



The Provincial- Municipal Fiscal Review

Consultative Report Summary

Steering Committee of the Provincial-Municipal Fiscal Review
Fall 2014



October 14, 2014

Please find enclosed the draft report and recommendations of the Provincial Municipal Fiscal Review. The report is now being circulated for consultation, with 4 dates set up across the province as follows:

October 23 – Yarmouth – Rodd Grand

October 28 – Truro – Holiday Inn

October 29 – Port Hawkesbury – Civic Centre

October 31 – Wolfville – Old Orchard Inn

All municipalities and villages are encouraged to send representative(s) to one or more of these venues. Municipal and Provincial staff who participated in the review will be on hand to discuss the recommendations, answer questions, provide clarifications, etc. **In terms of process, the Working Group will only accept written submissions from Municipal Councils and Village Commissions to the UNSM as official input on the recommendations.** The purpose of the 4 sessions is to provide information on the recommendations to ensure municipalities and villages are well informed for the purposes of providing input in writing.

To be clear on where these documents stand:

- The recommendations included here are for consultation purposes only. As such, they are not approved by Government and they may not reflect the position of Government.
- At this point, there are no financial commitments from either the Province or Municipalities associated with these draft recommendations. Some of the recommendations do have provincial or municipal cost estimates, but Government has not approved any funding for them, and municipalities have not agreed to them.
- Once input from municipalities and villages has been submitted to UNSM, it will then be shared with the Working Group will bring that information back to the Government for consideration. December 15th is the targeted date to have all written submissions back from municipalities and villages.

Please take the time to review this material and attend the consultation sessions.

Executive Summary

The mandate of the Fiscal Review Committee was to determine how provincial support to municipalities could best be allocated. The Committee found that demographic and economic trends present major challenges for municipalities. In an effort to confront these challenges, the Committee made forty-one recommendations to better allocate resources and increase collaboration. These recommendations were organized along five themes:

Opportunities to Improve Government Structures

The Fiscal Review committee explored a number of different approaches to reviewing the viability of municipalities, and encouraging restructuring under appropriate circumstances. The committee has developed a comprehensive approach to monitoring and evaluating the existing government structures across the Province. Key recommendations include:

- Launching comprehensive viability reviews of municipalities that demonstrate three consecutive years of fiscal difficulties as measured by the Financial Condition Index.
- Developing a suite of incentive programs to promote voluntary restructuring initiatives.

For a fuller exploration of Structure, please see the Municipal Structure Options Review Recommendations.

Opportunities to Improve Roads Equity

The committee examined the relationship between different municipal structures and the maintenance and servicing of the local roads. It was acknowledged that rural municipalities generally have lower costs compared to towns with respect to their responsibilities. In an attempt to address this disparity, one recommendation is being advanced to:

- Require rural municipalities to pay full cost-recovery to TIR for the roads that are covered under the service exchange.

For a fuller exploration of Roads, please see the Local Roads Review Recommendations.

Opportunities to Reallocate Scarce Resources

The committee carefully examined existing grants to municipalities. In general, existing grants target important objectives and are based on sound principles. However, some changes would increase the sustainability of municipalities, and help target scarce funding dollars to top municipal priorities. Key recommendations include:

- Developing a new unconditional operating grant to replace the equalization program.
- Creating an arterial and collectors road grant.
- Reallocating the NSPI PILT in a way that is reflective on the needs and priorities of municipalities.

For a fuller exploration of Grants and Resources, please see the Operating Grants Review Recommendations.

Opportunities to Improve Revenue Systems

The committee also investigated revenue generating options for municipalities, evaluating the current system against alternatives. While the shortcomings of the property tax regime in Nova Scotia are acknowledged, none of the alternatives examined are suitable as a wholesale replacement. The committee does provide suggestions for improving the current property tax system, including:

- Providing greater municipal autonomy over the taxation of forest and recreational property.
- Review municipal finance powers provided in legislation to provide broader authority to establish fair and effective property taxation and revenue regimes.
- Introduce a Provincial Property Tax Rate to replace the current system of municipal contributions to education, corrections and housing.

For a fuller exploration of Grants and Resources, please see the Revenue Options Review Recommendations.

