FOUNDATIONS FOR AN ALBERTA ALTERNATIVE BUDGET

MARCH 2017

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INTRODUCTION

Budgets are always about choices, and that principle has inspired alternative budgeting exercises across Canada for over two decades. The present document seeks to take an initial step forward on that path for Alberta. Building on a series of discussions with individuals in the province's non-profit sector, labour movement and advocacy sector, the present document seeks to provide a foundation for moving toward some alternative visioning of what future Alberta budgets could look like.

This document begins with a section on Alberta's macroeconomic context, discussing the impact of the drop in the price of oil on the provincial economy. That section will also briefly discuss Alberta's favourable fiscal situation in relation to that of other Canadian provinces. This is followed by sections on health care, education, childcare and poverty. The last section discusses economic diversification and development, proposing a five-point framework intended to guide future economic growth.

We have not sought organizational endorsements of the present document. Nor have we asked volunteers who have assisted with it to stipulate whether or not they are formally representing their respective organizations. It is our hope that this will become an annual exercise, whose scope will increase each year. Our long-term goal is to emulate the approach of the Alternative Federal Budget, an annual exercise sponsored by the Canadian Centre for Policy Alternatives.

MACROECONOMIC CONTEXT

Alberta's public services are strained due to decades of underfunding from previous governments and the province's dependence on inherently volatile energy markets. We applaud the current government's efforts to address these chronic funding shortfalls through changes to both personal and corporate taxes and increases to tobacco and fuel taxes. However, the problems caused by underfunding cannot be corrected overnight. Indeed, there is pressure on the government from opposition parties to change course and place greater emphasis on debt reduction to the detriment of critical programs and a functional public service.

The provincial government must continue to fund programs and infrastructure that bring value to Albertans. New revenue streams should be introduced that are not tied to resource revenues.

ECONOMIC LANDSCAPE

Alberta's economy has experienced its worst recession in over 30 years triggered by the collapse in global oil prices. Real Gross Domestic Product (GDP) contracted by 3.6 percent in 2015 and is forecast to contract by an additional 2.8 percent in 2016. The oil price decline led to dramatic reductions in capital investment that exacerbated the economic slowdown.

The Government of Alberta (GoA) estimated that: conventional oil and gas investment fell by 38.3 percent to $13.8 billion; oil sands investment dropped by 37 percent to $22.5 billion; and oil and gas services dropped by 12.5 percent to $2.4 billion. In May 2016, the Alberta wildfires incapacitated parts of northern Alberta, leading to oil production shutdowns in the region. As energy firms cut back on investment and spending, workers were being laid off in large numbers, contributing to rising unemployment across the province.

Unemployment rates reached a 20-year high of 9.0 percent in November 2016 and the GoA forecasts unemployment to average 7.8 percent in 2017. However, the unemployment rate on its own does not fully capture the health of Alberta's labour market, as it is susceptible to changes in labour force participation. In Canada, a person is not considered unemployed unless they are actively searching for work. Over the past two years, as the province was losing jobs, we saw a significant decline in the labour force participation rate, as workers simply stopped trying to find work in the province. This kept the unemployment rate at an artificially lower rate.

