District of SECHELT

2026 to 2030
Five Year Financial Plan

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Consolidated Summary

The 2026 Consolidated Five Year Financial Plan provides Council with a comprehensive overview of the District's projected operating and capital financial activities over the 2026–2030 period. As required under the Community Charter, the financial plan integrates the approved operating budgets, capital programs, reserve and debt strategies, and funding sources for all municipal services, including general municipal operations, utilities, and capital infrastructure. The plan reflects Council's strategic priorities while balancing service sustainability, infrastructure renewal, and long-term financial resiliency.

This multi-year financial framework has been developed in the context of ongoing financial pressures facing local governments, including inflationary cost increases, asset lifecycle requirements, and service demand growth. The Five Year Financial Plan is intended to support informed decision-making by illustrating the cumulative financial impacts of current and proposed initiatives, identifying key funding assumptions and risks, and ensuring alignment between annual budgets and longer-term financial objectives. Council's consideration and adoption of the plan establishes the financial roadmap that will guide municipal operations and capital investment decisions over the coming years.

District of Sechelt 2026 - 2030 Consolidated Five Year Financial Plan

	2026	2027	2028	2029	2030
Revenue					
Taxation and Other Levies	16,654,805	17,743,595	18,875,717	20,069,369	21,233,243
Sale of Goods and Services	2,369,900	2,384,144	2,406,799	2,428,667	2,461,750
Licences, Permits and Fees	1,555,276	1,626,476	1,672,843	1,703,784	1,734,808
Government Grants	1,263,163	1,025,817	1,026,317	1,026,317	1,026,317
Return on Investments	808,780	862,696	871,753	880,956	890,310
Penalties and Interest	275,000	288,000	291,000	294,000	297,000
Development Cost Charges	765,906	100,000	350,000	619,750	687,500
Capital Grants & Contributions	9,402,043	3,199,000	150,000	700,000	420,000
Sewer Revenues	5,416,615	5,659,245	5,919,962	6,189,505	6,435,184
Total Revenue	**38,511,487**	**32,888,973**	**31,564,391**	**33,912,348**	**35,186,111**
Expenditures					
General Government	5,778,646	5,452,756	5,512,562	5,599,862	5,751,259
Planning and Community Development	1,862,813	1,624,009	1,650,784	1,689,102	1,714,864
Community Services	3,225,928	3,085,683	3,148,535	3,212,219	3,279,036
Engineering and Operations	4,131,081	3,561,855	3,638,519	3,720,931	3,770,306
Facilities	1,684,269	1,291,885	1,300,173	1,272,485	1,284,936
Protective Services	3,613,315	3,589,815	3,730,563	3,878,673	4,032,449
Solid Waste	1,910,500	1,960,330	2,011,626	2,064,432	2,118,793
Sewer Operating	4,255,911	3,437,057	3,459,308	3,482,499	3,506,048
Septage Services	666,179	670,491	674,604	678,799	683,078
Total Expenditures	**27,128,642**	**24,673,884**	**25,126,673**	**25,599,002**	**26,140,769**
Net Operating Activity	**11,382,845**	**8,215,089**	**6,437,718**	**8,313,346**	**9,045,342**
Non-Operating Activity					
Amortization	4,199,712	4,367,700	4,542,408	4,724,105	4,913,069
Principal on Debt	522,021	474,445	420,707	420,707	341,779
Transfer to (from) Capital	(5,329,797)	367,079	380,519	(342,061)	2,025,293
Transfer to (from) Reserves	(7,436,683)	49,220	137,534	(1,893,579)	(1,324,496)
Transfers to (from) Surplus	(876,195)	(1,028,754)	(451,717)	(152,545)	32,324
Proceeds from borrowing	(225,084)	(2,750,000)	(5,000,000)	-	(880,000)
Reduction of Capital Equity	(4,199,712)	(4,367,700)	(4,542,408)	(4,724,105)	(4,913,069)
Capital Purchases	24,728,582	11,103,100	10,950,675	10,280,825	8,850,441
Net Non-Operating Activity	**11,382,845**	**8,215,089**	**6,437,718**	**8,313,346**	**9,045,342**
Surplus (Deficit)	-	-	-	-	-

District of SECHELT

Summary of General Fund

The 2026 General Operating Fund Five Year Financial Plan outlines the projected revenues, expenditures, and funding strategies required to sustain core municipal services over the 2026–2030 period. The plan reflects Council's strategic priorities while responding to continued cost pressures associated with service delivery, regulatory compliance, staffing, and the maintenance of aging municipal infrastructure. As the foundation of the District's day-to-day operations, the General Operating Fund plan provides assurance that essential services can be delivered in a fiscally responsible and sustainable manner.

The Five Year Financial Plan has been developed to balance service level stability with affordability for taxpayers. It incorporates baseline operating requirements, identified service pressures, and Council-directed initiatives, while also aligning with longer-term capital investment needs and reserve strategies. Council's review of the plan provides an opportunity to consider the cumulative impacts of operating decisions, tax policy, and capital commitments within a multi-year financial framework

Municipal Tax Increase

- Includes a municipal tax increase designed to address inflationary cost pressures, contractual obligations, and service sustainability.
- Balances the need to maintain service levels while considering overall affordability for residents and businesses.
- Include a 3% increase for operations and 3% for cumulative Capital contribution

Additional Operating Requests (AOR's)

- Reflects approved and recommended additional operating requests to support:
  - o Public safety and regulatory compliance
  - o Corporate systems, information technology, and cybersecurity
  - o Service delivery enhancements and workload sustainability
- Requests have been reviewed to distinguish between one-time and ongoing impacts, with a focus on operational necessity and value for money.
- 2026 approved AOR's equals $411,500 . Also included in the 2026 AOR's is a number of 2025 AOR's not completed but are ongoing in the amount of $ 1,638,899.

