and recognises that in recent decades, growth accrued almost entirely to the top 10%. Indeed, most of the income gains have been to the top 1% while their taxes have been falling as a proportion of their incomes!16

- 2. Fully Tax Capital Gains: The next candidate is the 50 percent inclusion rate for capital gains and stock option incomes. Treat these forms of income the same as the rest of us have our incomes treated—all of it should be included as taxable income on the provincial tax form.
- 3. Cancel Sports and Recreation Tax Credit: Remove credits which are for specific programs that only the wealthier can afford. Obvious examples are the child care deduction and the credit for sport and recreational expenses for children. High income people can afford these; they don't need a tax incentive (See Appendix for more information on federal credits and deductions). Low income families cannot afford them; they don't get a tax benefit. With higher taxes because these deductions/credits no longer lower personal taxes, the government will have more revenue and can put more money into programs for *all* children. The NSAPB immediately cancels the Sports and Recreation Tax Credit, which is a provincial credit.
- 4. Discontinue the Energy Rebate: Tax rebates can be very costly without meeting any public policy objectives to fairly solve a problem, or meet a need. The more one spends the more tax the government forgives (and the more tax everyone else has to pay, to make up for it). Let's take the energy rebate as an example. The Energy Rebate program introduced in 2009 provides a rebate on all energy sources purchased for home usage equivalent to the amount of the provincial portion of the HST (which amounts to a 10% rebate). When the government introduced the program, it projected that it would cost \$15 million in the first year, \$30 million in the second. In fact, the program cost the government \$84 million in fiscal year 2009–10 and \$88 million in 2010–11 and \$102 million in 2011–12. The costs will increase as fuel prices go up and NS Power continues to increase its rates. This program will cost at least \$360 million dollars in lost government revenue over four years. This is definitely not the best use of limited government resources. It sidesteps problems at the root of high electricity costs and some people's inability to pay their bills. Nothing in the rebate required individuals to do anything that would actually introduce better and more efficient energy systems in their homes or for the province in general. An across-theboard energy rebate provides savings to everyone regardless of what they can afford to pay. This program also benefits landlords who may not pass on savings to their tenants. Instead, we need investments in poverty reduction so that low-income people are not forced to choose which of the necessities of life they can afford each month. And, this money could be invested to decrease energy costs (see our proposal for a Universal Service Program for Energy) overall and to improve Nova Scotia's energy security. Individual

tax "savings" are not as effective as an overall strategy — for either energy security or poverty reduction.

5. Shift Tax Deductions To Tax Credits: Once tax deductions are shifted to tax credits and some credits removed entirely, one more step is necessary to make these credits truly even-handed. Make them refundable. This would mean that a tax payer with \$22,000 of taxable income (i.e., earning the minimum wage) would have a provincial tax calculation of \$2,197.50 but might have tax credits of \$3,000, \$802.50 more than owed. This would then be applied against federal taxes owed or refunded as a tax rebate. In this way, the tax credit would generate the same tax saving for the low income tax payer as for any other tax payer.

Summary of NSAPB Revenue

- Restore Progressivity: \$94.98 million
- Fully Tax Capital Gains: \$47.70 million
- Eliminate the Sports and Recreation Tax Credit: \$1.8 million
- Cancel Energy Rebate: \$110 million
- Convert Tax Deductions to Refundable Tax Credits: \$195.36

Total Additional Revenue: \$449.84

Other Proposals for Raising Additional Revenue

There are a myriad of other taxes and fees that the province should consider to achieve a more fair and progressive income tax system, as well as achieve environmental objectives, ensure that our resources are not exploited, and minimize unnecessary wear and tear on our infrastructure. The additional revenue for these proposals needs to be determined.

- 1. Add Provincial Tax to the Tax Free Savings Accounts: The first candidate for tax reform is what is not in the tax form — Tax Free Savings Accounts. They should be ended immediately, a true reform of tax law. TFSAs are a federal "tax shelter". They affect provincial tax revenues because they reduce the reported federal taxable income, the starting point of your provincial tax calculation. The government of Nova Scotia should require financial institutions to report annual earnings in TFSAs, to be taxed provincially, at least.
- **2. Introduce an Inheritance Tax:** There is another item of personal tax which is no longer part of the tax code — inheritance taxes. The federal government withdrew from taxing inheritances as an offset to the introduction of taxes on capital gains but continued to collect them for provinces. The provinces were lobbied intensively and also dropped them; for a long time Quebec was the only province still collecting an estate or inheritance tax. In the meantime, the Liberal government reduced the capital gains inclusion rate as taxable income, from 75 to 66 to 50 percent, after Ontario threatened to reduce them for provincial tax purposes.
- 3. Luxury Vehicle Fees: While vehicles remain a vital part of life for many Nova Scotians, particularly those living outside the major urban centres, their environmental impact must be minimized. In addition to environmental costs, the cost of maintaining roadways represents a significant expense. The Luxury Vehicle Tax is two pronged. First, it is a levy applied when the vehicle is purchased new from a dealership. It will target SUV luxury vehicles and its amount will be determined by considering engine displacement and/or physical size of the vehicle. In addition, new passenger vehicles with an average highway fuel consumption rate of more than 8 litres per 100 kilometres will face higher registration fees. This tax would increase registration costs for new passenger vehicles at \$50 for each additional litre of fuel consumption over the base of 8 litres per 100km, in the Natural Resources Canada, Fuel Consumption Guide. For example, a vehicle that consumes 12 litres per 100 km would pay an additional \$200 (4×\$50) per year in registration costs. These measures will encourage decreased fuel consumption and generate funds to support public transportation initiatives and innovations in automotive fuel conservation.
- 4. Environmental Assessment Fees: In an effort to ensure environmental assessments for large development projects are consistent in measuring environmental impact, the NSAPB recommends that the Nova Scotia government collect 1% from all development proposals and use the funds to conduct Environmental Assessments.

- 5. Extracting More Revenue from our Natural Resources: The Nova Scotia government should collect more revenues from the royalties on natural resources like minerals, coal and lumber, and the forest biomass exported from Nova Scotia every year. The value of our minerals on the open markets is estimated to be around a quarter billion-dollars, yet we only collected \$63,000 from mineral "rentals," \$800,000 from coal royalties and \$600,000 from gypsum last year. Mineral extraction disrupts human communities and wildlife habitat. The government should conduct a complete review of royalty and rental fees, particularly as they relate to our minerals, to ensure that corporations are paying their fair share for the exploitation of our land. The refurbishment of the Donkin Mine for export coal is an example, and presents an opportunity for the government to make sure corporations pay the true costs of resource extraction.
- **6. Drive a harder bargain with the cruise industry:** Ports need to operate cruise tourism on a cost-recovery basis. The cruise lines should pay port fees or other taxes consistent with the costs to communities and ports to host them. This includes costs associated with infrastructure needed for the ships and their passengers. There are obvious examples of such fees and taxes collected in other jurisdictions: 1) a tax on shore excursions (a \$1 tax could raise as much as \$250,000); 2) a tax on onboard revenues generated in Canadian waters in the Maritimes from the ships' bars, shops, casino operations, etc. that are open while ships are in port. This would have to be coordinated with PEI and NB; ideally also with Quebec and the state of Maine. The potential income could be \$1,000,000 or more per year for Nova Scotia. It depends on what limits are used and whether the cruise ships would avoid the taxes by keeping revenue centres closed until they reach international waters. This might actually benefit local businesses if tourists leave the ship instead of staying on board to spend their money. 3) A \$1 per passenger financial disincentive for using dirty fuel while in port: since most cruise ships would likely opt to use their cheaper, dirtier fuel, the revenue at \$1 per passenger would be \$200,000 per year. The cruise industry is a multi-billion dollar industry; the province (the region) deserves its fair share. ¹⁷
- 7. Disposable Cup Levy: The use of disposable to carry coffee, soft drinks and other beverages has become a natural part of everyday life for Nova Scotians. Unfortunately, these cups pose environmental problems throughout their entire life-cycles, from production to disposal. To counteract these environmental problems and help curb the widespread use of disposable cups, the NSAPB implements a minor tax on these cups. If it is assumed that one-quarter of Nova Scotia's more than 900,000 residents use one disposable cup daily that amounts to more than 82,000,000 cups every year. By introducing a \$.10 levy on these disposable cups, the province would generate roughly \$8.2 million. As businesses and consumers adapt their behaviours to avoid the levy, this amount would gradually fall, along with the use and disposal demands of these cups.

Strengthen Our Democratic and Local Economic Ties

"STRENGTHENING FORMAL AND grassroots democratic processes is essential if the institutions of society are to embody a shared vision of freedom, equality, solidarity and tolerance among all citizens."18

Participatory and Gender-Based Budgeting

The NSAPB is a collaborative participatory budgeting endeavour on a very small scale, but impressive in the diversity of experience and insights that are brought to the table (see the list of participants in the preamble). The government should undertake participatory budgeting for its budget. While this is more often done at the city or more local level, it has been successful at the sub-national state level. For example, the Southern state of Rio Grande do Sul (population 10 million) in Brazil implemented participatory budgeting for three years; 1.2 million people participated, and made decisions on over 12% of the state's budget.19

Budget preparation must analyse the impact of budgetary decisions on inequalities, in particular, on gender inequality. Will the budget decrease gender equality? In what ways and by what tax or spending measures? As

Idle No More: A Beginning

Under the structure of the Canadian state, aboriginal affairs is considered a federal issue. However, almost all provincial governments have established offices responsible to handle aboriginal affairs. More often than not, these offices have been designed to shift blame to the federal government rather than help find real and lasting solutions to the realities of First Nation communities. The reality is that Canada needs to come to terms with its colonial past and present behavior and take serious measures at reconciliation. Consultation with only chiefs and band councillors in aboriginal communities is not true consultation. If the province wanted to consult a particular community issue, they wouldn't only invite the local mayor and town councillors to the meeting. They would invite a series of people in the broader community, elected and not, as well as likely advertise such public consultations. Why then when the government says they have consulted with First Nations people, they only ever talk to their elected representatives? Real consultation is key to reconciliation.

> WACNS points out: "Given that women face gender barriers and discrimination, experience inequities in employment, income, the family, and health, government budgets need to be explicitly designed as part of a government's commitment to achieving gender equality and advancing the status of women. If they are not, the implicit gender inequalities as well as other inequalities including race, class, and ability, are more often exacerbated."20

NSAPB Actions

- \$836,000 to enable an element of participatory budgeting that includes at least county level workshops.
- Provide additional staff resources (\$84,000) to undertake and publish gender-based budgetary analysis.

Community Economic Planning: Reconnect With Our Antigonish roots

Nova Scotia has a problem. We keep doing the same thing, year after year. It never works, though we pretend it does. And sometimes, it does have to be done, but is not usually done well.

It is corporate handouts. Governments engage in some form of corporate giveaways. Rarely have they done the responsible thing and taken an equity stake in companies requiring a capital injection.

But we also have another history — the Antigonish Movement, a real exercise in participatory, democratic economic planning, famous around the world, but rarely recognized here. We ignore our province's history at our own peril. 21

The Antigonish movement realized that only by working together could the communities of Nova Scotia survive under modern capitalism.

They organized mass meetings, provided basic training in economics, worked with communities to identify strengths and weaknesses, and then to build co-operative projects, like credit unions, manufacturing plants, fishers' organizations, artisan collectives, and agricultural co-ops. Many of the co-ops in Nova Scotia today have their origins in the Antigonish Movement.

We need local organizations, co-ops and small business that are owned here and an integral part of the local community. Only these enterprises will keep the wealth they create here. No multinational will ever care about our land, our water, our forests or our people the way we do.

The Antigonish Movement gives us a model to look to when talking about participatory economics.

The NSAPB invests to organize a series of public meetings across the province to create local analysis, provide economic training, and assist the development of participatory economic planning in each community. These will be organized drawing on the knowledge and expertise developed at the Coady Institute, and at other institutes like the Community Economic Development Institute at Cape Breton University and the Co-operative and Credit Union Management Education at St. Mary's University.

NSAPB Actions

• Invests \$1 million to institute community economic planning across the province.

StartUp Nova Scotia Equity Fund

The NS Alternative Budget invests \$4.8 million to establish the Start-Up Nova Scotia Equity Fund (SUNSEF). This fund is similar to funds offered through ACOA (The Innovative Communities Fund²² and the Atlantic Innovation Fund²³), in that it will aim to develop new ideas, technologies, products and services while building economic capacity in rural communities. SUNSEF varies in a couple key aspects. This fund targets funding to startups that contribute to advancing rural economic development, especially those which target underemployed/unemployed groups and contribute to keeping youth in Nova Scotia. Therefore, the fund is limited to persons under 30 or those who have graduated from a post-secondary program no more than 5 years prior to their application. SUNSEF will offer resources to ambitious, industrious and innovative young people in order to allow them to develop their ideas or concepts in Nova Scotia.

All projects will be required to be based in Nova Scotia as long as the province retains a share. The applicant can choose to buy out the province's share and move the enterprise elsewhere, but the cost to do so would equal the grant provided at start up plus interest, which would be back-dated and applied to the grant from the date of approval.

The program offers forgivable loans to successful applicants whose projects fail to materialize into commercially viable businesses (while still providing valuable experience to the applicant while funnelling the investment back into the provincial economy through wages etc. without causing the applicant financial hardship or ruin). In the case of commercial success, the province will retain a share of the enterprise proportional to the investment made, while the controlling share of the enterprise will be retained by the applicant.

The applications process would involve a judging committee comprised of persons of a variety of backgrounds but not limited to private for-profit sector. Projects that offer a social service, which does not compete with a provincially-provided service, would still be considered, especially if they are in the realm of revenue neutrality. The weighted application criteria would provide an effective bonus to projects being based in rural communities and prospective job creation in these communities would be further rewarded. Equity concerns would also be a centre focus as female and visible minority applicants would be given the opportunity to receive funding which would promote and assist the economic development of each respective demographic.

NSAPB Actions

• Invest \$4.8 million to establish SUNSEF.

Co-Operatives: Drivers of Economic Development

One of the powerful engines of local economic development is the co-operative movement. The work the Nova Scotia government does with co-operatives pales in comparison with a powerhouse like Quebec, where co-ops and social enterprises are far more dominant than here.

Yet Nova Scotia has a long history of co-operatives, starting possibly as far back as 1861 with a cooperative store in Stellarton.

In Nova Scotia today, co-operatives contribute approximately one-sixth of economic activity, employ over 7,000 people and provide over 4,200 people with homes. Over 242,000 Nova Scotians are member-owners of the province's 350+ co-operatives and credit unions. These businesses are often the only provider of services in a community — credit unions are the only financial institutes in 34 Nova Scotia communities.

Some of the better-known co-ops in Nova Scotia are JustUs (Canada's first fair trade coffee roaster, and partially owned by its workers), Scotsburn and Farmers Dairies (co-operatives of dairy farmers), 74 housing co-operatives (owned by residents) and a network of credit unions (owned by their customers and providing over 4,000 people with jobs.)²⁴

In Québec the long-term survival rate of co-operative enterprises is almost twice that of investor-owned companies. A similar pattern is evident across the country.25

One reason co-ops work so well is that they are owned by the people who use their services and/or the workers who work in them. Co-operatives can be found in all sectors and industries, including production, retail, finance, agriculture, and services.

Another reason co-ops work so well is they have principles over and above making profits (though many of them are profit-making and distribute those profits to their members and the community.) The International Co-operative Alliance has inspiring principles: 1. Voluntary and open membership; 2. Democratic member control; 3. Member economic participation; 4. Autonomy and independence; 5. Education, training, and information; 6. Co-operation among co-operatives; and 7. Concern for community.

Amid the continuing crisis in the capitalist system, caused by greed and runaway speculation, co-operatives are a modest but much better and time-honoured Nova Scotian way to build sustainable and people-centred enterprises.

NSAPB Actions

• Establish special incentives and tax rates to encourage the formation of co-operatives. Set up a grants fund to assist co-operatives. \$5 million.