Alberta Unemployment and Labour Force Participation Rates

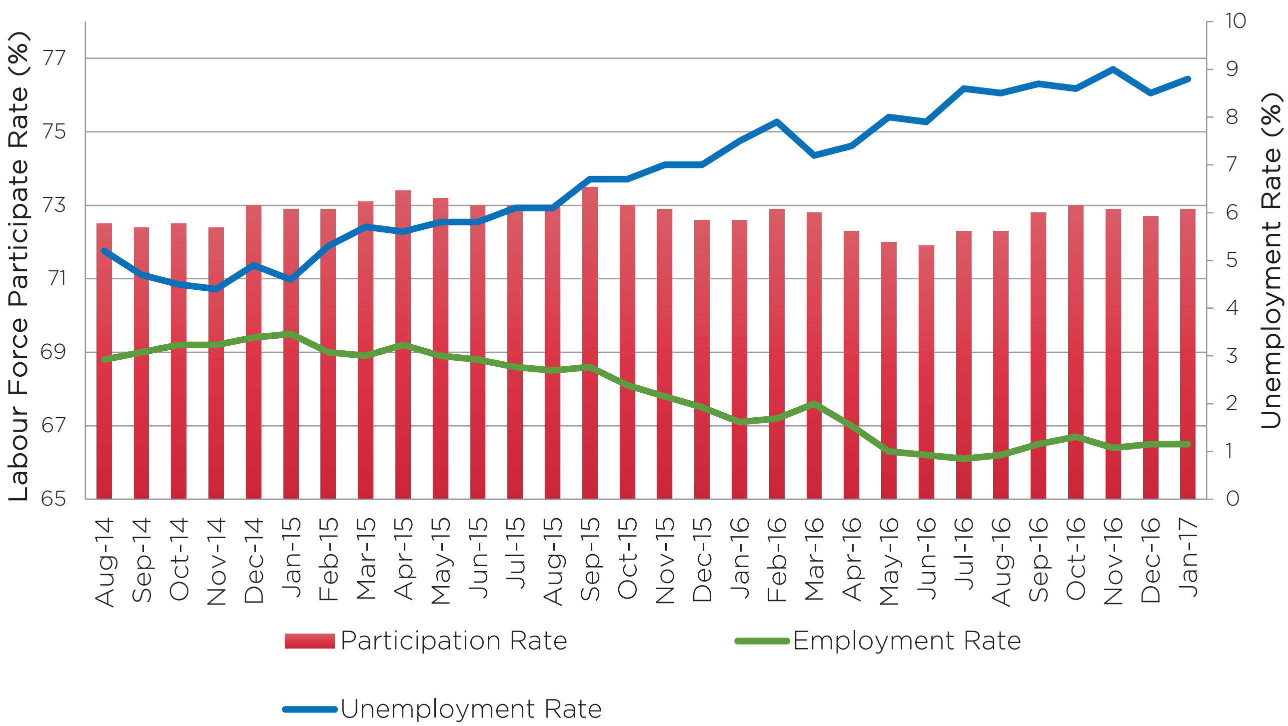


Chart 1, **Source:** Statistics Canada, CANSIM Table 282-0087.

The fall in oil prices was felt across Alberta's goods- and service-producing sectors. However, consistent government spending by the Notley government, rather than cut backs, provided much needed stability in the province's economy. Stable public sector employment has meant that families and local business have been able to rely on these workers to weather the economic storm.

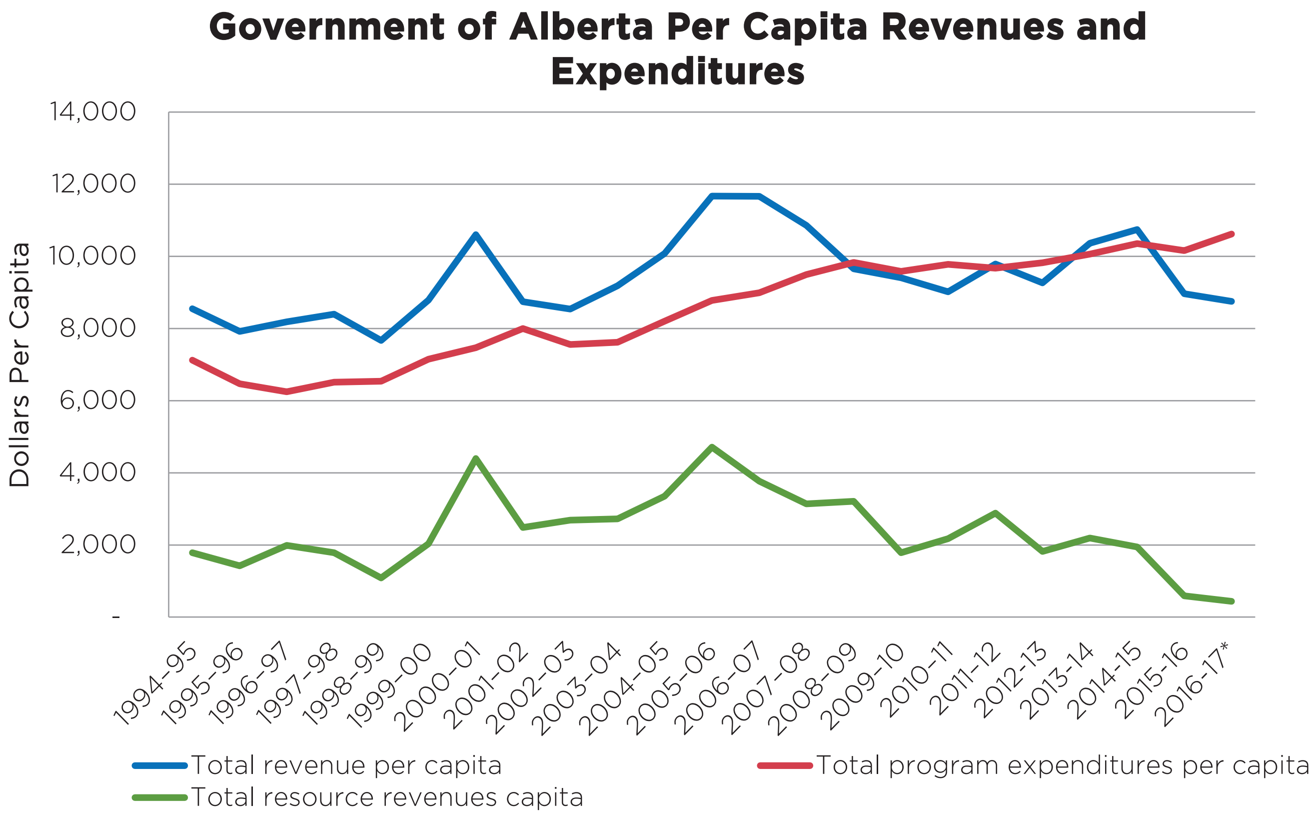


Chart 2, Sources:

1. Federal Fiscal Reference Tables, http://www.fin.gc.ca/frt-trf/2014/frt-trf-14-eng.asp
2. Statistics Canada. Table 051-0001 - Estimates of population, by age group and sex for July 1, -Canada, provinces and territories, annual (persons unless otherwise noted)
3. Statistics Canada. Table 326-0021 - Consumer Price Index, Alberta, annual (2002=100)
4. Government of Alberta Treasury Board and Finance. "2016-17 Second Quarter Fiscal Update." (2016)
5. Provincial revenues and expenditures are reported on a fiscal year basis adjusted for inflation, 2007 constant dollars. CPI and Population estimates are reported on an annual basis. 2016-17* data are reported as a forecast.

