

November 8, 2024

EXECUTIVE COMMITTEE MEETING



**NOTICE OF A REGULAR MEETING OF THE
LEAGUE OF ARIZONA CITIES & TOWNS
EXECUTIVE COMMITTEE**

Friday, November 8, 2024 at 10:00 a.m.
League Office Building
1820 West Washington, Phoenix

Notice is hereby given to the members of the Executive Committee and to the general public that the Executive Committee will hold a meeting open to the public on November 8, 2024 at 10:00 a.m. Members of the Executive Committee will attend either in person or by Zoom Audio/Video conferencing. The Executive Committee may vote to recess the meeting and move into Executive Session on any item on this agenda. Upon completion of Executive Session, the Executive Committee may resume the meeting, open to the public, to address the remaining items on the agenda. A copy of the agenda is available at the League office building in Suite 200 or on the League website at www.azleague.org.

Agenda

All items on this agenda are scheduled for discussion and possible action, unless otherwise noted.

Call to Order; Pledge of Allegiance

1. Review and Adoption of Minutes
2. Recap of 2024 Annual Conference
3. 2023-2024 Audit Report
4. Legislative Policy Overview and Update
5. Arizona Department of Housing Presentation
6. Resolutions of Appreciation
7. Adjournment

Additional informational materials are included in the agenda packet but are not part of the agenda.



EXECUTIVE COMMITTEE MEETING
Friday, November 8, 2024

Agenda Item #1 Review and Adoption of Minutes

Summary: Minutes of the previous meeting are enclosed for your review and approval.

Responsible Person: President Kevin Hartke

Attachment: August 2, 2024 Executive Committee Minutes

Action Requested: Approval

**MINUTES
LEAGUE OF ARIZONA CITIES AND TOWNS
EXECUTIVE COMMITTEE MEETING**

Friday, August 2, 2024 at 10:00 a.m.
Via Zoom Video/Audio Conferencing

MEMBERS

President

Douglas Nicholls, Mayor, Yuma

Vice President

Kevin Hartke, Mayor, Chandler

Treasurer

Mila Besich, Mayor, Superior *

Ken Budge, Mayor, Bisbee

Craig McFarland, Mayor, Casa Grande

Robyn Prud'homme-Bauer, Mayor, Clarkdale

Alexis Hermosillo, Mayor, El Mirage

Ginny Dickey, Mayor, Fountain Hills

Brigitte Peterson, Mayor, Gilbert

Jerry Weiers, Mayor, Glendale

Al Gamos, Mayor, Globe

Joe Pizzillo, Mayor, Goodyear *

Cal Sheehey, Mayor, Lake Havasu City

Tom Schoaf, Mayor, Litchfield Park

Ed Honea, Mayor, Marana

Nancy Smith, Mayor, Maricopa

John Giles, Mayor, Mesa

Jerry Bien-Willner, Mayor, Paradise Valley

Jason Beck, Mayor, Peoria

Kate Gallego, Mayor, Phoenix

Stephanie Irwin, Mayor, Pinetop-Lakeside

Tom Murphy, Mayor, Sahuarita

David Ortega, Mayor, Scottsdale *

Corey Woods, Mayor, Tempe *

Regina Romero, Mayor, Tucson *

*Not in attendance

President Douglas Nicholls called the meeting to order at 10:00 a.m. He then led the Executive Committee in the Pledge of Allegiance.

1. REVIEW AND ADOPTION OF MINUTES

President Douglas Nicholls requested a motion on the adoption of minutes from the May 10 and May 17, 2024 meetings. Mayor Tom Murphy of Sahuarita moved to approve the minutes; Mayor Brigitte Person of Gilbert seconded the motion and the motion carried unanimously.

2. LEGISLATIVE POLICY OVERVIEW AND SESSION UPDATE

Executive Director Tom Belshe acknowledged the successful session and discussed planning for future projects, emphasizing data gathering, especially on housing. He then introduced Legislative Director Tom Savage to provide a legislative update. Tom provided a summary of the current legislative session's results, highlighting that the new laws report was out with 110 bills included.

He also addressed a few unresolved issues including anti-racketeering fund sweeps and the implementation of new zoning and approval time frame reporting requirements for cities and counties, which are due by September 30th.

Another significant discussion involved housing-related interim projects and newer measures related to starter homes, short-term rentals, and homelessness. The need for prompt completion of model ordinances and compliance documents before legislative deadlines for January 1st was also covered.