Corporate Handouts

Corporate handouts are often touted as job creation schemes. We provide a corporation with a generous subsidy to help they set up shop, and they hire Nova Scotians to work for them. Unfortunately, there are usually very few strings attached to the money, including the number of jobs. Very few of these handouts ever result in the jobs promised.

The current government has been different on two levels, even though they continue the corporate handout practice of previous governments.

One of their first major economic development decisions was to buy a stake in the Daewoo-led transformation of the Trenton Steel Works to make windmills. The province owns a large portion of that project, giving us a say and a measure of control of our economic future. They made a second investment by purchasing a stake in LED Roadway Lighting in Amherst, now an international success story for rural Nova Scotia.

Also most of the corporate handouts under the NDP have contained stricter job creation provisions than previous governments. Whether these provisions will be effective is unclear. However the NDP has taken action to put more strings on money given to corporations. But this doesn't change the basic premise of what's happening.

There is a need for a government that can think outside the conservative approach to economic development that grips our province. The biggest flaw perhaps is this failure to think outside the box.

There is however some hope. The Bowater land purchase demonstrates that the NDP is not afraid to use the power of the State to provide economic security for Nova Scotians. While some of the assets are unfortunately being sold, it will be transformed into a public forestry institution, as well as the creation of community-forestry on the Bowater lands, creating wealth in a public and democratic way. The purchase of these 500,000 acres of forest land will forever be an NDP legacy. This is an example of the kind of thinking needed to pull Nova Scotia out of the economic doldrums.

While most of the corporate subsidies fall under the Nova Scotia Jobs Fund (which replaced the Industrial Expansion Fund), the other source of subsidies is Nova Scotia Business Inc. (NSBI). All business subsidies should fall under this fund and not be made as an "off-budget" expenditure to this crown corporation. We know that the government gives NSBI approximately \$27 million dollars a year and that much of NSBI's budget is used for payroll rebates to companies. The payroll rebate is a return (usually between 5%-10%) on a company's gross payroll taxes with the amount depending

on promises of employment for Nova Scotians. The rebates generally last about five years. If the government is going to use business subsidies, they should be subject to strict public policy criteria and decisions should be made by those who are elected to do so and not those with private or general business interests at stake.

NSAPB Actions

• Disband Nova Scotia Business Inc. and reallocate the funding to community economic planning and development. Reallocate \$27 Million.

Principles for Corporate-Led Economic Development

The NSAPB does not see corporate-led economic development as a way forward for Nova Scotia. This is a failing strategy the province has tried for decades. Giving multinational corporation big bucks to set up shop rarely works. The better option would be a participatory economic development process, and supporting co-operatives.

It is unlikely any of Nova Scotia's political parties are going to be converted to participatory economics and budgeting in the short term. With that in mind, the NSAPB proposed several principles to govern corporate subsidies. There are likely others, but this is an attempt to start a discussion on corporate-driven economic development. Are Nova Scotians actually the ones benefiting?

- 1. Transparency and accountable: All financial details related to corporate subsidies must be publicly disclosed. Corporate secrecy and competitiveness rules are outweighed by the people's need to understand the provisions of any such agreements. They should be given directly by the government through a transparent process and not by arms-length organizations like NSBI. Politicians are accountable to the voters while the majority of business people on the board of NSBI have both general and specific conflicts of interest.
- 2. Ownership stake: A better way to invest in a corporation is for the province to take an equity stake in the enterprise. The NDP did this successfully with the Daewoo plant in Trenton and the LED Roadway lighting in Amherst.26
- **3. Sharing the wealth:** The wealth and economic output of this province is created by Nova Scotians. Corporations which receive public dollars must create good jobs across their production or supply chain. They must

be environmental stewards and address issues like employment equity and pay equity. In short, corporation seeking public dollars need to give back to the community, and in more than low-wage jobs.

- **4. Long-term commitment:** Support for capital investment is different from job subsidies. Heavy industry still matters. For example, an investment in a manufacturing plant means long-term stable employment, an investment in a call centre means short-term, low-wage employment. In part, this is because of the capital costs of setting up new enterprises. Manufacturing is about long-term gains to pay off initial capital investments, things like the service sector often do not put any money into capital investments. Indeed many call centres rent/lease the vast majority of their office space and equipment, meaning there is little actually being out into the economy. When corporations are able to make capital investments in the province, they are more likely to stay here and continue to do business here.
- **5. Job creation**: Corporate-driven economic development must come with strict job targets. If those targets are not met, there must be consequences. For too long the province has given away money with very little in terms of strings. The NDP has started to change this, but much more is needed to ensure Nova Scotians are the main benefactors of public investment.

Strengthen Benefits of Local Economic Ties

International Trade in the Balance

Free trade deals are ostensibly designed to protect and encourage competition, which in essence means the private delivery of services. This is of particular concern for public service sectors that currently have weak regulations or where provision of services is significantly commercialised.²⁷ Canada is currently negotiating a number of 'second generation' trade deals, which will significantly constrain the ability of the provincial government to regulate in the public interest and set sustainable economic development policies. These deals include the Canada European Trade Agreement (CETA) and the Trans-Pacific Partnership. These agreements contain significant policy implications that have far-reaching effects, for example:

• The changes to Canada's drug patent system proposed by the EU in the CETA would add approximately \$70-million annually to Nova Scotia's prescription drug costs.28

- The potential changes to existing supply management systems introduce greater uncertainty to significant parts of the agricultural sector.
- The CETA could allow non-renewable European energy companies to claim that Nova Scotia renewable energy producers receive an unfair advantage as a result of the government's support for renewable energy.
- One estimate is that CETA will result in between 510 and 2587 net job losses in Nova Scotia.²⁹

NSAPB Actions

• Governments need to strengthen their efforts to ensure that local communities experience clear economic, social and environmental benefits from investment, which includes not signing a free trade agreement without identifying clear benefits and the costs.

Living Wage

A living wage refers to the income earners need to take home to cover the costs of living within their community.30 The living wage goes beyond the minimum wage and provides working families with a vital sense of economic security. The living wage baseline is calculated on the living expenses of family of four with two parents working 35 hours per week. In British Columbia and Ontario, the living wage is calculated to cover basic expenses including food, shelter, clothing, transportation, childcare, a small contingency fund and other expenses like furniture and school supplies.³¹ The living wage is a conservative estimate, but aims to ensure that it is high enough so that families can withstand a temporary crisis without falling into poverty. The estimated cost of instituting New Westminster's Living Wage Policy was 0.25 % (that's a quarter of 1%) of the city's annual budget.32

The living wage does not assume that employment income alone can solve all of the problems associated with poverty. Social programs such as affordable housing, subsidized childcare, and affordable transportation are all essential in helping to alleviate poverty. Improving such programs through policy change reduces the living wage rate.

NSAPB Actions

• The NSAPB allocates funding over two years to transition the provincial government into a certified living wage employer, paying all its employees a living wage33 (at a minimum) and requiring businesses that are contracted directly or subcontracted by the Province to provide services on Provincial premises to also pay employees a living wage. Estimated Investment: \$10.65 million (.25% of Departmental expenses spread over two years).

Local Procurement

The Province of Nova Scotia also has a sustainable procurement policy, with language on local procurement but no specific recommendations or targets.34 Cape Breton Regional Municipality awards up to five percent of its procurement score for local businesses.³⁵ The Town of Truro's sustainable procurement plan includes provisions to award up to fifteen percent for things like local sourcing, fair trade, and environmental sustainability.³⁶ Other cities around Canada and the world have targeted procurement policies. Public procurement in Nova Scotia is estimated to amount to \$3.64 billion per year.³⁷

NSAPB Actions

• The Nova Scotia government needs to strengthen its procurement policy with specific targets for local sourcing, and estimate how much additional funding would be required to enable our public sector institutes (e.g. schools, hospitals) to meet the targets.

Summary of NSAPB Investments to Strengthen Our Democratic and Local Economic Ties

- Investment in participatory and gender-based budgeting: \$920,000
- Institute community economic planning: \$1 million
- Establish SUNSEF: \$4.8 million
- Grants and incentives for co-operatives: \$5 million
- Transition NS to certified living wage employer: \$10.65 million

Total New Investment: \$22.37 million

Repair Broken Connections

EVEN THE BUSINESS community is raising concerns about inequality. The Conference Board of Canada, in two recent reports, found that, "High inequality can diminish economic growth if it means that the country is not fully using the skills and capabilities of all its citizens or if it undermines social cohesion, leading to increased social tensions."38

Research has linked income inequality (a large gap between the rich and the poor) to negative social indicators. There are marked correlations between inequality and such phenomena as mental illness, drug use, obesity, teenage pregnancy, high school dropout rates, violent crime, youth crime, and imprisonment rates.39

The NSAPB focuses on several forms of inequality to draw attention to how budget choices affect people differently because of the way power and resources are distributed in society. Gender inequality negatively impacts women, and ethno-racial inequalities result in social, economic and health inequities for African Nova Scotians, immigrants (especially from visible minority groups) and Aboriginal people. People with disabilities face these barriers and physical ones that prevent them from participating in society as those without disabilities take for granted. Investments are required in order to repair the broken connections that exist within our communities.

Gender Inequality and a Women's Equality Action Plan

"Gender inequality means not only forgoing the important contributions that women make to the economy, but also wasting years of investment in educating girls and young women." 40

The Women's Action Alliance for Change Nova Scotia called for "substantive and concerted efforts to secure economic justice and income security, adequate, affordable, and accessible housing and an end to violence for the women of Nova Scotia."41 While the current government has initiated or increased funding for very important programs and services, more needs to be done.

Central to the NSAPB's actions is to first develop a Women's Equality Action plan. This plan will lay out actions and goals, and identify needed budgets and resources, partners, and include a timeline for expected results. It will be developed by community organizations, assisted by the NS Advisory Council on the Status of Women. Resources are provided to enable broad, diverse, multi-sectoral participation and meaningful input.

While this plan is being developed, work can be done to begin addressing some of these issues including the wage disparity between women and men doing similar work, inadequate access to child care, lack of housing options and insufficient social assistance rates.

NSAPB Actions

- Development of a Women's Equality Action Working Group, led by women providing women-centred, community-based services; include and compensate broad, diverse and multi-sectoral participants, to develop a Women's Equality Action Plan: \$200,000
- Provide \$2.3 million in additional core funding to service organizations providing women-centred, community-based supports and services
- Provide \$6.1 million in additional funding to programs that have a proven success in getting women into traditionally male-dominated professions including Women Unlimited, NOW and the Women's IT program, as well as provide core funding to the Women's Economic Development society⁴² and Hypatia,⁴³ which are critical non-profit partners.
- Invest \$535,000 to develop programs and resources to address and prevent workplace sexual harassment.

- Extend Pay Equity Legislation to all workplaces with six or more employees, which will require \$163,000 in additional require resources for monitoring compliance
- Require all government departments to conduct a gender-based and diversity analysis of all existing and future public policies
- Other sections of the alternative budget also provide funding to address issues of poverty and inadequate access to housing and early learning and child care.

African Nova Scotians, Racism and Resilience

Persons of African ancestry have been in communities that comprise Halifax Regional Municipality (HRM) since the 1700s and in the Province of Nova Scotia since the early 1600s. African Nova Scotians can trace their roots back to three distinct waves of migration: 3000 Black Loyalists (1783), the 500 Jamaican Maroons (1796) and the 2000 Black Refugees (1812). In the late 1800s and early 1900s history tells us of an economically based immigration that contributed to the growth of African Nova Scotians in eastern Nova Scotia, specifically Cape Breton communities. In addition, individual immigrants have also contributed to our rich African Nova Scotian ancestry. The experience of those settlers was fraught with conflict and denial. There was denial of access to land, denial of the right to self-determination, denial of the economic means to support self and family, and attempted denial of humanity. The resilience and tenacity for survival of those brave women and men grounded the African Nova Scotian communities firmly in Nova Scotia. While there are larger numbers of African Nova Scotians in the communities of the Preston Area, Hammonds Plains, North End Dartmouth, Halifax, Yarmouth area, Lincolnville and area, and Whitney Pier, African Nova Scotians form many geographic and cultural communities throughout Nova Scotia. Indeed there are forty-eight recorded historically Black communities, and twelve of them in what is now HRM.

The cumulative effect of the multi-denials inflicted on African Nova Scotians, impacts their current and future opportunities. The resiliency and capacity of the community to survive is a recognized strength. However, due to system level inadequacies in policy development and implementation, African Nova Scotians have been disproportionally negatively impacted in the areas of Education, Health and Housing. Limited research in these areas provides specific recommendations for a clear response in these three key areas. Research highlights the necessity of supporting an enhanced presence of African Nova Scotians in positions of leadership within the provincial government. To adequately address the priority areas of affordable housing, education (public school and post-secondary) and health, research specific to the African Canadian /Nova Scotian context must be enhanced. There needs to be a clear commitment of financial and human resources to ensure the research is completed and applied.

Education

For education to be truly responsive to the needs of learners of African descent, the school system as a whole needs to address the lack of leadership at senior levels at the Department of Education and in school boards across the province and respond to the need for data.

Munroe-Anderson makes several recommendations in her research to include African-centred spirituality in the public school system to facilitate a reconnection of the spirit of African Nova Scotian learners to their experience in learning.44 Using Dei's definition of spirituality as the connection of the self to the world and everything in it, the African Nova Scotian experience in public school education often prevents these connections from taking place. 45 Munroe-Anderson argues that African Nova Scotian students are compelled to disconnect from their spiritual selves in public school because the curriculum, environment and process of public school education do not currently reflect their connections to their communities; their lived realities.46 An African-centred spirituality infused education would produce whole African Nova Scotian students who would be aware of who they are culturally, be welcome to express this identity throughout their public school education, and would have the opportunity to experience positive transformation through their own indigenous knowledge, African -centred spirituality. The public school system needs to consider:

- education that allows for expressions of spirituality beyond policies that address the expression religion; and
- Intergenerational approaches such as elders in classroom to support "stay in school" initiatives and lifelong learning.

During a ten-week practicum study in 2008 entitled "The Africentric Heritage Circle", Munroe-Anderson found that African Nova Scotian adult learners learn best when the community is their classroom and when they are actively engaged in both the giving and receiving of knowledge. 47 At the end of this practicum, which involved opportunities to learn more about African/ African Canadian/African Nova Scotian history and heritage, adult learners (including seniors), disclosed that they had never during their public school education had such an opportunity to learn about themselves. This researcher found that incorporating story telling into the classroom was important because stories have the capacity to heal and nurture the spirit, particularly in oppressive environments. Stories help African Nova Scotians to feel empowered in making sense of their reality, creating alternative realities by affecting change, and knowing themselves. The stories of African Nova Scotians are also powerful as they dispel the silencing of African Nova Scotian voices, and have the capacity to serve as counter stories, refuting distortions that have been told for them throughout history. Innovation through the lens of African Nova Scotian lifelong learners: (i) empowers them to own and share their stories, and (ii) draws upon the Africentric worldview of communal learning.

A recent research study focuses on African Nova Scotian women and their work at school board level and recommends leadership enhancement and inclusivity. Parris⁴⁸ suggests ways to support African Nova Scotian women in leadership positions to sustain their work in race relations, cross cultural understanding and human rights policy implementation:

- institutions at the board level need to determine the optimum number of staff, expertise and competence needed to do the work of policy implementation and hire accordingly,
- the school board leadership needs to develop the comfort level and skills to analyze their position (the advantaging and disadvantaging of one's location in society and institutional structure) and White privilege.,
- that racism is endemic; it will be liberating and transformative as the work of addressing how inequalities disempower, in order to empower people.

In 2012, in response to the need for the Department of Education to work in collaboration with school boards to enhance their response to the Racial Equity Policy, a framework was co-developed to guide the work of advancing racial equity through cultural proficiency. The recommendations from

the Racial Equity/Cultural Proficiency Framework need to be appropriately resourced to be fully implemented especially the following:49

Based on Racial Equity Policy implementation plans and the Department of Education's mandate, expand Student Self-identification Survey data collection, as resources allow, to include the English school boards and the Conseil Scolaire Acadien Provincial with the understanding that student self-identification will become a component of the Student Information System (SIS).