ALBERTA GOVERNMENT FISCAL WOES AND OUTLOOK

The drop in oil prices has left a huge hole in provincial finances. In its most recent fiscal update for 2016-17, the provincial government estimated its current budget deficit to be $10.8 billion. However, even with the current budget deficit putting the province into a net debt position for the first time in almost twenty years, the province's net debt-to-GDP ratio is projected to remain, by far, the lowest in the country. (See Chart 3).

In fact, there is no need to sound the alarm about the province's growing debt. Even with continued budget deficits over the next several years, the province's net debt-to-GDP ratio is projected to remain below 10 per cent of GDP by 2019. (See Chart 4).

Provincial Net Debt to GDP Ratio Projected 2016-17

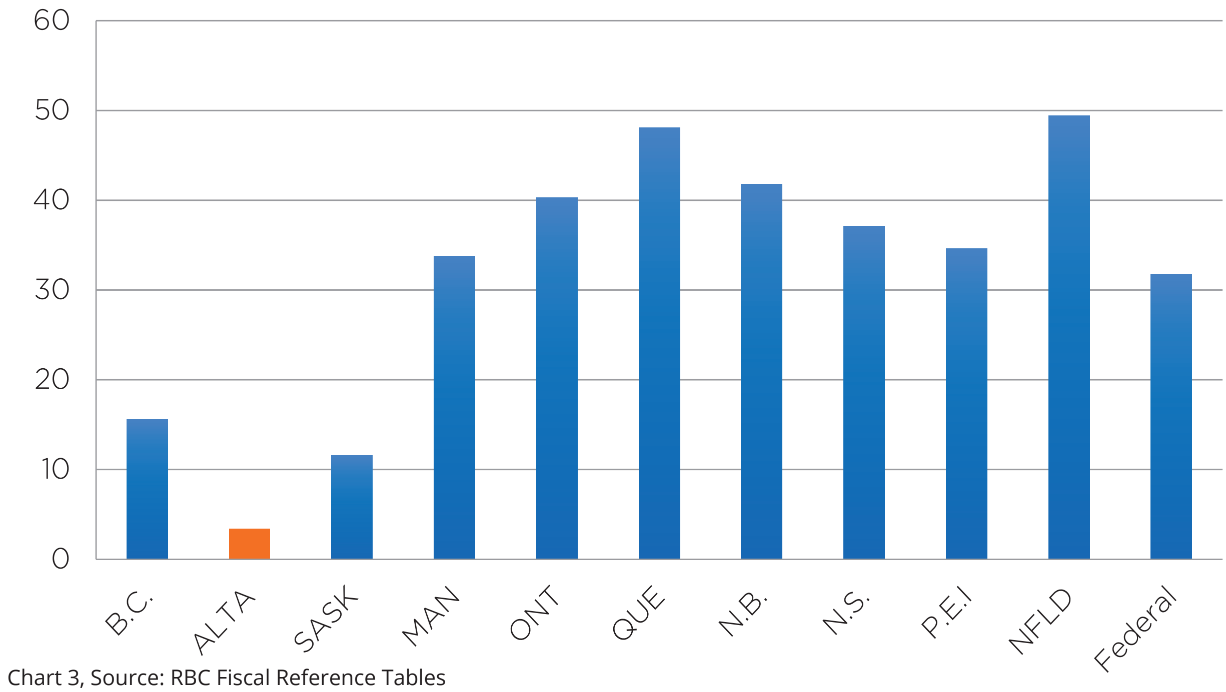


Chart 3, Source: RBC Fiscal Reference Tables

Alberta Net Debt to GDP Ratio Fiscal Years 2001 - 2019 (* Projected)

