

Calgary Budget 2026

Budget Highlights and Voting Rationale – December 2025

Executive Summary

After a 9-day marathon of deliberations, with nearly 50 amendments debated, the 2026 budget passed Council 12–3 on December 3, 2025. I voted against the final budget, along with Councillors Johnston and Wyness.

The previous Council's plan would have resulted in a 5.44% property tax increase for residential homeowners. Through the amendment process, this new Council worked that down to 1.64%.

Consistent with my campaign promise, I pushed for a 0% tax increase. Both Councillor Kim Tyers and Councillor Rob Ward brought forward motions that would have achieved a complete tax freeze, but those motions were defeated. Council had a clear path to zero without cutting essential services — and we didn't take it. That's why I voted no on the final budget.

That said, I am proud that Council moved in the right direction. An approved tax increase of just 1.6% represents real progress. The Nenshi–Gondek era of runaway spending is over. This is progress — even if it wasn't everything I fought for.

My Approach to This Budget

I campaigned on transparency, fiscal responsibility, and focusing on core municipal services. I believe Ward 12 residents deserve to understand not just how I voted, but why.

Three principles guided my decisions:

- 1. Protect taxpayers.** Calgarians are stretched thin. Every dollar we spend comes from someone's pocket. I prioritized amendments that reduced costs or returned savings to reserves rather than finding new ways to spend.
- 2. Respect jurisdictional boundaries.** Housing, healthcare, and mental health are provincial and federal responsibilities. When the City takes on these costs, we lose our ability to advocate for proper funding from other levels of government, lose our ability to focus on doing our job well, and we saddle property taxpayers with bills that should be paid through income taxes.
- 3. Focus on core services.** Roads, water, transit, recreation, public safety — these are what municipalities exist to provide. I supported investments in these areas while questioning spending that strays from our core mandate.

Not every vote was easy, and I know some people may disagree. Below is a summary of the most important votes, how I voted, and the reasoning behind each one. As always, I welcome your feedback.

December 1, 2025

Reduce Investment Income Allocation to Reserves by \$50M

Moved by Councillor Pantazopoulos Seconded by Councillor Kelly	For: (11): Councillor Ward, Councillor Yule, Councillor Pantazopoulos, Councillor Jamieson , Councillor Clark, Councillor Tyers, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor McLean, and Mayor Farkas
MOTION CARRIED	Against: (4): Councillor Dhaliwal, Councillor Atkinson, Councillor Wyness, and Councillor Johnston

For 2024, the City recorded a surplus of \$276 million — partly due to investment income, but also because Calgarians were taxed more than what was actually required. Surplus dollars are automatically deposited into reserve funds. Over the last four years, that has added up to nearly \$1 billion in overcollection from taxpayers. Reserve funds are necessary in case of emergency, yet they are already funded through the base budget.

This amendment directs \$50 million from reserves toward tax relief for 2026 — effectively returning about one-fifth of last year’s surplus to the people who paid it. Our reserves remain healthy. In my view, when we have surplus funds, the default should be to return them to taxpayers, not to find new ways to spend or stockpile those dollars.

Eliminate Free Fare Zone Downtown (\$5.2M)

Moved by Councillor Chabot Seconded by Councillor Dhaliwal	For: (7): Councillor Ward, Councillor Pantazopoulos, Councillor Jamieson , Councillor Chabot, Councillor Johnston, Councillor McLean, and Mayor Farkas
MOTION DEFEATED	Against: (8): Councillor Yule, Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Tyers, Councillor Kelly, Councillor Schmidt, and Councillor Wyness

The free fare zone downtown is another subsidy that primarily benefits downtown workers, downtown residents, and businesses. It also makes fare enforcement extremely difficult, because transit staff have no practical way to verify that riders coming from elsewhere in the city have valid tickets. As a result, a high number of people who should be paying for transit are not doing so. Meanwhile, Ward 12 residents who commute downtown pay full fares for their entire trip, while downtown riders receive free service. That isn’t equitable. I supported eliminating this ‘free ride’ zone and redirecting the savings to improvements that benefit the entire transit network, not just the downtown core.