African Canadians want to do more and to achieve more in our community; to live in an environment where everyone has the same opportunity to achieve their goals as the next person. Equal opportunity is fundamental to achieve their potential.

Support for lifelong learning specifically, as it impacts people's economic prosperity, is a progressive and valuable investment for the government. The Community Outreach Initiative⁵⁰ provides recommendations that inform the NSAPB actions including:

- In the Atlantic provinces, bring African Canadians together to discuss the learning challenges.
- Identify an organization in the African Canadian communities to be responsible for advancing the adult learning agenda for African Canadians in the Atlantic provinces.
- Develop a mentorship program for those seeking to access education as a means to re-enter the workforce.
- Establish learning centres in each African Canadian community to enable adults to have easy access to further learning opportunities.

Health

Health focused research undertaken in 200151 and 201052 affirm the following recommendations from the Black Women's Health: A Synthesis of Black Research Relevant to Black Nova Scotians:

1. Data Collection: As a first step, provincial and federal data "gaps" on the health of Black Nova Scotians must be identified. A province-wide survey to evaluate the needs, to assess the levels of services available, and to catalogue existing services and expertise in Black communities is required. A federally-funded research program on Black health issues will bridge the gap between Black Nova Scotian health needs and those of mainstream society.

- 2. Equitable Funding: The Nova Scotia Department of Health (now NS Department of Health and Wellness) and Health Canada should provide equitable funding for health initiatives, research, programs, and services in Black communities.
- 3. Race as a Determinant of Health: research on race as a determinant of health must be undertaken. Other initiatives that promote the conditions necessary for full equality in Canadian society are also required, e.g., provisions that promotes equality under the Charter of Rights and Freedoms in the Canada Health Act to explicitly support inclusion of Blacks in clinical research studies.

There is opportunity for the provincial government to build on initiatives currently within government such as the Diversity and Social Inclusion unit to address the gaps.

Affordable Housing and Employment

Affordable housing and employment are two closely connected issues; the quality of employment a household maintains is crucial to that household's ability to secure affordable housing. Further complicating the issue of affordable housing is the cost and significance of land ownership. Because of historical injustices, particularly the events which transpired in relation to Africville, issues of land ownership are particularly complicated for the African Nova Scotian community. The atrocity of Africville shows clearly the value and importance of land and home ownership. When the residents of Africville were uprooted, their land expropriated and their home demolished the members of that community and the generations that followed were denied the economic stability that is a part of land and housing ownership. The tragic story of Africville is a forceful message about what is reaped from injustice.

Although African Nova Scotians have lived in communities Nova Scotia for centuries, comprising one of the largest historically grounded racially visible populations in the country, they remain socially, economically and politically disadvantaged for a myriad of reasons. These disadvantages are stark when one considers:

• While 15.2% of all women in NS fall under the LICO, ANS women are more than twice as likely to be in this group (34.3%).53

- According to 2006 census data, ANS women faced an unemployment rate of 10.1% compared to the 8.9% rate faced by women who were not identified as being members of a visible minority group.54
- Their children are more likely to live in low-income households 44% for Black children in Canada compared to 19% for the total population.55

The lack of housing options that are affordable and appropriate are also underlined by these statistics:

- According to a survey of homeless persons in Halifax, African Nova Scotians are over-represented in the homeless population (15% of the 127 respondents identified as being African Nova Scotian⁵⁶ while African Nova Scotians represent just under 4% of the population of Halifax);
- According to another study, 19% of persons classified as being visible minorities in Halifax face a shelter-to-income ratio of 50% or more and are at an increased risk of homelessness, compared to only 8.7% of the total population.57

We are in crisis as race, class, and gender interlock to place African Nova Scotians in housing and employment jeopardy.

NSAPB Actions

- Establish formal connections and partnerships between the Office of ANS Affairs and municipalities that have similar structures focusing on service delivery to African Nova Scotians and ANS communities
- Ensure development of supportive housing for African Nova Scotian women (see Housing First Section)
- Allocate \$2 million in funding for ANS health-related research and not for profits, such as the Health Association of African Canadians
- Invest \$1.3 million to establish three African Nova Scotian Learning Centres
- Provide additional funding for education needs of African Nova Scotians (see also the primary to 12 education section)

- Invest \$3 million in targeted labour market support including additional funding to African NS organizations such as the Black Business Initiative
- Provide \$200,000 to convene a symposium to develop priorities for an ANS action plan

Breaking the Cycle of Poverty

Nova Scotia introduced a Poverty Reduction Strategy in 2009. However, the plan had no targets for poverty reduction, mechanisms to measure progress, or real community involvement. Its scope was limited and there have been very limited attempts on the part of the government to break down departmental silos and make the Strategy a whole of government approach. Nova Scotia's 2009 poverty reduction strategy has fallen short and we need a new one that is focused on improving the health and wellbeing of all Nova Scotians and reducing the depth of poverty as well as the overall income gap between the rich and the poor.

While addressing poverty is never *just* about income, it is *always* about income. The Nova Scotia child benefit and new measures such as the poverty reduction and affordability tax credits are intended to supplement the incomes of low income people regardless of their source of incomes. While such measures are not unimportant and they are now indexed to the cost of living, the income they generate is not sufficient to make a significant impact on poverty. Indeed, because increases to income assistance rates have been minimal and historically have not been indexed to the cost of living, the incomes of people who cannot work and must rely entirely on income assistance to survive are well below the Market Basket Measure (MBM) of poverty and have declined or remained static since 2002 (*Table 4*).

This section of the NSAPB, therefore, underlines the urgency that exists to develop a plan not only to alleviate but to reduce and eventually to eliminate poverty. There is a need for a shift in social policy, to move from a short term **spending** model, to a long term **investment** model.

To reduce and prevent poverty is less expensive than treating the symptoms. An analogy used by the National Council for Welfare is very apt — they compare short term poverty solutions to taking a half dose of antibiotics⁵⁸. There is temporary relief, but eventually the illness comes back, sometimes worse than it was in the first place. Indeed, investing in a comprehensive plan now to reduce poverty would cost half as much as the quantifiable costs of poverty.59

If it really is less expensive to prevent poverty, why haven't we been doing that already? Investments can be risky, and their benefits may take some time to materialize. But there have been enough successful examples of **investment** social policy, that researchers have a solid base of evidence for what kind of investments are needed, and what kind will be successful.

The NSAPB prioritizes the development and implementation of a government-wide Poverty Elimination Action Plan that, based on a determinants of health approach, recognizes and makes visible connections between addressing the economic and social well-being of people living in poverty, the social and economic costs of poverty, and the benefits to society and the economy of ending poverty⁶⁰. This plan must include targets, benchmarks, timelines, and a transparent public accountability mechanism. Many of our proposals would play key roles in this plan including on affordable housing and supports, better pharmacare and dental care programs, crime prevention, women's equality, early learning and child care, and improved public transportation. This plan requires collaboration across Departments and with community.

Moving toward Guaranteed Liveable Income

Using the most recent data (2010), we estimate that the direct cost of poverty for the Nova Scotia government is approximately \$600 million dollars per **year – and that these costs account for 6.7%** of the 2010/11 NS government budget.

When the direct costs to government are added to broader costs of poverty including the loss of income for those living in poverty, this total cost of poverty - \$2.4 billion - is equivalent to 7% of Nova Scotia's GDP (gross domestic product or size of its economy). This corresponds to as much as \$2,600 per person, per year. This is consistent with the cost of poverty in other Canadian provinces. 61

Poverty is a complex issue. Some groups are more vulnerable to poverty than others, such as people with health and long term disability issues, barriers to paid employment or full-time unpaid care (child or elder) responsibilities. Poverty rates are higher for women, seniors on government assistance, and for lone mothers.

Departmental resources must be used to investigate the benefits of a guaranteed liveable income (GLI). Besides those on various government assistance and insurance programs (social assistance, employment insurance, and workers' compensation) who live in poverty, there is now a growing number of employed people who are poor because they are underemployed or in precarious jobs (part-time, temporary or contract work) where wages are low and benefits are poor or non-existent. A GLI provides some income for those who require it regardless of employment status. As an individual or family earns income from other sources, the guarantee is reduced. The lower the reduction rate, the higher the incentive to earn income through work. For example, the MINCOME experiment during the 1970s and Manitoba reduced benefits by 50 cents for every dollar earned.

The key benefit of a GLI is that it provides an income floor which reduces the depth of poverty, reaching the working poor as well as those unable to work. It also has fewer stigmas than current social assistance schemes, and a lower earnings claw-back rate reduces disincentives to employment income. The federal the Guaranteed Income Supplement (GIS) and the National Child Benefit (NCB), along with the Nova Scotia Child Benefit and the Affordable Living Tax Credit are income based, and are available regardless of the source of income. These programs have helped to reduce the number of children and seniors living in poverty and principles are similar to those that could underlie a guaranteed liveable income. However, these supplementary benefits are for the most part targeted to specific populations or in most cases are significantly below what is required provide an adequate liveable income. Moreover, they exist alongside needs-based income assistance programs that are incompatible with the principles of a guaranteed liveable income because these include many disincentives to employment and provide incomes that are totally inadequate to live on.

In 2009 the Standing Senate Committee on Social Affairs Report In From the Margins⁶² observed that the current mix of income based and needs based programs have failed to lift people out of poverty. They concluded that federal and provincial governments should coordinate programs and tax-based measures and/or increase benefits to people in need. Indeed many researchers and others, including Senator and committee Co-Chair Hugh Segal, believe that the way forward is to develop a guaranteed liveable income. There are considerable concrete savings to be had from reducing poverty through some kind of guaranteed income. The Manitoba MINCOME experiment resulted in an 8.5% reduction in the hospitalization rate for participants.⁶³ Specifically, there was a notable reduction in accident and injury, as well as mental health visits. It is interesting that the knowledge that there was an income security program in place was itself helpful in improving participant's well-being. In the MINCOME experiment, only about 1/3 of families qualified for support in any given year, but the benefits were broadly apparent. Given widespread concern over growing health costs in Canada, this should give policy makers substantial incentive to investigate an annual income guarantee.

Further, high school completion rates improved significantly during the experiment.⁶⁴ Grade 12 enrollment as a percentage of the previous year's Grade 11 enrollment increased from around 85% the year prior to the MIN-COME experiment, to near or above 100% for the duration of the four year program. Youth leaving high school early continues to be a cost of poverty and inequality in Canada. Havinsky estimates that high school dropouts cost Canada more than \$1.3 billion annually, largely through increased crime rates and social assistance costs.65

The benefits of a well-designed GLI are worth the effort to formulate it. The NSAPB directs the provincial government to allocate resources to develop workable proposals for implementing GLI, using detailed economic modeling such as the Statistics Canada Social Policy Simulation Database. This development should also provide the opportunity for discussion and debate in town halls across Nova Scotia.

To move toward a GLI and away from the stigmatizing social assistance system, the NSAPB also increases the Affordable Living Tax Credit by 15%. This credit provides tax-free quarterly payments to eligible Nova Scotians, which currently provides a base amount of \$305 for individuals or couples and \$60 per child. The credit is reduced by \$0.05 for every dollar of adjusted family income over \$30,000 and phased out entirely once income has reached \$35,100.

At the same time, the Nova Scotia government should work with other provincial governments and the federal government to build on this and other income based programs to develop a guaranteed liveable income.

There are concerns that a GLI will simply subsidize low-wage employers. A GLI does not replace good minimum wage policy. Also, there are challenges integrating a GLI based on family incomes into the Canadian personal income tax system which is based on individual incomes. A GLI will also require substantial federal and provincial cooperation.

 TABLE 4
 2010 Poverty Gaps for Social Assistance Recipients in NS67

Recipient	Total 2010 Welfare Income	2010 MBM Thresholds	Poverty Gap	Total Welfare Income as % of MBM
Single Employable	\$6,637	\$16,188	-\$9,551	41%
Single Person with a disability	\$9,474	\$16,334	-\$6,860	58%
Lone parent, one child	\$15,256	\$23,115	-\$7,859	66%
Couple with two children	\$21,365	\$32,371	-\$11,006	66%

Immediate Help for Those Living in Poverty

In the absence of a guaranteed liveable income, social assistance should ensure people can sustain themselves in dignity. Individuals and families receiving income assistance should be able to eat healthily, live in adequate housing, clothe themselves, and meet other basic needs such as access to transportation and basic communication tools.

Table 4 shows how much money would be required to increase social assistance incomes to the Market Basket Measure (MBM) threshold⁶⁶ for each family type. This gap does not necessarily need to be closed with cash payments to recipients. These needs may be partially addressed through subsidized housing, or further investments in an early learning and childcare system, improving pharmacare, or improved tax credits. This is consistent with the NSAPB approach that favours public organization and delivery of programs, which can be monitored and accounted for to reach the greatest number of Nova Scotians.

Taking into account both the failure to increase social assistance rates significantly and the effects of inflation, welfare incomes do not allow people reliant on social assistance to make ends meet. In particular, people who rely on social assistance are unable to afford a minimally nutritious diet.⁶⁷ Social assistance falls well below low-income measures and leaves all people on assistance in poverty. The National Council on Welfare reports, "welfare incomes remain far below any socially accepted measure of adequacy."68 Even including the effect of the Nova Scotia Affordable Living Tax Credit, and the Poverty Reduction Credit which were implemented in 2011, overall, the adequacy of social assistance incomes fell in the years before the NDP took office in 2009, and has stagnated since then.

While the NSAPB urges a full review of this inadequate system, which continues to stigmatize its recipients, the NSAPB substantially increases the personal allowance portion of the ESIA to begin to address the poverty gap. The NSAPB provides a 50% increase of total welfare income for each family type, and allocates that increase into the ESIA as person**al allowance.** For a lone parent with one child, this would translate to an increase of up to \$650/month, to bring them up to the average MBM threshold. A significant portion of this increase will be covered by cancelling the energy rebate.

The current ESIA claw-back provision on earned income unfairly penalizes income assistance recipients when they try to gain paid work experience and move into the workforce. Currently, ESIA applicants have no earnings exemption — when an employed person applies to ESIA, all of their earnings, no matter how low, are taken into account to determine a household's eligibility for assistance. Because ESIA payment levels are so low, families who are working, but not able to pay for their basic needs (food, shelter and clothing), may still not be eligible for assistance. Once the applicant is determined to be eligible, the ESIA program deducts 70% of the net wages earned from their basic entitlement. In other words, the government only allows the ESIA recipient to keep the first \$150/month plus 30% of their earnings. The only exception is for the small number of recipients in supported employment who can keep \$300/month plus the 30%. This is unfair and a significant barrier to recipients who want to become self sufficient and move into the labour market, especially women who tend to do more part-time work than men. All recipients should retain \$300/month plus 50% of their earnings. A more reasonable earnings exemption would help workers to remain in or re-enter the work force. It can bridge a gap to a better job and lower the barriers as the recipient eases into the workforce.

Almost all of this money would be immediately spent in the local economy, resulting in a small stimulus effect, and part would be returned to the public treasury via taxation on goods and services.