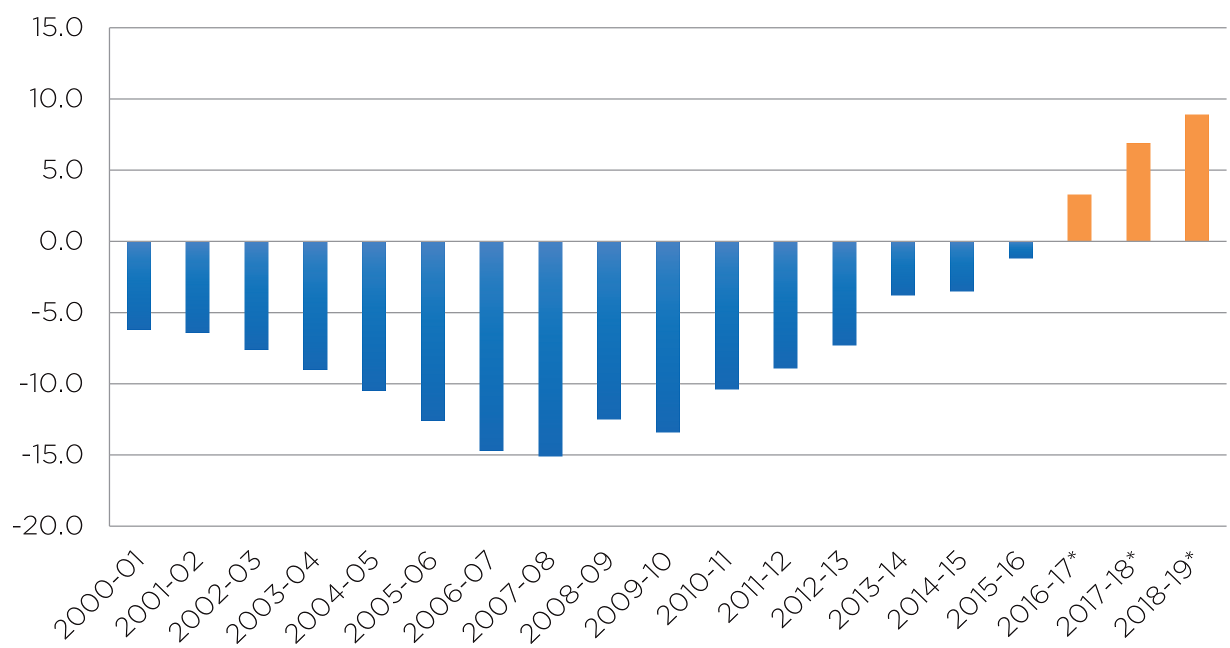


Chart 4, Source: RBC Fiscal Reference Tables

There is nothing novel about Alberta's current fiscal situation, as energy prices have always been volatile and thus so too have government revenues. The volatility of energy prices has created a structural deficit problem for the Alberta government. And the imbalance of expenses over revenues has been an issue largely ignored by previous provincial governments.