Eliminate \$40M Downtown Office Conversion Program

Moved by Councillor Wyness Seconded by Councillor Tyers	For: (6): Councillor Ward, Councillor Jamieson , Councillor Tyers, Councillor Wyness, Councillor Johnston, and Councillor McLean
MOTION DEFEATED	Against: (9): Councillor Yule, Councillor Pantazopoulos, Councillor Clark, Councillor Dhaliwal, Councillor Atkinson,

	Councillor Kelly, Councillor Chabot, Councillor Schmidt, and Mayor Farkas
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This was one of my priority votes. The office-conversion subsidy program has a payback period of more than 60 years based on projected tax revenues. Federal Housing Accelerator Fund dollars are already flowing to these projects, so this program simply stacks municipal subsidies on top of federal subsidies.

We also know the market can succeed without City funding. Strategic Group converted both The Cube (2019) and Chevron Plaza (2025) without a single dollar of municipal subsidy — proving that when the economics make sense, developers move forward on their own.

Most concerning, there was no guarantee that even one low-income unit would be included in any of these subsidized conversions. In practice, we are using Ward 12 tax dollars to subsidize luxury downtown condos.

Real estate development incentives are a provincial and federal responsibility, not a municipal one. For all these reasons, I will continue to oppose these subsidies.

Remove \$5.7M CPS Fleet/Helicopter Funding

Result: Failed 1-14 | My Vote: AGAINST

Moved by Councillor Atkinson Seconded by Councillor Schmidt	For: (1): Councillor Atkinson
MOTION DEFEATED	Against: (14): Councillor Ward, Councillor Yule, Councillor Pantazopoulos, Councillor Jamieson , Councillor Clark, Councillor Dhaliwal, Councillor Tyers, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor Wyness, Councillor Johnston, Councillor McLean, and Mayor Farkas

Public safety is a core municipal responsibility. I support Calgary Police Service and opposed this attempt to cut their fleet and police helicopter funding. The HAWCS helicopter and police vehicles are essential tools for keeping Calgarians safe. This amendment failed overwhelmingly, as it should have.

December 2, 2025

Eliminate \$9M One-Time Climate and Environment Spending

Moved by Councillor Tyers Seconded by Councillor Johnston	For: (9): Councillor Ward, Councillor Pantazopoulos, Councillor Jamieson , Councillor Dhaliwal, Councillor Tyers, Councillor Chabot, Councillor Wyness, Councillor Johnston, and Councillor McLean
MOTION CARRIED	Against: (6): Councillor Yule, Councillor Clark, Councillor Atkinson, Councillor Kelly, Councillor Schmidt, and Mayor Farkas

In my view, climate activism and policy fall outside municipal jurisdiction. While weather resilience measures and infrastructure are important, this \$9 million in one-time spending was not clearly tied to core municipal responsibilities. In a tight budget environment, I supported eliminating these costs.

2.4% Cut to Admin Departments (\$9.5M Total)

Moved by Councillor Ward Seconded by Councillor Tyers	For: (5): Councillor Ward, Councillor Jamieson , Councillor Tyers, Councillor Johnston, and Councillor McLean
MOTION DEFEATED	Against: (10): Councillor Yule, Councillor Pantazopoulos, Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor Wyness, and Mayor Farkas

My view is that we should reduce administrative overhead before cutting services that residents rely on. A 2.4% reduction to administrative departments would have saved \$9.5 million — money that could reduce tax increases or fund frontline services. Every large organization can find efficiencies. Unfortunately, this amendment failed.

\$28.7M GamePLAN Priorities (for 6 priority facilities including one in New Brighton)

Moved by Councillor Dhaliwal Seconded by Councillor Pantazopoulos	For: (15): Councillor Ward, Councillor Yule, Councillor Pantazopoulos, Councillor Jamieson , Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Tyers, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor Wyness, Councillor Johnston, Councillor McLean, and Mayor Farkas
MOTION CARRIED	

GamePLAN Investments in recreation facilities benefit all Calgarians. These are exactly the kinds of long-term, citywide infrastructure projects municipalities should prioritize — facilities that serve families, seniors, youth, and communities for decades.

I was pleased to support this motion, along with all Members of Council. The funding approved at this stage is specifically for design work, which is a required step before any recreation project can move toward construction. Completing this work now allows these projects to proceed on a much tighter and more efficient timeline once full funding becomes available. This ensures we are ready to build when the opportunity arises, rather than delaying years for preliminary work to catch up.