NSAPB Actions

- Increase of total welfare income for each family type by 50% and allocate that increase into the ESIA's personal allowance, and allow all post-secondary education students who qualify based on need to access social assistance: 69 an approximate cost of \$125 million. 70
- *Increase the earnings exemption (for most recipients*⁷¹) *from* \$150 to \$300/month, and lower the claw back to 50% (from 70%) of earnings for all: an approximate cost of: \$8 million⁷²

- Average earnings over a longer period when calculating earnings exemption levels, to take into account short-term temporary work. For example, it makes sense to average earnings over the year, rather than month to month for ESIA recipients who cannot sustain permanent long-term employment (for example, persons with health or disability issues).
- Increase the Affordable Living Tax Credit by 15% or about \$100 per family: \$10.5 million

Summary of NSAPB Investments to Repair Broken Connections

- Gender Inequality and a Women's Equality Action Plan: \$9.3 million
- African Nova Scotians, Racism and Resilience: \$6.5 million
- Breaking the Cycle of Poverty: \$143.5 million

Total New Investment: \$159.3 million

Foster Strong Social Connections

EARLY LEARNING AND Child Care (ELCC) is a vital social policy that fosters equality and inclusion for women, children with special needs, newcomers, and rural communities. Investing in women and young children is an equalizer, 73 and the OECD has been critical of jurisdictions where ELCC "measures are not work or gender-friendly." 74 It was noted in the recent child care consultation in Nova Scotia that: quality child-care programs not only provide children with enriched experiences but also allow parents, especially mothers, to participate in education and skills development programs.⁷⁵

We must meet the diverse needs of children, and parents who are in the paid labour force, studying and/or participating in community life. ELCC is for the whole family: We cannot support children in isolation; to support children we must support their entire family... We need to empower families build trust, confidence in a culturally competent way...meet people where they are, provide accessible services.76

ELCC can foster anti-racism and respect for diversity, settlement and social cohesion, and economic integration.⁷⁷ ELCC options are especially important in rural areas, where the rate of use is higher than in urban areas, ⁷⁸ and where barriers to access are significant. Flexibility is needed to "Bring programs and services to families/children in their home communities."79

The ELCC is but one example. New policies and programs are required in various sectors to address inequalities and inequity as early as possible. Public services help level the playing field, so that people are not penalized for where they live, their race, sex, or gender or their income level, how able bodied they are, or whether they are healthy (mentally or physically). It is especially important that these services exist along the life span and as early as possible ideally to prevent problems in the first place.

Early Learning and Child Care: Build a System, Strengthen Families

In 2012, the provincial government appointed an Early Years Advisory Council "to advise the Minister of Education and the Better Health Care Ministers on strategic issues related to the early-years work".80 The province organized a consultation process. The highlights were summarized in What We Heard: Giving Children the Best Start – The Early Years. 81

We hope this signals a new approach to early learning and child care (ELCC) in the province. In the 2011 Early Childhood Education Index, only three provinces in Canada received a passing grade. Nova Scotia received a five out of fifteen. The index is based on governance, funding, quality, accountability and access to child-care for 2 to 5 year-olds.82

Like much of the country, Nova Scotia relies on a market-based approach to child care. The result is "triple market failure;" A patchwork system results in high fees for parents, low wages for the primarily female child care workforce and unmet demand.83

The Consensus: Building a System of **Early Learning and Child Care**

The message from the consultation process is clear. Nova Scotia needs a planned approach, developed in close consultation with the community. There is a consensus that we need a system. The NSAPB suggests that the following are fundamental principles for an ELCC system in Nova Scotia: universality, quality, developmentally appropriate, non-profit, democratically governed, and appropriate for First Nations.

Universality

We need a legislated right to universal access for all children to ELCC with public, adequate, and stable funding. An ELCC system cannot exist without public leadership. Governments have the power and resources to initiate and sustain the ministry coordination, collaboration and participation necessary for an effective ELCC system.⁸⁴ Financial investment cannot continue to be squandered on the current market-based system. Public funding is currently provided primarily in individualized forms like tax breaks, parent cheques or fee subsidies based on family eligibility instead of as part of a seamless system. The current approach has not created more choice.

The Nova Scotia government has focused much of its additional funding for child care to the provision of subsidies. However, Nova Scotia still has a very low rate of children receiving subsidies as a percentage of regulated spaces in 2009, it was 21%, rising to 27% in 2012.85 Most provinces are in the 30-40% range. In addition, we have a very targeted system. 86 The more critical problem is that subsidies do not guarantee either accessibility or affordability. Subsidies do not guarantee more spaces nor do they guarantee lower costs. The government of Nova Scotia sees it as a success that there are currently no families on the waitlist for subsidy.⁸⁷ However, this only tells us that eligibility is very restrictive and that most parents do not qualify for subsidies. Subsidies are central to the targeted, market-based approach to ELCC (subsidies can be used at licensed for-profit centres) that is not working.

There must be a regulated child care space for all children and parents who want it. But currently, only 31% of children ages 0-6 have access to regulated child care or kindergarten in the province, compared to 58% in Quebec and 50% in PEI.88 25% of children are in unregulated care.89 Therefore, Nova Scotia's children are denied equal learning opportunities and their parents struggle to balance work and family responsibilities. This is especially a challenge for the 70 per cent of women who work outside the home90 and for rural communities where child care shortages are most severe.

Nova Scotians need affordable, accessible, comprehensive services that integrate learning and care into a seamless day. This parent's experience is much too common in the province: I personally spend almost an entire pay cheque each month for child care! This is a tremendous barrier to anyone who wishes to work, and makes working for minimum wage pointless.⁹¹

International research tells us that parents should not pay more than 20% of the costs of ELCC services. Parent fees in Canada and Nova Scotia do not come close to meeting this target. And things are getting worse. The average cost of child care in Canada has grown by 4.3%.92 The average fee in Nova Scotia is \$24/day.93

Quality

Families in Nova Scotia deserve quality services provided by well-trained and compensated staff. Despite the level of formal education, the femaledominated child care workforce is one of the most under-paid sectors in the country, and Early Childhood Educators (ECES) in Nova Scotia earn only 42% of the national average.⁹⁴ In comparison with other provinces, ECE salaries in Nova Scotia, as a percentage of teachers', are the second lowest in the country at 45%.95 In 2009, the average wage of an ECE in Nova Scotia was \$22,000, i.e., the minimum wage. We know that:

Quality child care only comes through quality caregivers. Therefore we need to keep qualified ECEs in the field. Those who love the children and want to work with them should be able to do so. Make it a profession that they can afford to stay in. Focus needs to be on making the ECE job better with benefits and decent wages, and this would help to keep good staff!96

In addition to compensation, training and retention are major issues in the child care sector. If Nova Scotia were to follow other provinces in expanding universal pre-primary learning and care, we would not have enough licensed and trained early childhood educators to provide services to the approximately 8,500 four year olds in Nova Scotia.

Developmentally Appropriate

The system of ELCC must have play-based programs that are inclusive of children with different developmental needs:

It is critical that the early learning system be guided by research that emphasizes that the curriculum be developmentally appropriate, inclusive and play-based, and taught by early childhood educators.97

Non-Profit

ELCC is a social service, just like health care and public education. It should not be a profit-making venture. With changes in the funding formula that allowed for-profit providers to access public funding, most of the new growth in child care spaces has been in the for-profit sector. Over half of Nova Scotia's child care spaces are now in the for-profit sector. Between 2006 and 2008, there were 834 new spaces in the commercial sector, while the nonprofit sector actually lost 56 spaces. As of March 2012, 8,742 of the licensed child care spaces are from commercial providers, and 7,595 are from nonprofits,98 and one of Canada's largest commercial child care chains has just opened a new location in Bedford.⁹⁹ The risk of sacrificing quality child care to profit-making is too high.

Last year, there appeared to be some openness within the current government to move in the right direction and cease public funding of for-profit child care providers, but there has been no apparent action. We strongly encourage the province to phase out this problematic practice.

Democratically Governed

ELCC must be accountable and democratic, based on community governance practices in the planning, design, delivery and evaluation of services. We have to: Make sure the money goes where it is needed and will be used to the best advantage. Unfortunately providing families with increased money is not always the answer.100

Participatory infrastructure must be created for parents, child care workers, and community advocates to be involved in the ongoing governance of ELCC. We can learn from other jurisdictions, where elected boards allow communities to be actively involved in decision-making models based on other bodies such as Community Health Centres.

There needs to be transparency about current planning in ELCC. There is too much secrecy about government policy objectives, and the consultation process was a missed opportunity for substantive, community-based discussion and input on the Early Years.

First Nations

Any proposed system of ELCC must respect the right to self-governance and self-determination for Aboriginal communities. 101 A collaborative approach is necessary: Need to think about how the First Nations federal piece fits into the provincial system. We all have an interest in making sure children are well-served.102

Spending

By international standards, the minimum target for annual expenditure on ELCC should be 1% of GDP. 103 Canada and Nova Scotia are far off the mark. Canada currently spends about 0.34% of GDP on the early years. 104 Nova

Scotia spends about 0.37%.¹⁰⁵ Given Nova Scotia's GDP of about \$37B, 1% would mean \$370M.

Spending on ELCC needs to be viewed as an investment. Studies demonstrate the economic benefits of public investment in ELCC. ELCC is an excellent strategy for economic stimulus. Research overwhelmingly shows that it creates jobs, increases GDP, increases tax revenue, and addresses population decline. 106 A 2011 report confirms that expansion in the early learning and care sector will provide more short-term economic stimulus than other major sectors of the economy. 107 The GDP multiplier (the increase in GDP generated from a dollar increase in output in the early learning and care sector) is \$2.23, 67% higher than construction and 112% higher than manufacturing. Furthermore, the employment multiplier (the number of jobs created per million dollars of initial increase in expenditure), is 46.8 jobs. 108 A recent study in Manitoba found that the economic returns are even higher in rural communities, affirming the essential role that child care can play in regional development. 109

Overall, ELCC advances multiple policy priorities and goals: "preparing our future workforce, supporting parents to work or upgrade their skills and strengthening democratic communities."110 It is well worth the investment. The evidence is clear. We need action: Government currently has the research, the data, everything it needs to make the changes to meet the needs of the Early Years; when politicians decide it is a true priority then things will change. 111

NSAPB Actions

- Under a planned investment approach, the NSAPB invests \$10 million on ELCC for 2013–14. A portion of this will be funded by ending existing public subsidies to for-profit operators and re-investing these resources in the developing system.
- Incremental increases are to follow in subsequent years as the ELCC Action Plan is implemented in stages.
- *Public investments must be spent wisely to ensure that they advance* the principles outlined above. To assist in this process, NSAPB will look to tools such as the Child Care System Implementation Model.¹¹²

Strengthen Primary to Grade 12 Education: Value our Public Schools as Powerful Connectors

Nova Scotia's public schools are under pressure. Faced with ever-growing and diversifying student needs, and quite reasonable expectations of quality programming from parents and the general public, tens of millions of dollars has been cut out of the education budget over the past two years. The effects have been felt in many ways, from overcrowded classrooms (most notable have been reports of 29 students in grade primary classrooms in suburban Halifax) to the elimination of library services in rural areas. 113

The current government's justification for these cuts has been a simple numbers game: student enrolment across the province is down, so the system must be over-funded¹¹⁴, with the implication that educators are not as busy as they should be. Occasional media reports of tiny class sizes in some rural areas¹¹⁵ lent credence to the government's position.

This logic is rooted in the per-pupil funding formula guiding educational funding for the past 30 years. There are obvious problems with this formula which are not addressed often enough in the public debate about education funding. First, students are not widgets. Different students have different educational needs, which consistent innovations in educational programming attempt to address. In the past 10 years alone numerous programs have been implemented to support students interested in trades, intensive university preparation, as well as innovative courses in high school. Students from historically marginalized communities require extra support. The per-pupil funding formula is inadequate for addressing the complex realities of modern public education.

Second, principles of equity should mean that students in all areas of the province have access to reasonably equal educational opportunities. Students in high population-growth areas should not be penalized because of declining enrolment in areas with low population growth. Conversely, students in rural areas should have access to educational options comparable to those of students in urban areas.

Although the government often contends that educational funding increased steadily in the years between 2001 and the current round of cuts beginning in 2010, it does not note that education budgets were cut steadily in the decade prior to 2001 — with nearly 1,000 teachers being lost in the province116. Education funding was just starting to "catch up" to student needs prior to 2010. The NS government is to be commended for its proposal to return some funding to the education system, 117 but this does not go far enough.

When we look at education funding in terms of needs, not simplistic formulae, we can then begin to build an education system that meets those needs. A particularly important area of focus is in the African Nova Scotian and Mi'kmag communities. Centuries of colonialism and racism lead to below-average educational attainment for students from these two communities. Nearly 20 years after the Black Learners Advisory Committee (BLAC) report, much work remains to achieve educational equity. The Cultural/Academic Enrichment Program, for example, operating in 30 Black communities to provide tutoring for African Nova Scotian students, is underfunded to the tune of \$180,000 per year. The student-run Cultural Awareness Youth Group program created opportunities for African Nova Scotian students to develop life and leadership skills but died in the 1990's; funding should be offered to establish a similar student-centred program in high schools, to encourage enrichment and academic excellence programs for Black students. As well, African Nova Scotian teachers are under-represented in the teaching workforce even though more members of this community are graduating with teaching degrees than ever before. Mi'kmag students in provincial schools are also currently underserved, even in comparison to African Nova Students; more student support workers and targeted curricular initiatives are needed.

Black students, particularly males, are many times more likely to be put on an Individualized Program Plan (IPP) than other students in the system 118. Anecdotal evidence shows that numbers are similar for Aboriginal students. This should be a "red flag" not only with respect to these students, but regarding the IPP regime as a whole. Simply put, is an individualized plan for students who are deemed unable to meet curriculum outcomes — and sometimes several of these are present in one classroom, especially with increased class sizes – the best way to ensure quality education for these students? Could other programs – such as a "transition year" program between junior high and high school – be both more cost-effective and more beneficial for students?

The small costs of these investments could partially be recovered from another sacred cow of the education system, standardized testing. Nova Scotia spends approximately \$3-million per year on standardized tests¹¹⁹ (not including the spending on tests by individual school boards), for questionable gain. The logic of these tests is rooted in a framework of education as competition, whereby Nova Scotian students compare themselves to students in other schools and other provinces or countries. Yet, that logic is challenged by teachers and parents. In Britain, the birthplace of the idea

of standardized testing, standardized testing is being significantly reduced. There, and in Australia, teachers' organizations are calling for boycotts of the tests because of how they are being used to undermine the public school system. 120 Finland, the country that has for years consistently come out on top in international tests, does no national or local standardized tests in its schools. The Ontario Teachers Federation has called for random and greatly reduced testing.¹²¹ This will allow for an assessment of how the system is performing compared to other provinces and countries. It will allow for the province to address the achievement gap (between highest and lowest performance levels) between income groups and between minority students and the majority.

Return to the original purpose of the testing — to test the effectiveness of the curriculum and methods, not as a means of sorting students and ranking schools in misleading ways outside the context of their social environments. Higher standards and closing the achievement gap should be the aims of testing. Simply put, much that goes on in schools cannot be easily measured with a quantitative test, and the simplistic snapshot that comes from a one-day, supposedly objective test (usually in math and English) does not do justice to the complexity of education. The media's obsession with "measurability" and "accountability" based on test scores distorts the picture of what public education should be.

Random testing and reducing the number of times students are tested in a standardized method will achieve the best outcomes and result in significant cost saving.