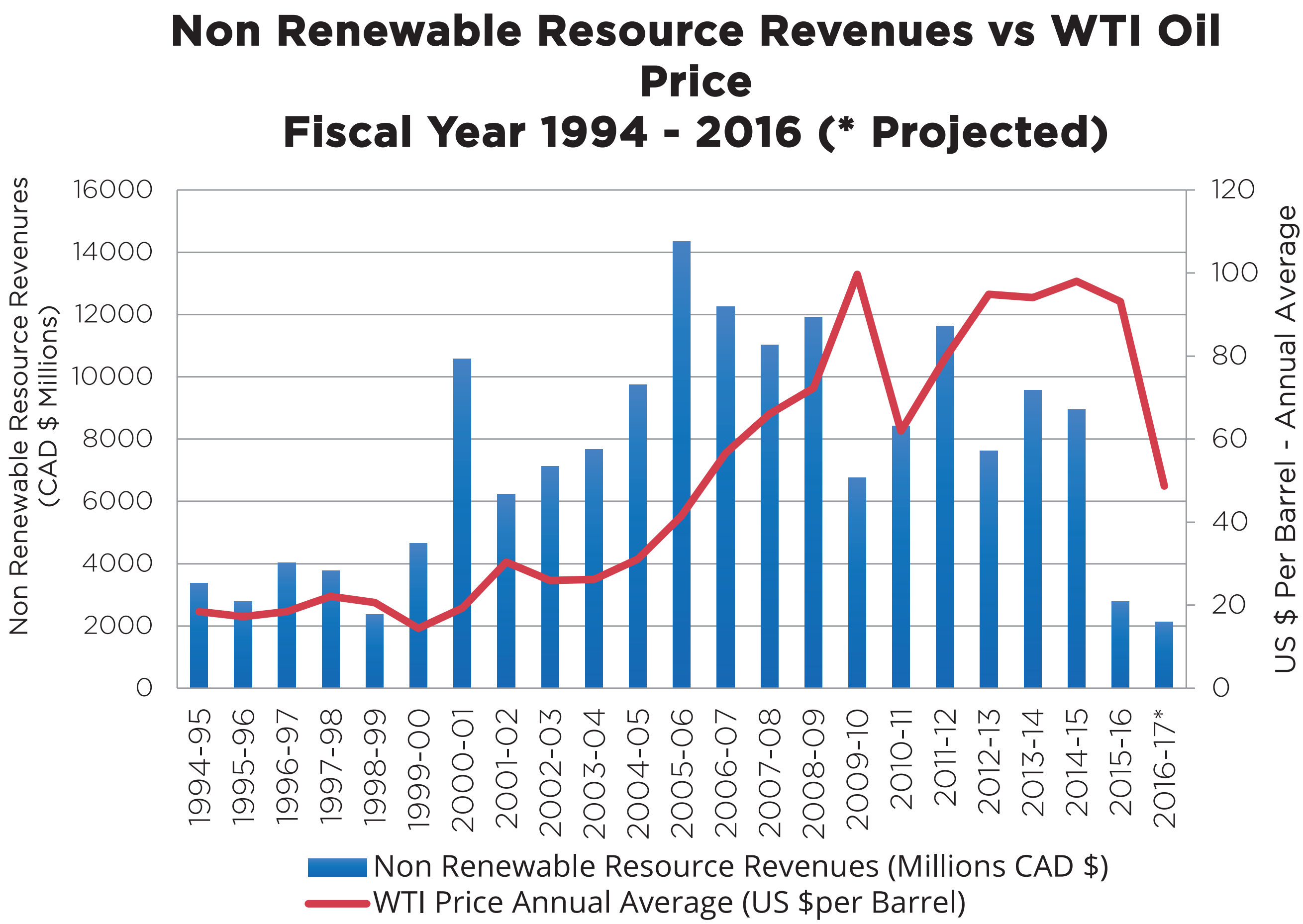
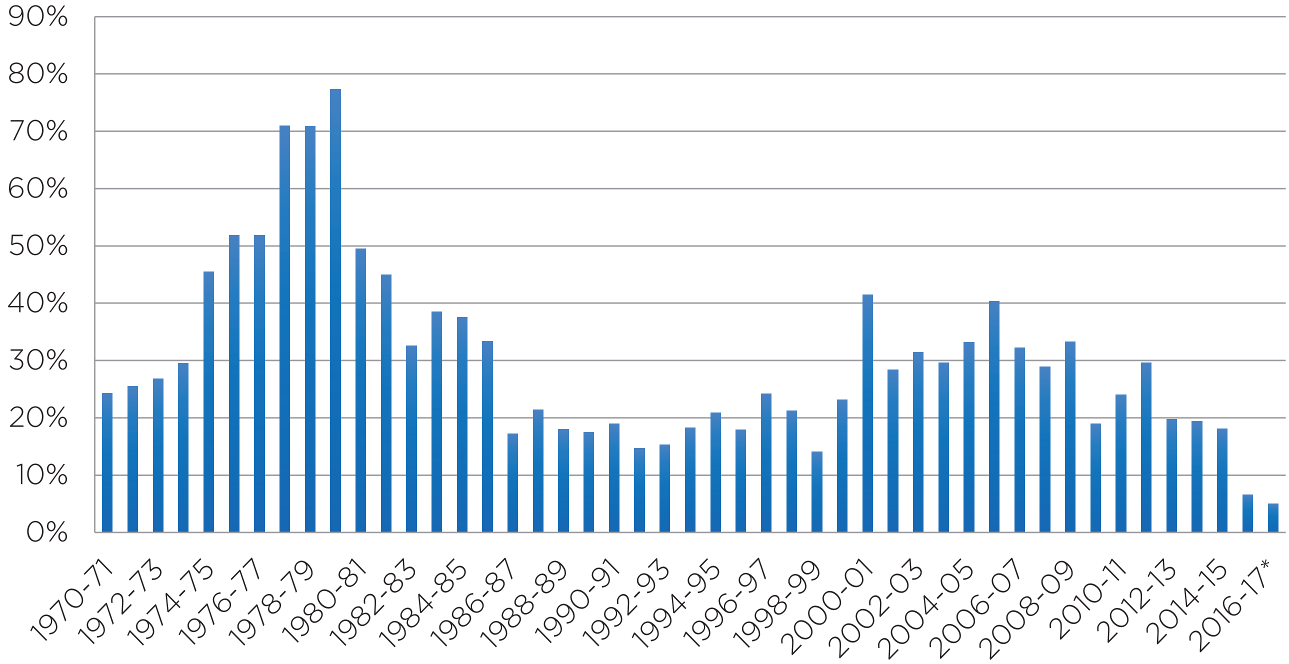


Chart 5, Source: Government of Alberta Department of Energy, US Energy Information Administration

The GoA forecast for 2016-17 non-renewable resource revenues is $2.1 billion. This amounts to five percent of total government revenues, and is the lowest level of non-renewable resource revenue as a percentage of total government revenue in over 40 years. Due to the failure of previous governments to diversify Alberta's economy and identify other, more stable sources of revenue, we now have a significant revenue shortfall. (See Chart 6).

Alberta Resource Revenue as % of Total Revenue (*Forecast)



Source: Government of Alberta Department of Energy

ALTERNATIVE REVENUE STREAMS

To reduce our reliance on resource royalties, the Alberta government must diversify its revenue streams. Alberta's corporate taxes are among the lowest in the country, our royalty rates are among the lowest in the world, and our low personal income tax rates enable the wealthiest of Albertans pay some of the lowest income taxes in Canada. According to the Alberta Treasury Board and Finance, if the province adopted a tax structure similar to the next lowest-taxed province in the country (Saskatchewan), it would generate an additional $7.5 billion in revenue per year.

HEALTH CARE

Health care makes up a growing proportion of the provincial budget. In 2016, approximately 40 percent of the total provincial budget or $20.4 billion was committed to health. If provincial health spending is broken down per person to account for inflation and comparisons to prior years, health spending as a percentage of GDP has consistently been the lowest in the country, at $5,201.78 per person.

Despite the increasing provincial amount allocated to health, health care costs, especially private (either out of pocket, or private insurance) also continue to grow while public expenditures have decreased (see chart below[1]).

