Molly Harris

From: [redacted]
Sent: February-05-26 12:58 PM
To: Council
Subject: 2026 Budget Review and Recommendations

Categories: Inputted in to Mail Log

5 February 2026

Township of Esquimalt Mayor and Council

Township of Esquimalt 2026 Budget

1. General observation:
   a. Township demographics and taxation. In accordance with (IAW) Township Official Community Plan (OCP), the Township population by age consists of approximately 20.7% senior citizens as of 2021 with wording to indicate expectation of increase in follow on years. It could be an accurate assumption that the senior citizens percentage of population is on a fixed income. The proposed initial 2026 budget requests a 13% tax increase on property owners regardless of impact on fixed income senior citizens. It is understood that property tax includes age-based reduction. However, the reductions are based on annual property tax and not accumulated tax increases year over year and the effect accumulated annual increases on fixed income citizens whose income is potentially increased only by Cost-of-living indexation. Given the geographical constraints of Esquimalt, population growth could relatively be finite with modest growth dependant on residential complex development, currently being experienced, resulting in future township budget factor constraints.

   b. Recommendation: **All possible measures be taken to reduce tax increases to the lowest possible necessary to provide capital and operating expense required to manage the Township.**

   c. 2024 STATEMENT OF FINANCIAL INFORMATION: Unless I have not correctly read the 2024 Statement of Financial Information, I believe there was a surplus of $4,884,845. After reviewing 2025 information I am unable to determine what if anything the 2024 surplus was used for or if added to a reserve fund. If I'm correct about the surplus, then the surplus should still exist and be available for use in 2026 as necessary.

2. Solid waste services; Garbage and kitchen scrap collection Yard and garden facility (operated by contractor):
   a. Township needs to examine necessity to have Garbage and Kitchen scrap collection services provided by township vice a 3rd party contractor. This includes residential

services but also Parks & Recreation areas including bus transit stops. 3rd party contractor eliminates Capital expenditure, Repairs & Maintenance (R&M) of fleet assets, Operating and Labour costs for a service that can be provided to the same level under contract. Contracted service reduces staff involvement to contract management level as well as simplifying cost increase analysis for the service prior to annul budget composition. In addition, contracted service allows for alternate employment of current refuse collectors (2) as Labour I or II level employees within Engineering and Public Works department if suitable which would address the 2 additional Labour positions requested for in 2026 reducing additional labour position request to 1 Labourer in 2027

b. Identified in 2026 Capital Requests project P131 Garbage Trucks (2) (replace U224 and U225) and future replacement forecast expenditure in 2028 of $1m dollars can be canceled if services contracted out.

c. Recommendation: Township should implement a tipping fee at Yard and Garden Waste Facility to help fund this contracted service. A nominal tipping fee for Township residents of $5 dollars per tipping (unloading) will generate needed revenue with minimal impact on users.

3. 2026 Budget Capital Requests:
   a. There are numerous vehicle replacement requests and indications of future vehicle replacement requests in coming years. Township needs to examine necessity to purchase vehicles vice leasing vehicles. It is possible to lease non-purpose-built vehicles with town ship logos and required accessories. Leasing contracts can incorporate R&M which has the benefit of reducing overall Capital expenditures and eliminating labour costs. In addition, township could achieve its EV Plan goals quicker through leasing electric vehicles.
   b. As stated in 3rd party review of & Engineering Public Works department maintenance of assets is below accepted standards and Staff level demands at times overwhelm the department. Outsourcing services can positively address asset maintenance and reduce or eliminate high demand levels and operating costs.
   c. Sanitary and Storm Sewer infrastructure renewals. Township should apply 2024 surplus to Public Works department for use in Sanitary and Storm sewer repairs, maintenance or replacement only (projects E113 and E114) etc... This would result in a reduction to Operational and Capital budget and thereby potentially allowing reduction in 2026 taxation level. In addition, the infusion of 4.8 million will help address annual funding gap identified as $6.3 million for fiscal year 2026.
   d. Fire Department, the demand for 1 FTE inspector and 3 FTE Fire Fighters(FF) to eliminate overtime should be fully supported. The cost of FF overtime in 2025 equaled approximate cost of new FTEs FF. The FTE fire inspector is a necessity as the inspector can directly influence fire prevention throughout the community which is a positive fire prevention measure and potential cost reduction measure. Note the summary table created for supplemental operating requests should indicated the $28K for Fire inspector is a partial recovery from Grants and Cost Recovery (not clear).