\$2M Rectangular Rapid Flash Beacons (2 Per Ward)

Moved by Councillor Yule Seconded by Councillor Kelly	For: (15): Councillor Ward, Councillor Yule, Councillor Pantazopoulos, Councillor Jamieson , Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Tyers, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor Wyness, Councillor Johnston, Councillor McLean, and Mayor Farkas
MOTION CARRIED	

Pedestrian safety is a priority. Rapid flash beacons are proven to increase driver compliance at crosswalks. This investment provides two sets of beacons per ward — including Ward 12 — at high-priority locations. The best part: it's funded from corporate capital grants, not the Fiscal Stability

Reserve or property taxes. This is exactly the kind of practical, safety-focused infrastructure investment I support.

December 3, 2025

Calgary Fire Department: Engine, Training, Mechanics (\$4.5M ongoing operation + \$2.2M capital funded by corporate grant)

Moved by Councillor Clark Seconded by Councillor Schmidt	For: (15): Councillor Ward, Councillor Yule, Councillor Pantazopoulos, Councillor Jamieson , Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Tyers, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor Wyness, Councillor Johnston, Councillor McLean, and Mayor Farkas
MOTION CARRIED	

Public safety is a core municipal service. This funding provides Calgary Fire with an additional engine company, training coordinators and officers, and mechanics to maintain the fleet. Fire protection directly serves all Calgarians. I strongly supported this unanimous investment in first responders, especially given that coverage is spread thin in Ward 12.

Direct Administration to Achieve 0% Property Tax Increase

Moved by Councillor Tyers Seconded by Councillor Johnston	For: (5): Councillor Ward, Councillor Jamieson , Councillor Tyers, Councillor Johnston, and Councillor McLean
MOTION DEFEATED	Against: (10): Councillor Yule, Councillor Pantazopoulos, Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor Wyness, and Mayor Farkas

This was the key vote for me. Councillor Tyers moved this motion to achieve a complete tax freeze — exactly what I campaigned on. The motion directed Administration to find the remaining savings needed to get to 0% without touching police, fire, or transit. Council had a clear path to deliver on what many of us promised voters. It was defeated 10-5. This is why I voted against the final budget.

0.25% Tax Shift to Residential Over 8 Years (Starting 2027)

Moved by Councillor Kelly Seconded by Councillor Dhaliwal	For: (8): Councillor Yule, Councillor Pantazopoulos, Councillor Jamieson , Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Kelly, and Mayor Farkas
MOTION CARRIED	Against: (7): Councillor Ward, Councillor Tyers, Councillor Chabot, Councillor Schmidt, Councillor Wyness, Councillor Johnston, and Councillor McLean

This motion arising established a gradual approach to rebalancing taxes between residential and non-residential properties — 0.25% annually over 8 years rather than the previous 1% annual shifts. This is more measured and predictable for both homeowners and businesses. The Chamber of Commerce wanted faster shifts to help businesses, but this compromise gives everyone time to adjust.

Zero-Based Budget Review Program

Moved by Councillor McLean Seconded by Mayor Farkas	For: (15): Councillor Ward, Councillor Yule, Councillor Pantazopoulos, Councillor Jamieson , Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Tyers, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor Wyness, Councillor Johnston, Councillor McLean, and Mayor Farkas
MOTION CARRIED	

This motion directs Administration to scope out a zero-based review program using third-party consultants. Zero-based budgeting means justifying every expense from scratch rather than just adjusting last year's budget. This is exactly the kind of efficiency review that can find savings and ensure taxpayer dollars are well spent. I strongly supported this unanimous direction.

Final Result and Thoughts

	For: (12): Councillor Ward, Councillor Yule, Councillor Pantazopoulos, Councillor Clark, Councillor Dhaliwal, Councillor Atkinson, Councillor Tyers, Councillor Kelly, Councillor Chabot, Councillor Schmidt, Councillor McLean, and Mayor Farkas
BUDGET CARRIED	Against: (3): Councillor Jamieson , Councillor Wyness, and Councillor Johnston

My commitment to Ward 12 residents is transparency. You elected me to make decisions on your behalf and with your consultation, and you deserve to understand my reasoning—even when we might disagree.

Thank you for taking the time to read this report. Democracy works best when citizens are informed and engaged, so if you have questions about any vote or want to discuss the budget further, my office is always open to you.

Mike Jamieson
Ward 12 Councillor
December 2025