

# BUDGET LESSONS FROM THE PAST

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THE SCHOOL OF PUBLIC POLICY

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# Canadian Provincial Government Budget Data, 1980/81 to 2013/14

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Statistique Canada a cessé de publier des données sur les budgets des gouvernements provinciaux au Canada, et les chercheurs peuvent maintenant difficilement examiner les choix que font ces gouvernements en matière de politiques budgétaires. Dans cet article, nous présentons des données portant sur les budgets de chacune des 10 provinces au cours de la période allant de 1980-1981 à 2013-2014. Ces données sont semblables à celles que contiennent les tableaux de référence financiers du ministère des Finances du Canada, mais elles permettent une analyse plus fine des revenus et des dépenses liés aux postes budgétaires les plus importants.

**Mots clés :** gouvernements provinciaux, budgets, données des comptes publics, séries temporelles

<b>Ontario</b>	<b>\$ millions</b>													
Fiscal Year	Revenues						Expenditures							Annual Deficit
	Personal Income Tax	Corporation Income Tax	Retail Sales Tax	Federal Cash Transfers	Other Own-Source Revenue	Total Revenue	Health	Social Services	Education	Other Program Expenditures	Total Program Expenditures	Debt Service	Total Expenditures	
1980-81	3,578	1,792	2,562	3,025	4,592	15,549	4,860	1,527	4,146	4,708	15,241	1,595	16,836	1,287
1981-82	4,928	1,769	2,853	3,308	5,026	17,884	5,776	1,770	4,714	5,559	17,819	1,832	19,651	1,767
1982-83	5,858	1,361	3,420	3,345	5,338	19,322	6,731	2,124	5,045	6,499	20,399	2,110	22,509	3,187
1983-84	5,994	1,583	3,876	4,161	5,699	21,313	7,582	2,402	5,489	6,546	22,019	2,534	24,553	3,240
1984-85	6,253	2,248	4,426	4,578	6,260	23,765	8,340	2,604	5,151	7,414	23,509	2,922	26,431	2,666
1985-86	7,249	2,575	5,025	4,496	6,895	26,240	9,251	2,859	5,444	8,050	25,604	3,250	28,854	2,614
1986-87	8,618	3,205	5,604	4,870	7,247	29,544	10,480	3,285	6,637	8,237	28,639	3,539	32,178	2,634
1987-88	9,859	3,600	6,305	4,984	7,705	32,453	11,529	3,775	6,838	9,029	31,171	3,771	34,942	2,489
1988-89	11,687	4,223	7,775	5,113	8,458	37,256	12,569	4,311	7,779	10,044	34,703	4,032	38,735	1,479
1989-90	13,518	4,720	8,549	5,364	9,541	41,692	14,128	5,062	8,199	9,929	37,318	4,284	41,602	-90
1990-91	15,440	3,800	8,175	5,762	9,715	42,892	15,012	6,434	8,384	12,315	42,145	3,776	45,921	3,029
1991-92	13,712	3,184	7,487	6,324	10,046	40,753	16,834	8,314	9,710	12,629	47,487	4,196	51,683	10,930
1992-93	13,543	2,713	7,316	7,554	10,681	41,807	17,732	10,006	10,440	8,195	46,373	7,862	54,235	12,428
1993-94	14,723	3,447	8,124	7,071	10,309	43,674	17,684	10,413	9,340	9,956	47,393	7,129	54,522	10,848
1994-95	14,758	4,557	9,090	7,607	10,027	46,039	17,848	10,607	9,421	10,460	48,336	7,832	56,168	10,129
1995-96	15,633	5,174	9,424	7,881	11,361	49,473	17,775	10,377	9,761	11,885	49,798	8,475	58,273	8,800
1996-97	16,357	5,852	9,964	5,778	11,499	49,450	17,921	9,273	8,957	11,597	47,748	8,607	56,355	6,905
1997-98	16,293	7,456	10,843	5,098	12,828	52,518	18,492	9,290	9,525	10,448	47,755	8,729	56,484	3,966
1998-99	17,190	7,447	11,651	4,515	14,983	55,786	19,694	9,569	11,297	8,212	48,772	9,016	57,788	2,002
1999-00	17,617	8,095	12,879	5,885	18,455	62,931	22,006	9,483	11,971	8,952	52,412	9,497	61,909	-1,022
2000-01	17,911	9,200	13,735	6,129	16,849	63,824	22,993	7,634	10,986	10,911	52,524	9,416	61,940	-1,884



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SPP Communiqué

Volume 10:1  
February 2018

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## RECENT CHANGES TO PROVINCIAL GOVERNMENT BUDGET REPORTING IN ALBERTA

Ron Kneebone and Margarita Wilkins



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# THE SCHOOL OF PUBLIC POLICY PUBLICATIONS