Capital Program (Operating Impacts)

- Operating impacts associated with the five-year capital program are incorporated into the plan, including:
  - o New asset operating and maintenance requirements
  - o Lifecycle renewal of existing infrastructure
  - o Utility and facility-related operating pressures
- Emphasizes alignment between capital investment decisions and long-term operating affordability.
- The 2026 approved Capital is $4,245,229. An additional amount of $16,527,170 is included as projects from previous years that are being carried forward into 2026.

Other Considerations

- Continues commitment to prudent reserve management and debt sustainability.
- Provides a transparent and structured financial roadmap to guide annual budget deliberations and future Council decisions.

District of Sechelt 2026 - 2030 Five Year Financial Plan General Fund

	2026	2027	2028	2029	2030
Revenue					
Taxation and Other Levies	16,654,805	17,743,595	18,875,717	20,069,369	21,233,243
Sale of Goods and Services	2,369,900	2,384,144	2,406,799	2,428,667	2,461,750
Licences, Permits and Fees	1,555,276	1,626,476	1,672,843	1,703,784	1,734,808
Government Grants	1,263,163	1,025,817	1,026,317	1,026,317	1,026,317
Return on Investments	808,780	862,696	871,753	880,956	890,310
Penalties and Interest	275,000	288,000	291,000	294,000	297,000
Development Cost Charges	142,621	100,000	275,000	575,200	687,500
Capital Grants & Contributions	9,364,397	3,199,000	150,000	700,000	-
Total Revenue	**32,433,941**	**27,229,728**	**25,569,429**	**27,678,293**	**28,330,927**
Expenditures					
General Government	5,778,646	5,452,756	5,512,562	5,599,862	5,751,259
Planning and Community Development	1,862,813	1,624,009	1,650,784	1,689,102	1,714,864
Community Services	3,225,928	3,085,683	3,148,535	3,212,219	3,279,036
Engineering and Operations	4,131,081	3,561,855	3,638,519	3,720,931	3,770,306
Facilities	1,684,269	1,291,885	1,300,173	1,272,485	1,284,936
Protective Services	3,613,315	3,589,815	3,730,563	3,878,673	4,032,449
Solid Waste	1,910,500	1,960,330	2,011,626	2,064,432	2,118,793
Total Expenditures	**22,206,552**	**20,566,335**	**20,992,761**	**21,437,704**	**21,951,643**
Net Operating Activity	**10,227,389**	**6,663,393**	**4,576,668**	**6,240,589**	**6,379,284**
Non-Operating Activity					
Amortization	2,483,585	2,582,928	2,686,246	2,793,695	2,905,443
Principal on Debt	141,015	104,998	104,998	104,998	104,998
Transfer to (from) Capital	(4,252,053)	(238,071)	(473,148)	89,716	1,045,766
Transfer to (from) Reserves	(5,536,823)	181,220	176,535	145,420	(785,495)
Transfers to (from) Surplus	(876,195)	(728,754)	(451,717)	(152,545)	32,324
Proceeds from borrowing	-	(1,000,000)	-	-	(125,000)
Reduction of Capital Equity	(2,483,585)	(2,582,928)	(2,686,246)	(2,793,695)	(2,905,443)
Capital Purchases	20,751,444	8,344,000	5,220,000	6,053,000	6,106,691
Net Non-Operating Activity	**10,227,389**	**6,663,393**	**4,576,668**	**6,240,589**	**6,379,284**
Surplus (Deficit)	**-**	**-**	**-**	**-**	**-**

Summary of Sewer Fund

The 2026 Sewer Operating Fund Five Year Financial Plan presents the projected revenues, expenditures, and funding requirements necessary to operate, maintain, and renew the District's sanitary sewer system over the 2026–2030 period. The plan is designed to ensure the long-term sustainability, regulatory compliance, and reliability of sewer services while upholding the principle that costs are recovered through user fees rather than taxation. As a self-supporting utility, the Sewer Operating Fund is managed to align operating revenues, capital reinvestment, and reserve contributions over the full lifecycle of sewer assets.

The Five Year Financial Plan reflects continued investment in asset maintenance, system upgrades, and operational resiliency, while balancing affordability for utility users. It incorporates anticipated operating pressures, capital program impacts, and reserve strategies required to support existing infrastructure and planned growth. Council's consideration of the Sewer Operating Fund plan provides an important opportunity to review the financial sustainability of the utility, the adequacy of user fees, and the alignment between operating rates and long-term infrastructure needs.

Sewer User Fee Increase

- Includes a sewer user fee increase to support:
    - o Inflationary operating cost pressures
    - o Ongoing system maintenance and asset lifecycle requirements
    - o Contributions to reserves for future capital renewal
- Designed to maintain the sewer utility as financially self-sustaining without reliance on property taxation.
- Structured to provide predictable and gradual rate adjustments over the five-year horizon.
- Includes a 5% increase to User fees and Dusty road septage fees.

Additional Operating Requests (AOR's)

- Reflects additional operating requirements related to:
    - o Regulatory compliance and environmental protection standards
    - o System monitoring, maintenance, and operational reliability
    - o Staffing, contracted services, and technical support necessary to operate a complex utility system

- Requests have been reviewed to distinguish between ongoing operating needs and one-time requirements.
- Includes 2026 approved amount of $323,500. Additionally the District carried over $639,435 of AOR's from 2025.