In addition, the NSAPB supports the examination of creative, cross-sectoral solutions to funding problems, especially in rural areas, that could enhance community life. For example, think of schools as community hubs, and combine school buildings with libraries, arts centres, recreational space and generalized community space! In Halifax, neighbourhoods are finding ways to convert the closed Bloomfield and St. Patrick's-Alexandra schools into vibrant community hubs. Why not do this before schools close, allowing rural communities to keep their schools and bringing community activities closer together? There are unique rural initiatives that show how this can be done, for example, the Greenfield Community Resource Centre and Elementary School.122

NSAPB Actions

• Restore some of the funding cut from the P-12 education budget over the past 2 years: \$30 million

- Invest \$2-million into programs targeted toward educational equity for African Nova Scotian and Mi'kmag students
- Undertake a study on the effectiveness (and cost-effectiveness) of Individualized Program Plans: \$100,000
- Cut \$1-million from the standardized testing budget

Our Universities and Colleges: Connect Today's Skills to Tomorrow's Prosperity

Nova Scotia universities and the Nova Scotia Community College (NSCC) have a significant impact on the economy in the province. There are 11 universities and 13 NSCC campuses across the province. In 2010-11, there were close to 43,000 full- and part-time students enrolled at universities in the province123 and over 10,000 full-time and 14,000 part-time students at the NSCC.¹²⁴ Universities and colleges generate substantial returns on investments of public dollars, especially in rural communities. A recent report on the economic impact of universities in Atlantic Canada found that universities in Nova Scotia contribute \$1.18 billion to the Nova Scotia economy. Universities account for 18,518 jobs, which includes people directly employed by the university and indirect jobs. The provincial and federal governments collect \$220 million of income tax revenue from those employed by universities. 125 In 2004, over 6,700 jobs totaling over \$202 million in wages and salaries were directly attributable to the NSCC.126

Accessible, Affordable and Quality Post Secondary Education in Nova Scotia

Tuition fee increases have a significant impact on student debt in Nova Scotia. Average student debt in Nova Scotia after an undergraduate degree is about \$31,000.127 The principle of a debt-based system of student aid is that the upfront cost of tuition fees should be shifted to the after-study period and increased based on the accrual of interest. A debt-based system ensures that those students who are able to pay their fees up front face a lower financial burden than students forced to borrow through student loans. The NSAPB recommends the implementation of a 10% reduction in tuition fees in Nova Scotia to reverse the trends associated with a debt-based system. Additionally, the NSAPB advocates a per-student model of federal post-secondary education transfers. This model takes into account students crossing provincial borders to study. The Federal Alternative Budget also calls for a change to the Federal funding formula. This change will assist Nova Scotia's investment in quality and affordable post-secondary education. We have seen a gradual eroding of government funding, which has been largely shifted onto the shoulders of university students. In 2008.09, before any of the cuts, Nova Scotia had the lowest proportion of total government funding at 49% (the highest was Alberta at 72%). Not surprisingly, it also had among the highest proportion -30% – of private funding from students in the form of tuition and fees.128

In 2011–12, the NDP government announced several changes to the student financial aid program. The most significant is the introduction of a debt cap program to be phased in over the next four years. The program will pay a portion of loans over a certain amount for students who graduate. By 2014–15, the debt cap will be \$28,560 and will cost the province \$8.1 million annually. 129 Although the debt cap program recognizes the need to provide more non-repayable assistance to students, it does not adequately address the lack of accessibility of Nova Scotian post-secondary education.

Another government program, the Graduate Retention Rebate, offers a \$2,500 non-refundable tax credit to graduates who stay in the province. Tax credits are an ineffective use of public money and an ineffective way to reduce student debt as many graduates do not pay taxes until years after graduation and cannot use the credit. In addition, for students who need the financial assistance the most, the money does not arrive when it is needed the most — when they are studying. Only those who achieve adequate earnings immediately following graduation benefit from this program, which is fundamentally inequitable

Last year, the government reduced the amount invested in the Graduate Retention Rebate from \$25 million to \$11.2 million due to chronic underuse. Of that \$13.8 million cut, only \$5.5 million was pledged towards student financial assistance. If the government were to continue this trend, investing in direct grants to students, while eliminating the Graduate Retention Rebate, it could provide 100% of a students' provincial student loan as a grant at minimal additional costs. Grants are distributed based on students' family income, meaning that investing in the grants program would ensure that assistance was going to those most in need. The investment in grants would mean that after four years, a low-income student receiving a maximum student loan would graduate with about \$20,000 of debt, below the \$28,560 cap. Students in Canada who access government student loans

receive 40% of their loans from the provincial government and 60% from the federal government. If the federal government improved the national student grants program the figure of \$20,000 would also decline. The provision of up-front grants would also benefit students in one to two year programs, as well as students who had to leave studies or study part-time; none of these students currently benefit from the debt cap program.

This reinvestment would also mean that the \$8.1 million dedicated to the debt cap program would no longer be necessary. Instead, the government could use this money to offer debt relief to graduates struggling in repayment. There are many ways that the province could help graduates and other borrowers currently in repayment who would not benefit from the increase to the grants program the NSAPB recommends above. Borrowers who qualify for such programs should be automatically enrolled, and not subjected to long, complicated application processes.

An Internationally Regarded System

Nova Scotia's Post-Secondary Education system is highly regarded for its excellence and diversity of programming. This recognition extends well beyond the Maritime region and Canada as a whole. Students come from the other side of the world to Nova Scotia to attend university or college. They infuse our province with a diversity of backgrounds it otherwise would not have. They enrich the lives of students on campus and the communities they engage with. These ties last well after the students complete their degree and connect Nova Scotia to the outside world. Thus, it is especially disappointing to see a continued trend of rising differential fees on out of province and international students. The NSAPB rejects the idea that imposing high and deregulated fees on out-of-province and international students is a sustainable or just method of internationalizing PSE in Nova Scotia. 130

International and out-of-province students are a vital stakeholder in the PSE system in Nova Scotia. The importance of the role they play will increase. As Nova Scotian enrolments decline, estimated to decrease by 7000 per year by 2026¹³¹, international and out-of-province enrolments continue to grow.

Today, out-of-province students make up one third of the post-secondary student population in Nova Scotia. 132 This is the rough equivalent of the combined populations of the Atlantic School of Theology, the Nova Scotia College of Art and Design, Cape Breton University, Mount Saint Vincent University and Acadia University. These students play an important role in the communities they reside in while they study and contribute significantly to

the Nova Scotia economy. Yet they are asked to pay an additional \$1022 per year due to their out-of-province status.

International students face an ever less accessible wall of fees at universities or colleges in Nova Scotia. The international student tuition fees are deregulated and make the price of tuition on average twice that of a Canadian student.133 These fees are charged even though, for every extra \$1 invested by the Maritime Provinces in international students, these students spend an additional \$2.64 in.134

PSE in Nova Scotia should not be funded off the backs of international students. Instead Nova Scotia should be doing everything it can to attract and impress students from other countries. The desirability of this behaviour is reinforced by the demographic challenges the province faces and the need for skilled labour. 10% of international students stay in Canada after earning their degrees. 135 International students are essential to the future of both Nova Scotia PSE and the wider economy of this province.

NSCC

For many, attending the Nova Scotia Community College (NSCC) is the most accessible avenue for post-secondary education and skills training.

The government should focus on increasing participation and capacity at the community college, and reduce tuition fees to encourage retraining. This policy would create a steady flow of educated workers without large student debts and improve access to university, especially for rural students, as many community college programs are connected to university programs and allow students to take the first two years of their degree in their community.

In addition to an inflationary increase in funding to the NSCC, the NSAPB invests an additional \$2.5 million, doubling what the government is investing in the Apprenticeship System Strategic Plan, to increase spaces in apprenticeship programs and other priority areas by hiring additional instructors and support staff.

NSCAD

Nova Scotia College of Art and Design (NSCAD) University is Nova Scotia's only Fine Arts institution, and the only one east of Montreal. In September 2011, the provincial government appointed a former Deputy Minister to review NSCAD's finances and make recommendations regarding the institution's future. Those recommendations combined with recent government demands for financial reform represent a serious threat to the autonomy and long-term sustainability of NSCAD.

While the university system as a whole has been underfunded for decades, NSCAD has suffered additional problems as the funding formula never fully recognized the true cost of providing a studio-based Fine Arts education. A 2010 report, not released by the government, confirms the funding formula is biased against NSCAD, with per-student funding for Fine Arts at a lower level than Music, Journalism, or Theatre. To make matters worse, these long-term, systemic problems have been exacerbated by disastrous decisions taken by a former administration, to construct a new campus, while failing to secure the funding required to pay for it. The combined costs of paying for the operating costs of a second campus, while servicing the large debt accruing from its construction, resulted in substantial ongoing annual operating deficits.

NSAPB Actions

- Reduce tuition fees for the Nova Scotia Community College by 50%. Estimated Cost: \$16 million.
- Reverse funding cuts to universities and reduce university tuition fees by 10%: \$30 million
- Establish standard financial reporting procedures for universities, and require financial documents be released to the public as with other public expenditures and, in consultation with universities, and unions representing students, staff, and faculty, develop regulations on the use of public funds and user fees collected by the university.
- Review the legislation of each university and, with stakeholders, develop membership criteria for Boards of Governors membership, which focus on public accountability, and student, staff, and faculty involvement.
- Invest in arts-based education and ensure NSCAD remains autonomous: \$5.8 million
- Eliminate the Graduate Retention Rebate: -\$15 million
- Cover 100% of the provincial portion of a student's student loan as a grant: \$19 million
- Eliminate debt cap program: -\$8.1 million

• Invest to eliminate differential fees for out-of-province students: \$14 million.

Seek Justice and Prevent Crime

Improving social conditions for people living in Nova Scotia could also reduce crime levels in the province. For example, a long-term longitudinal study found that investment in early learning resulted in significant savings, in part due to lower crime costs. 136 Crime is a social problem caused by a complex array of factors, and cannot be attributed simply to individual behaviour or resolved by simplistic 'get tough on crime' solutions. Spending in the Justice Department should focus on preventing crime, rather than policing communities and should aim to lower not increase incarceration rates. Spending should prioritize programs that lead to crime reductions — including improving access to addiction and mental health treatment programs, investing in education from early childhood to post-secondary levels, and ensuring that everyone has quality, affordable housing that is safe and accessible. With these investments, the province can begin to address some of the factors that contribute to crime. Employment can be generated from these programs offered in all communities of the province, but building a jail and creating jobs for prison guards in one community is not a growth strategy for the province.

The overall crime rate in Nova Scotia has had a downward trend since the late 1970s. ¹³⁷ In 2011, the crime rate in Nova Scotia was 650 incidents per 10,000 people. 138 Incidents of youth crime, 5715 in 2011, declined nearly 25% from 2007 levels. 139 In this same time frame, incidents of violent crime declined in proportion with the fall of the overall rate of crime, down to 13,786 incidents in 2011 from the 2007 total of 15,942. There was also a decrease in the Crime Severity Index: the 2007 values for total crime (91.9) and violent crime (92) fell to 79.1 and 84.7, respectively by 2011. 140

Nonetheless, incarceration rates increased substantially. In 2007–08 and 2008–09, the number sent to provincial prisons was the highest since the mid 1980s, even though fewer inmates are serving sentences. In 2008-09, sentenced inmates accounted for less than a third of admissions in Nova Scotia prisons. The remaining two thirds were for remand -people held in custody while waiting for a court appearance.¹⁴¹

An increase in remand inmates is a national trend. Statistics Canada reports that "While rates of crime and sentenced custody have been generally decreasing, the use of custodial remand has been increasing steadily, progressively comprising a larger share of the incarcerated population."142 Across Canada, inmates on remand make up about 60 percent of inmates.

The cost of people in custody is substantial. In 2010, the average daily count of provincial inmates in Nova Scotia was 426: 157 sentenced inmates, 241 people on remand, and 28 in custody for another reason (usually people awaiting deportation).143 The average daily cost of an inmate in provincial custody is about \$200,144 putting the cost of incarcerating people who have not been sentenced at \$17.6 million or about 58 percent of prison costs in Nova Scotia.

It is essential that the Department of Justice closely examine this increase and enhance or develop alternatives, especially for youth. This could include more investment in community release supports and programs, additional community-based support for people facing addictions, and addressing the backlog in our courts system, including expanding Nova Scotia Legal Aid Services. The state of legal aid needs to be examined. Recent research examining legal aid across the country provides insight into the problems and how we might remedy them.¹⁴⁵ All citizens should have the right to access to appropriate and comprehensive advice, information and legal representation for all legal matters, regardless of their financial status.

The NSAPB also recognizes that the current justice system has serious problems that need to be addressed. Whether the issue is prison over-crowding (a problem for inmates and workers), crumbling prison infrastructure, or length of time required for the system to process cases, 146 simplistic determinations of the root causes of the problems could make things worse.

Criminalization and policing impacts communities differently depending on an array of factors. For example, the vast majority of women in prison are mothers. Women are more likely to be in prison for property- and drugrelated crimes and sex work, yet, the Nova Scotia provincial prison system places all women in a single wing of the Central Nova Correctional Facility. Women from Cape Breton to Yarmouth are housed in Dartmouth, meaning that for their families to visit them they must travel to the city.

There are groups that account for a much higher percentage of the prison population than their representation in the general population. Aboriginal people represent just 4% of the Nova Scotia population, but were 9% of the provincially sentenced inmates in Nova Scotia in 2008-09.147 The federal correctional investigator launched an inquiry in 2011 into a 50% increase in the proportion of black inmates over the past decade.¹⁴⁸ The reasons for the over representation of these groups are complex and multifaceted including racism, and racial profiling. For Aboriginal people in Nova Scotia, the legal system fails to recognize the history and continuation of colonialism that results in high instances of aboriginal poverty and of alcohol and drug abuse. The Nova Scotia government is to be commended for its new aboriginal youth offender outreach program. 149

All of these trends point to the critical need for crime prevention programs as well as those that provide alternative ways to address crime and public safety. The Nova Scotia government is to be commended for its current programs, many of which it has initiated like the Domestic Violence Court. 150 However, there is a need for more funding for non-prison oriented program including, for example, restorative justice programs.

Restorative justice is an alternative to a punitive-style of justice. Historically, restorative justice has been used for youth offenders; it takes minor and first-time offences out of the court system, and brings together offenders, victims, community people and police officers to talk about the offence and mutually decide on an appropriate way to make up for the offence. Another alternative measure for adults along the same lines is Adult Diversion, which can be used for first time adult offenders in crimes which do not involve victims. Much of the crime that restorative justice can effectively deal with is that which emerges from the depths of poverty and addictions, and is committed by first-time adult offenders — cases where the label of criminal would make it more difficult for an already marginalized and struggling individual to eke out a living.

The foundation for a successful and widespread restorative justice system is strong in Nova Scotia; with appropriate funding Nova Scotia could be a world leader in restorative justice. The NSAPB expands the Restorative Justice Program for adult offenders in HRM this upcoming fiscal year and will continue to expand it across the province. Currently, the Adult Restorative Justice Program is in areas outside Halifax. Further, a new collaborative pilot program involving Dalhousie University, the Province, and the Halifax Police Department is institutionalizing systems of harm-reduction and restorative practice to deal with incidents involving Dalhousie University students and alcohol, as well as for dealing with minor criminal cases like mischief and petty theft. The investment in the expansion of the current restorative justice program would likewise be an investment in nonprofits that currently run community justice programs in their communities. It is critical that standards be developed to guide this expansion and for these programs to undergo rigorous, comprehensive and systematic ongoing evaluation.

NSAPB Actions

- Allocate departmental resources to undertake a systematic study on remand practices to inform a plan to decrease incarceration rates, and guide priorities to better inform police and judiciary practices ensuring appropriate funding.
- Allocate departmental resources to undertake a study of legal aid in Nova Scotia and how best to use increase funding (\$4.26 million) to Nova Scotia Legal Aid Services, which must expand the service including lowering the income eligibility requirement. Nova Scotia Legal Aid Services should also cover workplace issues including those related to employment insurance, health and safety violations and contraventions of labour standards. This is a 20% increase in the legal aid budget.
- Invest \$2.5 million in community justice programs, to be allocated based on evidence-based best-practices for crime prevention initiatives, and to be governed by quality standards. This will contribute to the expansion of Restorative Justice Program for adult offenders in HRM and across the province.

Health Care: Closer to our Communities

Public health care is under attack from a variety of directions. From budget cuts to privatization, politicians don't seem to understand that Canadians want a universal, publicly-funded, publicly-delivered health care system, where your access to care is based on your needs, not your ability to pay. Poll after poll rejects privatization by large margins, yet it continues across the country.

Federal Cuts Jeopardize Nova Scotians' Access to Health Care

All Nova Scotian political parties need to stand up for Nova Scotia and oppose the federal government's cuts to public health care. The federal government plans to cut funding for public health care by \$36 billion from 2017–24. This means less money to pay for hospitals, health care workers, physicians and more costs paid out-of-pocket by patients.

A new national health accord is key to improving health care and all parties should come out against the federal health care cuts. To their credit, all four Atlantic Premiers have come out against these cuts, demonstrating this is not a partisan issue, but a breakdown in federal-provincial relations. Medicare requires federal leadership to be successful and thrive.

Provincial Leadership

On the provincial level the NSAPB believes the provincial government is generally on the right track in terms of health care policy. The government has demonstrated a commitment to protecting public health care and moving toward a team-based approach to provide health services.