SPP Briefing Paper

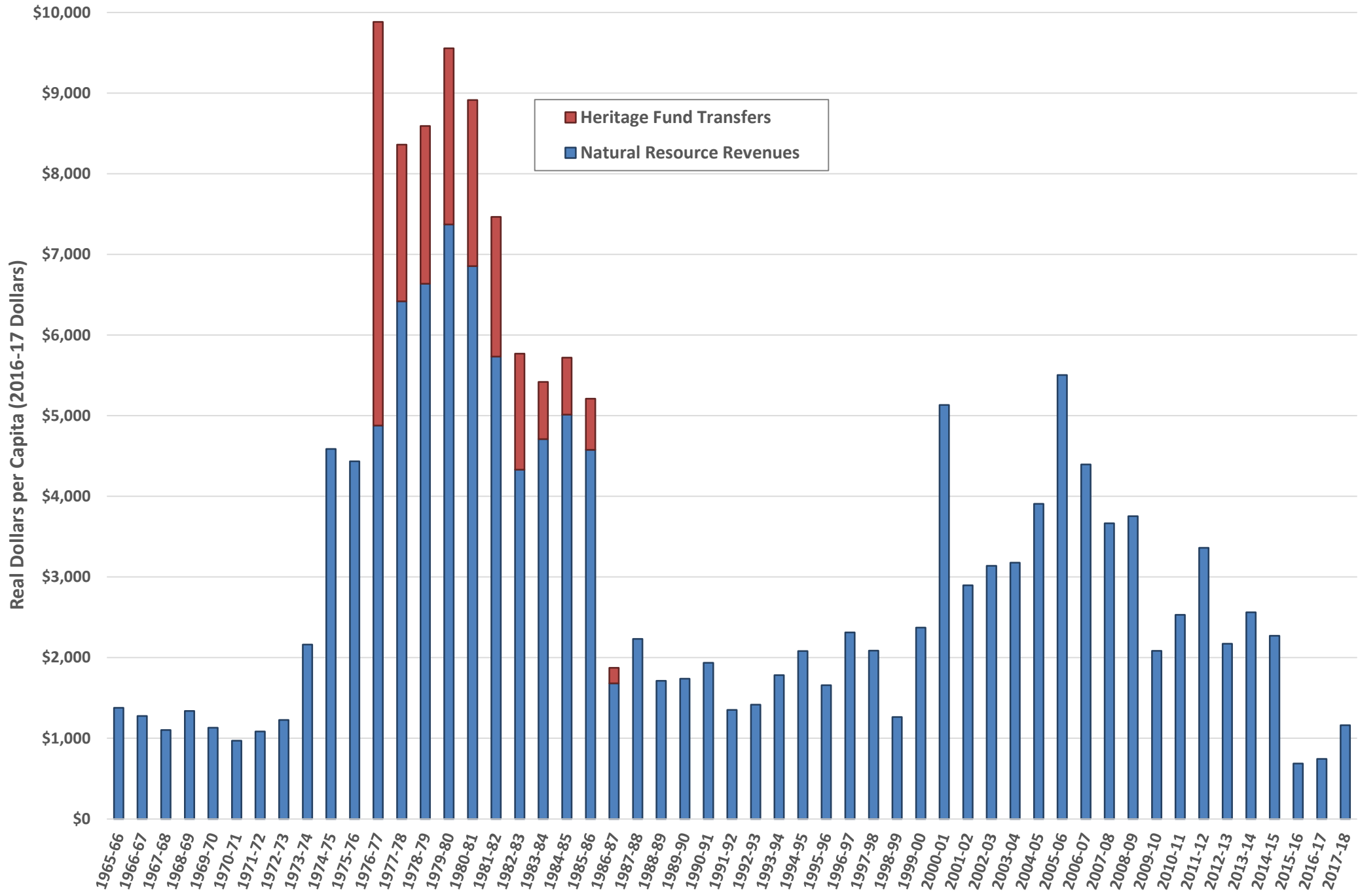
Volume 11:26

October 2018

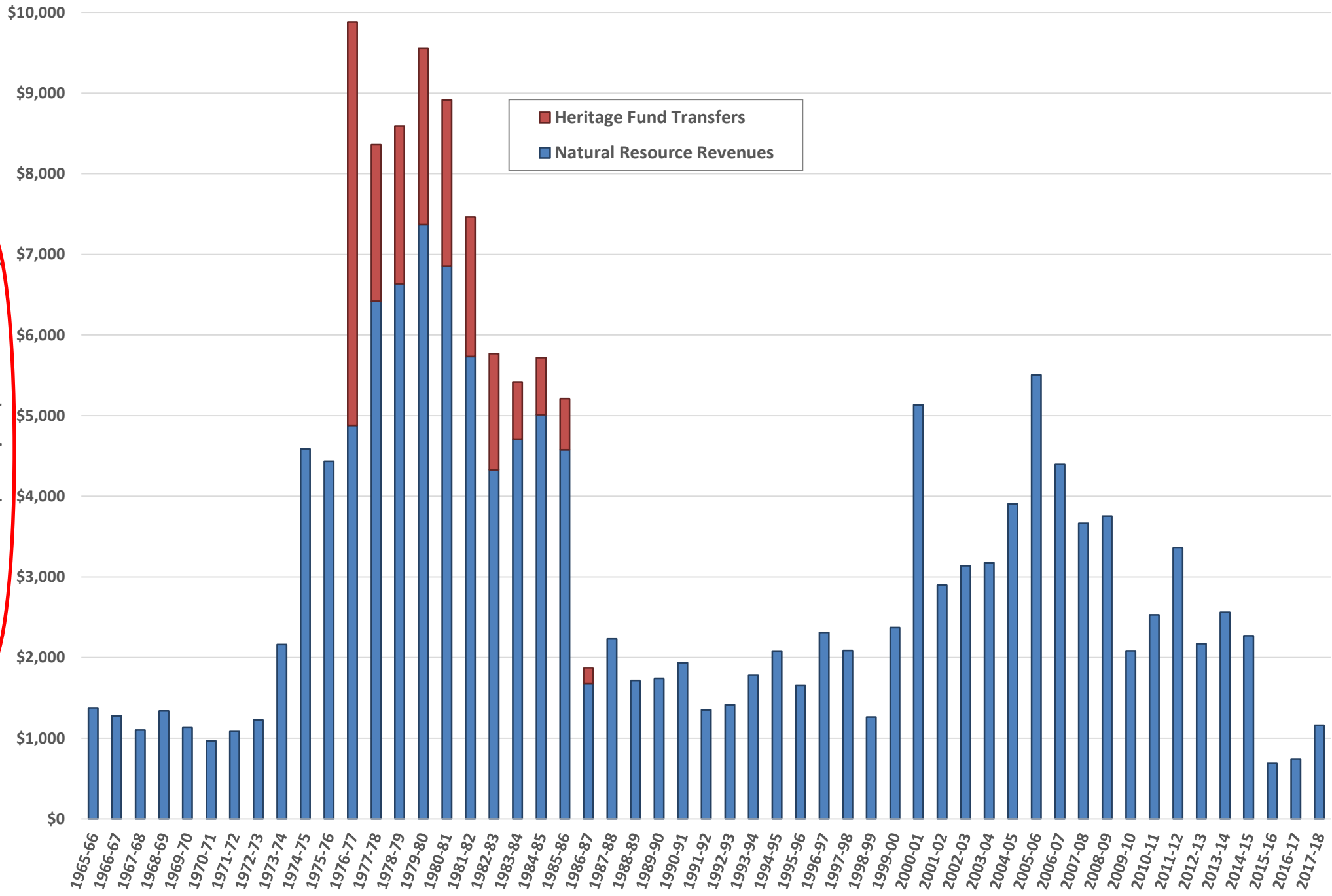
## 50 YEARS OF GOVERNMENT OF ALBERTA BUDGETING