Capital Program and Operating Impacts

- Incorporates operating impacts associated with the sewer capital program, including:
    - o New and renewed infrastructure coming into service
    - o Increased maintenance and lifecycle costs for aging assets
    - o Alignment between capital investment timing and reserve funding
- Supports Council's asset management objectives and regulatory obligations for wastewater infrastructure.
- Includes 2026 new capital approved in the amount of $340,000. Additionally the District carried over $3,637,138 of capital projects from 2025.

Other Considerations

- Maintains prudent reserve management to smooth future rate impacts and support major infrastructure upgrades.
- Reflects long-term planning assumptions related to growth, system capacity, and regulatory change.
- Provides transparency and financial clarity to support Council decision-making and public accountability.

District of Sechelt 2026 - 2030 Five Year Financial Plan Sewer Fund

	2026	2027	2028	2029	2030
Revenue					
Taxation and Other Levies	965,000	965,000	970,000	970,000	975,000
Sale of Goods and Services	4,391,615	4,626,745	4,874,962	5,137,005	5,370,184
Return on Investments	60,000	67,500	75,000	82,500	90,000
Development Cost Charges	623,286	-	75,000	44,550	-
Capital Grants & Contributions	37,645	-	-	-	420,000
Total Revenue	**6,077,546**	**5,659,245**	**5,994,962**	**6,234,055**	**6,855,184**
Expenditures					
Sewer Operating	4,255,911	3,437,057	3,459,308	3,482,499	3,506,048
Septage Services	666,179	670,491	674,604	678,799	683,078
Total Expenditures	**4,922,090**	**4,107,549**	**4,133,911**	**4,161,298**	**4,189,126**
Net Operating Activity	**1,155,456**	**1,551,696**	**1,861,051**	**2,072,757**	**2,666,058**
Non-Operating Activity					
Amortization	1,716,127	1,784,772	1,856,163	1,930,409	2,007,626
Principal on Debt	381,006	369,447	315,709	315,709	236,781
Transfer to (from) Capital	(1,077,744)	605,150	853,667	(431,777)	979,527
Transfer to (from) Reserves	(1,899,860)	(132,000)	(38,999)	(2,038,999)	(539,000)
Transfers to (from) Surplus	-	(300,000)	-	-	-
Proceeds from borrowing	(225,084)	(1,750,000)	(5,000,000)	-	(755,000)
Reduction of Capital Equity	(1,716,127)	(1,784,772)	(1,856,163)	(1,930,409)	(2,007,626)
Capital Purchases	3,977,138	2,759,100	5,730,675	4,227,825	2,743,750
Net Non-Operating Activity	**1,155,456**	**1,551,696**	**1,861,051**	**2,072,757**	**2,666,058**
Surplus (Deficit)	**-**	**-**	**-**	**-**	**-**

Summary of Additional Operating Requests Newly Approved and Carried Over

The District of Sechelt's Additional Operating Requests include one-time or time-limited operational projects that fall outside of the base operating budget and support service delivery, efficiency improvements, and emerging priorities. These requests may be new initiatives proposed for the current budget year or operational projects that were approved in prior years but not fully completed and are therefore carried forward. Together, they reflect the District's ongoing efforts to respond to changing needs, manage workloads, and advance specific objectives while maintaining flexibility and fiscal responsibility within the operating budget.

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New 2026 Additional Operating Requests

Project Name	Department	Funding Source	2026 Budget ($)
Arrowhead Grant	Community Grants	Transfer From Public Safety Reserve	10,000
Caseware Template - PS1202	Financial Services	Taxes - Residential	12,000
Collection System Infrastructure Maintenance	Collection	User Fees	23,000
Community Safety Security Firm	Property Management	Transfer From Community Crime Programming	24,103
Community Safety Security Firm	Property Management	Transfer From Public Safety Reserve	115,897
Community Safety Volunteer Coordinator or Resource	Property Management	Transfer From Public Safety Reserve	110,000
Critical Spare Parts - Centrifuge	Treatment	User Fees	130,000
District-Wide Annual Line Painting	Major Roads	Taxes - Residential	25,000
GIS Enhancements	Engineering	Taxes - Residential	10,000
HVAC Annual Maintenance - Justice Services Building	Justice Services Building	Taxes - Residential	8,000
HVAC Annual Maintenance - Municipal Hall	Municipal Properties	Taxes - Residential	8,000
HVAC Annual Maintenance - RCMP	RCMP Building	Taxes - Residential	8,000
Increase Network Infrastructure and IT Support	Information Technology	Taxes - Residential	11,000
Pier Assessments	Facilities	Taxes - Residential	45,000
Septage Solids Transport and Processing	Septage Receiving/Dusty Rd	User Fees	170,500
Staff Archaeological Training	Engineering	Taxes - Residential	25,000
			Total: $735,500

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Carryover Additional Operating Requests from 2025 to 2026

Project Name	Department	Funding Source	2026 Budget ($)
Accessibility Audit	Property Management	Transfer From COVID-19 Safe Restart Reserve	17,890
Accounts Payable - Invoice Automation Solution	Information Services	Transfer From COVID-19 Safe Restart Reserve	45,000
Adobe Acrobat Upgrade	Information Services	Transfer From Committed Expenditures Reserve	11,321
Asset Maintenance - Stairs, Decks, Benches, Fence	Parks Operations	Transfer From Committed Expenditures Reserve	12,642
Asset Management Schedule for WW Department	Treatment	Transfer From Committed Expenditures Reserve	80,000
Asset Management Software	Information Services	Transfer From Committed Expenditures Reserve	13,600
Body Worn Cameras	RCMP	Transfer From Public Safety Reserve	110,000
Budgeting and Financial Reporting Software	Financial Services	Transfer From COVID-19 Safe Restart Reserve	25,000
Bylaw 430	Engineering	Transfer From Development Fee Equalizati	22,606
Bylaw and Policy Development (Housing Initiatives)	Planning	Grants - Other - Conditional	73,883
Cloud Back Up	Information Services	Transfer From COVID-19 Safe Restart Reserve	1,800
Community Land Development Analysis	Planning	Grants - Other - Conditional	125,909