   e. Engineering & Public Works Department request for Project Manager identifies the position to be funded from capital reserves and having no tax increase implications for 2026. Is this to be funded from core Capital or supplemental Capital. I may be wrong but if it is Core Capital then it is funded by taxes. Or if it is not Core Capital then it would be funded from surplus or not spent existing Engineering & Public Works Capital funds. If it is Supplemental Capital then that is also funded by taxes and will need to be approved annually as if is supplemental. If the position is funded from Capital reserve funds, then does this not commit Capital reserve funds to paying for this requiring annual approval? Or will the position be moved into Operational expense in 2027. It is not clear how this important position will be funded year over year without a taxation impact.

4. 2026 Supplemental Operating Requests:
    a. Information Technology Traffic Modeling Software $9,000 does this have annual licence fee as most corporate software purchases have annual fees. If yes, then needs to be included in core operating budget for future years.

5. 2026 Draft Financial Plan:
    a. The draft plan also does not indicate what was done with 2024 Surplus. I assume it may be included in line-item Capital Project Reserve Fund or elsewhere. The 2025 Financial Plan also does not indicate what was done with Surplus?

    b. Short Term Rental Project. Cancel – Eliminate this project. Esquimalt cannot alter the provincial direction and based on provincial direction there appears to be no need for additional guidance or restrictions to be developed by Township. If Council deems a Bylaw is necessary, then this is simply an administrative function that staff can complete by transcribing provincial direction into Bylaw format. Money for this project can be used elsewhere.

6. Infrastructure Funding:
   In 2023, Council identified and adopted Environmental Stewardship as one of its priorities. Reports and plans indicate numerous and complex challenges for the Townships continuous requirement to conduct Replacement, Repairs and Maintenance of Esquimalt infrastructure. All indications determine a lack of resources necessary for continuous management at best practice and reduced environmental impact. Lack of replacement and R&M of Townships assets has a direct impact on taxation levels, environmental stewardship, and disaster management. Council should re-prioritize the strategic plan to move infrastructure as the top priority over all other wants and desires. To address funding problems the following is recommended.

    a. Starting in 2027 - Add an annual $365.00 dollars infrastructure utility user fee to annual taxes charged to each homeowner and each rented suite in homes, apartments and purchased condos that cannot be deferred. This would be a directed fund to be invested and used for infrastructure maintenance, repairs, and replacements only.

    b. Based on current dwellings I calculate approximately 8000 units paying an annual fee totaling $2,920,000.

    c. Infrastructure will need to be defined but should include Sanitary and Storm sewers, Road maintenance, and municipal structures. Public engagement will be necessary to educate citizens on purpose and reason for fee emphasising that the fee is a dollar a day to keep Esquimalt infrastructure functioning at its highest level to meet current and future demands.

d. Targeted taxation will positively contribute to foundational township management requirements and should allow for wants and desires without further impact on necessary utilities and increased taxation.

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Esquimalt, BC V9A 5L1
Email: [redacted]

Molly Harris

From: Dan Bruyere [redacted]
Sent: February-08-26 2:20 PM
To: Joel Clary; Council
Subject: Re: Bruyere Bytes #6 - 2026 Budget

Thank you for the clarification Joel. I'm aware salaries are usually quoted with burden as I used the same metrics during my career. I would add that your quoted $166k incl burden is still high as a recent experienced PM (holding a P. Eng. and PMP designation) of which I am aware was hired in January 2026 for $105k , which burdened would come in around $130k, about 35% less than what you are quoting. I continue to believe Council needs to review the salary scales being used for new employees.

This leads into my previous questions posed on why we are hiring at all. Per the Town's website, staffing has increased by over 12%, or 16 FTEs, between 2021 and 2025. Given all the pressures on tax payers I've mentioned before, and given that wages and benefits are the single largest contributor to the budget, shouldn't we be looking at freezing any new hires and reexamining current roles, and services?

The second largest cost is policing. I have sent several notes questioning why Esquimalt pays about 14% of Vic PDs budget, yet former police chief Manik's presentation to Council last year showed only about 7% of the calls they received over 5 quarters in 2024/25 were related to our Township. Has Councillor Boardman, as our representative on the Police Board, been tasked with pursuing this? Has anyone as I have not heard. This would be a significant prize if we could find other metrics to support this reduced percentage.

