



Put Our Money Where Our Mouths Are

Why local government should support equalization of
people, not provinces

Juanita Spencer

May 2012

Atlantic Institute for Market Studies

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ABOUT THE AUTHOR

Juanita Spencer, a Halifax based policy researcher, has an extensive background in helping individuals and small businesses navigate the government labyrinth. An entrepreneur herself, Spencer also spent time with the Canadian Federation of Independent Business and the Metropolitan Halifax Chamber of Commerce. Her policy research and member service roles gave her exceptional insight into how business responds to government activities.

Her Master's level research focused on correcting the unintended consequences of well intended public policy. She has written on the perverse incentives built into university funding and provincial transfers, the taxation and regulation of small business, and the challenges around getting public consultation and engagement right in the modern era of direct electronic interaction and immediate feedback.

Spencer has delivered talks to future policy leaders on the small business-government interface, and has had numerous leadership roles in organizations bridging the gap between government and community, including Co-Chair of her local School Advisory Council, Board member at Canada Nova Scotia Business.

Spencer has a BA from Saint Mary's University and an MPA from Dalhousie University. She lives in Halifax with her husband and three young children.

Executive Summary

This paper argues that local government can play an effective role in functioning as the delivery agent for equalization —distributing services that are essentially funded by other government levels and also potentially as a redistributive agent—performing the role of differential service provider in a manner most suitable to the needs of local communities and individuals.

Local government is once again at the receiving end of a series of negative external events. The global economic meltdown is impacting the ability to pay of taxpayers, provinces and federal agencies and that, in turn, impacts the bottom line of each and every small town and big city. Overstretched provincial and federal budgets mean not only increased pressures for spending by municipalities but decreased largesse from ‘above’. Coupled with limited taxing capacity and a lack of constitutional authority, municipalities today find themselves under siege with their hands tied and struggling to survive.

Created through the constitutional powers of provincial governments, (municipalities are corporations), with limited authority to generate revenue (other than what provincial authorities have granted) or capacity to negotiate responsibilities (municipalities operate at the whim of provincial government). Typically tasked with providing ‘local services’, i.e. programs, facilities and regulations, municipalities are arguably the level of government closest to the people, but their ability to effectively meet their obligations has long been a challenging one. With revenue generation limited to property taxation and user fees, and with provincial transfers unstable, municipalities could well find themselves unable to sustain current infrastructure, unable to provide services and unable to meet increasingly stringent federal and provincial standards.

But not all of their struggles are unique to the present day nor are they a result of recent economic events; many of the challenges, i.e. infrastructure deficits, housing shortages, environmental degradations and so forth have been plaguing municipalities for generations.

However, what is new to the equation is the inescapable reality of a declining and aging population. This trend is evident throughout the majority of the developed and developing world and is of particular concern to Canada. The impacts of this phenomenon will be far reaching; affecting governments at all levels in their spending power, policy decisions, and, ultimately service delivery. The impacts could prove detrimental, particularly to already struggling municipalities. In fact, for many, this added and undeniable reality appears to be the final nail in the coffin of local government.

This paper will argue, however, that this need not be the case. It will postulate on a model of government where efficiency and effectiveness require diversification and decentralization because of the need to draw resources from private, public, community and individual assets and to focus on actual need in specific instances and not universal service delivery for notional demand. This would mean that local government could again become the focal point of the interaction between the people and their government for an ever widening array of services. Such a transformation would not only address the looming labour shortage and demographic shift, but it could also supply the elusive solution to the longstanding variance between fiscal capacity and service demands that has plagued local government for generations.

This paper will explore the possibility of reverse engineering the impact of the baby boom on governments at all levels. It will argue that local government may in fact be the key to successfully transitioning through this period of aging and declining population to the ‘new’ normal of a smaller but

more traditional population pyramid. What is needed is local government that is smaller, flexible, more responsive and better able to engage the community creatively to match total resources to actual need. Local government may be the ideal delivery mechanism, the means to maintain high levels of needs-focused public services at a time of significant stress on collective resources.

The paper is laid out in three sections. The first gives a brief history of local government and modern municipalities. The second examines the known and expected impacts of current demographic trends for local government and for the relationship between local governments and provincial and federal governments. Finally this piece examines delivered distribution, a 'new' and bigger role for local government. This involves local government taking on a central delivery role in ensuring benefits from our advanced economy (and society) are equitably distributed among the entire population. This would involve local governments advocating for greater direct transfers to individuals; greater local control and coordination of education, health and social services and, greater engagement by local government as the agent of coordination for private and public efforts to eliminate poverty, grow the economy and address other special needs or community circumstances.