There was an emphasis on continuing to actively engage in legislative matters, notably homelessness and housing supply issues, with engagement from executive and legislative stakeholders.

3. LEGAL UPDATE

Executive Director Tom Belshe welcomed and introduced General Counsel Nancy Davidson to provide a legal update. Nancy provided a comprehensive legal update involving recent court rulings, legal strategies, and legislative changes:

Open Meeting Law - Jerry O'Grady had authored an opinion regarding open meeting laws, specifically about serial discussions among council members that might imply a quorum. The opinion confirmed that such meetings were not necessarily violations unless there was evidence of serial communications and shared voting intentions.

Accessory Dwelling Unit Ordinance - Nancy announced an anticipated finalization of the accessory dwelling unit ordinance, targeting its availability for review by mid-next week. Key issues still under discussion included ensuring that accessory dwelling units remain affordable and defining what constitutes a kitchen.

Court Cases - Nancy discussed impactful court cases such as the grants pass case reversing a decision about camping regulations on public property and a Mesa case regarding notices of claims that reaffirmed judicial precedents related to gift clause applications.

Amicus Briefs - Nancy filed an amicus brief in a City of Mesa case involving notification requirements. Another brief was being prepared concerning a Scottsdale ballot measure about TPT.

Bill Concerns - Clarification was provided about HB 2080 relating to filling vacancies by appointment. Attendees were reassured that cities not currently filling a seat by appointment need not worry for this election cycle.

4. 2024 LEAGUE ANNUAL CONFERENCE UPDATE

Executive Director Tom Belshe welcomed and introduced Deputy Director Matt Lore to provide the 2024 League Annual Conference Update.

Matt reported that the League Conference was slated to occur from August 27–30, 2024 at the Biltmore Resort. Significant increases in attendance were noted, posing space constraints leading to a change in the usual luncheon arrangements, notably removing the two-tiered head table setting. Members were advised to confirm their accommodation arrangements with the League as rooms were in high demand.

Seeing no further business, President Douglas Nicholls adjourned the meeting at 10:45 a.m.



EXECUTIVE COMMITTEE MEETING
Friday, November 8, 2024

Agenda Item #2 Recap of 2024 League Conference

Summary: Staff will give an overview of the 2024 League Annual Conference and plans for the 2025 Conference.

Responsible Person: Matt Lore, Deputy Director

Attachment: Attendance / Financial Report
Conference survey results

2024 LEAGUE ANNUAL CONFERENCE

Date: August 27-30, 2024

Location: Arizona Biltmore Resort
Phoenix, Arizona

1656 persons attended the conference. 84 of the 91 cities and towns (92%) were represented at the event. The following is a summary of those who attended.

Position	Total Registrants
Mayors	81
Vice Mayors	59
Councilmembers	275
Manager/Assistant Manager	93
Clerk/Deputy Clerk	19
Attorney/Assistant Attorney	9
Intergov	27
Other City/Town	104
Spouse/Guest (Including 23 Comps)	151
Life Member	8
COG Director	7
State Department	59
State Representatives	18
State Senators	17
Speakers	94
Sponsors	226
Other	199
Youth	210
TOTAL	1,656