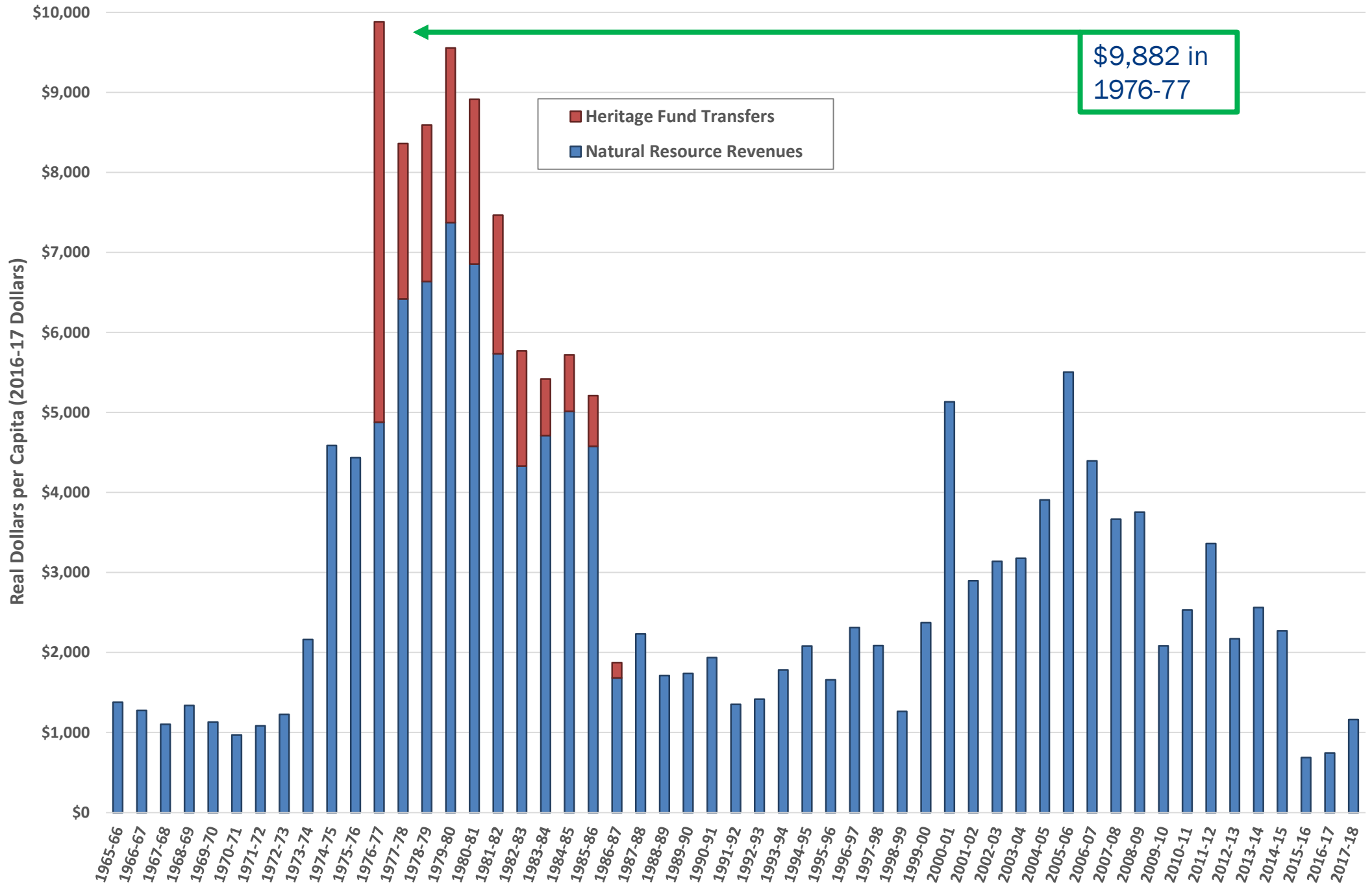
Ron Kneebone and Margarita Wilkins

SUMMARY



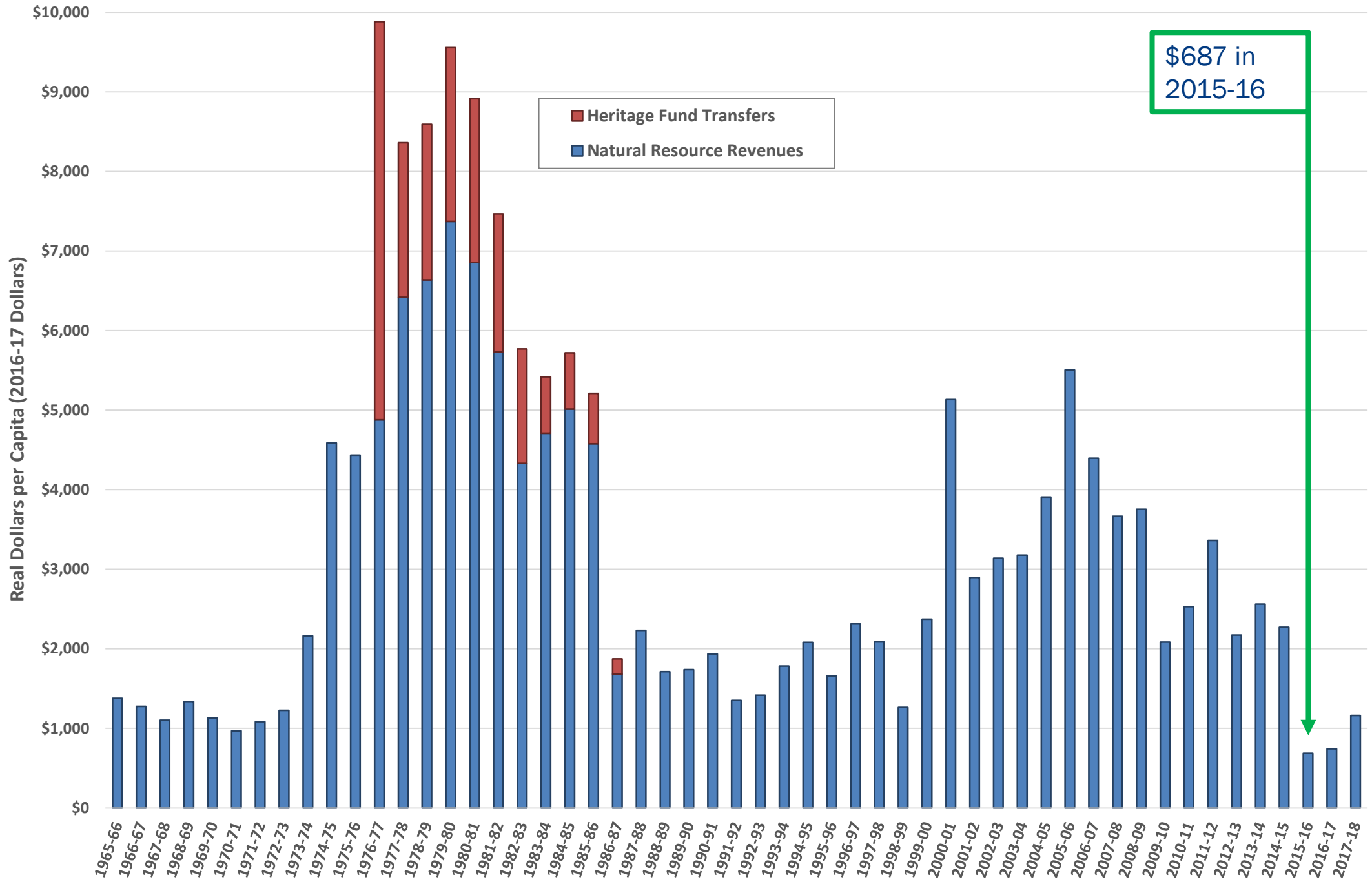
Real Dollars per Capita (2016-17 Dollars)