Project Name	Department	Funding Source	2026 Budget ($)
Community Public Art	Arts, Culture & Heritage	Transfer From Committed Expenditures Reserve	24,329
Community Safety	Community Grants	Transfer From Public Safety Reserve	18,266
Community Services Master Plan	Parks Operations	Transfer From Community Works Fund Reserve	95,000
Consultant Technical Support	Engineering	Transfer From Committed Expenditures Reserve	120,000
Davis Bay Wharf: Archaeology (PAFR)	Wharf - Davis Bay	Transfer Surplus	13,950
Davis Bay Wharf: Environmental Assessment	Wharf - Davis Bay	Transfer Surplus	24,285
DCC & ACC Bylaw Update	Engineering	Grants - Provincial - Conditional	35,847
DCC & ACC Bylaw Update	Engineering	Transfer Surplus	11,704
DCC & ACC Bylaw Update	Engineering	Transfer From Committed Expenditures Reserve	4,116
District-Wide Transportation Planning Study	Engineering	Transfer From Community Works Fund Reserve	67,834
Drainage Master Plan	Engineering	Transfer From Community Works Fund Reserve	250,000
Dusty Sludge Handling inquiry	Septage Receiving/Dusty Rd	Transfer From Committed Expenditures Reserve	1,067
Enhanced Policing Patrols	RCMP	Transfer From COVID-19 Safe Restart Reserve	40,000
Environmental Impact Study	Treatment	Transfer From Committed Expenditures Reserve	200,000
Fleet Tracking Software	Information Services	Transfer From Local Government Climate Action Plan Reserve	15,000
GIS Development Files	Planning	Transfer Surplus	10,000

Project Name	Department	Funding Source	2026 Budget ($)
GIS Enhancements	Engineering	Transfer From Committed Expenditures Reserve	15,000
Green house maintenance	Treatment	Transfer From Committed Expenditures Reserve	509
High Potency Drug Processing	RCMP	Transfer From Public Safety Reserve	9,000
IT Corporate Training	Information Services	Transfer From COVID-19 Safe Restart Reserve	655
Liquid Waste Management Plan (LWMP)	Treatment	Transfer From Sewer Future Maintenance	30,253
Liquid Waste Management Plan (LWMP)	Treatment	Reserve Transfer	82,075
Mental Health - Training Organizational development	Administration	Transfer From COVID-19 Safe Restart Reserve	15,000
Mission House: Pavers for Crush Pad	Mission Point House	Transfer From Committed Expenditures Reserve	90
Mission House: wiring, move cabinets, plumbing, hood fan(165	Mission Point House	Transfer From Committed Expenditures Reserve	2,250
Mobile Ticketing Tablets and Printers	Bylaw Enforcement Services	Transfer From COVID-19 Safe Restart Reserve	15,000
Occupational Health and Safety	Health and Safety	Transfer From COVID-19 Safe Restart Reserve	40,000
OCP Update	Planning	Transfer From Committed Expenditures Reserve	94,553
Operating Chemicals	Treatment	Transfer From Committed Expenditures Reserve	192,074
Operational Audit	Treatment	Transfer From Committed Expenditures Reserve	30,850
Private Security - Parks/Washrooms/Facilities	Corporate Services	Transfer From Community Crime Programming	47,058

Project Name	Department	Funding Source	2026 Budget ($)
Project Advertising and Engagement	Communication	Transfer From Committed Expenditures Reserve	20,000
Replace Curtains in Greenhouse	Treatment	Transfer From Committed Expenditures Reserve	8,980
Replacement Carbon for Odour Control	Treatment	Transfer From Committed Expenditures Reserve	13,627
Rockwood Facility Upgrades	Rockwood	Transfer Surplus	4,262
Seaside Facility Upgrades	Seaside Building	Transfer Surplus	5,219
Seaside: Kitchen Upgrade	Seaside Building	Transfer From Committed Expenditures Reserve	2,000
Seaside: Refinish Mezzanine Floor	Seaside Building	Transfer From Committed Expenditures Reserve	6,500
Seaside: Refinish Skirting Boards	Seaside Building	Transfer From Committed Expenditures Reserve	3,000
Seaside: Upgrade Power Unit for Sound System	Seaside Building	Transfer From COVID-19 Safe Restart Reserve	1,678
SharePoint Records Management System	Corporate Services	Transfer From COVID-19 Safe Restart Reserve	97,264
SQL Servers Upgrade	Information Services	Transfer From Committed Expenditures Reserve	10,000
Utility Billing Module	Financial Services	Transfer From Committed Expenditures Reserve	4,375
Utility Billing Module	Financial Services	Transfer From COVID-19 Safe Restart Reserve	20,512
Vehicle Barriers at Detachment Entry	RCMP	Transfer From Public Safety Reserve	8,000
WAAS LPV Approach Implementation Project	Airport Operations	Grants - Provincial - Conditional	24,500
Writers Festival: Roof Demossing	Rockwood	Transfer From Committed Expenditures Reserve	3,000
			Total: $2,278,334

