

CITY COUNCIL REPORT



Meeting Date: January 13, 2026
Charter Provision: *Provide for the orderly government and administration of the affairs of the City*
Objective: *Adopt Budgets*

ACTION

Budget Review Commission. Adopt Ordinance No.4700 amending Chapter 2, Article V, Division 17 of the Scottsdale Revised Code, relating to the Budget Review Commission.

BACKGROUND

Council adopted Ordinance 4660 in January 2025 establishing the Budget Review Commission (the Commission) and its purpose, powers and duties.

On October 7, 2025, Council adopted Ordinance 4693 to clarify the role and duties of the Commission, directing the Commission to focus its work on reviewing the proposed budget developed by staff.

On November 17, 2025, Council held a joint meeting with the Commission and provided further clarification and direction for the Commission to review other specific budget items such as budget to actual variances, revenue and expenditure ratios and trends and other budget areas as directed by Council.

The attached ordinance is proposed to include the other duties of the Commission as provided by Council.

ANALYSIS & ASSESSMET

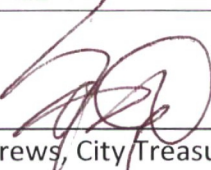
The Budget Review Commission serves in an advisory capacity to the City Council on the proposed operating and capital budget. In addition to the review of the proposed budget, Council desires to have the Commission perform other budget related reviews such as reviewing budget to actual variances and financial ratios and trends. The current ordinance authorizes the Commission to review the proposed budget appropriations for the upcoming year but does not provide for review of current year budget to actual variances, financial ratios and other budget related items.

The proposed ordinance if approved will expand the Commissions duties to include review of other budget related items. The City Council remains responsible for the city's operating and capital budget, including assessment of taxes and fees, setting budget priorities and policy guidance.

RESPONSIBLE DEPARTMENTS/STAFF CONTACTS

City Treasurer's Office, Sonia Andrews, City Treasurer/Chief Financial Officer,
SAndrews@ScottsdaleAZ.gov

APPROVED BY



Sonia Andrews, City Treasurer/Chief Financial Officer
480-312-2364, SAndrews@ScottsdaleAZ.gov

12/23/25

Date

ATTACHMENTS

1. Ordinance No. 4700

ORDINANCE NO. 4700

AN ORDINANCE OF THE CITY OF SCOTTSDALE, MARICOPA COUNTY, ARIZONA,
AMENDING CHAPTER 2, ARTICLE V, DIVISION 17, OF THE SCOTTSDALE REVISED
CODE, RELATING TO THE BUDGET REVIEW COMMISSION.

WHEREAS, pursuant to Article 5, Section 1 of the Scottsdale City Charter, the Council may, by ordinance, create, change, and abolish boards or commissions and may grant such powers and duties as are consistent with the Charter; and

WHEREAS, on January 14, 2025, the City Council established the Budget Review Commission and its purpose, powers, and duties; and

WHEREAS, the City Council clarified the duties and purpose of the Budget Review Commission on October 7, 2025; and

WHEREAS, the City Council desires to further clarify the duties and purpose of the Budget Review Commission,

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Scottsdale as follows:

Section 1. Chapter 2, Article V, Division 17 of the Scottsdale Revised Code, is hereby amended, as follows, with new language shown in shaded format and deleted language in strikethrough format:

DIVISION 17. BUDGET REVIEW COMMISSION

SEC. 2-380. Established.

The Budget Review Commission is hereby established.

SEC. 2-381. Membership.

(a) The Budget Review Commission shall be composed of seven (7) members. The members shall have financial, accounting, business or government management experience.

(b) Each Councilmember shall appoint one member of the Commission. Members shall serve at the pleasure of the person who appointed the member.

(c) The terms of membership for the Commission shall be as provided in Section 2-241.

SEC. 2-382. Procedures, rules and regulations.

The Budget Review Commission shall:

(a) Approve the Rules and Procedures (Bylaws) that will govern its affairs.

(b) Establish the time and place of all regular meetings and hold such special meetings as may be called pursuant to such regulations and procedures as are established by the Commission.

(c) Establish the procedure for selecting a Chair and Vice-Chair of the Commission.

SEC. 2-383. Purpose, Powers and Duties.

- (a) The purpose of the Budget Review Commission is to act as an advisory body to the City Council by reviewing and making recommendations on the Proposed Budget for the following fiscal year as prepared by staff.
- (b) Each fiscal year, with the assistance of the City Treasurer's Office and prior to the tentative budget adoption, and in accordance with the budget adoption schedule, the Commission shall review the Proposed Budget and provide recommendations to the City Council regarding the following matters, subject to time constraints and available resources:
 - (1) Operating Budget appropriations, including appropriations for new services and programs, and revenue projections;
 - (2) Capital Budget appropriations, including appropriations for new capital projects and material changes to existing projects and
 - (3) Changes to budget policies that materially impact Operating and Capital Budgets.
- (c) Recommendations shall be submitted to the City Council either in a written report or in a public presentation no later than the first regular Council meeting in May. All recommendations must be reviewed, discussed, and approved by a quorum of the Commission at a public meeting.
- ~~(d) The Budget Review Commission may also review budget variances, revenue and expenditure ratios and trends or additional budget areas as directed by City Council.~~
- ~~(e)~~(d) Nothing in this ordinance is intended to conflict with the City Manager's budgetary responsibilities or the City Treasurer's responsibilities under the City Charter.

Section 2. The City Treasurer is directed to provide the staffing and meeting space necessary to assist the Budget Review Commission in formulating its recommendations.

PASSED AND ADOPTED by the City Council of the City of Scottsdale this ____ day of _____, 2025.

ATTEST:

CITY OF SCOTTSDALE, an
Arizona municipal corporation

Ben Lane
City Clerk

Lisa Borowsky
Mayor

APPROVED AS TO FORM:


Luis E. Santella, Interim City Attorney
By: Jennifer Fernandez, Assistant City Attorney