

## Business Planning Guidelines 2026

### Recommendation:

**THAT Council approve the guidelines as outlined in the July 22, 2025, staff report titled “Business Planning Guidelines 2026”.**

### Report Purpose and Summary Statement:

Council is requested to review and approve the guidelines for business planning as outlined in this report. Each year, staff undertake a business planning process to bring forward detailed financial plan estimates for five years. This report summarizes key information for staff when preparing submissions for the business planning process that will inform the development of the City’s Financial Plan for 2026-2030.

### Previous Council Action:

On April 8, 2025, Council adopted the *Maple Ridge 2025-2029 Financial Plan Bylaw No. 8019-2025*. This bylaw set out proposed expenditures to 2029 and set out tax rates to 2029.

### Strategic Alignment:

Liveable Community; Climate Leadership & Environmental Stewardship; Engaged, Healthy Community; Diversified, Thriving Economy; Governance & Corporate Excellence

### Communications

Following approval of the business planning guidelines work will commence on delivering communication material to the public to inform three phases of budget engagement.

### Applicable Legislation/ Bylaw/Policy:

*Maple Ridge 2025-2029 Financial Plan Bylaw No. 8019-2025, Financial Sustainability Plan Policy No. 5.52.*

**To:** Mayor and Council

**File number:** [4417453]

## **Business Planning Guidelines 2026**

### **BACKGROUND:**

Annually, staff prepare proposals for operating and capital expenditures that inform Council's Financial Plan for the following five years. On April 8, 2025, Council adopted the *Maple Ridge 2025-2029 Financial Plan Bylaw No. 8019-2025*.

### **ANALYSIS:**

#### **Discussion:**

Staff will commence preparation of proposals for capital and operating expenditures in support of the 2026-2030 Financial Plan. In undertaking this work it is important that Council set out clear priorities for staff to consider when proposing changes to existing approved expenditures or new proposals for funding.

Attachment A – Business Planning Guidelines for 2026, provides a brief two-page summary of the following key elements that will inform the business planning process.

- a) Emphasis on Council's Strategic Plan – Objectives and Key Results (this includes both existing OKRs and new OKRs that Council may approve throughout 2025)
- b) Budget considerations from the 2025-2029 Financial Plan (including tax rate targets, and growth rate estimates)
- c) Priorities for new and existing activities
- d) Timeline for the business planning process

Staff will use these guidelines to begin preparation of proposed decision packages and base budget amendments for the 2026 budget. These guidelines emphasize delivering on previously approved and endorsed Council priorities and projects. In addition, the guidelines acknowledge the need to meet targets mandated by other levels of government or through major grants. Finally, the guidelines outline the timeline of major steps between July and December for completion of the 2026-2030 Financial Plan.

The tax rate of 6.3% approved the *Maple Ridge 2025-2029 Financial Plan Bylaw No. 8019-2025* includes provision for committed future expenditures for additional police officers. As part of the business planning process, staff will strive to deliver a financial plan for 2026 that require less than the stated 6.3% tax rate increase in 2026.

This is a year for action on capital projects and operating initiatives that have been previously approved. As these come to completion and/or additional funding sources are identified, new activities may be accelerated to achieve Council goals. Once the guidelines are approved, the

information will be sent to Directors and Managers who undertake business planning, and the business planning process will commence.

### **Engagement**

To support the finalization of the 2026-2030 Financial Plan, staff are preparing a communications and engagement plan that will comprise of three engagement phases for the preparation of the budget. The first (August 2025) and second (September 2025) engagement phases will consult with members of the community to identify themes to help prioritize budget items most desired by residents. The third and final phase (December 2025) will be undertaken as the draft financial plan is brought to Council to inform residents of the components of the plan.

### **Strategic Alignment:**

Preparation of annual business plans is the key process by which staff undertake capital and operating activities in support of Council's Strategic Plan for all five strategic priorities – Liveable Community, Climate Leadership and Environmental Stewardship, Governance and Corporate Excellence, Engaged Healthy Community and Diversified Thriving Economy.

