



**City of Scottsdale
Budget Review Commission
Special Meeting Minutes**

Thursday, December 18, 2025
Community Design Studio
7506 E. Indian School Road
Scottsdale, AZ 85251

PRESENT: Daniel Schweiker, Vice Chair
Skyler Badenoch, Commissioner (attending virtually)
Carla, Commissioner
Bob Lettieri, Commissioner
Brad Newman, Commissioner
Randall Pullen, Commissioner
Mark Stephens, Commissioner

STAFF: Sonia Andrews, City Treasurer / Chief Financial Officer
Luis Santaella, City Attorney
Scott Selin, Budget Department Director
Greg Caton, Assistant City Manager

Call to Order

Vice Chair Daniel Schweiker called the meeting to order at 4:01 p.m.

Roll Call

Members present as listed above.

Public Comment

No public comments were received.

1. New Member Introduction

Commissioner Pullen provided a brief introduction of himself to the commission and community.

2. Approval of Minutes of December 8, 2025

COMMISSIONER STEPHENS MOVED TO APPROVE THE DECEMBER 8, 2025, BUDGET REVIEW COMMISSION SPECIAL MEETING MINUTES. COMMISSIONER LETTIERI SECONDED THE MOTION,

WHICH CARRIED SEVEN (7) TO ZERO (0). VICE CHAIR SCHWEIKER, AND COMMISSIONERS BADENOCH, CARLA, LETTIERI, NEWMAN, PULLEN AND STEPHENS VOTED IN THE AFFIRMATIVE. THERE WERE NO DISSENTING VOTES.

3. Financial Conditions Report

City Treasurer Sonia Andrews presented an overview of the city's Financial Conditions Report including various financial metrics that assess the city's financial condition.

Commission members made the following observations and suggestions:

- The Financial Conditions Report was the appropriate level of detail and information for the Commission
- Preliminary review of capital asset depreciation ratio trends may indicate aging infrastructure
- Expressed interest in monitoring police pension liability and suggested that staff provide further information
- A metric should be developed to identify ongoing revenues and ongoing expenditures versus on-time revenues and expenditures
- Suggested that staff prioritize maintaining critical infrastructure needs before investing in new capital projects
- Suggested setting a goal to eliminate or decrease tax revenues that are no longer needed to support operations in the future after addressing critical needs

4. Historical Revenue Trends

Budget Department Director Scott Selin provided an overview of historical revenue trends specifically highlighting major tax revenues. Additionally, there was a review of all revenues from FY 2025/26 along with the five-year trend analysis for each revenue stream as adopted in the current FY2025/26 budget.

Commission members made the following observations and suggestions:

- Large variances were seen in the transient occupancy tax in recent years. The Commission recommended that projection methods be reevaluated to better align with actual revenues.
- Noted that there is a large variance in water reclamation expenditures due to the accounting adjustment made.
- Suggested that staff presentations be given at a high-level overview or reduce the amount of agenda items to allow for in-depth discussion among commission members

5. Quarterly Budget to Actual Report

Budget Department Director Scott Selin provided an overview of the first quarter Budget to Actual Financial Report. Commission members asked questions related to the contents of the quarterly budget to actual report.

Commission members made the following observations and suggestions:

- Several large expenditures were noted to have experienced timing issues and delays in receiving equipment
- Suggested that staff provide presentations for agenda items in an abbreviated version and operate under the assumption that the commission and the public have read through the materials

6. Items to be Presented at Upcoming Meeting

City Treasurer Sonia Andrews discussed the main topic for the next Commission meeting and provided an overview of the Capital Improvement Plan materials that the Commission will be receiving.

Commission members made the following observations and suggestions:

- Loss of federal funding has impacted the Human Services department budget and would like an update on how the city will make up for those impacts

COMMISSIONER CARLA MOVED TO HAVE STAFF CREATE A REPORT ON HOW THE LOSS OF FEDERAL FUNDING HAS IMPACTED THE DEPARTMENT BUDGET FOR HUMAN SERVICES AND INCLUDE A DISCUSSION OF HOW THE CITY WILL BE ADDRESSING ANY POTENTIAL DEFICITS IDENTIFIED. COMMISSIONER STEPHENS SECONDED THE MOTION, WHICH CARRIED FIVE (5) TO ONE (1). VICE CHAIR SCHWEIKER, AND COMMISSIONERS BADENOCH, CARLA, NEWMAN, AND STEPHENS VOTED IN THE AFFIRMATIVE AND COMMISSIONER LETTIERI WAS ABSENT FOR THE VOTE. COMMISSIONER PULLEN DISSENTED.

COMMISSIONER STEPHENS MOVED TO INCLUDE AN ADDITIONAL AGENDA ITEM AT THE DISCRETION OF THE CITY TREASURER WITH RESPECT TO INCLUDING A FUND BALANCE AND RESERVE ROLE FORWARD IF IT IS EASILY PREPARED. VICE CHAIR SCHWEIKER SECONDED THE MOTION, WHICH CARRIED SIX (6) TO ZERO (0). VICE CHAIR SCHWEIKER, AND COMMISSIONERS BADENOCH, CARLA, NEWMAN, PULLEN AND STEPHENS VOTED IN THE AFFIRMATIVE AND COMMISSIONER LETTIERI WAS ABSENT FOR THE VOTE. THERE WERE NO DISSENTING VOTES.

Adjournment

With no further business to discuss, being duly moved and seconded, the meeting adjourned at 6:08 p.m.