Some of the important changes have included:

- The Fair Drug Pricing Act, reducing the cost of generic drugs
- The new *Insured Health Services Act* bans queue jumping and helps prevent privatization
- Collaborative Emergency Centres are helping keep ER opens and provide a new approach to team-based health care
- Ambulance fee reductions
- Increased funding for home care
- The first ever mental health care strategy
- Increased use of Nurse Practitioners

The NSAPB attempts to build on some of the recent successes in the Department of Health and Welllness.

A Team-Based Approach

The creation of the Collaborative Emergency Centres is a reform that appears to be working. While there are ongoing concerns around scope of practice and having the right mix of health care workers, the move away from a physician-centric approach and toward a team-based approach is one health care advocates have supported for decades. Team-based health care is a holistic approach and often involves nurses, nurse practitioners, social workers, mental health workers, physicians, dieticians and others, working together to address all of a patient's needs.

NSAPB Actions

- Investing \$12 million to hire 100 new nurse practitioners in a variety of settings across the province.
- Investing \$30 million in opening ten new Community Health Centres, \$10 million to support existing Community Health Centres, and \$500,000 to support the Federation of Community Health Centres.
- \$1.6 million to hire midwives in every District Health Authority
- \$10 million in mental health, addictions and harm reduction
- Eliminating fee-for-service payments of physicians and moves toward *Alternative Payment Plans — cost neutral*

Expanding the Scope of Public Health Care

Many parts of the health care system are private and for-profit. Services like Dentistry, prescription drugs, continuing care, mental health care, vision care are currently outside the scope of public health care.

Expanding the scope of services covered by Medicare is very important, but should be done on a national basis. It will be very difficult for small provinces like Nova Scotia to provide additional services without adequate federal funding.

The NSAPB also acknowledges that large parts of health care are privatized and patients are forced to pay out-of-pocket.

NSAPB Actions

- Invests \$4.4 million in the Children's Oral Health Program, extending basic dental care insurance to about 75,000 kids in Nova Scotia. The NSAPB also funds the position of Chief Dental Officer and mandates regular reporting of statistic on oral health, \$300,000.
- Merges the five existing pharmacare plans into one plan and begins to harmonize the eligibility criteria and formularies — Cost neutral
- Continues the government's policy of lowering ambulance fees by investing \$10 million to make targeted reductions in fees
- Invests \$500,000 to make health care services more accessible for transgender people.

Taking Care of Our Seniors

Seniors in long-term care facilities face difficult conditions and social isolation, despite the best efforts of staff. There has been an increasing trend toward private, for-profit long-term care beds in the province, and this is dominated by a very small number of corporations. The research shows that private, for-profit long-term care facilities have worse health outcomes. 151

NSAPB Actions

- Invests \$10 million in a fund for capital upgrades, repairs and improvements to address resident quality of life in public and non-profit longterm care facilities.
- Provides \$1 million to support the creation of Family and Resident Councils at all long-term care facilities, providing seniors and their families with a clear way of advocating for improvements.

Summary of NSAPB Investments to Foster Strong Social Connections

- Investment to Improve Quality and Access to Early Learning and Childcare: \$10 million
- Strengthening Primary to Grade 12 Education: \$32 million
- Investing in Our Universities and Colleges: \$57.3 million
- Seeking Justice and Preventing Crime: \$6.76 million
- Investing in Health Care: \$90.3 million

Total New Spending: \$196.36 million

Spatial Connections

CONNECTING TO THE outside world. Engaging in everyday activities, such as grocery shopping, going to work, school or visiting friends and family. Everyone wants a place they can call home. This section of the NSAPB is about where we live and it seeks to ensure that fewer of us are isolated either without homes or in our homes.

Homelessness and Housing

The Nova Scotia government is in the process of developing an affordable housing strategy for the province and has received more than 100 written submissions. Framing the NSAPB actions on housing is the submission by the Community Society to End Poverty, which provided strategic direction for the Province by identifying the problems and the solutions as follows:

- The trends toward devolution, privatization, and declining community capacity threaten housing security for many Nova Scotians.
- Government must re-invest and play a leading role in rebuilding community capacity.
- Non Profits want to participate in building capacity but they need support.
- A continuum of housing options is needed. 152

Developing Affordable Housing

We all need housing that it is adequate, affordable and safe. Housing that does not have all these qualities can aggravate other problems associated with low income. The current combination of federal and provincial funding for housing is primarily directed toward seniors' housing, as well as renovations and retrofits. While the provision of safe and secure housing for seniors and persons with disabilities is a positive move that requires further investment, it is important to recognize that little to no funds are being spent to build affordable housing for individuals and families. Since 2009, only 41 new homes were added across the province for these target groups. 153 Meanwhile, there are thousands on waiting lists.

Too many people in Nova Scotia, thousands too many, are living either on the street or in housing that is inadequate, over-crowded, unsafe and or requiring significant repairs. 154 Too many people live in substandard housing where the roof leaks, the windows are broken, there are infestations of bugs and rodents, and other issues that impact the health and well being of residents. In addition, the rising cost of housing (as well as other essential goods) is causing many more people to be at risk of homelessness. Individuals and families who have to spend a disproportionate amount of their income on rent often face food insecurity and possible malnutrition.

The challenges are slightly different depending on whether you live in HRM or even larger towns versus small, rural communities. There are more home owners in rural Nova Scotia and more of them are struggling to repair their homes. 155 156 Homelessness is often less visible. The lack of affordable housing options is exacerbated by the need for affordable transportation. However, whether urban or rural, several forces affect housing affordability; policy decisions in income support combine with those related directly to housing to contribute to housing insecurity, and increased stress, morbidity, mortality, social exclusion, illness, and disease. 157

The provincial housing strategy must set clear targets and timelines for providing affordable and appropriate housing in rural and urban parts of Nova Scotia. We need an adequate system of supports for households that do not have and never will have a place in the housing *market*. This strategy needs to clearly identify what it means by affordable and how it will address the needs of the most housing insecure, including the homeless. Rental units available at 'below market' rents target a very small segment of those in need. According to CMHC, housing is affordable if households

are not required to spend more than 30% of their gross income on housing costs (mortgage/rent and heat).158

Any strategy must recognize that "women's homelessness and housing needs are related to their disproportional experience of poverty, systemic discrimination, inequality based on gender or other factors, and violence against women". 159 Any programs and policies in this area must prioritize those who are most at risk of homelessness including women leaving abusive relationships, single mothers, Aboriginal women, immigrant and refugee women, women with disabilities, racialized women, trans women, and senior women. Women's issues need to be taken into account and women need to be centrally involved in developing a comprehensive housing strategy. 160

NSAPB's primary investment in housing seeks to repair or to build new housing stock, contributing to economic growth. As per the Newfoundland and Labrador Housing program¹⁶¹, steps should be taken to ensure that apprentices in carpentry, plumbing and electrical are incorporated into this work as possible.

Transition to a Housing First Approach

Affordable housing in the form of good quality, permanent homes in accessible neighbourhoods (with public transit, schools and other amenities) must be the priority. However, continued interim funding to shelters and second-stage housing is required and current funding levels are inadequate. The per diem rate paid to at least one shelter, Adsum House in Halifax, has not increased in more than a dozen years while operating costs, for staff, power, taxes, food, etc. have climbed significantly during that time. In 2009, the provincial government did increase funding to all transition houses by an average increase of \$22,000.00 (with the exception of Bryony House in Halifax which received more) for their operations budgets, the first increase in over 15 years.

The government must develop a transitional strategy and a housing first approach for women adaptable to all areas of Nova Scotia. The Department of Community Services currently provides 70–75% of core funding, including salaries, to transition houses (emergency shelters for women leaving violent situations) in Nova Scotia. Outside of HRM, service providers in the county or neighboring county operate and provide support to the women in second stage housing units. The staff resources are paid out of the women's centre or transition house budget, while the rent covers housing unit costs. Those stand alone second stage housing providers like Alice Housing in Halifax do

not receive any financial support above the rent received for the units. Most second stage housing units (for all homeless women) are being operated by nonprofits struggling to provide programming without any funding directly allocated for that purpose. While the province funds seven housing support workers, who are dedicated staff to help people find permanent housing and supports in the province, none of them are located outside of HRM.¹⁶²

In addition to women, families, youth, African Nova Scotians and aboriginal people have been identified as groups that need targeted interventions because they represent a fast-growing portion of the homeless population or/and are found in greater numbers than their share of the population. All of these groups need early interventions to prevent further homelessness and additional funding to providing shelter and supports for those who are currently homeless.

Rental Price Controls and Subsidies

Nova Scotia has been without rent controls since they were eliminated in 1993, when the province was facing vacancy rates as high as 12%. 163 As a result of the abolishment of the rent controls, landlords are free to increase the rental rates for their units simply by providing at least 4 months written notice to all tenants prior to the end of any 12 month period. 164 While these basic protections for renters offer a degree of warning, they also leave many renters vulnerable. Changes made to the Residential Tenancies Act in November 2012 did include the introduction of the Annual Allowable Rent Increase Amount (AARIA) which restricts the percentage increase that can be applied to rent in land-lease communities (i.e. mobile home communities).¹⁶⁵

Successful rent control systems exist in many jurisdictions including Manitoba and Ontario, where rent controls have not impeded the development of new rental units; in 2012, Manitoba and Ontario experienced 19% and 13.1% increases in the number of dwelling starts respectively over 2011 numbers. 166 Vacancy rates in Manitoba, Ontario and Nova Scotia increased in 2012 over 2011, although Manitoba, with a more restrictive approach to rent increases, did maintain a lower vacancy rate (1.6% in 2012)¹⁶⁷ than either Ontario (2.5%)¹⁶⁸ or Nova Scotia (3.4%).¹⁶⁹

Based on the available data, the recommended rent controls should limit rental rate increases to a 2% increase, no more than once over a 12 month span. This falls between the 3% rate used in Ontario and the 1% rate in Manitoba. As with both other provinces, Nova Scotia would include a number of exceptions to this limit. These exceptions would include a removal of the rate increase limit on units already above \$1150/month (Manitoba applies this exception to units over \$1130, but has average rental rates roughly 3% below the average rates in Nova Scotia)¹⁷⁰, and the option for a landlord to apply for an exemption on approved, renovated units.

Assuring renters receive fair notice of, and are not gouged by, rent increases applied on their accommodations is the primary aim of rent controls; on their own however, rent controls are an insufficient approach to ensuring fair access to affordable housing. In addition to rent controls, the NSAPB provides additional funding for rental subsidies, which will be reserved for helping non-profit providers of supportive housing. These initiatives only scratch the surface however. A comprehensive housing strategy would very carefully consider how to ensure more rental accommodations by taking into consideration: the current stock of rental accommodations; future demand; the particular needs of different income groups, particularly the lower income groups; the number of family and non-family households; and expected changes in income, prices and rents.¹⁷¹ This work needs to be done now because the 'Ships Starts Here' has anecdotally already had an impact on increasing rents.

Housing Responsibility

The NSAPB submits that the complexity of housing issues and the importance of housing require a full-fledged Minister who speaks for the housing sector as a whole and takes a leadership role. Without the establishment of a separate department (or crown corporation or agency) responsible to a Minister, this sector will continue to suffer from a lack of collaboration and co-ordination between the three levels of government. A ministerial assistant responsible for cooperative housing and other housing programs is not sufficient. A Department of Housing is needed. A housing secretariat would complement the Department and would: "monitor housing need and supply; monitor the existing stock and report regularly on its condition; report to the Minister of Housing, both to advocate for the sector and advise the Minister annually on the priority of housing needs and supply."172 The Department and secretariat need to prioritize ongoing collaboration and consultation with those in the non-profit sector who have been dealing with these issues to ensure that the most effective decisions are made.

Clearly, "without a profound change, the many parts of our housing 'system' will continue to work at cross-purposes." ¹⁷³ The change required is not only at the provincial level. Indeed, Canada is distinguished as the only major country in the industrialized world without a national housing **strategy.** Canada currently has one of the smallest social housing sectors among industrialized countries. The federal government therefore has a very important role to play as well.

Much More Than Housing

New affordable housing must be given priority, but we must also ensure that there are sufficient supports for those men and women who are struggling with physical and mental health challenges, addictions and other significant barriers to independent living.

In the end, affordable housing is about much more than housing. It is about making communities liveable and affordable for everybody, ensuring that public resources are deployed to address broader societal goals so that all community members have opportunities to meaningfully participate in their communities. A housing first approach that provides real affordable housing is part of this solution. The NSAPB supports the statement by Adsum for Women & Children: "Housing is a part of the solution to their challenges but certainly not the only one. It is important to see housing interventions for these people as part of a poverty reduction strategy."¹⁷⁴ The solution also requires investment in public transportation as well as early learning and child care and other supports. It also requires jobs that provide a living wage. It also means appropriate income supports for those who face significant barriers to employment, which could all be part of a Poverty Elimination Action Plan as the NSAPB proposes).

NSAPB Actions

- Invest \$780,000 to pay for 13 new housing support workers located outside of HRM and to serve all areas of the province, including dedicated workers to support off-reserve Aboriginal women and to serve African Nova Scotian women.
- Invest \$300,000 into a fund to retrofit housing units with enhanced security measures to serve as second stage housing in rural Nova Scotia. (This is to cover security monitoring for 50 units, which costs approximately \$20,000 per year and a one-time cost of \$80,000 for 50 installations)
- Additional funding of \$1.8 million is also provided to non-profit organizations operating second and third stage housing for addition-

- al staffing to enable appropriate programming and supports as re*quired* by residents
- Establish a separate Housing Department that includes a housing secretariat, which answers to a full-fledged Minister, shifting housing staff and funding from the Department of Community Services. The new department would be responsible for implementing the provincial housing strategy, with clearly established targets and timelines for affordable and appropriate housing in all parts of the province. Estimated Cost for Department of Housing and Housing Secretariat: \$6 million
- Increase the amount of provincial funding earmarked to build affordable housing units by allocating \$200 million over three years, beginning with \$60 million this year. Ensure housing and supports meet the specific needs of women at risk as well as targeted supports to other at-risk groups including youth, families, African Nova Scotians, and Aboriginal, as well as people with disabilities. Investment in Affordable Housing and Supports: \$60 million
- Increase funding to other existing housing programs to be allotted among the various programs including Home Ownership and Repair, and Public Housing Subsidies: \$3 million.
- \$1.2 million investment for funding to targeted co-operative housing for artists and students
- Invest \$2 million for rent supplements targeted to non-profit providers
- Reinstitute rent control on rental increases and provide funding (\$860,000) to pay for additional enforcement officers to ensure that the legislation is enforced, as well as health and safety standards and accessibility standards for housing. These officers need to be distributed to ensure coverage in each county.
- Continue to pressure the federal government to establish and fund a pan-Canadian housing strategy and to prioritize immediate and substantial investment to address the housing crisis for First Nations communities on and off reserve across this country.

Technological Connections

"In Nova Scotia, access to high-speed Internet (broadband) is considered as essential as electricity and telephone service." 175

When contracts were signed with Eastlink Bragg Communications Inc. and Seaside Communications in December 2007, and OmniGlobe Networks in August 2008 as part of the Broadband for Rural Nova Scotia Initiative, Nova Scotians were given numerous assurances that universal broadband internet access would be available to them by the end of 2009. 176 Investments were made by both the provincial and federal governments to subsidize this project, but by late December 2012, three years after every person in Nova Scotia was scheduled to have access to broadband internet, stories continue to persist in the media that over 800 persons continue to live without access to a reliable internet connection. 177

While reducing the number of Nova Scotians without broadband internet access to roughly 800 represents a significant improvement from the beginning of the initiative, it also represents the continuing failure of the project to achieve universal access. OmniGlobe, who were responsible for providing access to rural locations within HRM, completed their work as scheduled, but Eastlink and Seaside failed to uphold their end of the agreement. Further compounding the failure to provide universal access is the reality of modern technological advancement. The internet service being provided by Eastlink, for example, involves modem download speeds of 1.5 Mbps¹⁷⁸, whereas the most recent technology being used by Bell offers download speeds of up to 80 Mbps. ¹⁷⁹ For those in rural Nova Scotia still waiting to be connected to broadband internet, the services they are waiting for are effectively as outdated as the dial-up internet that the initiative was designed to improve upon.