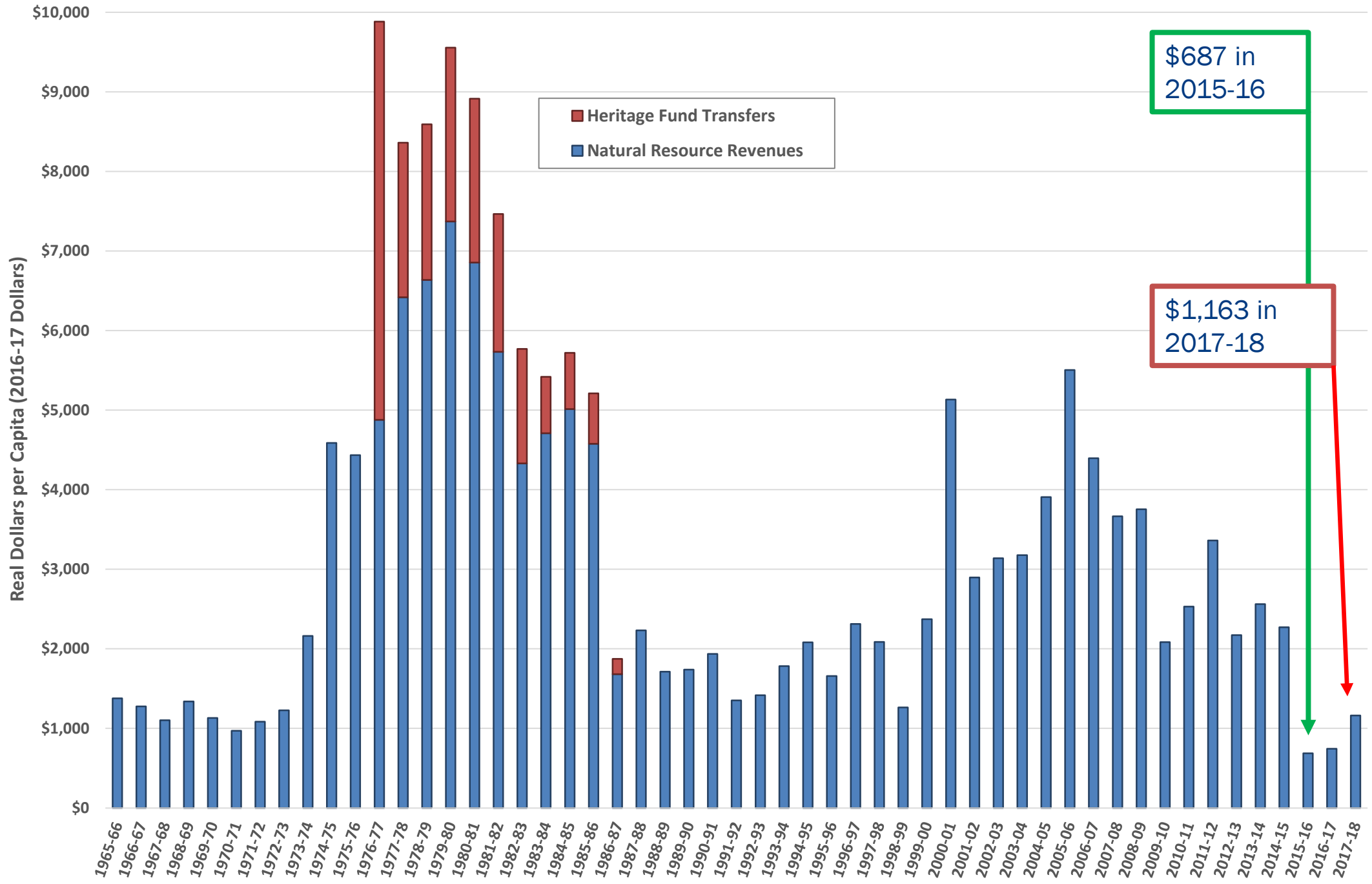


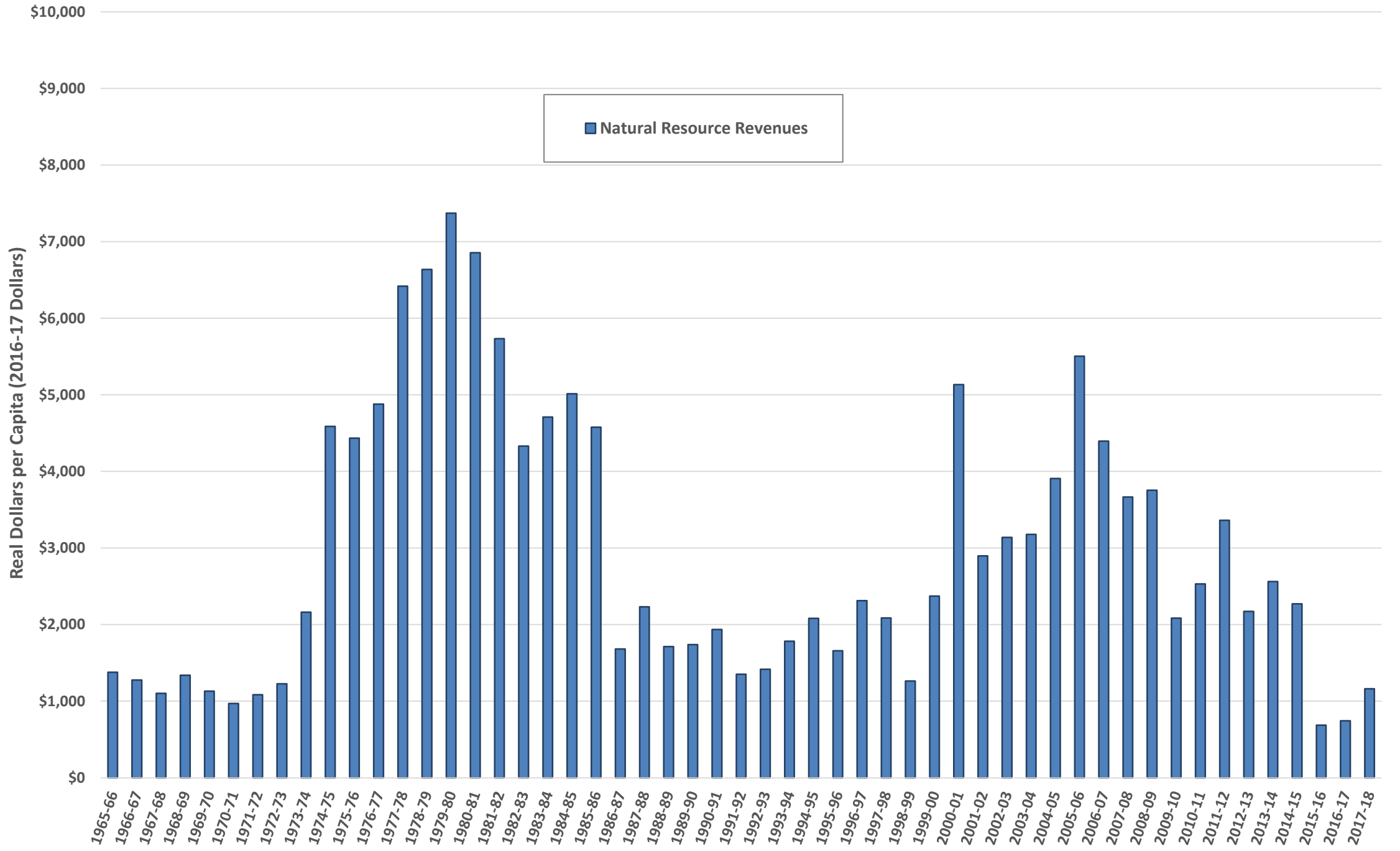
\$9,882 in  
1976-77

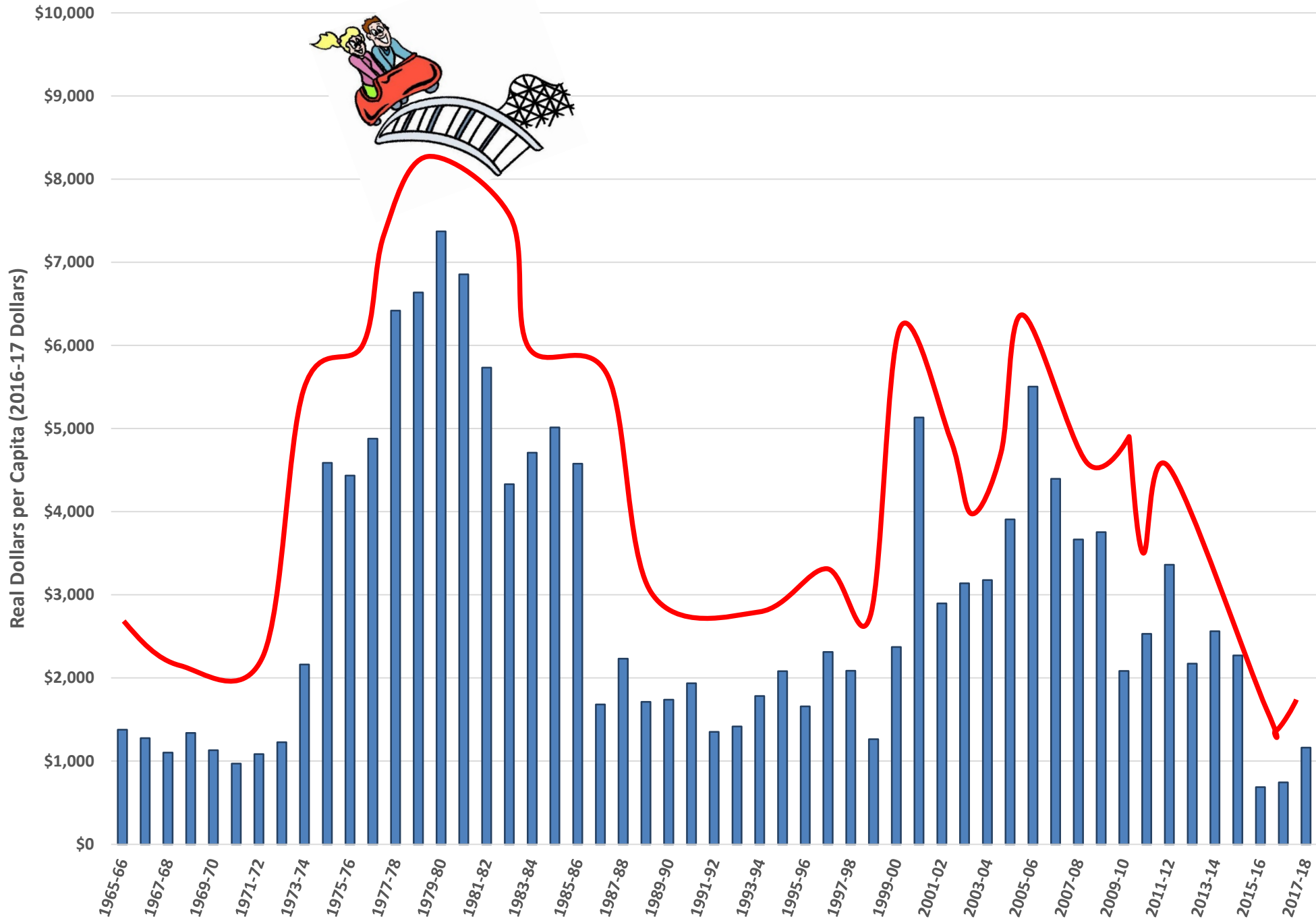
- Heritage Fund Transfers
- Natural Resource Revenues