Council was updated on the capital budget on February 2. While I did not attend, we did watch the meeting in the online archives. Staff presented that we already have a $12 million hole to wrestle with (how did we get to this point? Did somebody take their eye off the ball? Did we need to focus on need-to-have projects like roads, sewer, and other critical infrastructure, and less on nice-to-haves like bike lanes and "traffic calming measures") and what a 2 and 3% annual increase would look like going forward. As a side note, they also suggested putting the posible new PMs salary in the capital budget. Does this adhere to GAAP? I don't believe so but CAO Horan could advise on this.

Regardless with roughly an annual 3% lift for salaries and benefits, 3% for policing, and 2% for infrastructure, we would be at 8% every year before getting out of the gate. I've already seen a 25% increase in the last three years , and roughly 40% since purchasing in 2021. This is not sustainable. Council has to do better to bend the curve, and make the hard choices regarding manpower, policing, service levels, and any discretionary spending requests coming their way.

As Councillor Cavens pointed out in the January meeting, Esquimalt receives more of its revenue via property taxes than any other municipalities in BC. This begs the question about other possible revenue sources which may be available to us. I sent in many suggestions in my previous emails. Are any of them being considered? What about DCC revenues which were discussed previously by Council in June 2025 but tabled for further discussion. We may have missed the boat on much of this and mores the pity, but we should resurrect that discussion as soon as possible.

Tomorrow night Council will hear from staff on what a 7% increase and a 9% increase look like. In my previous note I pointed out that both Vancouver (0%) and Calgary (1.6%) have made huge inroads in their 2026 increases, and how they did it, and I'd hoped Esquimalt would follow suit. While 7&9 are an improvement on the 13% first floated by staff, I would prefer a 3 and 5 % look. Esquimalt has done it before in recent memory, and with the right discipline could do it again.

I will not be attending tomorrow but will watch the meeting video with great interest. As usual, I will share this note with friends and colleagues in Esquimalt.

Regards,
Dan Bruyere
Esquimalt

On Fri, Jan 30, 2026, 4:00 p.m. Joel Clary <Joel.Clary@esquimalt.ca> wrote:

> Hi Dan,
>
> Thank you for taking the time to share your concerns about the budgeted salaries. One important clarification is that the figure shown in the budget reflects the full cost of employment to the Township. For budgeting purposes, the Township applies an additional 24% to account for benefits, which can make budgeted amounts appear higher than the salary that would be paid directly to an employee.
>
> In terms of the base salary for the proposed Project Manager position, it is based on the expectation that the role will independently manage projects from initiation through completion and requires municipal infrastructure experience. In addition, registration with Engineers and Geoscientists of BC and/or a Project Management Professional designation is preferred for this role. Based on a review of comparable Project Manager positions and Project Engineer roles (which tend to have similar responsibilities) across the region and province, the associated exempt pay band is generally in line with what is offered for similar positions elsewhere. While not all candidates would start at the top of the range, budgeting at that level is standard practice to account for the possibility of hiring a senior, highly qualified individual. As such, the $165,615 figure you referenced reflects the upper end of the pay band, inclusive of the additional 24% for benefits.
>
> I hope this helps clarify the matter, but I’d be happy to walk you through the details of this, if you’re interested.
>
> Thanks,
>
> **Joel Clary***, P. Eng, PMP, (He/Him)*

Director of Engineering and Public Works
Township of Esquimalt | Engineering & Public Works
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From: Dan Bruyere [redacted]
Sent: January-19-26 1:56 PM
To: Council <Council@esquimalt.ca>
Subject: Re: Bruyere Bytes #6 - 2026 Budget

Sue and I attended the Council meeting last Monday and while we applaud the Councils decision to look at 7 and 9 percent property tax increases, we were hoping you would use Vancouver and Calgary as a guide and reduce spending even further, ie to between zero (Vancouver) and 1.6 (Calgary) percent as they have done. I gave examples of how they did this in my original note, and hopefully Council can use this as inspiration and target something much lower than 7 and 9. As Councillor Cavens pointed out, Esquimalt has "the single highest percentage of revenue from property tax of any municipality in BC". This alone should give Council pause as we go forward in the taxation discussion.