The topography of the province has been blamed as the reason universal access has yet to have been achieved. However, Eastlink and Seaside should not have signed agreements involving the subsidization of their infrastructure by public funds unless they were capable of completing the task as agreed upon in the contract. Due to the dramatically overdue assurances of universal access, and continuing failure of Eastlink and Seaside to uphold their contractual obligations, the APB implements a penalty of \$100/month/unconnected household on both companies to be charged until the work is completed.

Beyond the issue faced by those rural Nova Scotians who continue to lack the option of broadband internet access, is the issue of affordability. While the vast majority of Nova Scotians do have access, the cost of an internet connection can be prohibitive to many. The Community Access Program (C@P) was developed to ensure all Canadians, regardless of their socioeconomic position are able to access basic computer and internet services in their communities. The Federal government's cuts to the C@P program are inexcusable in the modern era and result in downloading the costs onto the provinces and municipalities. When federal funding for this program ended, the Government of Nova Scotia took the steps required to see it continue by increasing their funding of C@P from \$250,000 to \$348,000. However, this does not make up for the loss of \$650,000 in annual funding that was previously provided by the federal government. 180

The C@P program is an invaluable resource to those who cannot afford a computer or an internet connection. As many services and organizations continue to move to the internet as a primary point of contact, ensuring that every Nova Scotian has low-cost or free access to a computer and internet is crucial.

The APB increases annual C@P funding from the current amount of \$348,000 to \$600,000, with the funds from the penalties to be paid by Eastlink and Seaside being directed to offset this additional spending. This arrangement will continue until the work is completed and the province has achieved universal broadband access, at which time the additional funds will be provided through alternative revenue.

Where the C@P program ensures that Nova Scotians have access to the internet at a low-cost or for free, it does so only in public locations. For those who have, or could afford a computer at home, but cannot afford the monthly charges for internet access, non-profit community nets, such as Chebucto Community Net, offer comparatively inexpensive (\$125/year¹⁸¹) access to secure email, databases, domains and sub-domains. The APB provides Chebucto Community Net with \$50,000 to update and improve services, and also introduces a pilot project to test the viability and interest in locally run, non-profit community nets by investing \$150,000 into the development of three other community nets in other regions around the province.

As part of a multiyear plan to ensure that more Nova Scotians can take advantage of technology, the province should also consider a number of initiatives that are being done across North America and around the world. The research on these issues is outside the scope of the NSAPB, but they are areas of further study that should be explored:

- Public tech and research parks in Saskatchewan, a crown corporation builds and operates high-tech research and development offices where new tech and research-driven start ups can obtain affordable access to space and various tools. The Saskatchewan Opportunities Corporations should be considered as a model for Nova Scotia.
- Low-cost laptop programs Various jurisdictions around the world, ranging from India to the State of Maine has created low-cost laptop programs designed to ensure all children have access to computers. This program recognizes that our world and economy are changing and that technology and computer skills are a basic pre-requisite to participate in the modern economy.

NSAPB Actions

- Additional investment in C@P: \$250,000 (-contractual penalty)
- Investment in community net including pilot project: \$200,000

Sustainable Transportation

Affordable and accessible public transportation is a key component to bridge urban and rural communities. It would improve access to jobs and vital resources needed by rural residents. A unified provincial transit strategy does not currently exist in Nova Scotia. People mistakenly assume rural residents generally have access to a personal automobile, which discounts the need for public transit. Even if a family has some access to a vehicle, not every rural resident has access to a car during specific times of the day – for example while the main income-provider is at work. Rural residents should have access to such resources as employment, health and social services, educational institutions, and shopping zones, as residents do in urban or higher density areas.

An exceptional example of a successful unified provincial transit strategy is the Saskatchewan Transit Company (STC). As a provincial crown corporation, an important role of STC is to link rural residents to urban zones in a province with a markedly lower population density, 1.75/km², compared to Nova Scotia, 17.28/km². The implication of the difference in population density is that it is even more challenging for transportation services to reach Saskatchewan residents compared to Nova Scotia. From its inception in 1946, (solely utilizing motor coach buses), STC serves virtually the entire province. Requiring an operating subsidy of \$8.7 million, STC is experiencing substantial ridership growth trends while obtaining 93% passenger satisfaction. 183 In order to accommodate the rapid economic growth which Saskatchewan has recently experienced, STC has made it possible for all residents, whether rural or urban, to capitalize on the economic success of the province. Since economic development is typically concentrated in urban zones, rural Nova Scotians can contribute and take advantage of current and future economic successes offered by urban zones.

The NSAPB creates a provincial transit crown corporation, Transit Nova Scotia. Its initial mandate will be to facilitate the development of a Sustainable Transportation Strategy. This strategy requires input from current regional transportation providers and other stakeholders in the service: municipalities, businesses, schools, health care providers, etc. This would be considered a starting point to assess a community's needs, analyze existing resources and identify where new resources may be realized. Regions without transportation services could be managed through TNS.

TNS' initial mandate is to provide inter-community bus transportation. Similar to what happened when Nova Scotia Power was created; the provincial government should assume control over all existing inter-community bus routes. TNS will formalize an implementation project in a selected region selected region such as Kings County where a transit infrastructure already exists through Kings Transit Authority. TNS would learn what needs to be done for improved public transit in the region. According to a 2012 analysis of the Kings Transit, current weaknesses exist in operational funding, frequency, accessibility, and affordability, 184 which are all areas that could easily be remedied by public investment. Of the current riders surveyed on Kings Transit, 56% use the bus more than four times a week. 185 This demonstrates a sizeable demand for public transportation in the region. Access to adequate and affordable daily transit service is vital to the improvement of Nova Scotians' quality of life.

It would be a prime mandate of TNS to investigate the optimal amount of subsidies to generate accessible and affordable public transit service throughout Nova Scotia. Addressing one region at a time, starting with Kings County, would assist TNS to facilitate and manage public transit provincewide over time.

Active Transportation

Investing in public transportation is only part of strengthening our connections within our communities, and between them. Using a wheelchair, walking and biking are other ways. As the Ecology Action Centre has defined it, we need green mobility that helps us to get where we need to go, keeps us healthy and minimizes our damage to the environment.¹⁸⁶ The Nova Scotia government is to be commended for moving toward such a strategy that would focus on sustainable transportation. In addition to funding TNS, this strategy should include investments in active transportation such as:

- improving walkability through better pathway and sidewalk infrastructure within small urban centres across the province
- implementing the Blue Route bikeway network around the province
- Development of sustainable transportation nodes (stations) in each town (in partnership with municipal and private partners).187

While TNS is likely to cost about \$10 million per year once it is fully functioning, the full strategy is estimated to cost a total of \$20 million to fully implement it. This strategy would be best implemented by a lead agency located within the Department of Transportation and Infrastructure Renewal, as the Ecology Action Centre has recommended.

NSAPB Actions

- Initializes the operation of Transit Nova Scotia with funding of \$1 million.
- Invests to develop a Sustainable Transportation Agency which will oversee the implementation of a Sustainable Transportation Strategy. The initial investment of \$3 million is to set up the Agency and develop the strategy; the investment will be increased to \$20 million according to the targets and timelines set out in the Strategy for public and active transportation.

Summary of NSAPB Investments in Spatial Connections

- New Spending to Address Homelessness, Housing and Housing Supports: \$75.94 million
- Investments in Technological Connections: \$.45 million
- Developing Sustainable Transportation: \$4 million

Total New Investment: \$80.39 million

Environmental Connections

HOW WE CONNECT to our environments has significant implications for our health and well-being. Research shows that environmental degradation has a disproportionate impact on those most disadvantaged in our society. Green investments have significant social and economic returns.

One way for the provincial government to take a leadership role, demonstrating the importance of the environment, is to view its operations through an environmental lens. First, the government should seek to improve its environmental footprint by revising policies and programs that encourage environmental waste. Examples of such policies are the province's mileage policy, paper use, energy use and enforcement of an anti-idling policy. An audit of government operations with a focus on maximizing environmental benefits could reveal some significant costs savings. While the individual savings might be small, spread across all departments and 9000 or more employees the savings would be significant.

Second, the government should review its program spending with the intent of reallocating spending and reconsidering priorities with regards to infrastructures spending in particular. As we have recommended in the transportation section, a Sustainable Transportation Strategy should be a priority.

Third, and related to program spending, the government has made major and direct investments in certain natural resource industries, most notably pulp and paper and open-net salmon aquaculture. High volume, low value, large scale resource extraction has been hard on the environment and ultimately on the communities and economy of this province. We believe this model of economic development is unsustainable. The government needs to encourage and support small scale, higher value enterprises in farming, fishing and forestry. There are growing markets in all these sectors for sustainably harvested products. The Category 7 Uneven-age, Quality Improvement Silviculture Program is an example of program that encourages good forestry practices and brings economic benefits to rural communities.¹⁸⁸

The estimated budget for Department of the Environment for 2012–13 was \$26 million. This constitutes .5% or less of total provincial expenditures, which is an insignificant budget when their responsibilities are only increasing in part due to federal cut-backs in environmental spending. As with other Departments, spending in the Department of Environment will be increased to insure that have inflationary costs covered.

Energy

Nova Scotia's energy landscape is undergoing dramatic change. Our legislated commitments to increasing the share of our electricity generated using renewable sources while decreasing greenhouse gas emissions from the electricity sector have set us on a promising course. We are working to diversify our fuel mix and update our electricity infrastructure while grappling with the challenge of rising power rates. Improving Nova Scotia's energy security, securing equitable access to electricity and ensuring we do our fair share to address climate change should be the guiding objectives of any Provincial action on energy.

Engage Nova Scotians to Develop a Long-Term Energy Strategy

As we strive to reach our goals, we more often discuss plans and projects that have far-reaching implications for Nova Scotia's energy future and the regional energy picture. Development of hydroelectric potential in the Lower Churchill waterway in Labrador is one such project. If the project is undertaken, it will redefine relationships between Nova Scotia and neighboring provinces when it comes to energy and electricity system planning. Deciding whether the project is right for Nova Scotia involves planning for how our province might and should look decades from now. Without full

and proper analysis of the Lower Churchill or any other project, predicting long-term implications is a difficult task.

We must weigh the full costs and benefits of these complex plans and long-term projects and take advantage of opportunities to evolve the way we strategize for our energy future. It is time Nova Scotia develop a new energy strategy and a clearer process for implementing that strategy. Our new energy strategy should establish a framework that will guide the way Nova Scotians participate in making critical decisions about our energy and electricity systems in the future. This energy strategy must include the following:

- Establish a 2050 target date for a 100% carbon-free, renewable electricity system in Nova Scotia where vehicles and heat are predominantly fueled by renewable energy, likely using electricity
- Make provincial energy security the first consideration before opportunities for export when developing domestic energy resources
- Plan for how to deal with a price on carbon
- Define the benefits and parameters of enhanced regionalization including the potential for a regional energy planning authority
- Develop a full-cost accounting methodology for considering cost-effectiveness of domestic energy resource development and non-domestic fuel procurement
- Commit to pursuing all energy efficiency that is cost effective and achievable for electric and non-electric fuels
- Implement a consultation process that ensures energy-related resource and policy developments are consistent with overall vision
- Prioritize community consultation and highlight best practices to maximize community benefit from local energy projects

Tackle Energy Poverty

Improving Nova Scotians' access to energy services means shifting the conversation to single out energy costs (the expense of power bills relative to incomes) over electricity prices (the amount paid per kilowatt hour of electricity consumed). 189 Only then can we adequately address the right to energy security—the ability of every Nova Scotian to secure energy required for food preparation, warmth, hot water and light.

Although the NSAPB's significant increase in income assistance would lower the energy poverty gap for many households, it will not solve the problem of energy insecurity for many other low income households. Another component of dealing with energy poverty is the introduction of a Universal Service Program¹⁹⁰ designed to help those living in low income to pay their electricity bills. All Nova Scotians below the pre-tax Low Income Cutoff would be eligible. The program would have four pillars:

- 1. Ensuring equitable energy cost affordability
- 2. Improving arrears management
- 3. Establishing crisis intervention assistance
- 4. Targeting energy efficiency programs to low income households

An integral part of this program is utility service protection against shutting-down power. The cost estimate for this program is less than \$13 million per year, which is funded via a modest charge on power bills for customers above a certain level of utilization. The NSAPB also allocates some funding to cover setting up and administering the program.

Encourage Energy Innovation

The ongoing upheavals to Nova Scotia's energy status quo provide opportunities for this province and its communities to show remarkable leadership. Change is exciting, and individuals and groups across Nova Scotia are eagerly fueling the momentum. Research into harnessing tidal power for electricity generation is one place where we are on the leading edge of technological development. The joint efforts of our scientists, engineers, universities, government and community consultants will no doubt ensure Nova Scotia is at the global forefront of tidal innovation. Halifax Regional Municipality's Solar City program combines a financing mechanism with centralized administrative and technical assistance to broaden the municipality's use of solar thermal technology. 191 Homeowners in HRM will now be able to directly engage with and benefit from renewable energy through affordable financing.

It is a key role of government to foster and create new opportunities for innovation. Nova Scotia must take advantage of this rare moment to become a sustainable energy leader.

NSAPB Actions

- Invests \$1.5 million to cover the set up and administration of a Universal Service Program to help alleviate energy poverty in Nova Scotia.
- Invest \$6.8 million to set up a Renewable Energy Research and Development Consortium that brings together the work of research and development institutions like the recently launched Bowater Mersey project to sort out priorities for investment in and deployment of new energy technologies (including generation, storage, smart grid, electric vehicle and efficiency technologies).
- As part of the consortium, establish a Renewable Energy Research and *Development Fund of \$14 million to encourage leading edge projects* that will improve our energy security, save Nova Scotians money and help us do our fair share to address climate change. Investment priorities for the \$14 million should include developing domestic expertise in clean energy technology development and installation and early exploration into electric vehicle integration now in conjunction with proposed large-scale clean energy projects like Muskrat Falls and domestic renewable energy development. The fund will include clear outcomes including job commitments, and local social and economic benefits.
- Invest \$1.25 million to finance arrangements for households in municipalities across the province who wish to undertake similar renewable energy projects to HRM's solar city model.

Food Security

"Food security exists when all people, at all times, have physical and economic access to sufficient, safe and nutritious food to meet their dietary needs and food preferences for an active and healthy life". 192 At a community level, supporting food security is about creating healthy, vibrant communities that are socially just and self-reliant. Food security is an outcome that municipal, provincial and federal governments can strive for and achieve through the appropriate policy frameworks, planning and budgetary allocations.

Realities of Food Insecurity

Food insecurity in a community means not everyone is able to access enough healthy food for themselves and their families. In Nova Scotia, food insecurity is a reality for too many people. Since 2008, the number of Nova Scotians who visited a food bank increased by an astounding 39.3%. 193

Poverty is the main cause of household food insecurity. Nova Scotians who rely only on jobs that only pay the minimum wage, 194 or those on Income Assistance, 195 and seniors living in low income 196,197,198 are especially vulnerable. These residents are unable to afford healthy food because fixed costs such as housing (including, heat and power), transportation and childcare leave little or no money for food.

Consequences of food insecurity include:

Mothers sacrifice their food intake to feed their children.

Time and financial constraints can lead to a reliance on cheap, processed convenience foods. Over time, this can lead to loss of cooking skills, and poorer health outcomes. At a systems level, this translates into high health care spending on preventable chronic conditions such as obesity and type 2 diabetes.200

Food insecurity does not exist because food costs too much in Canada. In fact, Canada has one of the cheapest food systems in the world. On average Canadians spent a mere 10.2% of their annual budgets on food; down from 18.7% in 1969²⁰¹). Multinational food corporations tend to keep food prices low by paying the lowest price possible for agricultural commodities such as grain, livestock and vegetables, which means that primary producers are getting smaller and smaller shares of the food dollar. 202

As farming profits diminish, farms close and our capacity to produce local foods is lost.