Additional Operating Requests by Funding Source

	2026 Budget
Taxes - Residential	152,000
Grants - Other - Conditional	199,792
Grants - Provincial - Conditional	60,347
Transfer From Committed Expenditures Reserve	873,884
Transfer From Community Crime Programming	71,161
Transfer From Community Works Fund Reserve	412,834
Transfer From COVID-19 Safe Restart Reserve	319,799
Transfer From Development Fee Equalizati	22,606
Transfer From Local Government Climate Action Plan Reserve	15,000
Transfer From Public Safety Reserve	381,163
User Fees	323,500
Transfer From Sewer Future Maintenance	30,253
Reserve Transfer	82,075
Transfer Surplus	69,421
Grand Total	**3,013,834**

Summary of Capital Projects and Funding Sources

The District of Sechelt's capital projects represent planned investments in infrastructure, facilities, and community assets that support service delivery, safety, and long-term sustainability. These projects are typically funded through a combination of sources, including capital reserves, development cost charges, grants from senior governments, and, when appropriate, borrowing approved by Council. The mix of funding sources is carefully managed to balance affordability, intergenerational equity, and financial sustainability, while aligning capital spending with Council priorities and the District's long-term financial plans.

Five Year Capital Projects by Department

	2026	2027	2028	2029	2030
Vehicles and Equipment	**158,584**	**545,000**	**780,000**	**295,000**	**180,000**
Bike Racks	10,000	0	0	0	0
Mobile Traffic Speed and Message Equipment	28,584	0	0	0	0
Small Equipment Replacement	40,000	40,000	40,000	40,000	40,000
Mini Flail Mower	10,000	0	0	0	0
Replacement of Fleet Vehicle #56	70,000	0	0	0	0
Fleet Replacment #68 Kenworth Hiab Truck and Crane (Public Works)	0	75,000	0	0	0
Fleet Replacement #75 Salter/Sander (Public Works)	0	80,000	0	0	0
Fleet Replacement #4 JD Tractor (Public Works)	0	350,000	0	0	0
Fleet Replacement 2028	0	0	80,000	0	0
Fleet Replacement #47 Truck (Public Works)	0	0	285,000	0	0
Fleet Replacement #51 Grader (Public Works)	0	0	375,000	0	0
Fleet Replacement 2029	0	0	0	80,000	0
Fleet Replacement #77 Excavator (Public Works)	0	0	0	175,000	0
Fleet Replacement #30 Tractor (Parks)	0	0	0	0	60,000
Fleet Replacement 2030	0	0	0	0	80,000
Parks Development	**844,148**	**3,024,000**	**625,000**	**1,425,000**	**556,691**

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	2026	2027	2028	2029	2030
New Equipment For Hackett Park Outdoor Stage	359	0	0	0	0
Sandy Hook Tot Park Gazebo	26,504	0	0	0	0
Irrigation System Upgrades	0	25,000	25,000	25,000	25,000
Parks Infrastructure Renewal	45,459	50,000	50,000	50,000	50,000
Annual Trail Upgrades	63,958	50,000	50,000	50,000	50,000
Park/Playground Improvements	257,934	200,000	200,000	200,000	200,000
Davis Bay Seawall Remediation	180,000	0	0	0	0
Accessible Playground Surfacing in Hackett Park	80,000	0	0	0	0
Irrigation Well Development at Kinnikinnick Park	55,000	0	0	0	0
New Beach Access at John Rd	7,500	0	0	0	0
Redesign of Proctor Bike Park	125,000	0	0	0	0
Hackett Park Washroom Renewal	0	2,699,000	0	0	0
Dog Park	0	0	300,000	200,000	0
Water Park - Mission Point Park Development	0	0	0	900,000	0
Suncoaster Trail Phase II	0	0	0	0	231,691
Davis Bay Washroom Renewal	2,434	0	0	0	0
Facilities	**6,686,823**	**1,800,000**	**1,450,000**	**500,000**	**1,150,000**
Building Facility Renewal	325,792	200,000	200,000	200,000	200,000
DDC Operations Center (Phase 2/3)	15,250	0	0	0	0
Efficiency Upgrades to JSB & District Office Including Control Boards Software	18,868	0	0	0	0
Childcare Facility	3,000,000	0	0	0	0
Seaside Center Acoustics	50,000	0	0	0	0
Non-Potable Water	23,390	0	0	0	0
Hall remediation (Building Envelope Repairs) - (Phase 2&3/5)	397,943	1,000,000	1,000,000	0	0

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	2026	2027	2028	2029	2030
Feasibility Study - Municipal Hall	51,492	0	0	0	0
Seaside - New LED Lighting	15,000	0	0	0	0
Rockwood - Accessible Railing (Path to Pavillion)	4,000	0	0	0	0
RCMP - Washroom Renovations	43,470	0	0	0	0
RCMP - Prisoner and Guard's Area Improvements	8,000	0	0	0	0
RCMP - Building Security Cameras	50,000	0	0	0	0
RCMP - Parking Lot	69,061	0	0	0	500,000
Districtwide Accessibility Upgrades	200,000	50,000	50,000	50,000	50,000
Non Potable Water Supply Source	80,000	0	0	0	0
Rockwood: Drainage Repairs	45,155	0	0	0	0
Operations Centre Lift Station Alarm System	10,000	0	0	0	0
RCMP - Employee Building Access Upgrades	100,000	0	0	0	0
Rockwood Lodge Parking and Driveway Upgrades	25,000	0	0	0	0
Kirkland - Partial Deck Replacement	40,557	0	0	0	0
4472 Hilltop Building Repairs	62,049	50,000	0	0	0
Replacement of Septic Field at Mission Point Park	216,796	0	0	0	0
RCMP Parkade Structure	250,000	0	0	0	0
Building Facility Renewal for RCMP & JSB	135,000	0	0	0	0
Davis Bay Washroom Renewal	225,000	0	0	0	0
District Hall and Library Remediation- Phase 3	620,000	0	0	0	0
Seaside Roof Replacement	605,000	0	0	0	0
Asset Management Plan	0	500,000	0	0	0
Ops Centre Electrical	0	0	150,000	0	0