Table 1. Alberta Public Health Spending

Alberta Public Health Spending						
Year	Spending ($ Millions)	Population	Per Capita	CPI	Real Per Cap. (in 2002)	% All
2013	19,759.50	3,996,620	$4,944.05	128.9	$3,835.57	73.8
2014	20,491.10	4,108,283	$4,987.75	132.2	$3,772.88	73.3
2015	21,012.60	4,179,660	$5,027.35	133.7	$3,760.17	72.9
2016	21,787.70	4,252,879	$5,123.05	135.2	$3,789.24	72.8

Table 2. Alberta Private Health Spending

Alberta Private Health Spending						
Year	Spending ($ Millions)	Population	Per Capita	CPI	Real Per Cap. (in 2002)	% All
2013	7,015.30	3,996,620	$1,755.31	128.9	$1,361.76	26.2
2014	7,453.10	4,108,283	$1,814.16	132.2	$1,372.29	26.7
2015	7,798.1	4,179,660	$1,865.73	133.7	$1,395.46	27.1
2016	8,122.00	4,252,879	$1,909.77	135.2	$1,412.55	27.2

Table 3. Alberta Total Health Spending

Alberta Total Health Spending					
Year	Spending ($ Millions)	Population	Per Capita	CPI	Real Per Cap. (in 2002)
2013	26,774.70	3,996,620	$6,699.34	128.9	$5,197.31
2014	27,944.20	4,108,283	$6,801.92	132.2	$5,145.17
2015	28,810.70	4,179,660	$6,893.07	133.7	$5,155.63
2016	29,909.70	4,252,879	$7,032.81	135.2	$5,201.78

Needed services, such as medications, mental health care, home care and long-term care have become less accessible in recent years due to costs. The consequences of this inaccessibility are seen in prolonged hospital stays, overburdened emergency rooms and the ongoing opioid overdose crisis. Addressing the growing privatization of health care costs will require action from all levels of government.

1. Private health spending includes private health insurance premiums, dental, pharmaceutical, eye-care and nursing home/seniors' care costs paid by Albertans. Some of these costs arise from deductible and co-pay provisions of insurance schemes. Those without insurance will pay out-of-pocket. Publicly-funded health systems by themselves, however, cannot address the root causes of poor health, which include poverty, a lack of affordable housing, and inadequate education.

EDUCATION

For 2016/17, the total consolidated budget of Alberta's Ministry of Education was projected to be $9.8 billion. This includes $7.9 billion in consolidated operating expenses and $1.9 billion in capital commitments for the construction of new schools, the modernization of existing schools, the building of modular classrooms, maintenance and renewal funding. Of the $7.9 billion in consolidated operating expenses, government contributed $6.9 billion in operating support to public, separate, francophone and charter school jurisdictions – largely in the form of per pupil grants.

A major driver of operational funding is student population growth, which was projected at 1.3 percent for 2016/17. Numbers updated by Alberta Education show that the projected student population growth rate for 2016/17 will be 1.9 percent. Alberta's third quarter fiscal update projected that operating expenses in education would be $104 million more than projected, largely as a result of the increased population growth.

For 2017/18, Alberta's 2016 budget projected further student population growth of 1.2 percent. Student population growth has been consistently higher than what had been expected by government projections in recent years, and the general population in Alberta continues to grow at a greater rate than expected. Thus, government should budget for student population growth closer to 1.8 percent. This will create an increase in instructional costs of $126 million. Budget 2016 also introduced a pilot school nutrition program which was expected to expand in 2017/18 at a cost of $10 million.

The Alberta NDP's 2015 election platform also promised two other programs which have been delayed as a result of the provincial government's financial situation. These programs should be introduced in 2017 in order to produce the most benefit to Alberta's families. A total of $45 million was promised in the NDP's platform to reduce school fees paid by Alberta's parents, while $75 million was promised to bring about class size reductions and enhanced supports for inclusive education.

Taken together, funding for enrolment growth, an expanded school nutrition program, reduction of school fees and supports to reduce class size and support inclusion will add $256 million to operational funding provided to school boards.

CHILDCARE

Improving the quality, accessibility, and affordability of Alberta's childcare system is important for early childhood development, the labour force participation of parents, and women's equality in the workplace. The employment rate among females rose dramatically in the last four decades, and this has changed working patterns of Canadian families with children (Uppal, 2015). During this period, the proportion of double-earner families almost doubled in Canada, and the proportion of single-earner families has decreased (Uppal, 2015). This means most parents with children are working. Long gone are the days when families consisted of a single-earning father with a stay-at-home female caregiver. Mothers and fathers are increasingly in the workforce, as families are squeezed for time, finances, and support services (Anderson, Ballantyne, & Friendly, 2016, p. 9).

On top of having the largest gender pay gap in Canada, where full time working women are making $31,000 less than male colleagues per year (Lahey 2016), Alberta women end up paying some of the highest child care fees in the country. So it not a coincidence that Alberta had the highest proportion of stay-at-home parent families in 2014; nor is it a coincidence that the proportion of dual-earner families increased the least in Alberta when compared to other provinces (Uppal, 2015). Quebec has the lowest childcare fees in Canada, so it not surprising that they have a lower proportion of stay-at-home parent families (13%) while Alberta has the highest proportion of couple families with a stay-at-home parent (26%) (Uppal, 2015).