Opportunities to Improve Collaboration

The committee found that there are significant opportunities for the province and its municipal partners to work more collaboratively. A lack of municipal involvement in the development of regulation has led to intense financial pressure in some municipalities. In addition, greater collaboration in planning and delivering services can help municipalities provide higher quality services at a lower cost. Key recommendations include:

- Enhancing the consultation process with municipalities prior to regulatory change.
- Developing an asset management program.
- Generally improving the lines of communication between provincial and municipal staff.

For a fuller exploration of Improving Collaboration, please see the External Expenditure Pressures, and the Non-Financial Support Recommendations.

Background

Municipal governments play an essential role in our lives, providing vital local services that contribute to clean, safe, and productive communities. As the government closest to the people, municipalities also act as an important voice for communities, representing local interests to other orders of government. There are 54 municipal governments in Nova Scotia: 30 towns, 21 rural municipalities, and 3 regional municipalities. Municipalities have broad authorities under the *Municipal Government Act* and *The Halifax Regional Municipality Charter* to generate revenue and provide a wide range of local services including: policing, fire protection, transportation, water and wastewater services, land-use planning, and recreation programs.

The relationship between local governments and the provincial and federal governments can be complex, and changes over time. In 2010, Service Nova Scotia and Municipal Relations (now the Department of Municipal Affairs) reviewed the municipal Equalization and Town Foundation Grant program. One of the key findings from this review indicated the program could not be reviewed in isolation from other grants and funding programs. It was recommended that a more holistic look at programs and services was needed. In 2012, the province responded to this recommendation by establishing the Provincial-Municipal Fiscal Review. This review was led by the Fiscal Review Steering Committee composed of municipal elected officials and provincial Deputy Ministers. The committee's mandate was to review current programs and services to better meet municipal needs within the context of a balanced budget. Supported by a working group and a set of subcommittees, the Fiscal Review Committee examined:

- the current state of Nova Scotia municipalities;
- funding sources for municipalities;
- municipal expenditures pressures;
- non-financial supports for municipalities; and
- municipal grants and contributions.

The Report

This document provides a brief summary of the major findings and recommendations of the committee. This summary is accompanied by a more detailed report, providing additional background information and research that contributed to the findings and recommendations. The full report is divided into two parts: the *Current State of Municipalities* outlines current trends and significant challenges influencing municipalities, and the *Consultative Report* outlines opportunities for the province and its municipal partners to address coming challenges and better serve Nova Scotia communities.

Taken together the Committee's recommendations represent an improved allocation of provincial support which follows the guiding principles set out at the beginning of the project:

Guiding Principles of the Fiscal Review

1. Effectiveness:

Recommendations from the review should improve the transparency and structure of programs and services provided by the province and municipalities, to provide optimal benefit for taxpayers.

2. Building Relationships:

Recommendations from the review should strengthen communication, consultation, sharing of resources and cooperation amongst municipal governments and between the province and municipal governments.

3. Municipal viability:

Recommendations from this review should strengthen municipalities' abilities to provide the basic level of service at an acceptable tax burden.

4. Financial constraint:

Recommendations from the review must consider the financial limitations of both the province and municipalities individually and collectively.

Part II - Findings and Recommendations

Opportunities to Improve Government Structures

Given the demographic, economic, and financial pressure experienced by some municipalities, some consideration of current municipal structures was warranted. The 2012 Towns Task Force report made several recommendations relating to structure. Most significantly, the Task Force recommended that any municipality scoring poorly on a set of financial indicators should undertake a viability review, including financial analysis and community consultation to assess viability. The Fiscal Review Committee endorses the findings of the Towns Task Force and is eager for the implementation of these recommendations and several others which are likely to provide a benefit to municipalities as a whole.

Recommendation 1 - The Province will formalize FCI tracking as the tool that will be used to monitor the financial health of municipalities.

Recommendation 2 - The Province, with UNSM and AMA, will develop materials to help ensure that municipalities understand the FCI and have access to best practices to improve their financial health.

Recommendation 3 - The Province will develop a suite of programs designed to assist any municipality that chooses, or is required, to initiate a consolidation process.

Recommendation 4 - After three consecutive years of red-flagged FCI indicators exceeding the threshold, municipalities will be subject to a comprehensive review.

Recommendation 5 - Beginning on March 31, 2015, the FCI tracker will be applied as a trigger for reviews for any municipality that has exceeded the red-flag trigger threshold for three consecutive years.