A Brief History of Local Government

The Foundations of Human Society

Our first societies were hunter-gatherer based. Groups of individuals came together for mutual protection. The benefits of these arrangements are relatively easy to extrapolate. Bands, families or tribes could pool their skills, expand the area over which they could effectively hunt and increase their capacity to treat and store food. Mutual dependence, pooled skills and greater resources increased the collective capacity. Society, however, became ever more complex as rules were developed to ensure individuals contributed maximum effort.

As population grew and human societies became larger, these interrelationships became more complex, diverse and indeed indirect. Sociology, psychology, economics and political science all have numerous fields and sub-fields devoted to explaining how these interactions affect individuals and indeed how each interaction affects the next one. Money was created as a means of exchange to both simplify and exponentially expand these inter-relationships to allow ever more people to pool their skills, share the fruits of their labour and benefit from the labour of others. But, despite this complexity, at its heart, the purpose of communal living has remained unaltered: improved quality of life based on a pooling of skills and resources. That was the purpose for the first local government and remains the purpose of local government today.

History of Modern Municipal Government

According to one respected text on the subject: “The foundations of Canada’s municipal system were laid 200 years ago for the small and scattered population of a primarily rural and agricultural society. Today’s municipalities operate in an urbanized/suburbanized society and an information economy that is part of a new world economic order. We need to understand the nature and significance of these changes to appreciate fully the challenges facing municipalities and how best to address them”¹

Originally formed to “provide a mechanism for inhabitants of defined local areas to express, debate, and resolve local issues and concerns,”² municipalities have traditionally been perceived as ‘extensions’ of the communities they serve. Their primary role, to oversee such areas as water and sewer, transportation, recreation, regulation, education and public housing has expanded over time as a result of growing populations and ever increasing expectations. What did not grow, however, was their ability to pay for it. Revenues have grown in so much as the property tax base has grown which, following the baby boom of the 1950’s, was significant.

However, at the same time the tax base was growing, government transfers were in decline and so total local ability to pay has been outstripped by service demands. The result was that, during the development of the baby boom, with service demands expanding and local capacity not keeping pace, more and more services (and the funds connected to them), were shifted to provincial and even federal delivery models. The following sections will highlight that this population change has not only stopped but has shifted into swift reverse. The paper will then explore the proposition that the response to that reversal of population trends is simply the reversal of almost a century of service centralization.

The Early Impact of the Demographic Shift

Demographics is destiny they say and, according to author and professor, Jim McNiven, “Sometime toward the middle of the next decade, and for the first time in at least a century, the number of people willing and available to work in Canada will be smaller than the number of jobs potentially available for them³ (McNiven, 2009, p.1). So while businesses and governments will be forced to compete for workers, they will also necessarily be forced to reevaluate how they do things, looking for efficiencies and ways to increase productivity.

For governments that will mean a change in policies to ones that better reflect the needs of an older and declining population. Local governments in particular will feel a disproportionate impact of this new reality unless new and innovative action is taken. The early signs of what the waning capacity of provincial and federal governments could mean for local government are already there for all to see.

Disentanglement

As an article in Canadian Public Administration argues, in the 1990’s, provincial governments “pursued the rationalization of service delivery and political responsibilities between provinces and municipalities”⁴ in response to a decrease in federal transfers.

“The entanglement of service responsibilities between the province and its municipalities, and even between different local authorities, obscured lines of responsibility, reducing political accountability and encouraging inefficiencies in public-service delivery” .

During this rationalization process the Union of Nova Scotia Municipalities (UNSM), the unified voice of member municipalities, argued that, “[p]roperty services should be supported by property taxes and delivered by municipal government,” while “[p]eople services are the responsibility of the provincial government and should be financed by general provincial revenues”⁵.

What resulted was a service exchange between the province and the municipalities, first piloted in 1995 with three regional municipalities – Cape Breton, Queens and Halifax - later expanding it to all municipalities. Under the exchange, the province assumed full responsibility for a number of functions including “nursing homes, homes for the aged, child welfare...justice and municipal board of health functions” .

For municipalities, the service exchange resulted in a reduction of responsibilities in many areas such as road maintenance (they maintained responsibility for only Class J subdivision roads) and the “elimination of the proposed \$20-million rural road levy, a municipal-provincial cost-shared assessment program...”. Also eliminated however, were “a number of grants and cost-sharing programs...to ensure a revenue-neutral exchange. Municipal-provincial cost sharing of operating expenditures for public transit was stopped. Cost-sharing arrangements were also ended in district planning commissions, building inspection, and recreation”⁶.