	2026	2027	2028	2029	2030
Operations Centre Paving	0	0	0	150,000	0
Trail Bay Pier Railing Replacement	0	0	50,000	50,000	0
Municipal Hall Electrical Upgrades	0	0	0	50,000	400,000
Airport	**75,000**	**0**	**0**	**0**	**300,000**
Airport Fuel Pump	25,000	0	0	0	300,000
Landslide Repair and Culvert Reinstatement	50,000	0	0	0	0
Community Enhancement	**5,623,229**	**250,000**	**270,000**	**290,000**	**310,000**
Capital Design, Planning, Engagement, and Permitting	323,229	250,000	270,000	290,000	310,000
Sunshine Coast Drought Mitigation Project	5,300,000	0	0	0	0
Information Technology	**338,515**	**75,000**	**75,000**	**75,000**	**75,000**
IT Infrastructure Maintenance/Enhancement	30,350	75,000	75,000	75,000	75,000
Seaside AV Project	96,946	0	0	0	0
WRC SCADA and Server Room Upgrade	50,219	0	0	0	0
District Website - Backend Platform Upgrade	25,000	0	0	0	0
Facility Security Upgrades	12,000	0	0	0	0
IT Infrastructure Maintenance/Enhancements	75,000	0	0	0	0
Replacement of network switches	49,000	0	0	0	0
Major Drainage	**2,391,633**	**1,300,000**	**250,000**	**1,300,000**	**1,835,000**
Cook Creek Head Wall & Culvert Reef Road	1,209,722	0	0	0	0
Fairway Avenue Culvert Replacement (BG C2)	92,414	0	0	0	0
Sechelt Inlet Road - Irgens Creek Headwall Installation	175,000	0	0	0	0
Wakefield Road Culvert Replacement	219,827	0	0	0	0

	2026	2027	2028	2029	2030
Gale Ave Slope Remediation Design and Construction	500,000	0	0	0	0
Gale Avenue North Stormwater Bypass	194,670	0	0	0	0
Stormwater Asset Renewal and Replacement	0	100,000	100,000	100,000	100,000
West Porpoise Bay Outfalls	0	1,000,000	0	0	0
Bay Road (Bay C3)	0	200,000	0	0	0
Irgens Creek	0	0	0	1,000,000	0
Highway 101 (Hwy C-8)	0	0	150,000	0	0
Wharf Ave - Hwy 101 to East Porpoise Bay Rd (WTL5)	0	0	0	200,000	0
Wharf Ave - Hwy 101 to East Porpoise Bay Rd (WTL6)	0	0	0	0	200,000
Trail Ave Storm Upgrades -PII Anchor to Turnstone	0	0	0	0	660,000
Wakefield (WAK C5)	0	0	0	0	675,000
Wharf Ave (TBDIV3)	0	0	0	0	200,000
Major Roads	**2,588,957**	**1,000,000**	**1,370,000**	**1,680,000**	**1,300,000**
Paving Program	2,127,023	800,000	900,000	1,000,000	1,100,000
District Wide Transportation Safety Improvements	321,117	200,000	200,000	200,000	200,000
Trail Avenue Construction PI: Teredo St to Anchor	40,817	0	0	0	0
Road Repair Sandy Hook	100,000	0	0	0	0
Sechelt Inlet Rd Sidewalk & Streetlights - Saltgrass to Dusty	0	0	270,000	0	0
Neptune Connector - Clayton to Trail	0	0	0	480,000	0
Sidewalks and Walkways	**2,044,556**	**350,000**	**400,000**	**488,000**	**400,000**
Active Transportation Network (WS, WPB, EPB)	279,042	0	0	0	0
Jasper Road Sidewalk	1,455,000	0	0	0	0

District of SECHELT

	2026	2027	2028	2029	2030
Annual Sidewalk Maintenance	190,515	100,000	100,000	100,000	100,000
Multi-use and Paved Pathway Improvements	50,000	50,000	50,000	50,000	50,000
Sidewalk on Bay Road between Fir Road and Hwy101- Phase 1	70,000	0	0	0	0
Anchor Road Sidewalk	0	200,000	250,000	0	0
Ocean Ave Sidewalk - Dolphin to Cowrie	0	0	0	138,000	0
Mills Road Sidewalk	0	0	0	200,000	0
Multi-use Path - Field Road	0	0	0	0	250,000
Sewage - Treatment	**3,381,266**	**2,444,100**	**5,715,675**	**2,212,825**	**2,228,750**
Wakefield Lift station	30,558	0	0	0	0
Replace Wood Exterior Cladding on WRC Building	186,431	100,000	100,000	100,000	100,000
Collection System Assessment (Camera Inspect Sanitary Mains)	123,458	50,000	50,000	50,000	50,000
WRC Annual Asset Replacement and Renewal	293,955	100,000	100,000	100,000	100,000
Sanitary Collection System Asset Replacement and Renewal	507,456	100,000	100,000	100,000	100,000
Additional Membrane Filters	192,000	0	0	0	0
Ultrafiltration unit replacement (2021)	250,000	0	0	0	0
Lift Station Telemetry (SCADA)	59,995	0	0	0	0
Sewer Outfall Inspection and Ballast Replacement	14,163	0	0	0	0
Sanitary Sewer Model and Master Plan (Sewer Modelling)	52,411	0	0	0	0
Ebbtide Well Pumping System Design and Construction	40,000	0	0	0	0
Mackenzie Marina Lift Station Rebuild	583,577	0	5,000,000	0	0
Effluent Pre-filtration System Design	100,000	0	0	0	0