Recommendation 6 -Municipalities will be encouraged to voluntarily request a review at any time, for any reason.

Recommendation 7 - In extraordinary circumstances, where it is jointly agreed upon by the UNSM and DMA that there is a need, a municipality could be targeted for a review process.

Recommendation 8- The review will provide all parties with binding outcomes that will identify the conditions necessary for municipal viability.

Recommendation 9 - The reviewed municipality, other affected municipalities and provincial officials will have 90 days to develop an Action Plan to achieve the outcomes identified in the review.

Recommendation 10 - The Province, upon receipt of the Action Plan, will issue a Ministerial Order within 30 days. If the Province does not receive an Action Plan within 90 days, the Province will issue a Ministerial Order.

Recommendation 11 - Municipalities will submit progress reports to the Province periodically once a transition process has begun. FCI tracking will continue.

Recommendation 12 - In the event that a review reveals that the challenges facing a municipality are such that they cannot be addressed through structural changes or a realignment of service standards, OR a municipality implements their Action Plan and improvements are not realized, then a tailored public policy process will be launched.

Recommendation 13 - No new villages will be created and no new powers will be given to villages beyond those that currently exist.

Recommendation 14 - All incorporated villages in Nova Scotia should be phased out. Existing villages should be given the opportunity to apply for town status, merge with an adjacent town, or dissolve into their encompassing rural municipality as they see fit.

Opportunities to Improve Roads Equity

Currently, rural municipalities in Nova Scotia are responsible for the maintenance of local roads constructed after April 1, 1995, while all local roads constructed before that date are administered and controlled by The Department of Transportation and Infrastructure Renewal (NSTIR). Meanwhile, towns are responsible for maintaining all roads within their boundaries. As well, in many instances, provincial routes pass through towns and are considered to fall under the administration and control of the town in which they are located. While the majority of towns in Nova Scotia possess the equipment and resources necessary to maintain roads within their jurisdictions, they are unable to achieve the same economies of scale as NSTIR. As a result, road maintenance costs are significantly higher for towns than for rural municipalities. To address this disparity, the committee is putting forward the following recommendation:

Recommendation 15 - Rural municipalities will now be required to pay TIR the full maintenance recovery cost (approx. \$6700 per kilometer plus annual CPI increase) for maintenance of the 745 km of local roads maintained under the Service Exchange agreement. If rural municipalities so choose, TIR will also service (at cost + capital - approx. \$13,500 per kilometer plus CPI) the 138 km of roads that rural municipalities are currently fully responsible for. In addition, the Province will engage in an education campaign to ensure that all municipalities understand the policies and practices that TIR has in place to trade-off roads maintenance responsibilities or ownership where possible so as to ensure that maximum efficiency.

Opportunities to Reallocate Scarce Resources

The Operating Grant

Every year, the Province, through the Department of Municipal Affairs, distributes tens of millions of dollars in grants to municipalities. Despite this money, Nova Scotia's municipalities are facing significant financial and demographic headwinds, which are increasingly raising questions about the long term viability of some communities. At the same time, the Provincial Government is facing similar pressures, with respect to an aging population and slow economic growth. Accordingly, this report seeks to explore the current grants structure that the Province maintains for municipalities, to ensure that it supports and promotes the long term viability of Nova Scotia's municipalities in an efficient and sustainable way. The Working Group feels that it is vital for all of the regions of Nova Scotia to be successful, and thrive in their own way.

Through this comprehensive review, it has become clear that there is no simple way to address the needs of Nova Scotia's municipalities while respecting the Province's fiscal reality. At the same time, it is the consensus of the Working Group that Nova Scotia's current grants framework – the equalization program in particular – is failing to ensure the long term viability of Nova Scotian municipalities. To address these concerns, the Working Group is advancing the following recommendations:

Recommendation 16 – The group recognizes that the fundamental purpose of equalization still stands. However, there are identified issues with the equalization grant in its current form. Specifically, it discourages restructuring and does not always allocate funds to municipalities with the greatest need, as identified by other financial measures. As such, it is recommended that the equalization program be frozen at the 2014 levels to allow time for an alternative equalization grant to be developed based on improved data (such as reliable density measure to address the restructuring issue and household income figures to support an ability-to-pay-measure in the program). As well, consideration should be given to the standard service levels used to determine the municipal need. The improved operating grant, to start in 2018, will better addresses the needs of municipalities, and encourages the outcomes necessary for ensuring Nova Scotia's municipalities remain viable. Similarly, the Towns Foundation Grant would be frozen at its current distribution, regardless of structural change, and then be re-examined as part of the improved operating grant structure.