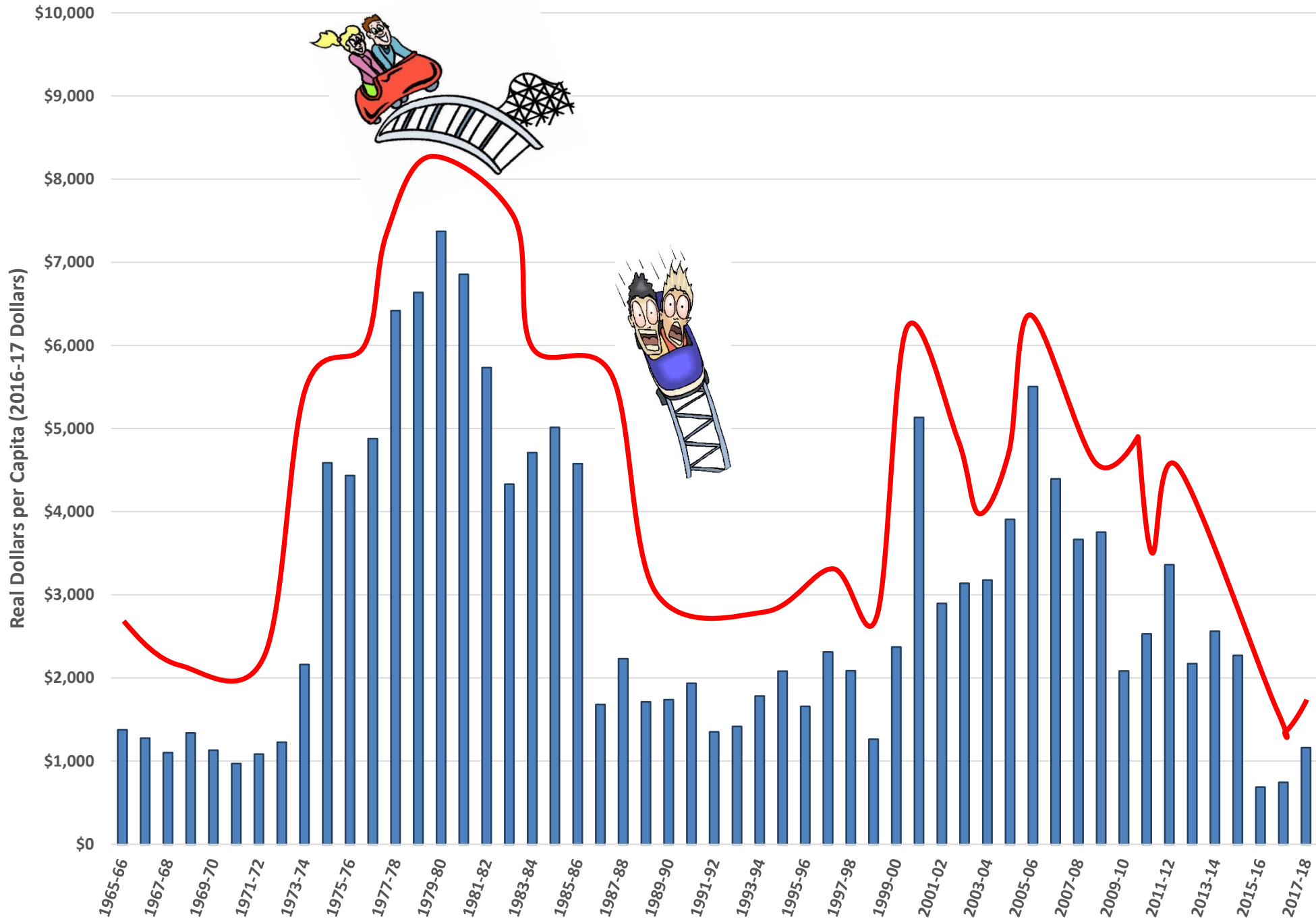


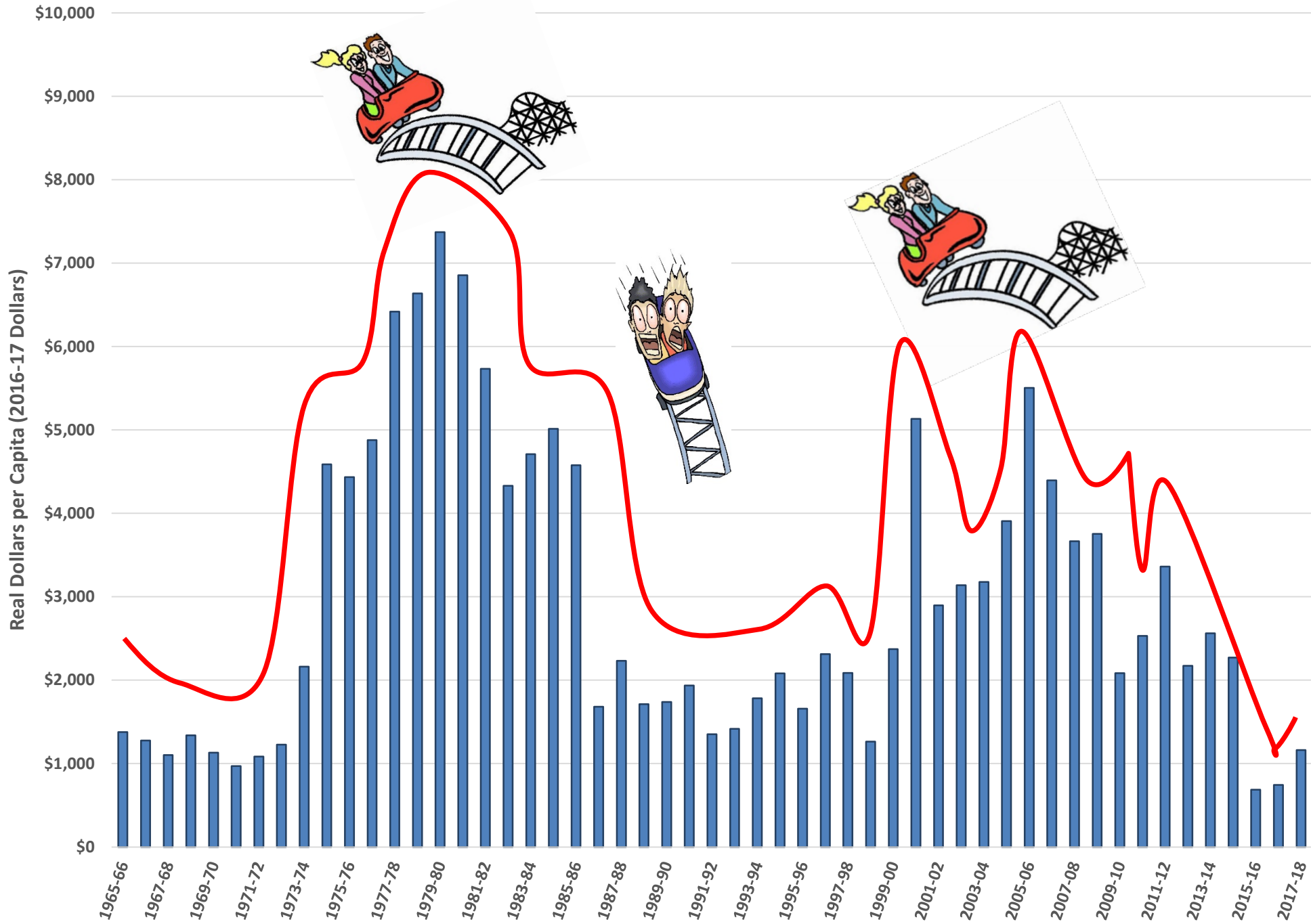


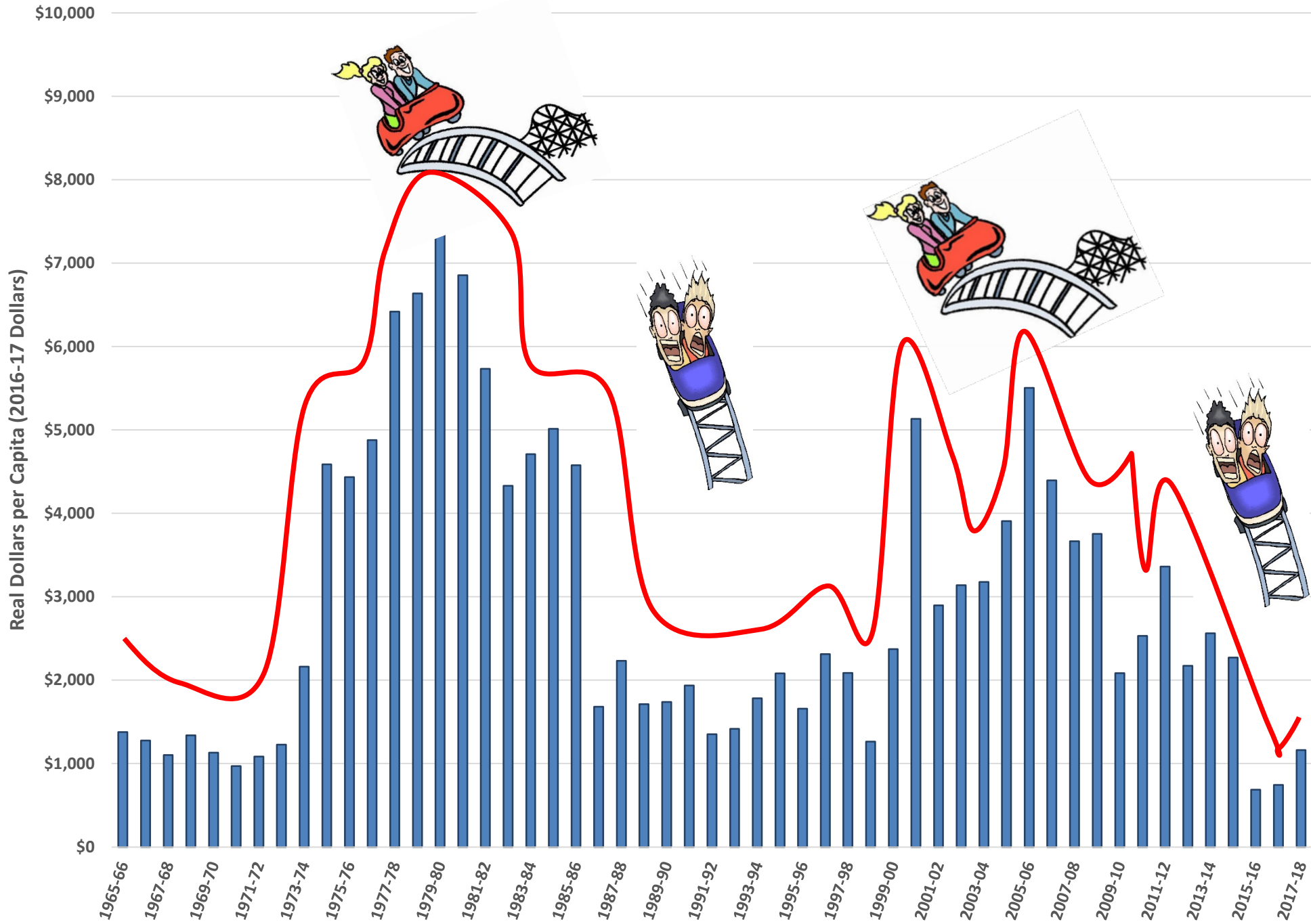








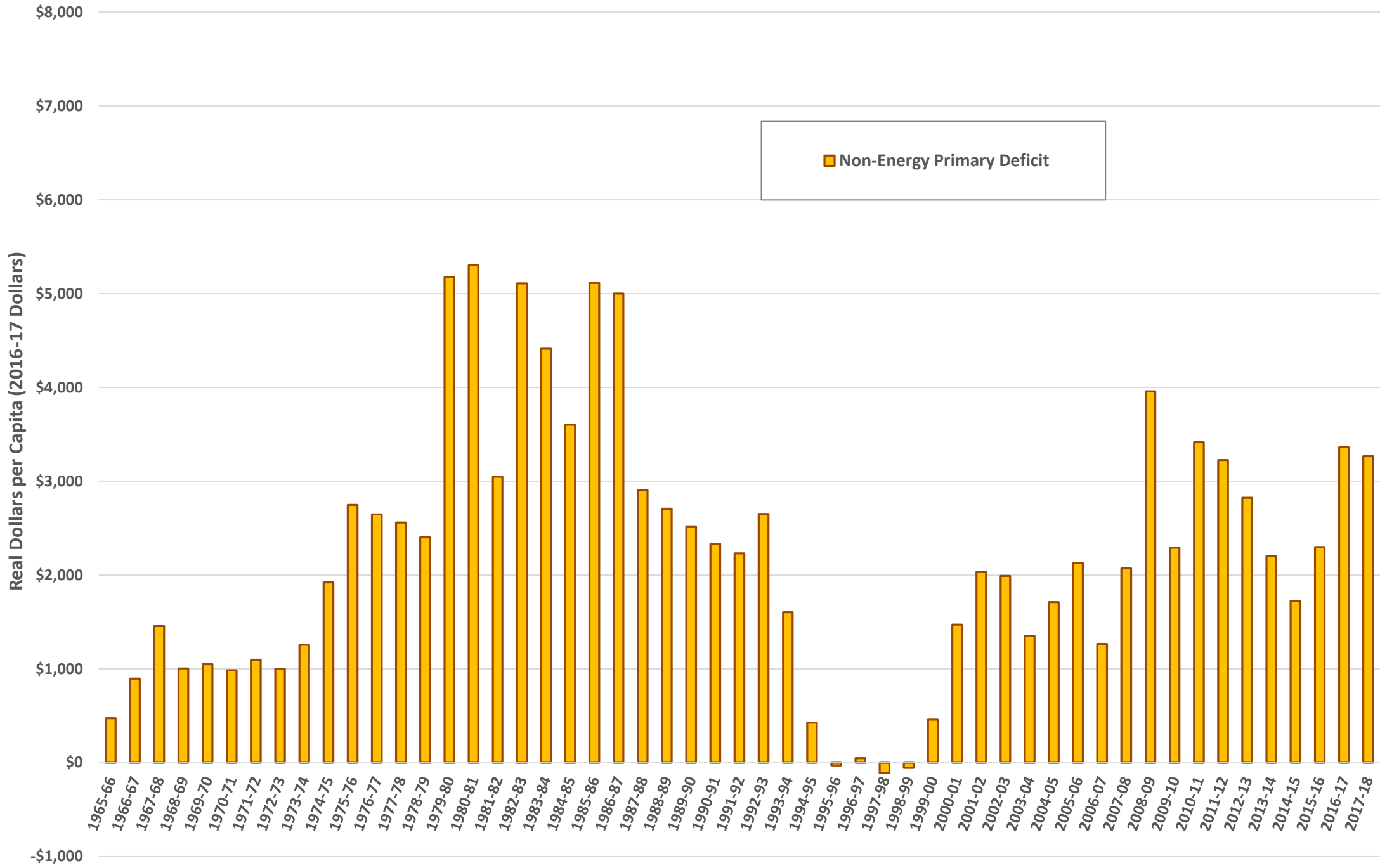




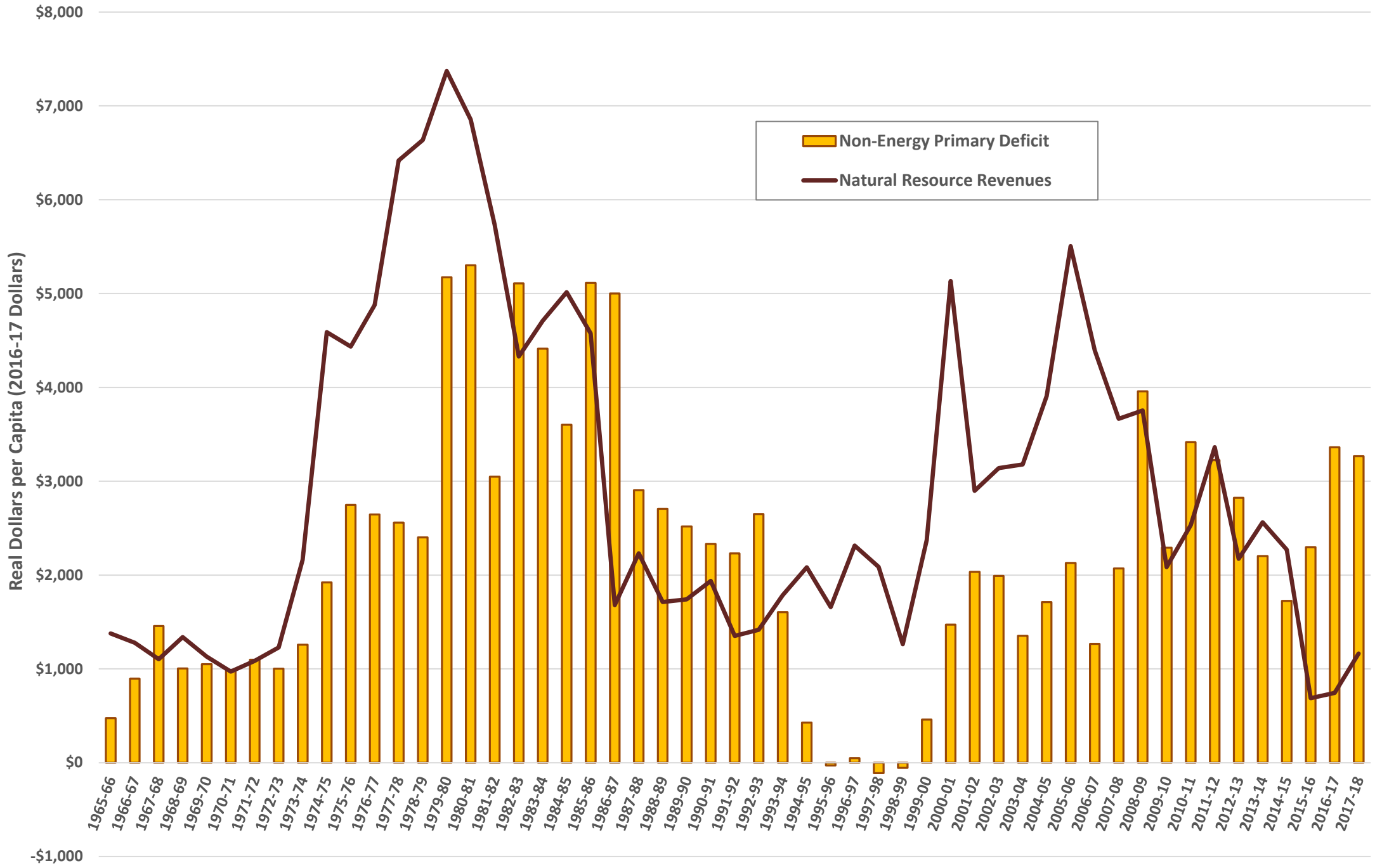
# THE NON-ENERGY PRIMARY DEFICIT

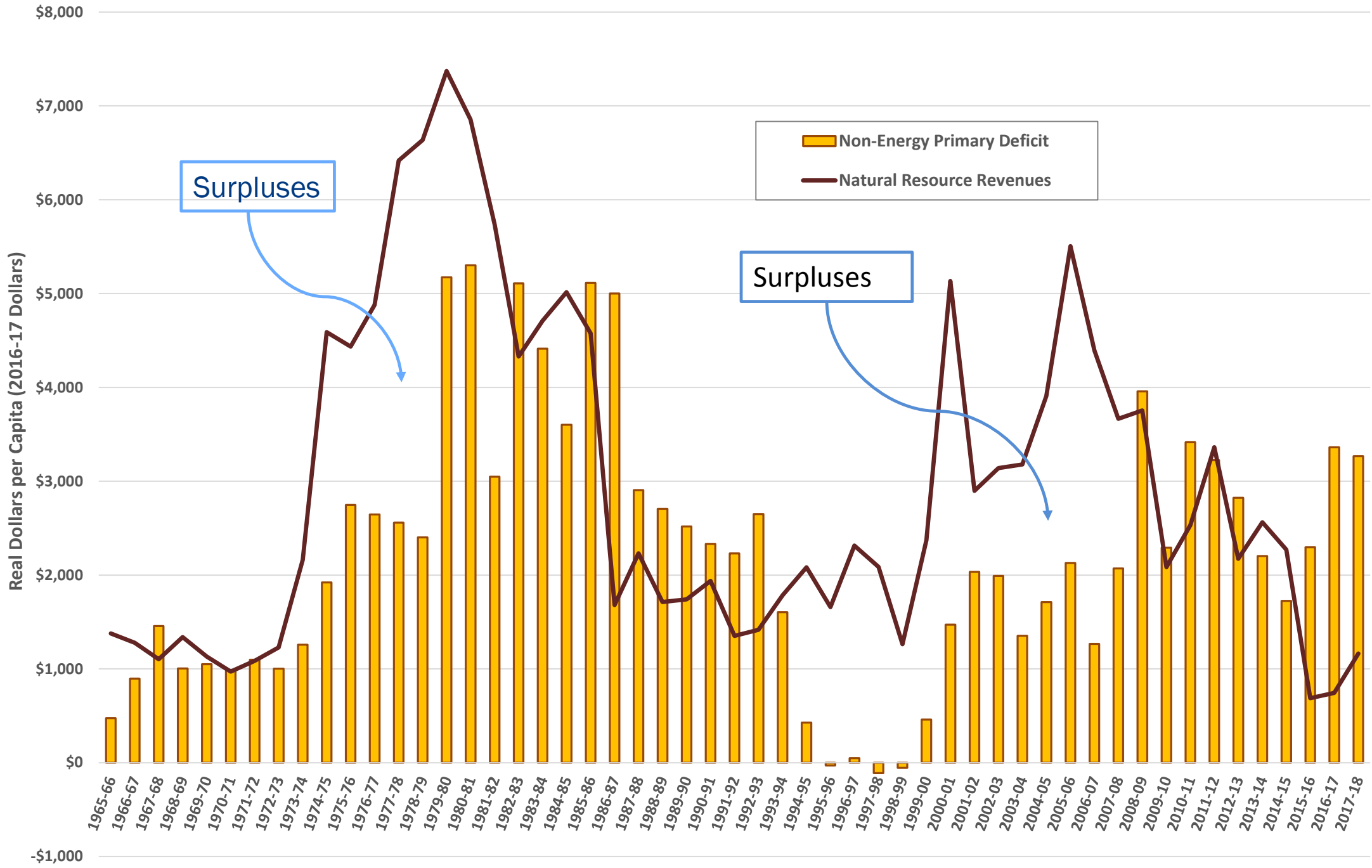
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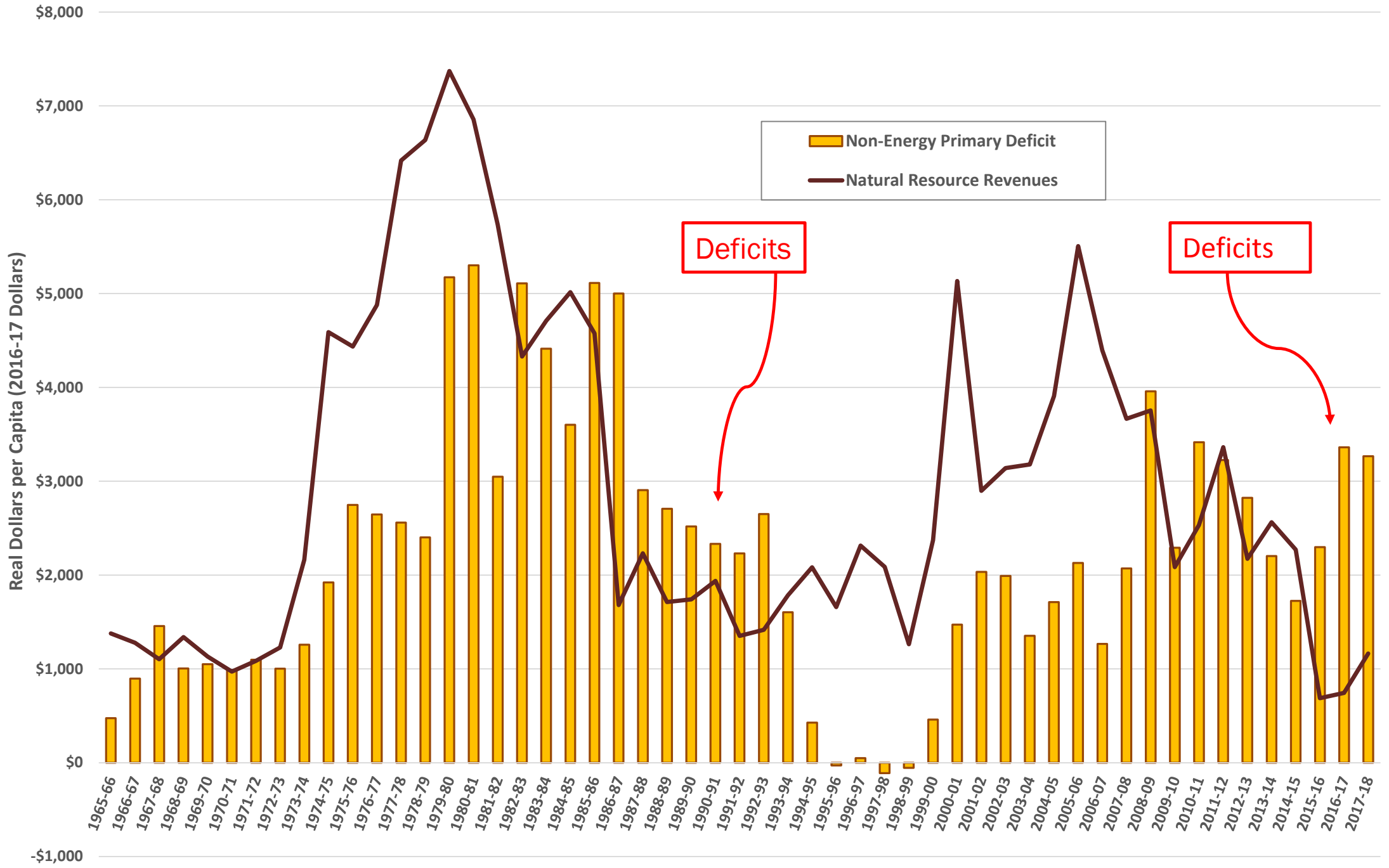