	2026	2027	2028	2029	2030
Bypass Pump Redundancy Design and Construction	200,000	0	0	0	0
UF System Renewal and Expansion	747,262	0	0	0	0
Gravity Sewer Main Upgrades - MH 4745 to MH 4765	0	231,600	0	0	0
Sechelt Inlet Rd Sanitary Sewer Extension - Kontiki to Dusty	0	30,000	0	170,000	0
Trunk Expansion	0	82,500	4,675	462,825	0
Replace Norwest Bay Rd Lift Station	0	1,750,000	0	0	0
Outfall Capacity Upgrade	0	0	150,000	0	0
Fleet Replacement WRC Forklift	0	0	80,000	0	0
Increase of WRC membrane Filters	0	0	131,000	165,000	0
Marine Way Sanitary Sewer	0	0	0	1,000,000	0
Sewer Outfall Coupling Replacement	0	0	0	20,000	0
Sanitary Sewer Upgrade Teredo St - Ambulance Station to Inlet Ave	0	0	0	45,000	755,000
Upsize Sanitary Main Anchor Road to WRC	0	0	0	0	493,750
Reclaimed Water Treatment and Distribution	0	0	0	0	630,000
Septage Receiving/Dusty Rd	**595,871**	**315,000**	**15,000**	**2,015,000**	**515,000**
Removal of Solids from Lagoon	250,000	250,000	0	0	0
Septage Receiving - Solids Dewatering	274,680	50,000	0	0	0
Dusty Road Septage Asset Renewal	71,191	15,000	15,000	15,000	15,000
Facility Construction	0	0	0	2,000,000	0
Facility Closure	0	0	0	0	500,000
Grand Total	**24,728,582**	**11,103,100**	**10,950,675**	**10,280,825**	**8,850,441**

Five Year Capital Projects by Funding Source

	2026	2027	2028	2029	2030
Transfer From Airport Reserve	25,000	0	0	0	175,000
Transfer From Building Reserve	6,445	0	0	0	0
Transfer From Canada Community Building Fund Reserve	1,446,176	393,000	300,000	300,000	512,500
Transfer From Capital Reserve	7,273,060	3,745,000	4,495,000	4,477,800	4,100,000
Transfer From Community Amenity Reserve	125,000	0	0	0	0
Transfer From COVID-19 Safe Restart Reserve	165,813	0	0	0	0
Transfer From Growing Communities Fund	1,929,452	0	0	0	0
Transfer From Local Government Climate Action Plan Reserve	32,128	0	0	0	0
Transfer From Porpoise Bay Improvement Reserve	647	0	0	0	0
Transfer From Public Safety Reserve	614,095	0	0	0	500,000
Transfer From PW Operation & Maintenance	10,988	0	0	0	0
Transfer from Septage Reserve	595,871	15,000	15,000	2,015,000	515,000
Transfer From Sewer Future Maintenance	1,915,460	601,100	640,675	2,168,275	1,053,750
Transfer From Committed Expenditures Reserve	361,227	0	0	0	6,691
Transfer Surplus	0	300,000	0	0	0
Cash-in-Lieu / Developer Contributions / Latecomer Fees	25,584	0	0	0	0
Development Cost Charges Revenue	765,906	100,000	350,000	619,750	687,500
Grants - Provincial - Conditional	9,210,645	3,199,000	150,000	700,000	420,000
Loan Proceeds	225,084	2,750,000	5,000,000	0	880,000
Grand Total	**24,728,582**	**11,103,100**	**10,950,675**	**10,280,825**	**8,850,441**

District of SECHELT

Estimated Reserve Balances 2026

	Estimated to December 31, 2025	Budgeted Transfer In	Budgeted Transfer Out	Estimated to December 31, 2026
STATUTORY RESERVES	**6,328,878**	**3,950,489**	**(4,110,229)**	**6,169,138**
Equipment Replacement	319	7	0	326
Parkland Acquisition	350,418	7,878	0	358,296
Capital	999,391	3,129,414	(3,157,729)	971,076
Municipal Wharf Facilities	625	14	0	639
Community Forest Legacy Fund	1,925,449	43,290	0	1,968,739
Affordable Housing	704,591	90,841	0	795,432
Community Amenity Fund	168,707	3,793	(125,000)	47,500
Canada Community-Building Fund	752,228	610,502	(350,000)	1,012,730
Growing Community Fund	1,427,150	64,750	(477,500)	1,014,400
NON-STATUTORY RESERVES	**11,568,133**	**1,067,679**	**(1,708,466)**	**10,927,346**
Sewer Surplus	1,945,722	0	(323,500)	1,622,222
Sewer Reserve for Committed Expenditures	291,021	0	0	291,021
Public Works Yard Reserve	47,966	0	(47,966)	0
Sewer Future Maintenance (Capital) Reserve	84,895	837,679	(325,000)	597,574
Septage Reserve	68,209	40,000	(15,000)	93,209
General Surplus	3,126,369	0	(602,000)	2,524,369
Airport Reserve	174,021	0	0	174,021
Provision for Assessment Adjustment	11,180	0	0	11,180
Building Reserve	0	0	0	0
Provision for Election	28,001	0	0	28,001