Recommendation 17 – Noting concerns over CBRM's viability, and noting that many options for improved viability available to most of the other municipalities in Nova Scotia (such as shared servicing, structural changes, etc.) are not realistic options for CBRM, it is recommended that the municipality and the Province conduct an immediate joint review to assess the viability issues facing CBRM. This review will

make recommendations on how to best address the specific issues facing CBRM, including recommendations on appropriate provincial grants for the municipality.

Recommendation 18 – During the freeze period, the \$30 million funded through equalization will be funded by the province.

Recommendation 19 – The NSPI Grant should be calculated based on rate times assessment for host municipalities, where one standard rate is determined for the entire Province. This recommendation will not impact the payment that NSPI makes to the Province. Indeed, NSPI will continue to make payments as per existing legislation, this recommendation only impacts how those monies are allocated among municipalities. Additionally, at no time will the value of this grant exceed the value of the PILT that NSPI makes to the Province.

Recommendation 20 – The Province will eliminate the HST offset program, as there is no sound policy rational for the program.

Recommendation 21 – The Province will create a program/suite of programs dedicated to promoting innovation and capacity building activities for municipalities, including the comprehensive municipal reviews recommended by this committee. To fund these activities, the Province should allocate \$1.5 million from the NSPI PILT to the \$250,000 that is currently budgeted for municipal capacity building programs.

Recommendation 22 – PCAP should be expanded by \$14.2 Million – the remaining NSPI PILT monies – and the PCAP program should be broadened to include roads and other capital projects deemed critical by municipalities. It is intended that in the initial years of this program expansion, some monies should be used to develop an Asset Management Program for all municipalities outside the HRM¹.

Recommendation 23 – The Province will provide a provincial grant for arterial and collector roads (once a comprehensive inventory is developed). The grant will be allocated at a rate of \$9,000 per kilometer of arterial and collector roads within a municipality's boundaries (this is approximately the difference between the average maintenance costs that towns pay for roads and TIR's cost).

¹ HRM is exempt because they have already invested in developing their own.

Opportunities to Improve Revenue Systems

Early on in the Fiscal Review process it became apparent that a comprehensive review of the finance powers available to municipalities was necessary. Nova Scotia municipalities rely heavily on the property tax, which provides a stable revenue source, and has some measure of elasticity that have allowed municipalities to fund increasing costs of providing local services. However, the relationship between tax burden and ability to pay has been questioned, and there is some concern that the population decline in rural Nova Scotia could have a long term impact on property tax revenue in the province.

The Working Group identified several different potential sources of tax revenue, which are explored for the purposes of this exercise, including a municipal income tax, a municipal sales tax, a municipal corporate income tax, and others. All options, including property tax, are then assessed according to 6 criteria: vertical and horizontal equity, economic efficiency, accountability, elasticity & stability and administrative burden. Each option is evaluated in the municipal context of collecting revenue sufficient to fund local services and balance budgets on a yearly basis.

There are no easy solutions for increasing funding for municipal services, however, there are some measurable improvements that could be made, and further areas that could be explored which may improve municipal funding and address equity concerns. For example, given the degree to which municipalities rely on property taxes to fund their operations, they should be given greater freedom over how and how much they tax properties. Should the legislature decide that certain sectors of the economy are best subsidized through the property tax system, then it should be incumbent upon the Province to provide a realistic and predictable offsetting grant to the affected municipalities.

The Working Group is providing the following six recommendations intended to help address the financial and demographic pressures facing many municipalities across the country, while respecting the existing tax burden of Nova Scotia residents.

Recommendation 24 – Although the shortcomings of the current system must be acknowledged, property taxes should continue to be the primary source of revenue for municipalities.

Recommendation 25 – The Province should amend legislation to provide greater municipal autonomy over property taxation of forest and recreational property.

Recommendation 26- A full review of the exempt agricultural properties should be conducted to determine if the benefit of the tax reduction is going to those who are actively farming.