The following section argues that undoing this ‘service exchange’ and pursuing distributed delivery and funds transfer models, more akin to the most recent federal-provincial and federal-municipal relationships, may well be the best road forward. Certainly, the service exchange did not achieve the desired end of sustainable provincial or municipal fiscal positions. Recent funds transfers in areas of

transit, infrastructure and environmental investments, have delivered flexible distributed delivery models that are more appropriate to local conditions and are arguably more effective and more efficient.

Put our Money Where Our Mouths Are

Delivering on (Re) Distribution

The occupy movement has demonstrated that our current efforts at redistribution have not achieved our desired goal of bringing everyone in society to a reasonable level of prosperity. Although we have improved mobility between income levels, we have actually widened the income gap. That said, as the Community Foundations of Canada (2011) have highlighted with their work on community ‘vital signs’, being poor in Toronto is not the same as being poor in Enfield, Nova Scotia. The communities have very different local capacities to supplement individual abilities and to respond to specific local needs. This is a real opportunity for local government to play a larger role in pursuing these types of broad provincial and national goals – serving, as in distributed delivery, as the tool for service delivery.

The question in this area is how to do this.

John Morgan, mayor of CBRM, has argued for proportional transfers direct to municipalities (Cape Breton Regional Municipality v. Nova Scotia Attorney General, 2009). Critics of this approach highlight the free rider syndrome where better services are available in communities where transfers are received than in those where less money is sent. They also highlight the risk of a ‘welfare trap’⁷, where communities become dependent on the transfer and so don’t risk improving themselves because they will lose more in losing the transfer than they gain through economic growth (at least in the critical short and medium term)

Nobel Laureate James Buchanan (1950), the father of equalization, actually had a different idea – transfers to individuals, not provinces or municipalities. This largely avoids, or at least significantly reduces, the free rider syndrome and the risk of a welfare trap. He advocated transfers in the form of differential federal taxes. The problem here of course is obvious, if you pay little or no federal tax to begin with, then you get little or no benefit.

This paper suggests that local governments like CBRM should advocate for cash transfers to individuals. This would meet the progressive goal of redistribution and the public choice concerns about free riders. Simultaneously, it would improve the tax base for local governments and enhance their ability to deliver services. This would further enrich the quality of life in smaller communities and enable them to offer amenities that may help to attract the next generation of residents. No more ghost towns or rural retirement homes.

It also requires no changes to current tax policy, constitutional authority, or even total public spending. Canada could meet its constitutional obligation of ‘making equalization payments’ to support relatively comparable levels of services at reasonably comparable levels of taxation. Municipalities would simply replace provinces as the key service delivery mechanism – and could fund many of those services through traditional local tax tools. It is worth noting that, while similar opportunities exist in relation to funding health and education, the discussion here focuses only on the equalization transfer and how it could help local governments while improving its overall effectiveness.

Transfers to individuals avoids ‘strings’ and maximizes local tax capacity to fit actual need and desired service levels. This improves accountability, efficiency and effectiveness. No more one size fits all models funded by taxation of other people. Transfers to individuals also allows maximum re-distribution (based on federal and provincial ability to pay) to again be balanced with this maximized accountability based on local decisions about how much to ‘tax back’. Unlike tax points, however, transfers to individuals not only improves clarity and accountability (the government that provides the service

actually collects the tax or the fee) but also enhances ability to pay (individual income-contingent transfers put money into people's pockets, as, for example, the Universal Child Care Benefit does today).

Transfers to individuals on an income contingent basis would also help offset the economic dichotomy of aging, that as you age your income generally falls while your need for public services expands. A focus on individual transfers on a needs basis will also help alleviate many of the existing barriers to the transition from welfare to work meaning average individual capacity will rise more quickly as will the collective capabilities at the local level.

The potential rewards of equalizing our population at the personal as opposed to provincial level are numerous:

- Maximum level of local democracy and decision making should encourage maximum participation and better decision making
- Maximum efficiency and effectiveness from total public spending and staffing
- Maximum ability to leverage and coordinate private spending with public priorities
- Maximum individual capacity, participation and responsibility

Does distributed delivery work for equalization?

When assessing policy changes of this type, the work of Weimar and Vining⁸ lists five key criteria to consider: administrative feasibility, political feasibility, effectiveness, efficiency and equity. The expanded use of distributed delivery (funds transfer) scores favourably on all five of these points.