There are several fields to be ploughed in our search for efficiency, and I described many of them if you review my original email (Bruyere Bytes #6). To reiterate a few, we need to stop hiring as additional people added to our payroll exacerbates future cost expansion through collective agreements, benefits, and other baked in employee costs. Explore contract services more as I pointed out. We need to challenge our 14% of Vic PDs ever expanding budget, and I have contacted our new MLA in this regard as well. We need to look at revenue streams available to us, some of which are described in my note, and there will be others. As municipal taxation on residents continues to far outpace inflation, we should note it was not always so as we saw more reasonable increases in both 2019 (1.3%) and 2020 (2.7%).

Also, we question the salaries being discussed for the new hires as they appear much higher than the overall job market would support. For example, our son in law, a resident of Saanich, with a P. Eng. from the University of Alberta, and a Masters of Engineering from UBC, and with over a decade of experience as a Project Manager in both the public and private space, commands a salary nowhere near the $165,615 noted in the budget for Esquimalt's new Project Manager. ZipRecruiter states that, as of January, 2026, the average annual pay for a Project Manager in Vancouver is $79,662 a year. The budget also contains a Fire Inspector, net of recoveries, for $161,269 (so without recoveries, its higher yet?) Again, ZipRecruiter says average fire inspectors in BC average around $58 000 to $59,000 annually. Other salaries quoted also seem higher than we would expect. Council needs to do a review of all staff salaries and the grids being used as they appear to be off the scale.

Please respect the taxpayers of Esquimalt as our chequebooks are feeling the strain.

As usual I will share my notes with my colleagues in Esquimalt as well.

Regards,

Dan Bruyere

Esquimalt

On Sat, Jan 10, 2026, 1:24 p.m. Dan Bruyere [redacted] wrote:

Good afternoon, Mayor and Council. As we are now into the 2026 property tax calculation cycle, please consider my questions and concerns as outlined below. Since we purchased our home in late 2021, our tax bill has increased by 33.9%. More recently, I've seen increases of 9.4, 5.3 and 10.1% for 2023, 2024, and 2025 respectively, while over the same period the assessed value of my home has decreased by -3.0% (CAO Horan asked me about assessed valuation in our meeting last year but I had to check). Something is not adding up.

A quick survey of municipalities in BC slots Esquimalt on the higher end of the list: lower (more affordable) than Powell River, Kamloops, Nanaimo, Campbell River, Victoria and Saanich, but higher (more expensive) than Colwood, Sooke, Langford and Sidney. This is for tax assessments on a home valued close to my own per the latest notice. Make no mistake, we are in a competitive market when people and businesses are considering a move in or out of a municipality, and property taxes are a significant factor in those considerations. Why settle for the middle when we can be among the best?

Esquimalt has the potential to be a destination for people from across the country to retire or work or open businesses (see the Rosemead Inn) for all the reasons I'm sure you are aware of, but high property taxes will have an impact on those decisions. There may be a certain indifference to the tax burden from some longer term residents as they have done well in the valuations of their homes over the past 10 or 20 years, the result being they defer their taxes knowing that there will be a reckoning at such time as they sell. I guess the feeling is that sure, I owe $60 or $70k in back taxes (plus interest) but having made a million dollars on valuations, it's no big deal. However, this will not extend to the prospective "new" residents such as ourselves as we pay the full freight, and it will affect the ability to sell an existing home, or rent an apartment for that matter (property taxes affect rental rates too). Further, being competitive is becoming even more important as last year the Business Council of British Columbia, which tracks interprovincial migration, found that out-migration of B.C. residents to other provinces surged to almost 70,000 people over the last few years. The business council said this was a record level — by comparison, the next closest peaks in out-migration were 64,000 in 1998 and 65,000 in 1975.

As in the past, I strongly recommend we bend the curve in our tax increase back toward what we saw in 2019 and 2020, which was 1.3 and 2.7% respectively. Discretionary spending needs to be studied closely, and reduced to accommodate mandatory spending such as union increases, for example. Our target should be inflation - currently pegged at 2.2% as of November 2025 - plus or minus verifiable, real population growth from the previous year. To continue with the increases we have seen over the past few years, and which are baked into the 5 year plan, is unsustainable from a tax-payer perspective.