2024 Annual Conference - Arizona Biltmore, Phoenix

I N C O M E				
SPONSORS	Level	Contribution	Additional	Totals
APS	Platinum	\$15,000		\$15,000.00
Arizona State University	Platinum	\$15,000		\$15,000.00
Cigna Healthcare	Platinum	\$15,000		\$15,000.00
Climatec	Platinum	\$15,000		\$15,000.00
Pierce Coleman, P.L.L.C.	Platinum	\$15,000	\$3,000.00	\$18,000.00
Resolution Copper	Platinum	\$15,000		\$15,000.00
UA Local 469/Torres Consulting	Platinum	\$12,000		\$12,000.00
University of Arizona	Platinum	\$15,000		\$15,000.00
Wecom Fiber	Platinum	\$15,000	\$4,000.00	\$19,000.00
Abdo	Gold	\$10,000		\$10,000.00
AES Corporation	Gold	\$10,000	\$2,000.00	\$12,000.00
Arizona Department of Administration Procurement	Gold	\$10,000		\$10,000.00
*Blue Cross/Blue Shield of Arizona	Gold	\$10,000		\$10,000.00
Cox Communications	Gold	\$10,000		\$10,000.00
Epcor, USA	Gold	\$10,000		\$10,000.00
Google Fiber	Gold	\$10,000		\$10,000.00
Insight Public Sector	Gold	\$10,000		\$10,000.00
Johnson Controls, Inc.	Gold	\$10,000		\$10,000.00
Public Agency Retirement Services (PARS)	Gold	\$10,000		\$10,000.00
Republic Services	Gold	\$10,000		\$10,000.00
Schneider Electric	Gold	\$10,000		\$10,000.00
Stifel	Gold	\$10,000		\$10,000.00
Swire Coca-Cola	Gold	\$10,000		\$10,000.00
The Nature Conservancy of Arizona	Gold	\$10,000		\$10,000.00
Veregy	Gold	\$10,000		\$10,000.00
Waste Management of Arizona, Inc.	Gold	\$10,000		\$10,000.00
Waymo	Gold	\$10,000		\$10,000.00
Western Resource Advocates	Gold	\$10,000	\$1,000.00	\$11,000.00
Brown & Associates	Silver	\$8,000		\$8,000.00
Center for the Future of Arizona	Silver	\$8,000	\$2,000.00	\$10,000.00
Core Construction	Silver	\$8,000		\$8,000.00
Intel	Silver	\$8,000		\$8,000.00
Southwest Gas Corporation	Silver	\$8,000		\$8,000.00
Ting Internet	Silver	\$8,000		\$8,000.00
Vitalyst Health Foundation	Silver	\$8,000	\$1,000.00	\$9,000.00
1GPA	Bronze	\$5,000		\$5,000.00
AZ Chapter Associated General Contractors (AGC)	Bronze	\$5,000	\$1,300.00	\$6,300.00
American Airlines	Bronze	\$5,000		\$5,000.00
AT & T	Bronze	\$5,000		\$5,000.00
AWS	Bronze	\$5,000		\$5,000.00
Banner Aetna	Bronze	\$5,000		\$5,000.00
Blink Public Policy	Bronze	\$5,000		\$5,000.00
Cactus League Baseball Association	Bronze	\$5,000		\$5,000.00
Carlisle Companies	Bronze	\$5,000		\$5,000.00
Central Arizona Project	Bronze	\$5,000	\$1,000.00	\$6,000.00
Cruise	Bronze	\$5,000		\$5,000.00
Dignity Health	Bronze	\$5,000		\$5,000.00
Gammage & Burnham	Bronze	\$5,000		\$5,000.00
Goodman Schwartz Public Affairs	Bronze	\$5,000		\$5,000.00