The Alberta NDP campaigned on a platform to introduce $25 per day childcare, which would increase women's participation in the labour force and improve the overall economic and social well-being of many families. Although the childcare budget has increased modestly in recent years (as shown in the table below), this is still not enough to fund accessible affordable childcare in the province. A commitment was made in the 2015 Budget to increase childcare funding by $75 million in 2015-2016 and by $100 million in 2017-2018.

In November 2016, the Notley government announced a $10 million pilot project, which would allow for $25 per day childcare fees at 18 different centers for 1,000 spaces. This pilot project is not enough to meet the demand for more affordable childcare spaces. In 2015/2016, there were 109,400 licensed and approved childcare spaces in Alberta, and only 28% of spaces are subsidized. Hopefully, this pilot project does lead to the eventual province-wide implementation of $25 per day childcare, although targeted budget increases do not seem to indicate universality.

Table 4: Alberta Childcare Budget

Alberta Human Services Budget	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Forecast	2016-2017 Estimate	2017-2018 Estimate	2018-2019 Target
Childcare Operational Expenses ($ Thousands)	260,363	263,212	280,612	290,897	360,548	321,531	321,531
Childcare Percentage Change Between Years	--	1.09%	6.61%	3.67%	5.38%	4.89%	0%

Sources for Table 4:
1. Finance Alberta (2014). *2014-17 Human services business plan.*Retrieved from: http://finance.alberta.ca/publications/budget/budget2014/human-services.pdf
2. Finance Alberta (2015). *2015-16 Human services estimates.* Retrieved from: http://finance.alberta.ca/publications/budget/estimates/est2015/human-services.pdf
3. Finance Alberta (2015). *2015-20 Human services business plan.*Retrieved from: http://finance.alberta.ca/publications/budget/budget2015/human-services.pdf
4. Finance Alberta (2016). *2016-19 Human services business plan.*Retrieved from: http://finance.alberta.ca/publications/budget/budget2016/human-services.pdf

A recent position paper on reaching universal childcare for Canada by 2020 suggests that “a long-term approach to building a child care system in Canada” be grounded in “three overarching principles: universality, high quality, and comprehensiveness” (Anderson, Ballantyne, & Friendly, 2016, p. 2). Currently, most Canadian families cannot access affordable quality childcare, “overall, there are spaces to cover less than 25% of 0-5 year olds, while parent fees are out of the reach of most families” (Anderson, Ballantyne, & Friendly, 2016, p. 4). Although a national framework is key for all Canadians Quebec has already introduced accessible affordable early childhood development through their $7 per day childcare. Albertans can follow suit by establishing our own affordable childcare where we begin with $25 per day childcare.

A recent study on childcare fees in Canadian cities highlights that preschool fees in Calgary at $1,010 per month and in Edmonton at $825 per month are still among the highest in Canada, whether kids are attending a child care centre or home care (Macdonald & Klinger, 2016). By contrast, the average fee in Quebec cities is a much more manageable rate of $179 per month (Macdonald & Klinger, 2016). The following chart shows the monthly fees in different Alberta and Canadian; it also includes the Alberta pilot project for comparison.

Table 5: Median Child Care Monthly Fees

	Infant	**Toddler**	**Pre-schooler**
Edmonton	$835	$835	$825
Calgary	$1,102	$1,050	$1,010
Toronto (highest fees)	$1,649	$1,375	$1,150
Montreal (lowest fees)	$164	$164	$164
Alberta Pilot Project $25 per day	$500	$500	$500

Source for Table 5: Macdonald & Klinger 2016, p. 25.

The Alberta Child Care Survey 2016 conducted by Public Interest Alberta (PIA) pointed to the sad state of childcare in this province. Here are some of the survey's key findings: costs are high, even for many low-income families receiving government subsidies; low income families in nearly half (44%) of the facilities surveyed are paying over $300 per month above subsidy for child care; access to childcare is insufficient for care of infants and children with special needs (for example, 40% of operators surveyed do not offer care to infants); child care operators with waiting lists have an average of 59 children waiting for a space (Public Interest Alberta, 2016).

The current child care system in Alberta is a market based care system, which means parents end up paying higher fees but receive lower quality care and a patchwork of care, where accessibility, universality and affordability are not priorities. The PIA survey found a majority child care workers employed by non-profit operators (52%) were trained to the highest level (child development supervisor), while just 40% of those employed by for-profit operators were trained to the same level (Public Interest Alberta, 2016). Childcare professionals in Alberta tend to women who are underpaid and do not receive the same level training when compared to other OECD nations (Anderson, Ballantyne, & Friendly, 2016).

Research shows that reliance on a market based system is the main weakness of child care in Canada, and that a publically-funded childcare system would allow for the delivery of high quality, affordable, and inclusive child care for all families (Anderson, Ballantyne, & Friendly, 2016, p. 16).

Universal childcare benefits all children—those from low income families or middle class families, both dual earning and single income families, all of which cannot currently afford childcare.

No matter how you look at it, childcare in Alberta is expensive for everyone.