- If we remove non-renewable resource revenues and debt service payments from the budget we obtain the non-energy primary balance
- A measure used to identify fiscal effort and underlying fiscal sustainability in oil exporting states
- A focus on the non-energy primary balance helps develop constituencies in support of prudent budget choices, getting off the roller-coaster, and promoting a less pro-cyclical fiscal policy

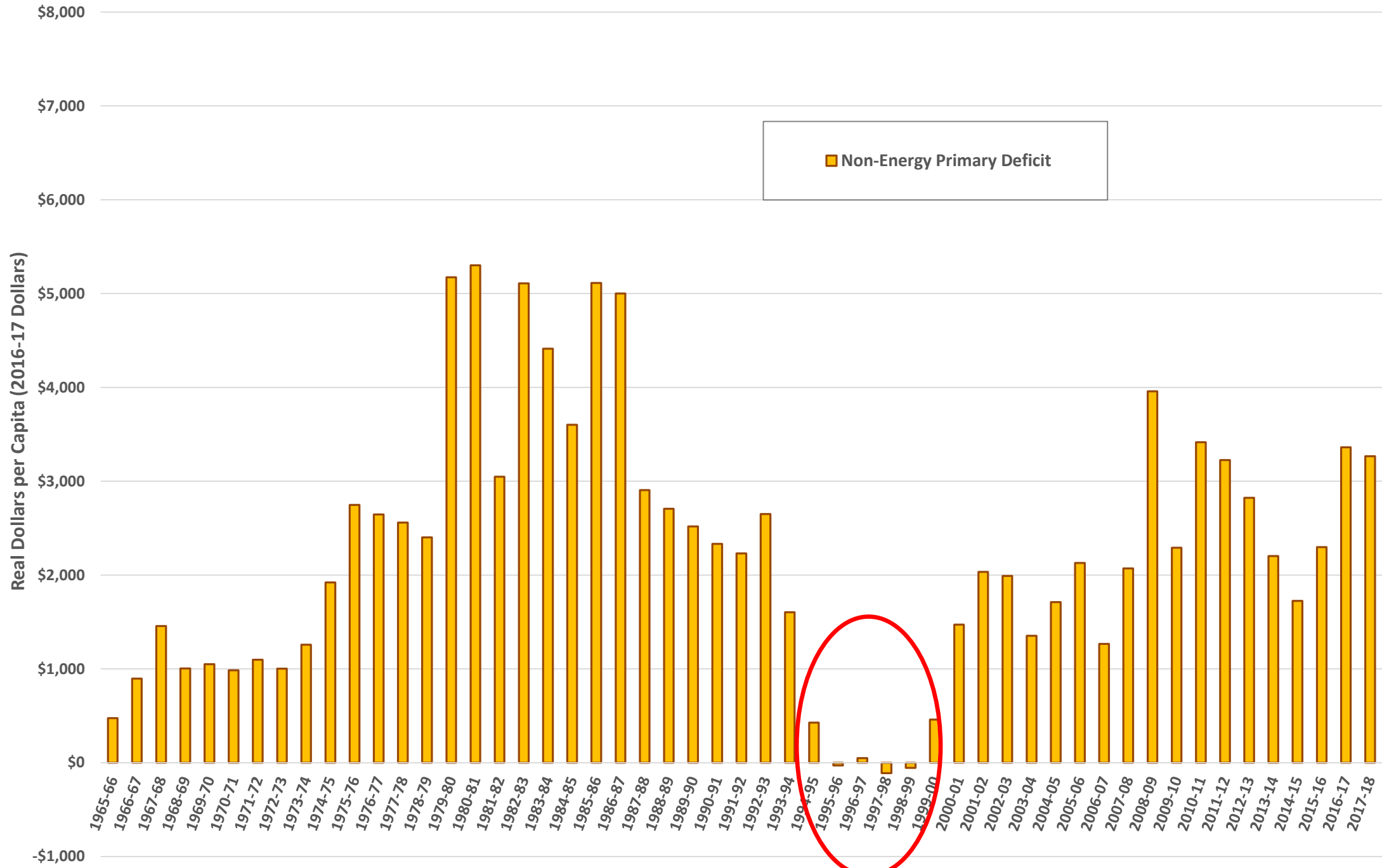












# OFF THE ROLLER COASTER! HOW?

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- Political commitment to cut spending
- Klein campaigned on it both as a candidate for the PC leadership ...

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P. 002

Speech by Ralph Klein

Leduc High School

Leadership Race 1992

Check against delivery

Oct 01/95

THANK YOU \_\_\_\_\_ STUDENTS AND

LADIES AND GENTLEMEN, I CERTAINLY APPRECIATE THE

OPPORTUNITY TO BE WITH YOU TODAY.