HighGround, Inc.	Bronze	\$5,000		\$5,000.00
Kairos Health Arizona, Inc.	Bronze	\$5,000	\$1,300.00	\$6,300.00
Municipal Parking Services, Inc. (MPS)	Bronze	\$5,000		\$5,000.00

Oncourse Home Solutions	Bronze	\$5,000		\$5,000.00
Salt River Project	Bronze	\$5,000		\$5,000.00
Triadvocates	Bronze	\$5,000		\$5,000.00
Tucson Electric Power/Unisource	Bronze	\$5,000		\$5,000.00
Union Pacific Railroad	Bronze	\$5,000		\$5,000.00
Verizon	Bronze	\$5,000		\$5,000.00
Grand Canyon University	Youth	\$1,000		\$1,000.00
Veterans Heritage Project	Youth	\$1,000		\$1,000.00
American Legal Publishing	Endorsed			\$0.00
Valley Schools Management Group (VSMG)	Endorsed		\$4,000.00	\$4,000.00
BMO Harris Bank	Endorsed			\$0.00
AMRRP	Key Partner			\$0.00
Horizon Strategies	Partner			\$0.00
Total Sponsors		\$495,000.00	\$20,600.00	\$515,600.00
Registrations		Fee	Total	
Member (Before 07/12/2024)	604	\$350	\$211,400	
Member (Before 07/26/2024)	22	\$380	\$8,360	
Member (After 07/26/2024)	41	\$410	\$16,810	
Sponsor NBO	23	\$75	\$1,725	
Sponsor NBO Cancellations	0	\$75	\$0	
Sponsors (Before 07/12/2024)	3	\$385	\$1,155	
Sponsors (Before 07/26/2024)	33	\$410	\$13,530	
Sponsors (Before 07/26/2024)	4	\$465	\$1,860	
Sponsors (After 07/26/2024)	6	\$510	\$3,060	
Non-Member (Before 07/12/2024)	63	\$410	\$25,830	
Non-Member (Before 07/26/2024)	29	\$465	\$13,485	
Non-Member (After 07/26/2024)	73	\$510	\$37,230	
Miscellaneous (Single Day)	6	\$275	\$1,650	
Non-Member Cancellation (Non-Refundable)	0	\$380	\$0	
Miscellaneous (NBO)	0	\$75	\$0	
Spouse (Name Badge Only-not including 15 Comps)	136	\$75	\$10,200	
Additional General Lunch Tickets Purchased	95	\$60	\$5,700	
Additional Tour Tickets Purchased	42	\$50	\$2,100	
Additional Dinner Tickets Purchased	95	\$95	\$9,025	
Member Cancellations [Non-Refundable]	3	\$350	\$1,050	
Member Cancellations [Non-Refundable]	1	\$630	\$630	
Member Cancellations [Non-Refundable]	1	\$410	\$410	
Member Cancellation Fees	29	\$30	\$870	
Golf (paid only) 90 total players	42	\$130	\$5,460	
Golf Cancellations (6 cancellations-3 No Refunds)	3	\$390	\$1,170	
Showcase Booths [includes 28 Cities with extra booths]	75	\$260	\$19,500	
Showcase Booths [with electricity]	29	\$85	\$2,465	
Showcase Booth [add extra table]	26	\$40	\$1,040	
Showcase Booth [add extra table] (2 Cities charged \$20.00 per table)	3	\$20	\$60	
Showcase Cancellations	1	\$30	\$30	
Youth Program (2 Comps-Sponsors)	208	\$80	\$16,640	
Youth Program Cancellations (1 @10.00)	1	\$10	\$10	
			Total Registrations	\$412,455.00
			TOTAL REVENUE	\$928,055.00