Recommendation 27 – The province and its municipal partners review the finance powers provided in the Municipal Government Act and the Halifax Regional

Municipality Charter to provide municipalities with broader authority to establish fair and effective property taxation and revenue regimes.

Recommendation 28 – Special tax legislation that restricts property taxation or revenue will be reviewed to determine appropriateness.

Recommendation 29: The Province should introduce a Provincial Property Tax Rate, which will be applied to all taxable property in Nova Scotia. The intended goal of this tax is to replace the current system of municipal contributions to education, corrections and housing, while increasing the transparency of the current tax system.

Opportunities to Improve through Collaboration

Impact of Regulation

Provincial decisions can have a major impact on municipal finances. The pressure can come as a result of budget decisions to reduce municipal grants, or increase municipal contributions. Financial pressures are also created by the province through changes in municipal regulations. During the Fiscal Review, several regulations were identified as directly impacting municipal expenditures.

Based on the information gathered, the cost to achieve compliance with the quantified regulatory pressures will exceed \$1 billion. This figure does not include the unquantified regulatory pressures, and the majority of the estimates address only the new capital spending required by regulation, without factoring increased operating costs.

If municipalities borrowed to pay for these additional capital expenditures it would increase municipal debt by 313%. Even if the cost was shared equally among federal, provincial and municipal governments, total municipal debt would still increase by 70%. This will be a major financial pressure for some municipalities, who will struggle to meet all of the targets set out in regulation, let alone make regular investments in existing aging infrastructure or invest in other priorities.

Regulatory Pressures	Estimate (\$Millions)
CCME Waste Water Standards (Including Collection Systems)	\$1,066
2002 Drinking Water Standards	\$17
2012 Drinking Water Standards	Unavailable
LED Streetlights (Stranded Assets Cost)	\$23
Solid Waste Management Targets	Unavailable
Climate Change Adaptation	Unavailable
ESTIMATED TOTAL	\$1,106

Shared Services & Partnerships

Municipal expenditures have been growing steadily at just above 5% per year. In the context of the current economic climate, characterized by slow economic growth and very little population growth outside of the Halifax Region, the current rate of expenditure growth is not sustainable for either the provincial or municipal governments. During the review, the committee heard about more than two hundred examples of municipalities providing services in new ways through partnerships with other municipalities and agencies. The committee strongly urges the province and its municipal partners to continue these efforts.

Asset Management

Over the past decade, the federal infrastructure programs delivered by the Canada-Nova Scotia Infrastructure Secretariat have helped fund municipal infrastructure projects. However, there is no systematic approach for making decisions regarding municipal

infrastructure assets across the spectrum of infrastructure activities, including building, operating, maintaining, replacing, and decommissioning these types of assets. By incorporating community, municipal, and regulatory priorities together in these plans, provincial and municipal officials will be far better positioned to prioritize infrastructure investments, and will better position Nova Scotia to leverage federal infrastructure dollars. There also may be potential to jointly develop the asset management program with other agencies such as school boards, to reduce administrative costs, and further integrate provincial and municipal capital investments for maximum effectiveness.

The Working Group is advancing the following 13 recommendations to help improve intergovernmental communications, address the issues of regulatory impacts, the need for improved shared services and partnerships, and the need for an asset management system, as well as several other related issues:

Recommendation 30 – Stakeholder involvement must occur early in the process of regulations development and must involve both economic and fiscal analyses² of the proposed changes so that the regulatory decisions are made with a full understanding of implementation issues; a fully informed process that engages municipalities will likely result in greater compliance with, and more cost effective regulations.

Recommendation 31 – New regulations should always have clear and measurable outcomes, they should include sun-setting provisions, and they should be regularly reviewed for efficiency and effectiveness.

Recommendation 32 – Departments working on new regulations for municipalities must engage with the Department of Municipal Affairs to determine the total cumulative impact of all provincially and federally imposed municipal regulations. To support this work, the Department of Municipal Affairs will collect, on an annual basis, the economic and fiscal analyses conducted for all proposed and existing major regulations imposed on municipalities.

~~**Recommendation 33 – Several existing regulations, specifically, the solid waste diversion and CCME wastewater regulations should be set aside until a full economic and fiscal analysis can be completed.**~~

~~**Recommendation 34 – Subsequently, and going forward, any new regulations should not move forward unless municipal/provincial/federal governments have agreement on how they will be funded.³**~~

² Economic analysis assesses the costs and benefits of implementing the regulations, fiscal analysis assesses the affordability of the regulations.