To better understand the Town's tax strategy, I reviewed the "Budget Book 2025" posted on your website, aka Budget Overview 2025, which contains the 5 year plan out to 2029. While there is a lot of information and data presented therein, I do have questions and I present some, but not all, of them below:

1. On page 10, under "Consolidated Budget - 5 Year Plan", property taxes revenues are forecast to grow from $25.5 million to $34.3 million by 2029, a 34.3% increase. As I have already experienced that since purchasing in 2021, that gives one pause. Again, not sustainable from a household budget point of view. What assumptions have been made to arrive at this forecasted increase?
2. On page 4, staffing has increased by 16 FTEs (130 to 146) from 2021 to 2025, representing a 12.3% increase. As stated on page 8, "Salaries, wages and benefits increase: The most significant cost driver for the annual budget continues to be labour related costs which represent more than half of the Township's operating budget expenses". According to the 2021 Census by Statistics Canada, Esquimalt is home to 17,533 residents, representing a -0.7% change from the 2016 Census. Does Council have data to show we have grown since 2021? What are the drivers for increasing staff? I would recommend a hiring freeze until such time as the 2026 Census is complete so we can see how the population has changed, up or down, and the new Council can address those challenges (2026 being an election year). The Town could also consider increasing the use of contractors, or contract staff, thereby avoiding the liability of benefits (S&D, collective bargaining, retirement plans, severance allowances,

etc.) which accrue to employees. For example, this past year the Town constructed a utility shed in Centennial Park and I observed Town employees and equipment working there over several months. Budget Project Number R267 was assigned to this construction for $35,000, which seems a lot for a shed. How did we do? Could a contractor who specializes in shed building (including electrical components) have been a more competitive option? The same question could be applied against Town staff putting up and taking down Christmas decorations, as I saw this week. There are companies that do this which are likely cost competitive versus assigning the Township's skilled union employees with Town trucks and equipment to these tasks. Finally, we need to consider the impact of Artificial Intelligence (AI) on many administrative positions. The onset of AI should only make those roles more efficient and expand the capacity of existing staff.

3. There is further commentary in the document that the Town is under pressure to provide support in non-traditional areas like affordable housing, homelessness, climate change, accessibility, etc., but perhaps it is time to start pushing back on some of these obligations being down-loaded from the province. For example, as mentioned in my note to Council of October 20, 2025, the Provincial government spends billions on related issues (2023 - $1.5B for homeless prevention and reduction efforts, plus $4.3B for subsidized housing, which includes support for those currently homeless or unstably housed). Many support organizations have sprung up (e.g. Our Place, Salvation Army, SHVDES, Solid, etc.) in the CRD and around the province, so there appears to be no shortage of supporting funding and infrastructure which of course is also funded by our provincial income and other tax dollars.
4. Also on page 10 in the 5 year plan, why are department cost recoveries flat at $835,450 per year from 2025 to 2029? Can this be grown? Perhaps we should look at other sources of revenue, like bike licenses (to offset the costs of the concrete barriers and their maintenance), increased fees for users of our recreational facilities for those from other municipalities who don't pay into our tax burden, metered parking at those same facilities (including the Gorge Pavilion) with a pass for Esquimalt residences, higher "chicken" fees for the backyard hen houses springing up around us, higher event fees for use of the Gorge Pavilion and other Town assets, etc. Of course there would be an additional administrative burden to manage this, but I would suggest the additional administrative burden could be handled by the existing Town staff - as their experience grows in their current roles, and with the application of AI, so too would their efficiency expand.
5. On page 11, Policing, which includes annual cost increases and new resource additions, represents a significant component of the annual operating budget. For 2025, on a single department basis, the police budget of $10.8 million is only eclipsed by Parks and Rec at $11.0 million. The police budget is forecast to grow to $11.8 million in 2026, and to $14.9 million by 2029. This seems high for a small township of 18,000 people (recent policing costs per capita 2024-2026: Victoria:$598 (highest in BC), **Esquimalt:$456**, Saanich:$350, Colwood:$263, Langford:$214). I understand that Council has been studying options to segregate ourselves from the arrangement with VicPD, but so far we have been unable to pull that trigger. However, short of starting from scratch, there may be an opening to reduce our share of the VicPD's budget which is currently around 14%: Section 11.2 of the police framework agreement of 2014 states " it is anticipated that the Budget Allocation Formula shall take into account factors based on the actual experience during the operation of the Agreement and will utilize quantifiable criteria which reflect each Municipality's relative need for police resources". Can we take advantage of this clause to reduce our percentage share of the overall police budget as I think we can agree the activities requiring police attention in the two municipalities have shifted over the past 12 years? An example of "quantifiable criteria" could be the "Calls for