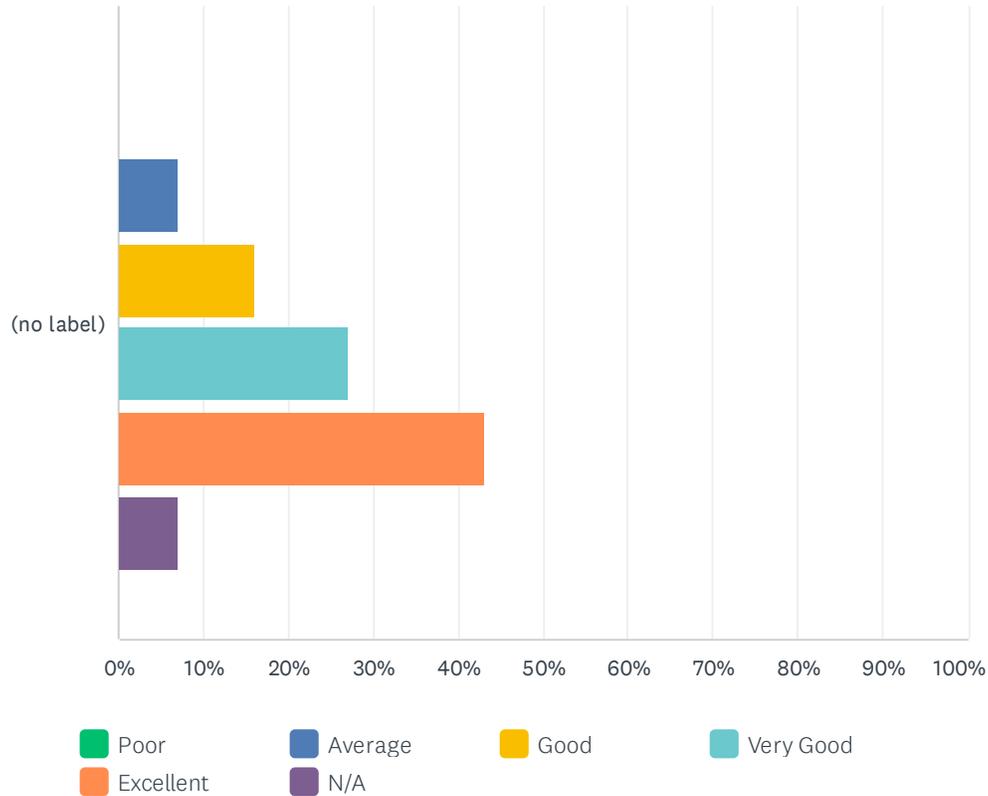
EXPENDITURES

BANQUET / HOTEL CHARGES				
Arizona Biltmore Resort				
Guest Rooms				\$28,997.68
Conf; Food & Beverage (includes all meeting rooms, catering and parking)				\$296,051.18
AV & Miscellaneous (also includes final golf payment; posters, banners)				\$111,285.60
Miscellaneous Credits				-\$8,233.37
				\$428,101.09
	<i>Deposit Payment</i>	<i>Mar-23</i>	<i>\$25,000.00</i>	
	<i>Deposit Payment</i>	<i>Feb-24</i>	<i>\$50,000.00</i>	
	<i>Deposit Payment</i>	<i>Jun-24</i>	<i>\$50,000.00</i>	
	<i>Deposit Payment</i>	<i>Aug-24</i>	<i>\$256,546.00</i>	
	<i>Final Payment</i>	<i>Sep-24</i>	<i>\$46,555.09</i>	
				<i>\$428,101.09</i>
GOLF				
Golf Club deposit payments: 6/2023 \$2517.90; 8/2024 \$5875.10				\$8,393.00
Golf bags (white drawstring with League logo)		200 @ .52		\$104.00
Amazon gift cards (prizes - \$50 for 1st; \$25 for 2nd; 3 individual \$25 prizes)				\$375.00
				\$8,872.00
SHOWCASE & SPONSOR BOOTHS				
CSI, etc. (30 sponsor booths; 70 showcase booths) deposit				\$13,545.86
CSI, etc. (30 sponsor booths; 70 showcase booths) second payment				\$4,515.30
CSI, etc. (30 sponsor booths; 74 showcase booths) final payment				\$5,968.75
				\$24,029.91
TRANSPORTATION				
U-Haul 15' (Office to Arizona Biltmore)				\$80.23
Fuel charges				\$13.75
Flagstaff Limousine - Phoenix (spouse tours)				\$695.00
Scudo Drivers (speaker/airport pickups)				\$451.20
				\$1,240.18
SPEAKER FEES/EXPENSES, ENTERTAINMENT				
Alison Levine / Keppler Assoc. (Wed opening session) fee including travel				\$12,500.00
Entertainment - Tuesday reception, Wednesday dinner (Avalon)				\$4,650.00
Steve Holgate - Lincoln Town Hall (Friday closing session) fee plus expenses				\$1,420.14
Amazon gift cards - thank you to speakers		240 @ \$25		\$6,000.00
				\$24,570.14
AWARDS				
Keepsake Trophy - Plaques: Service Award, Legislator				\$2,036.80
Marco (wood frames) - 12-year Service Award (20)		20 @ \$20.37		\$407.40
MTM Recognition - 8 year Service Award covers (52)		52 @ \$10.76		\$559.52
Amazon (diploma covers) - Sponsor Awards (Key, Platinum, Gold & Endorsed)		32 @ \$8.56		\$273.92
Postage - mailing awards not picked up at conference				\$123.25
				\$3,400.89
PRINTING / Banners, Posters, Brochures, Flyers, etc.				
Gordon Graphics (program - 500)				\$1,976.52
PLI (1,000 printed key cards)				\$2,717.46
Marco (1000 printed canvas bags)				\$7,034.73
Black copy charges		1,398 @ .04		\$55.92
Color copy charges		10,196 @ .10		\$1,019.60
Marco Badges (plastic badge & insert)		630 @ \$.40		\$252.00
Marco Badges (title plastic badge & insert)		816 @ .90		\$734.40
				\$13,790.63
SPOUSE PROGRAM & TOURS				
Heard Museum (Spouse Program Tour)				\$792.00
				\$792.00
YOUTH PROGRAM				
Marco Badges (title plastic badge & insert)		213 @ \$.90		\$191.70
Danica Koestner, facilitator				\$1,881.78
Tomas Stanton - facilitator / DJ				\$500.00
Speaker gifts cards		6 @ \$25		\$150.00
				\$2,723.48
MISCELLANEOUS				
Expo Plu\$/CCI Program (conference insurance)				\$5,127.24
Horizon Strategies (per contract)				\$45,000.00
Cvent registration fees (3.15 per registrant/per event) - Regular Registration		1446 @ \$3.15		\$4,554.90
Cvent registration fees (3.15 per registrant/per event) - Golf		90 @ \$3.15		\$283.50
Cvent registration fees (3.15 per registrant/per event) - Showcase		47 @ \$3.15		\$148.05