³ Recommendations 33 and 34 were put forward by the Working Group, but have been removed by the Steering Committee. They will not be included in the package for consultation.

Recommendation 35 – Alternative service delivery mechanisms, including shared service models, must be considered by municipalities and the province as a means to improve efficiencies wherever possible.

Recommendation 36 – The Province, the AMANS and the UNSM should work together to developing a Provincial/ Municipal Strategic plan to determine the priority areas for cooperative initiatives (i.e. Towns Task Force implementation, MGA Review, Elections Act Review, etc...).

Recommendation 37 – The Province and municipalities should establish a staff level roundtable to discuss municipal issues and to provide an ongoing venue for continuous dialogue and collaboration. This roundtable should encourage two way communication around issues that impact the province and municipalities

Recommendation 38 – The Province, the AMANS and the UNSM should develop a provincial wide strategy for addressing Asset Management in Nova Scotia. A key part of this strategy would include an inventory of assets throughout the province to identify the highest priorities for investment. This should be identified as a priority in the Provincial/Municipal Strategic Plan and should build on the Asset Management Program currently being developed by HRM.

Recommendation 39 – The AMA, UNSM and Municipal Affairs staff should continue to collaborate on education and training through the AMANS Education Committee. This committee should complete, implement, and continuously evaluate the recommendations in the current Education and Training Strategy for Municipal Employees and Elected Officials and should also continue to publish a joint training calendar.

Recommendation 40 – The Province should explore opportunities for staff secondments to help with municipal resource issues and succession planning.

Recommendation 41 – Municipal Affairs should undertake an organizational review to determine if the existing structure best meets the needs of both the department and municipal partners. In particular, the role, area of expertise and structure of the Municipal Advisors service should be reviewed.

Recommendation 42 – Municipal Affairs should provide an organizational chart, including roles and contact information, for all DMA staff for use by municipalities.

Recommendation 43 – Municipal Affairs should develop new processes for developing and sharing information with municipalities. Based on priority areas identified through the provincial/municipal strategic plan, the department should work with municipalities to produce and share best practices materials, policies, data analysis, etc. Municipal Affairs should identify methods for sharing the analysis

and findings from the data municipalities provides to the division through a system, such as a data portal. Municipal Affairs should also develop a more user friendly financial reporting system to improve and expedite the financial reporting process.

Consultation Plan

The work presented in this report is the fruit of extensive collaboration between municipalities and the province. In spirit of enhanced consultation recommended here, the Fiscal Review Committee is planning a consultation process with municipalities before finalizing the report. We envision four parts to the consultation process:



1. Discussions:

A series of regional meetings will be held around the Province. At these meetings, presentations will be held on the report and attending elected officials and municipal staff will be given the opportunity to discuss - in detail - the information and recommendations.

2. Review:

This consultative report will be sent directly to each municipality for council and staff to review and consider. During this period councils will also be encouraged to forward official council positions to the Fiscal Review Committee.

3. Revise:

The Fiscal Review Committee will take the feedback received from councils and during the discussions under consideration and revise the consultative report where appropriate.

4. **Release:** The final revised report will be released publicly and for government consideration.

Conclusions

Municipalities are facing significant challenges in the coming years. Broad societal trends including declining population and slow economic growth are impacting many Nova Scotia communities. Municipalities' expenditures have been growing faster than the economy in recent years, driven in part by mandatory contributions and new costs as a result of provincial and federal regulation. Municipalities struggle to maintain existing service levels in the face of rising costs and other external pressures. These trends represent serious issues that municipalities must tackle head on if they are to remain viable.

Key recommendations include: a more thorough consultation process prior to enacting regulations, a Provincial Property Tax to improve the transparency of municipal contributions, a freeze of the provincial Equalization Program, and more concerted collaborative efforts to tackle common issues. These changes should lead to significant improvements for municipalities.

This project has demonstrated the ability of the province and municipalities to work closely together. Provincial and municipal representatives have engaged in and benefitted from extensive information sharing and collaboration throughout the process. The Fiscal Review Committee members sincerely hope that this project represents the beginning of a much closer relationship between the province and its municipal partners to the benefit of citizens, communities and governments across Nova Scotia.