Service" chart presented by VPD at a recent Town meeting. From Q2 2024 to Q2 2025, dispatched calls for Esquimalt amounted to 7.58% of all calls, the balance being for Victoria calls. This metric puts the lie to Esquimalt being responsible for 14% of the VPD Budget, and my guess is that other ther data, from time sheets for example, would show a similar trend. As well, in 2024 we approved the addition of an Reintegration Sargeant for $198,000 (plus benefits) to work with the other officers on leave to return to active duty more quickly, thereby reducing overtime. Has this position been effective? What metrics do we have to show the success? Has this mitigated VPD's recently stated intention that they will be filling 25 more police positions this year (16 new, 9 previously approved)? Please note that Councillor Boardman, our new representative on the Police Board, and I have had discussions on this over the latter part of last year so she may have made headway on this already. I would also suggest leaning on our new MLA, Darlene Rotchford, to help shepherd a fair reduction of our share through the provincial government as she would be fully apprised of the issue from her days on Esquimalt's Town Council (full disclosure, I recently reached out to Darlene on this matter as well).

6. On Page 11, Parks and Rec has the highest departmental spending at almost $11 million dollars in 2025, and grows each year to a forecasted $12 million in 2029. As mentioned above, perhaps we could consider increasing fees to offset some of this increase. Also, as the pool is the warmest in the city, have we calculated the energy savings by lowering it by 3 or 4 degrees, making it more economic while at the same time making it more of a recreational pool, rather than a soaker pool for our more sedentary customers (and less GHGs emitted). Finally, I have anecdotal reports that many of the people using this facility are from other than Esquimalt, and thus would not contribute to our tax base.
7. There is a debate on service levels and whether they are appropriate and sustainable. Perhaps they are too high. I for one would accept lower service levels in some areas if that would give Council some breathing room in keeping taxes low. For example, staying with Parks and Recreation, and being as it has the highest spending of any department, perhaps we should audit its activities and benchmark against appropriate municipalities to see if our service levels there exceed requirements. Do we need as many staff there or can they be reassigned? Do we need to weed, water and clip as much as we do now?
8. On page 8, under Budget Drivers, the document states that "rather than applying a standard increase to all budgets, departments review their budgets and adjust where required, using actual costs, inflation rates and market information as applicable". Given my increases of 9.4, 5.3 and 10.1% over the past three years, with a decreased assessed value, perhaps this isn't working as well as one might hope. Maybe it's time for Council to assign a target of, say inflation plus real population growth, and expect the departments to meet that target. Hold their feet to the fire, as it were. Unavoidable costs, such as those driven by collective bargaining agreements, would have to be offset by reductions in discretionary spending. It can be done as we have seen recently in other municipalities (see below).

There are still more areas for conservation of spending but this gives a flavour, and though it may seem like an impossible task, there are recent examples of where the challenge of reducing or minimizing taxes is being met:

- The City of Vancouver has passed a 2026 budget with a freeze on municipal property taxes, ie **0%**, added $50 million more for the city's police department, and enacted a host of cuts to a number of other departments including urban design and sustainability (-14%), environmental

and facilities management (-13%), finance and supply chain management (-14%), and arts, culture, and community services (-15%).
- The City of Calgary had an 8.9% increase in 2025 and began 2026's process with a budget increase presented by staff of 5.4% but ended with 1.6% by holding departments to account, raising transit fees, cutting environmental programs by $9 million, reducing office conversion programs (office towers converted to homes for the unhoused) by $5 million, and removing mental health and addictions funding from their base budget to a one-time program.

In my working career, I always made a conscious effort to treat any money I was spending on behalf of our partners as if it were my own. That didn't always endear me to our company's Operations groups, but it kept the ship afloat. I'm sure Council feels the same way when it comes to spending our tax dollars.

On a final note, the other day I was at Costco and noted that a medium sized "oven roast", nothing fancy, was priced at $185, and a bag of essential groceries at Country Grocers is routinely $100 or more. Affordability of food and shelter continues to rank as the highest concern for most Canadians, and this will continue in 2026.   This is the environment in which Council has to consider their options as we move toward fixing the 2026 tax rates. Tough times call for courageous decisions, and taxpayers need a break.

I hope Council finds this helpful, and perhaps raises a few questions and opportunities not yet considered, If you need any more information or input, please do not hesitate to reach out. As is my practice, I will share this note with my friends and colleagues as well so I may have more commentary for Council as the 2026 budget develops.

Regards,

Dan Bruyere

Esquimalt

(Bruyere Bytes No's. 1 through 5 available on request)