In Nova Scotia, "estimates show that only about 8.4% of our diet is produced on Nova Scotian farms. Fifteen years ago it was closer to 15%."203

In Nova Scotia and elsewhere, small-scale farmers have been hurt by commodity-based, export-focused policies. As recommended in the People's Food Policy Project (2011) a "shift toward a community-based, sustainability-focused agriculture that prioritizes healthy eating for all Canadians" is needed.204

Current Spending or Strategies in Nova Scotia to Address Food Insecurity

The Nova Scotia government has taken some positive actions outlined in the Nova Scotia Poverty Reduction Strategy entitled Preventing Poverty, Promoting Prosperity (released April 2009).²⁰⁵ These actions have included:

- Increasing minimum wage to \$10.15 an hour 206
- Introducing the Affordable Living Tax Credit and Poverty Reduction Tax Credit
- A 22% increase per child, per month to the Nova Scotia Child Benefit
- Increasing the personal allowance portion of Income Assistance by \$15 per month
- Investing \$50 million to develop new affordable homes²⁰⁷

Looking Ahead

Research from the Nova Scotia Participatory Food Costing Project demonstrates that fixed costs impact household food budgets.²⁰⁸ We need to understand that individuals living in poverty often view food as a more flexible part of their budget²⁰⁹ compared with fixed costs such as shelter, power, childcare and transportation. When the burden of fixed costs such as these is reduced, more income will be left over to allow low-income families and individuals to purchase a nutritious diet. What is truly needed to address food insecurity is **continued investment in strong social policy**, which can include investments in affordable, safe housing and transportation (refer to housing and transportation sections for key actions). In countries where strong policies are in place that minimize social and income inequality, the result is a healthier population and a more peaceful and productive society overall.210,211

The Alternative Provincial Budget supports investments to enable Nova Scotians to achieve food security. This includes the need to work on povertyreduction measures, such as:

- Investing in forward-thinking, non-siloed food policies and decision-making processes.
- Moving beyond the charity model of food access for food-insecure Nova Scotians; making investments in sound social-policy, building

- on and evaluating what has been outlined and achieved through the 2009 Poverty Reduction Strategy.
- Investing in sustainable, economically viable farming and fishing policies and practices, by supporting current and future generations of farmers and fishers to make a living while stewarding the resources of the land and sea.
- Investing in community education and research on food security.

NSAPB Actions

- Work in coordinated and collaborative ways for policy development on food insecurity for example through cross-departmental government committees and public engagement strategies.
- Strengthen rural economies with supports for innovative economic development initiatives. Identify food as a priority area for small business and social enterprise development and employment training.212 Estimated Investment: \$ 2 million
- Support and enable the entry of new farmers into farming and land ownership, including new immigrants who have farming experience. Estimated Investment: \$ 2 million
- Support the development of school curricula at every grade level to incorporate both hands on and academic lessons about food and food security. This can include incorporating school gardens and green houses, cooking classes, and information on food insecurity (locally and globally) and the social determinants of health into classroom curriculum.213 Estimated Investment: \$400,000
- Establish grants to support and maintain operational costs (i.e., staffing and infrastructure) for community based, cooperative models for farmers' markets and other food-security relevant initiatives such as community gardens, community kitchens, food-buying co-operatives. Estimated Investment: \$500,000
- Encourage local procurement including for local food (see separate section on this).

Water as a Human Right, Commons and Public Trust

In July 2010, the United Nations General Assembly voted to recognize water and sanitation as a human right. Then on September 23, 2011, the UN Human Rights Council (HRC) passed a resolution on the human right to safe drinking water and sanitation and called upon governments to develop comprehensive plans of action to progressively realize this right, monitor the implementation of these plans, ensure adequate financing and provide legal remedies for violations. The resolution set out these and other clear obligations and all levels of government should work towards fulfilling them. The Union of Nova Scotia Municipalities is already onside, having passed resolution 10A in 2007, which recognizes "access to clean water is a basic human right."

Despite these advances, water is still treated as a commodity in Nova Scotia. This leaves our water supplies vulnerable to private market practices, like trade agreements and groundwater extraction by water bottling companies. Further, water is a resource which is difficult to regulate, and people and communities are being left out of decision making processes. Governments are favouring business interests over the public's interest. This leaves our watersheds vulnerable to contamination, and water pollution can be considered a violation under the UNSM resolution. We have negative situations like the one that has been playing out in Boat Harbour that has seen the local pulp and paper mill polluting the waters for decades,²¹⁴ and discussion about opening Nova Scotia up to practices like hydraulic fracturing.²¹⁵

As Maude Barlow of the Council of Canadians wrote in her paper, Our Right to Water: Canada's Guide to Implementing the United Nations' Recognition of the Right to Water and Sanitation, "There are three obligations imposed on States with the recognition of a human right. The first is the Obligation to Respect, whereby the State must refrain from any action or policy that interferes with the enjoyment of the human right. For water, this would mean, for instance, that no one should be denied essential water services because of an inability to pay. The second is the Obligation to Protect, whereby the State is obliged to prevent third parties from interfering with the enjoyment of the human right. This would mean, for instance, protecting local communities from pollution and inequitable extraction of water by corporations or governments. The third is the Obligation to Fulfil, whereby the State is required to adopt any additional measures directed toward the realization of that right. This might mean, for instance, enlarging public water services and investing in water infrastructure."216

Water is a common heritage that belongs to current and future generations, other species and the Earth. The recognition of surface and ground water as a public trust requires that the government protect it for the public's reasonable use, and to make private use subservient to the public interest. With water as a commons and public trust, full public consultations are required in decisions and policies affecting water such as oil and gas drilling applications and water taking permits.

Steps need to be taken to ensure that water is protected as a human right, commons and public trust.

Water Governance

Water governance is complex because it falls under multiple jurisdictions. Private well owners, municipal governments, and the provincial government all assume roles and responsibilities for the protection, maintenance, and delivery of drinking water. It has been two and a half years now since the release of Water for Life: Nova Scotia's Water Resource Management Strategy. Without timelines and tangible targets attached to this strategy it is difficult to assess progress. We do know that some small projects have moved forward according to the government's own progress report.²¹⁷ However, the "actions for today" have seen little to no progress and appear stuck in the stage of gathering information on water resources in Nova Scotia. Clearly more concrete and significant steps are needed to implement the government's own strategy.

Gutting Environmental Legislation Through Omnibus Budget Bills

The omni-budget (Spring 2012 federal budget) implemented sweeping changes to environmental legislation and removed critical safeguards for water protection. The Canadian Environmental Assessment Act was replaced with a new act that eliminated 3000 federal environmental assessments, including 151 in Nova Scotia. The federal government also abdicated their responsibility on 99% of lakes and rivers across Canada through the overhaul of the Navigable Waters Protection Act, now called the Navigation Protection Act. Bodies of water no longer protected in Nova Scotia include the Bras D'or Lakes, Lake Ainslie, and French River, on the South Shore of NS. The second federal budget bill in the Fall of 2012 created uncertainty about work safety and disclosure of fracking and other chemicals by eliminating the Hazardous Materials Information Review Commission. This change could impact the AIS facility in Debert, where there are plans for expansion to include treatment of hazardous materials such as fracking waste. This budget not only marked a troubling move that stifled democratic debate on environmental policy but also called into question the government's ability to uphold the human right to water and sanitation. The Nova Scotia government should pass legislation that fills in the gaps left by the federal government, while continuing to advocate that it rollback theses changes.

National Water and Wastewater Infrastructure Standards

The federal government introduced wastewater regulations in June of 2012.²¹⁸ The Federation of Canadian Municipalities estimated that the new regulations could cost up to \$20 billion in upgrades over the next two decades. While high standards on the treatment of wastewater are critical to source protection, the failure to provide funding for these upgrades have left municipalities with P3s (private-public partnerships) as the only option to upgrade current eroding systems, or to build new facilities. However, research across Canada and internationally has recognized that while public money is often spent to design and/or build public facilities like roads, hospitals or schools, inevitably the public loses when a municipality enters into a partnership with private operators for critical public services. Water privatization or P3s have resulted in price increases, job losses, decreases in service quality and lack of transparency and accountability. This is clearly not the way to go.

Wastewater treatment facilities are severely lacking in coastal communities, where historically it has been acceptable to dump raw sewage into rivers and the ocean. This untreated sewage can be a real problem for the ecosystems, and in some cases for access to freshwater for drinking and recreational purposes.

The Green Economy Act, introduced in Nova Scotia in November 2012 in relation to the Environmental Goals and Sustainable Prosperity Act (EG-SPA), in part postponed the deadline NS municipalities had to meet public drinking-water standards and wastewater treatment guidelines to 2020.219 The Minister responsible indicated that, "86 per cent of the municipalities are meeting the drinking water standards and 91 per cent of the municipalities in our province are treating their wastewater...and we continue to lobby the federal government to provide funding to municipalities so that they can invest in the infrastructure needed to meet the standards." 220

The NS government allocated close to \$148 million to municipal water and wastewater projects in 2010-11.²²¹ This is not sufficient, but the provincial government cannot do it alone. As such, the Nova Scotia government must continue their efforts of lobbying the federal government to provide funding for infrastructure upgrades. Given current issues and the difficulties faced by municipalities to fund these critical infrastructure upgrades, the NSAPB invests \$20 million for municipal water and wastewater projects.

There are several issues that need to figure into the government's budgeting plans in order to safeguard our water sources and ensure that all Nova Scotians have access to safe water.

- 1. First Nations water rights: While drinking water on First Nation reserves is a federal responsibility, Bill S-8, the "Safe Drinking Water for First Nations Act," which is before the House of Commons, sets up a framework where responsibility can be downloaded onto provinces, corporations or other bodies. The National Assessment of First Nation Water and Wastewater Systems estimated that \$42 million would be required to meet Aboriginal Affairs and Northern Development Canada's protocols for safe water and wastewater in Atlantic Canada. Out of Nova Scotia's 13 First Nations, the report noted that three communities were high risk, three were medium risk and four were low risk. The Nova Scotia government needs to be ready to meet these requirements, while it continues to insist that the federal government continue to fund these infrastructure needs.
- **2. Groundwater Extraction for profit:** In Nova Scotia, there are 1600 public drinking water supplies in NS²²² including approximately 34% coming from groundwater sources. Groundwater is also an important source of water for private wells, agriculture, industry and enterprise, and is used by most of the small non-municipal public water systems in Nova Scotia. Nova Scotia allows companies to extract water, bottle it, and sell it back to communities at an inflated price. The Province should prohibit the extraction of water by private companies for profit and forego the small fee that it charges companies to do so.
- 3. Bottled Water in NS: In the Spring of 2010, Nova Scotia became the first province or territory in Canada to commit to phasing out the sale and provision of bottled water in provincial facilities. This means that the province will no longer spend public money to provide bottled water at meetings and events hosted by the provincial government. Implementation of this commitment includes a Treasury Board manual²²³ for all provincial offices, and directs the end to purchasing bottled water. While this is a positive

step, it is difficult to determine just how much this policy is regulated. The Province should report on the progress of the implementation of this policy.

4. Hydraulic Fracturing: Hydraulic fracturing, commonly known as fracking, is a process by which unconventional natural gas is extracted from dense rock beds such as shale. A combination of sand, water and chemicals is blasted into the rock, causing it to crack or fracture. Many herald natural gas as fuel that can help us transition away from oil and coal. However, some preliminary studies on the full life-cycle emissions of fracked gas make it far less attractive than the use of oil and not significantly better than coal in terms of the impacts on climate change.²²⁴ This, paired with concerns about contamination of groundwater and other health risks relating to the chemicals blasted into the ground, suggests a need for a provincial moratorium on fracking. The Nova Scotia Government is currently conducting a review of fracking and recommendations are expected later in the spring of 2014. The budget implications of onshore gas extractions are unclear, but the small royalties do not outweigh potential costs to address ecological damage and public health issues associated with fracking.

NSAPB Actions

- Invests \$20 million to continue work to bring water and wastewater systems up to national standards.
- Recognizes water and sanitation as a human right.
- Protects key waterways including those excluded from the new Federal Navigation Protection Act.
- Excludes water from all trade agreements.
- Prohibits public-private partnerships in order to protect the human right to water and sanitation.
- Ensures access to potable water and sanitation in all Nova Scotian communities, and legislates access to public water via taps (and sanitation via public, 24hr washrooms) in larger urban centres with appropriate levels of funding to implement the legislation.
- Eliminates industrial extraction of water for private profit (bottling plants).
- Implements the phase-out of bottled water at meetings and in government offices.

- Establishes standards for water use for industrial purposes and agri-business.
- Establish a Water Act by 2015 that includes transparent and accountable governance arrangements, the ability to impose licensing conditions for water use and discharge, and mechanisms for the effective designation of priority areas where additional management will be required. A Water Act should also contain measurable targets for water use efficiency and water conservation.
- Enough environmental and health concerns exist to implement a ban on hydraulic fracturing, but the government must at the very least conduct a full consultation on hydraulic fracturing after the completion of the current review of water-related best practices.
- Incorporate commons and public trust principles into all water-related legislation.

Summary of NSAPB Investments in Environmental Connections

- Investment in Renewable Energy and to Reduce Energy Poverty: \$23.55 million
- Investment in Improving Food Security: \$4.9 million
- Water as a Human Right, Commons and Public Trust: \$20 million

Total New Investment: \$48.45 million

Concluding Remarks

PEOPLE ARE RISING up and this is a trend that is likely to continue as workers respond to employer attacks on benefits like pensions and health plans, and demands for lower wages for new hires. The slogan "We are the 99%" came to represent a broad resistance to an approach that benefits the few. Governments eventually expelled Occupy camps in Canada and in the U.S.; however, the protest movement engaged new people in the discussion about building societies that are fair and equitable. The Quebec Student strikes are but another example. Now, we are witnessing the ground-shifting Idle No More movement of First Nations and Aboriginal Peoples across Turtle Island (Canada). First Nations in the Maritimes including the Mi'kmaq and other nations have suffered under years of colonial, racist and genocidal policies from all levels of governments. Idle No More is a beginning, not an end.

Governments have a responsibility to protect and strengthen our communities and we have a right to continue to call for them to do so. The NSAPB is but one tool to help demystify the economic and budgetary decisions that are often used to justify our governments' priorities and lack of choice. The NSAPB shows that there are other choices that can be made, ones that are more economically and socially justice, as well as environmentally sustainable.

Appendix

Federal Tax Benefits in Nova Scotia for Individuals with Children

The Child Tax Credit (Children Under 18)

Of the 728,800 tax returns filed by Nova Scotians in 2009, 95,570 (13%) claimed a credit for a child under 18 years old. Of the 483,280 Nova Scotian with total incomes of \$30,000 or less, only 35,630 claimed a credit for a child under 18. While Nova Scotians with total incomes of \$30,000 or less made up 55% of returns, less than 9% claimed the child tax credit.

Of the 36,790 Nova Scotians with total incomes of \$90,000 or more, 27% benefited from the child tax credit.

The Child Care Deduction

In 2009, 30,150 Nova Scotians claimed a Child Care Deduction for expenses incurred to look after their children. Of these 11,540 (38%) were returns with total incomes of \$30,000 or less. Over 75% of the \$101 million claimed as a child care deduction went to individuals with incomes over \$30,000. This child care tax "incentive" does not help lower income Nova Scotians.

The Children's Fitness Amount

In 2009, 37,800 Nova Scotians claimed the federal Children's Fitness Amount Credit. Of these 6,450 (17%) were returns with total incomes of \$30,000 or less. This is another tax incentive that does not help lower income Nova Scotians, who cannot afford to put their children in expensive fitness/sports programs such as hockey or ballet.

Universal Child Care Benefit (UCCB)

The UCCB pays \$100/month for each child under the age of 6. It is a taxable benefit and must be reported on a tax return by the parent with the lower net income. In 2009, 43,200 Nova Scotia returns included UCCB income and of these 29,700 (68%) were from returns with total incomes of \$30,000 or less.

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