	Estimated to December 31, 2025	Budgeted Transfer In	Budgeted Transfer Out	Estimated to December 31, 2026
Reserve for Committed Expenditures	244,828	0	0	244,828
Community Building Reserve	59,494	0	0	59,494
Community Crime Programming Reserve	24,103	0	(24,103)	0
Development Fee Equalization Reserve	613,962	0	0	613,962
GIS Operating Reserve	11,277	0	0	11,277
SCIF Reserve	22,010	0	0	22,010
Porpoise Bay Govt Wharf Reserve	54,775	0	0	54,775
Porpoise Bay Improvement Reserve	24,047	0	0	24,047
Public Art Acquisition Reserve	2,250	0	0	2,250
Public Safety Reserve	638,738	80,000	(370,897)	347,841
PW Operation & Maint Reserve	0	0	0	0
Rockwood Improvement Reserve	3,800	0	0	3,800
Solid Waste Reserve	1,067,236	0	0	1,067,236
CARIP Reserve	0	0	0	0
Trail Bay Wharf Reserve	24,482	0	0	24,482
Downtown Revitalization Reserve	39,265	0	0	39,265
Geodetic Monuments Reserve	37,500	0	0	37,500
Community Forest Dividend Reserve	27,409	0	0	27,409
COVID Safe Restart Reserve	85,876	0	0	85,876

	Estimated to December 31, 2025	Budgeted Transfer In	Budgeted Transfer Out	Estimated to December 31, 2026
Local Government Climate Action Program Reserve	341,712	110,000	0	451,712
Investment in Sechelt Community Projects Inc.	2,467,985	0	0	2,467,985
DCC FUNDS	**4,589,017**	**290,000**	**0**	**4,879,017**
Sewer	441,664	11,000	0	452,664
Drainage	412,991	38,000	0	450,991
Roads	2,128,458	196,000	0	2,324,458
Parks	1,605,904	45,000	0	1,650,904
Grand Total	**22,486,028**	**5,308,168**	**(5,818,695)**	**21,975,501**

Residential Property Tax and User Fee Changes (2025–2026)

The following examples illustrate the estimated impact of a 6% property tax increase and changes to user fees by comparing the 2025 tax year to the current 2026 tax year. Three sample residential properties, representing a range of average assessed values, are shown to help demonstrate how the increase translates to individual taxpayers. Together, these examples provide a practical view of the incremental change in overall costs, rather than focusing solely on percentage increases.

Property tax sample on an average residence

	2025	2026	Difference	Percentage
Assessed values	996,935	968,124	-28,811	-2.89%
General Municipal	$ 2,396	$ 2,536	$ 140	5.84%
Sewer User Fee	$ 706	$ 742	$ 36	5.10%
Sewer Parcel Tax	$ 274	$ 274	-	0.00%
Solid Waste	$ 303	$ 303	-	0.00%
	$ 3,679	$ 3,855	$ 176	4.78%

Property tax sample on a residence

	2025	2026	Difference	Percentage
Assessed values	661,223	642,114	-19,109	-2.89%
General Municipal	$ 1,589	$ 1,682	$ 93	5.85%
Sewer User Fee	$ 706	$ 742	$ 36	5.10%
Sewer Parcel Tax	$ 274	$ 274	-	0.00%
Solid Waste	$ 303	$ 303	-	0.00%
	$ 2,872	$ 3,001	$ 129	4.49%

Property tax sample on a residence

	2025	2026	Difference	Percentage
Assessed values	2,523,750	2,450,814	-72,936	-2.89%
General Municipal	$ 6,065	$ 6,421	$ 356	5.84%
Sewer User Fee	$ 706	$ 742	$ 36	5.10%
Sewer Parcel Tax	$ 274	$ 274	-	0.00%
Solid Waste	$ 303	$ 303	-	0.00%
	$ 7,348	$ 7,740	$ 392	5.33%

District of SECHELT

Commercial Property Tax and User Fee Changes (2025–2026)

The following examples illustrate the estimated impact of a 6% property tax increase and changes to user fees by comparing the 2025 tax year to the current 2026 tax year. Three sample commercial properties, representing a range of average assessed values, are shown to help demonstrate how the increase translates to individual taxpayers. Together, these examples provide a practical view of the incremental change in overall costs, rather than focusing solely on percentage increases.

Property tax sample on an average business

	2025	2026	Difference	Percentage
Assessed values	1,601,924	1,545,857	-56,067	-3.50%
General Municipal	$ 8,661	$ 9,141	$ 480	5.54%
Sewer User Fee	$ 1,487	$ 1,562	$ 75	5.04%
Sewer Parcel Tax	$ 274	$ 274	-	0.00%
	$ 10,422	$ 10,977	$ 555	5.33%

Property tax sample on a business

	2025	2026	Difference	Percentage
Assessed values	664,498	642,005	-22,493	-3.50%
General Municipal	$ 3,593	$ 3,796	$ 203	5.65%
Sewer User Fee	$ 1,487	$ 1,562	$ 75	5.04%
Sewer Parcel Tax	$ 274	$ 274	-	0.00%
	$ 5,354	$ 5,632	$ 278	5.19%

Property tax sample on a business

	2025	2026	Difference	Percentage
Assessed values	2,536,250	2,447,481	-88,769	-3.50%
General Municipal	$ 13,713	$ 14,473	$ 760	5.54%
Sewer User Fee	$ 1,487	$ 1,562	$ 75	5.04%
Sewer Parcel Tax	$ 274	$ 274	-	0.00%
	$ 15,474	$ 16,309	$ 835	5.40%