Politically, transfers to individuals continue to be a popular and regular tool of both provincial and federal governments. Such transfers should only increase in both popularity and frequency in response to the occupy movement and the growing evidence of income disparity. This is especially true given the evidence that the tax system has proven to be both a theoretical and practical failure in addressing this gap⁹. Few argue that government should not attempt to reduce known income inequalities. Tax policy alone, however, seems capable only of dragging the top income earners 'down' and has largely proven ineffective at drawing the bottom 'up'. Replacing transfers or 'subsidies' to municipalities with transfers to low income individuals is very much in line with the preferred solutions highlighted in the previous reference..

From the perspective of administrative efficiency, delivering redistribution locally (as with distributed local delivery), again benefits from pre-existing structures. From a funding point of view the province of Nova Scotia already has a municipal equalization program with a budget and resources assigned to it. It is simply a line item change to move these funds to expanding either the affordable living tax credit or the poverty reduction tax credit.

It would be slightly more complex, but not overwhelmingly so, to instead introduce a provincial Goods and Services Tax (GST) rebate program. Such a rebate could be delivered in partnership with the federal program or, at a higher administrative cost delivered as a stand-alone provincial support payment. Such an additional administrative cost should only be absorbed if it is determined that the existing tax credits do not adequately re-distribute income across the province. Given the findings of average community incomes contained in the recent vital signs assessment of Nova Scotia produced by the Community Foundations of Canada¹⁰, this result seems unlikely.

From an efficiency perspective, the fact that any individual transfer would utilize pre-existing programs and expenditures minimizes any negative efficiency impacts. Additional costs would be minimized and indeed, if you consider the positive implications around avoiding a welfare trap for municipalities and the enhanced accountability of local democratic decision making on how much and for what any of these redistributions would be ‘taxed back’, it is likely that considerable efficiencies will be realized as wasteful and redundant programs will simply be unsustainable going forward.

On the effectiveness front, we have both a considerable body of theoretical literature (see for example: Buchanan 1950 op cit and Gordon 2011 op cit) and a long history of real world experience including the Healthy Living Tax Incentive (Doctors Nova Scotia¹¹, and the tax credit for public transit passes¹² (Government of Canada, 2008), with the effectiveness of direct individual transfers to both improve income distribution and service levels.

The question of equity is perhaps the most telling one in support of a move by municipalities to aggressively advocate for increased transfers to individuals. And the equity case, as it often is, is tied directly into the political feasibility issue. The Occupy movement has, if nothing else, heightened the already considerable political pressure to address the inequities in our society. Arguably, pressure for increased individual transfers are more likely to succeed than pressure for increased direct transfers to other governments and the evidence for that is readily available: provincially, individual credits and direct cash transfers have significantly increased in the last number of years, a similar trend is seen on the federal level, transfers to municipalities on the other hand have not grown at the same or indeed anywhere near that pace (Parliament of Canada, 2006¹³).

Future Research

This paper focuses on making the theoretical case for revenue sharing and capacity building through income contingent individual income transfers or 'delivered distribution'. It does not purport to be an exhaustive costing exercise of this option nor does it set out to set a minimum or a maximum threshold for its use.

Based on the above analysis, it is reasonable to conclude that all three levels of government would benefit from expanded use of individual transfers in place of provincial or municipal transfers. Both the practical pilots to date, and the theoretical analysis currently available, highlight improvements in efficiency, effectiveness and equity that could be achieved. That bodes well for administrative and political feasibility at all levels.

Future research could include a deeper look at the existing local impacts of provincial tax credits and whether simply supplementing those would deliver a sufficient level of redistribution to positively impact both local capacity and individual disparity or whether a new more expanded cash transfer akin to the federal Harmonized Sales Tax (HST) rebate or the Working Income Tax Benefit (WITB) might be required.

With the renewal of the larger federal-provincial transfer arrangement looming in 2014, the author would be remiss in not pointing out that experimenting with an individual based needs transfer system on the provincial level would have significant benefits in terms of informing negotiations in 2014. If such a system, as the theoretical models suggest it would, served to reduce individual inequity, heighten local service quality, improve overall efficiency and reduce or eliminate the welfare trap and the free rider effects, that evidence would be very useful in making the case for a similar adjustment in federal-provincial transfers going forward. And possibly support further expansion into the health, education and social service funding arrangements also up for review.

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² *ibid*

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