

From: [Web NoReply](#)
To: [City Council](#)
Subject: Comments - Sherry Tarasoff - Priority Based Budgeting Criteria
Date: Monday, March 9, 2026 4:50:37 PM
Attachments: [REDACTED]

--- Replies to this email will go to [REDACTED] ---

Submitted on Monday, March 9, 2026 - 16:49

Submitted by user: Anonymous

Submitted values are:

I have read and understand the above statements.: Yes

I do not want my comments placed on a public agenda. They will be shared with members of Council through their online repository.: No

I only want my comments shared with the Mayor or my Ward Councillor.: No

Date: Monday, March 09, 2026

To: Her Worship the Mayor and Members of City Council

First Name: Sherry

Last Name: Tarasoff

Email: [REDACTED]

I live outside of Saskatoon: No

Saskatoon Address and Ward:

Address: [REDACTED] Peterson Cres

Ward: Ward 4

Name of the organization or agency you are representing (if applicable): Not applicable, representing myself

What do you wish to do ?: Submit Comments

What meeting do you wish to speak/submit comments ? (if known):: GOVERNANCE AND PRIORITIES COMMITTEE - March 11, 2026

What agenda item do you wish to comment on ?: 6.2.1 Priority Based Budgeting Criteria

Comments:

Please see the attached PDF document for my comments.

Attachments:

- [2026 03 11 GPC re PBB.pdf](#) 234.86 KB

Will you be submitting a video to be vetted prior to council meeting?: No

I disagree with the proposed scoring method for the Priority Based Budgeting (PBB) process for the following reasons:

1. The weighted system proposed is not modelled after any single organization. Saskatoon’s scoring for this new PBB process should be similar to other municipalities that have implemented it already, before customizing it and becoming completely different from proven systems.
2. Other municipalities that have implemented the PBB process already use the same five basic operational criteria:
 - Mandated to provide service
 - Reliance on City to provide service
 - Portion of community or organization served
 - Change in demand for service
 - Cost recovery of service

Straying from these standard criteria does not make sense, as they have been adopted by other municipalities already. Plus, these five basic criteria would remain consistent, even as strategic priorities and goals change. Saskatoon’s proposed criteria are:

- Legally Mandated
 - Strategic and Organizational Alignment
 - Public Value and Community Need
 - Community Impact and Equity
 - Risk and Asset Protection
3. Other municipalities use quantifiable targets to score the criteria. For example, this is Edmonton’s scoring for “change in demand for service.” By using objective data, scoring is consistent between programs.

Change in Demand for Service

This attribute is to reflect the change in demand that a service was experiencing from the past few years (2019-2022) compared to the estimated demand going forward (2023-2026).

Criteria for Scoring “Change in Demand for Service”

Score	Criteria
4	Service experiencing a significant increase in demand (e.g. 20% or more)
3	Service experiencing a modest increase in demand (e.g. less than 20%)
2	Service experiencing minimal to no change in demand
1	Service experiencing a modest decrease in demand (e.g. less than 20%)
0	Service experiencing a significant decrease in demand (e.g. more than 20%)

Saskatoon’s proposed PBB is more subjective, as it relies on departments to self-score their programs. Without clearly defined targets like percentages, it becomes a matter of interpretation and difficult to compare apples to apples.

4. This Priority Based Budgeting exercise and tool does not replace the existing budget document or process. NOR SHOULD IT DUPLICATE IT. I reviewed the recently approved 2026/2027 budget.

Each business line has the following headings: “Connecting to the 2026-2029 Strategic Plan”, “Contributions to the City’s Strategic Goals” and “Key Risks and Mitigation Strategies”. As well, we have the Triple Bottom Line (TBL) policy. According to the policy, this TBL approach will be “integrated into decision making in a way that produces equitable solutions and mitigates undesirable trade-offs.” This PBB approach is a complementary analytical tool that should avoid duplicating considerations.

- Saskatoon’s proposed criteria and evaluation are modified between external facing programs (community-based) and internal facing programs (support services). That is not consistent with other municipalities that have already implemented a PBB system. For example, Edmonton uses the same straight forward scoring system when considering how their programs relate to their strategic plan (both public and support services):

PBB SCORING CRITERIA	SCORE
Directly contributes, leads decision making and has significant influence on achieving the results of the priority	4
Indirectly contributes, supports decisions made and has moderate influence on achieving the results of the priority	2
Has Limited or no contribution , is not involved in decision making or has no influence on achieving the results of the priority	0

- Departments will self-score their programs. Then their scores will be reviewed by an internal peer review committee and the Executive Leadership Team. I would hope that departments will not be reviewing their own scores. Publicly sharing the final scores and detailed costs of each of the programs would go a long way to ensure consistency, transparency and accuracy.