### **Applicable Legislation/Bylaw/Policy:**

On April 8, 2025, Council adopted the *Maple Ridge 2025-2029 Financial Plan Bylaw No. 8019-2025*. The business planning process to which the attached guidelines relate, will inform the next iteration of the Financial Plan Bylaw.

### **CONCLUSION:**

Council is asked to endorse the proposed business planning guidelines for 2026, included as Attachment A, to support staff preparation of proposals as part of the annual business planning process. Approval of these guidelines will formally commence business planning.

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### **Attachments:**

Attachment A – Business Planning Guidelines for 2026

## Report Approval Details

Document Title:	Business Planning Guidelines 2026.docx
Attachments:	- Attachment A - Business Planning Guidelines 2026.pdf
Final Approval Date:	Jul 16, 2025

This report and all of its attachments were approved and signed as outlined below:

Zvi Lifshiz, Director Strategic Development, Communications & Public Engagement

Trevor Thompson, Chief Financial Officer

Corinn Howes, Deputy Corporate Officer

Scott Hartman, Chief Administrative Officer

### Business Plans

- Business Plans for 2026 must be aligned with the **Council Strategic Plan, Objectives and Key Results**.

### Budgets

- Departments will identify external funding opportunities from other levels of government and the private sector.
- Budgets are to be prepared to maintain existing service levels in accordance with tax increases identified in Table 1.
- Costs related to pending priority initiatives such as the proposed Aquatics Facility are in addition to the increases proposed in Table 1.
- The increasing costs of maintaining current services at their existing levels must be explained in budget change requests.
- Fees and Charges will be reviewed and increased where appropriate.

**Table 1. Adopted 2025-2029 Financial Plan Property Tax Rate Increases**

PROPERTY TAX RATES	2025	2026	2027	2028	2029
General Purpose	2.45%	3.35%	2.90%	2.90%	2.90%
Police / Fire Protective Services	1.35%	1.35%	1.80%	-	-
Infrastructure	0.80%	1.00%	1.00%	1.00%	1.00%
Parks, Recreation & Culture Levy	0.30%	0.60%	0.60%	-	-
<b>TOTAL</b>	<b>4.90%</b>	<b>6.30%</b>	<b>6.30%</b>	<b>3.90%</b>	<b>3.90%</b>

### Growth Funding

- Growth is assumed to increase by the amount of 1.5% each year.

## 2026 Business Planning Priorities

Development of departmental work plans and initiatives that will inform the 2026 -2030 Financial Plan should focus on the following priorities:

- Advancing Key Results in the Council Strategic Plan
- Delivering previously approved projects in the Corporate Work Plan and/or Departmental Work Plans
- Activities that support achievement of mandated Housing Targets, such as:
  - Decreasing development processing time and increase annual approval volumes
  - Attracting development to Maple Ridge to meet the Housing Target Order set by the Province, and/or meets targets for the Housing Accelerator Funding
  - Other initiatives funded through the Housing Accelerator Funding
  - Updating Lougheed Transit Corridor Area Plan (including Transit Oriented Areas and Bus Rapid Transit Readiness)
- Diversifying the taxbase and reducing the burden on residential taxpayers
- Implementing budget software and Enterprise Resource Planning systems
- Delivering infrastructure and related projects partially or fully supported through external grant funding

## Business Planning Timelines

Date(s)	Description
<b>July 2025</b>	Business Planning Guidelines published; site opens
<b>July – October</b>	Budget & Business Plan Development
<b>August 29 2025</b>	Capital Requests Closing Date
<b>August 2025</b>	Budget Engagement Phase 1
<b>September 12 2025</b>	One time and Incremental Decision Packages Closing Date
<b>September 2025</b>	Budget Engagement Phase 2
<b>October 2025</b>	Department business plan presentations
<b>Oct - Nov 2025</b>	Council Budget deliberations
<b>December 2025</b>	Budget Engagement Phase 3
<b>Dec - Jan 2025</b>	Adoption of the Financial Plan Bylaw
<b>April 2026</b>	Carry forwards incorporated into Financial Plan
<b>May 2026</b>	Adoption of Amended Financial Plan Adoption of Tax Rate Bylaw