POVERTY

Since taking office in 2015, the NDP government has taken important steps that will almost certainly reduce poverty. These include the implementation of the Alberta Child Benefit (which will lift approximately 19,000 households out of poverty), substantial increases in funding for affordable housing, and an increase in the provincial minimum wage (Falvo & Otogwu, 2017). Nevertheless, many Albertans have taken a financial hit over the last two years, whether from losing a job, having hours reduced or taking a pay cut. Those without a strong safety net of their own are discovering what tens of thousands of Albertans already knew—that social assistance is not sufficient to live on. As of 2015, a "single employable person" receiving social assistance in Alberta was receiving $7,794 annually to live on (Tweddle, Battle & Torjman, 2016, p. 64); yet, average monthly rent for a bachelor apartment in Edmonton or Calgary is $850. A recent study showed that increasing social assistance by a modest $125 per month is likely to eliminate the need for 500 shelter beds in those two cities alone (Kneebone & Wilkins, 2016)[1].

Budget 2017 must institute an immediate increase to social assistance benefit levels and chart a path to a level where recipients can at least afford to shelter and feed themselves. Additional reductions to poverty—and its extreme manifestation, homelessness—could be made through increases to the number of rent supplements available. This could be done by changing Regulation 244/1994 (to allow people receiving social assistance to access those supplements) and by investing in supportive housing, the one portion of Alberta's Plan to End Homelessness on which the government has not yet delivered.

1 The cost of this policy would be about $77 million given current caseloads and slightly higher when accounting for behavioural changes. This total would decline as the economy recovers and assistance caseloads recede.

Budget 2017 must also address the problem identified by the Auditor General whereby the labyrinthine paperwork required to apply for Alberta Income for the Severely Handicapped (AISH) prevents many severely disabled people from accessing it. Some funds must also be set aside to cover the cost of a modest increase in AISH caseloads from simplifying procedures and allowing people with disabilities access to the supports they require.

In short, Budget 2016 introduced a number of measures to reduce child poverty, including the Alberta Child Benefit. It also increased the minimum wage, which will continue to benefit many low-wage workers. Budget 2017, however, needs to address poverty among adults without children who are unable to find work, a group which has been left hungry and out in the cold

ECONOMIC DIVERSIFICATION AND DEVELOPMENT

The recent fall of oil prices has made the volatility of Alberta's economy very noticeable. Our province must move forward by building an economy relevant to the global economy of the future, acknowledging the need to move away from a carbon-centric paradigm of economic growth. By laying the groundwork for a diverse, inclusive, and forward-thinking economy, we can address issues such as poverty, illness, and homelessness before they manifest as costly problems for our communities.

The current provincial government's policies on job creation and diversification include some excellent first steps toward achieving diversification. Many programs in the Province's newest jobs plan recognize and expand on Alberta's human capital with tax credits and cuts, improved programs to access education and training, and business incubation initiatives. But many of the jobs that will be created under the plan are temporary, or will take many years to materialize. And while tax credits may incentivize investment in a variety of businesses, they may also exacerbate Alberta's notable wealth inequality, while distorting the playing field for young entrepreneurs, rather than leveling it (Habib, 2017).

We propose a framework to guide program and policy creation. This same framework can also be applied to existing programs to guide strategic investment in Alberta enterprise and innovation. The framework is made of factors that are key elements of a diverse and inclusive economy with long-term viability in a low-carbon future.

The framework consists of the following **five factors**:

1. **Environment**. Does the policy, program or financing support or foster industry initiatives and enterprises that work to improve or maintain the integrity of the environment?
2. **Export potential**. Does the enterprise or industry being supported by policy, programs, or funding have export potential, enabling Alberta to participate in the global economy? If there is no export potential, is there a strategic advantage for primarily serving the domestic economy?
3. **Inclusive growth.** Does the policy, program, or venture being supported create opportunities for marginalized people and those of less powerful socio-economic classes to participate in the economy?
4. **Just transition.** Do the industries or enterprises receiving support from government programs and policy provide opportunities for workers in the oil and gas sector to transition to jobs that support a low-carbon economy?
5. **Moving beyond oil price dependency.** Are profits of the industries and initiatives being supported by government primarily dependent on factors or commodity prices other than global oil prices?

In future editions of the present exercise, we hope to expand on and refine the five factors listed here, and provide policy and programs that satisfy this broad guideline.

CONCLUSION

Alberta has experienced its worst recession in over 30 years, brought on by the collapse in global oil prices. In response, the Notley government has weathered the storm by taking important steps toward strengthening the economy, improving health care and education, and addressing poverty. Now is not the time to reverse course on any of these important initiatives; rather, it is the time to press forward.

Despite the current budget deficit, our provincial government has the capacity to invest in public services. Our overall macroeconomic situation remains strong when compared with other provinces, and we have room to increase tax revenues. If Alberta were to adopt a tax structure similar to the next lowest-taxed province in the country (Saskatchewan) it would likely generate an additional $7.5 billion in annual revenue.

The current deficit reflects the province's revenue problem, which stems from an over reliance on resource revenues. To correct this, we must diversify our economy going forward.

APPENDIX 1: REFERENCE LIST

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APPENDIX 2: LIST OF VOLUNTEERS

The individuals listed below made the present document possible. Some actively engaged in the drafting of the document, while others attended meetings, or provided encouragement and assistance at various stages. In no case should an individual's affiliation imply that the organization in question endorses the specific content of the document.

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