# OFF THE ROLLER COASTER! HOW?

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.... And of course won a majority government on a platform of a 20% cut to spending.

## OFF THE ROLLER COASTER! HOW?

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- But that political commitment was supplemented by
  - Deficit Elimination Act (1994)
  - Balanced Budget and Debt Retirement Act (1995)
- The combination worked to eliminate the non-energy primary deficit and get Alberta off the energy roller coaster
- But then, the political commitment faded and legislation on its own could not hold the line



# THE HANDS THAT BIND (SORT OF)

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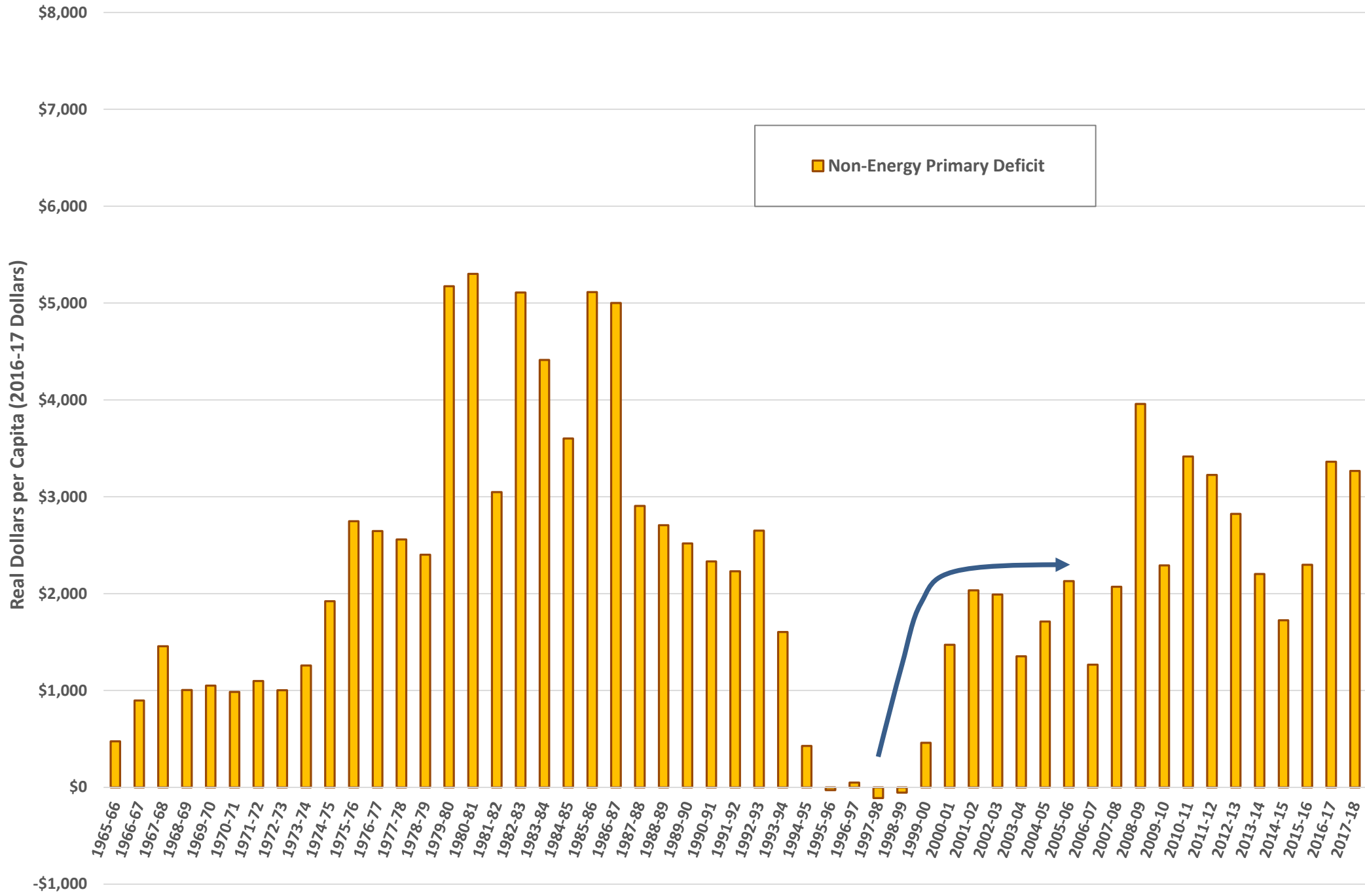
- Fiscal Responsibility Act (1999)
- Fiscal Statutes Amendment Act (2003)
  - Access to NRR limited to
    - \$3.5 billion (2004)
    - \$4.0 billion (2005)
    - \$4.75 billion (2006)
    - Aw, forgetaboutit (2007)

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**From Famine to Feast: The Evolution  
of Budgeting Rules in Alberta**

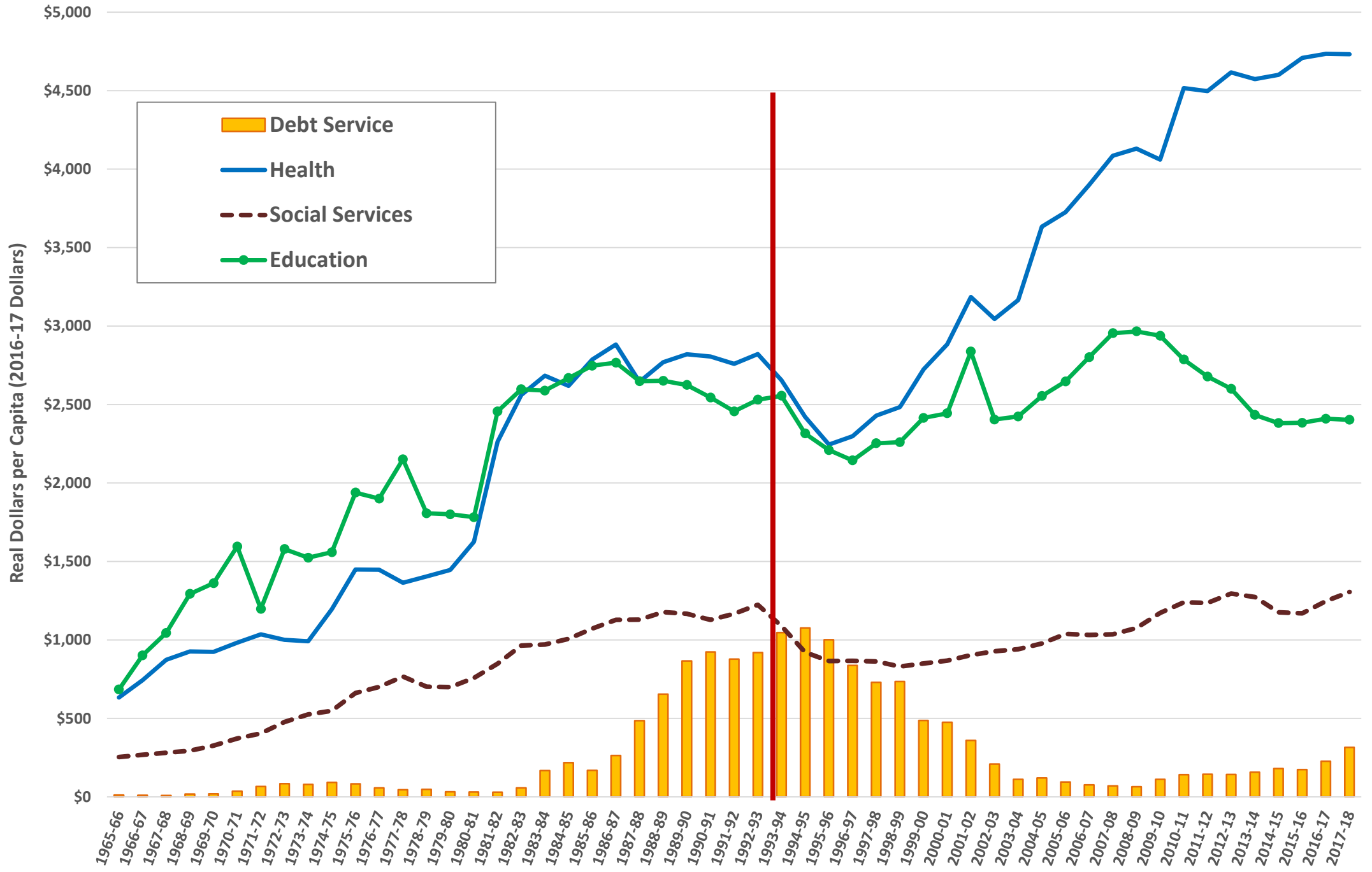
Ronald D. Kneebone\*

Canadian Tax Journal, 2006



# WHO'S RESPONSIBLE FOR THIS MESS?

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# LESSONS FROM THE PAST

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- The double-edged sword of energy revenues
  - Low tax rates but high spending
- Deficit and debt control and, once off, staying off the roller-coaster requires
  - Limiting access to energy revenues
  - Fiscal rules but perhaps most importantly, political commitment.

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