Cvent registration fees (3.15 per registrant/per event) - Youth Program	213 @ \$3.15	\$670.95	
Mobile App (TripBuilderMedia)		\$4,773.00	
Miscellaneous - staff meal (Mon night), snacks		\$529.78	
Photographer - Aaron Hoskins Photography		\$2,730.00	
Miscellaneous tips & supplies		\$604.35	
Social Media Scavenger Hunt prizes (\$250, \$200, \$150 gift cards)		\$600.00	
HighGround - digital activations (Photo Booth)		\$3,400.00	
Videographer - BW Creative		\$6,250.00	
Surprise 1st Young Women's Group donation for stuffing canvas bags		\$1,500.00	
Security - Phoenix off-duty officers (Cusson, Howlett, Ray, Barsalou, Huskisson)		\$7,900.00	\$84,071.77
		TOTAL EXPENSES	\$591,592.09
		Excess Revenue Over Expenditures	\$336,462.91

Q1 Opening General Session

Answered: 100 Skipped: 4



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	7.00%	16.00%	27.00%	43.00%	7.00%	100	4.14
	0	7	16	27	43	7		

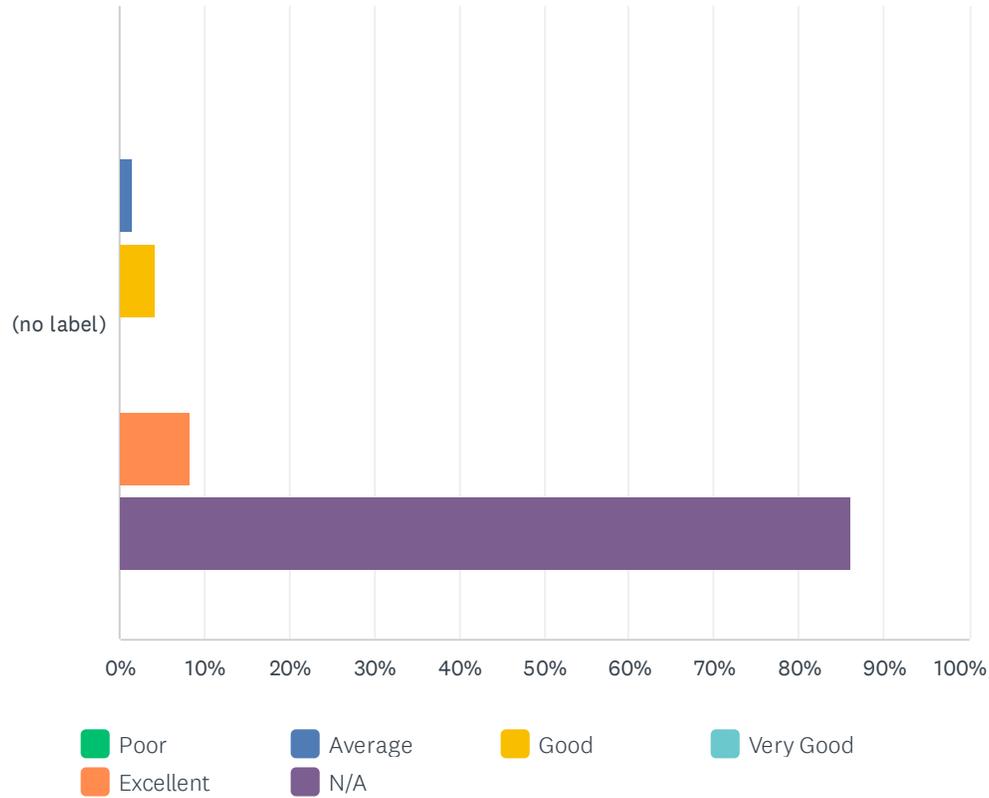
#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	SHe was AMAZING!!!!	9/17/2024 2:18 PM
2	I was unable to attend due to the extreme lack of available parking. I had to wait almost 2 hours for a parking space to open up.	9/17/2024 1:18 PM
3	I don't believe you should be having campaign and political parties. You seem to always have Democrats vvvv	9/15/2024 10:41 AM
4	In my more than a decade of attending these conferences, this opening session was my least favorite. It was rather boring and dragged on.	9/13/2024 4:37 PM
5	Loved hearing the keynote speaker, Alison Levine	9/12/2024 7:54 AM
6	She was awesome, very inspiring!	9/11/2024 10:10 PM
7	Good	9/11/2024 1:08 PM
8	Wonderful presentation. Great speaker!	9/10/2024 9:38 AM
9	Parade of Flags was great as always. I missed the speaker due to a famliy emergency	9/9/2024 4:37 PM
10	speakers was solid	9/9/2024 10:25 AM

2024 League Annual Conference Survey

11	Allison Levine was an incredible speaker! I was engaged for her entire keynote.	9/9/2024 9:10 AM
12	Really liked the keynote speaker. The flag ceremony was nice as well and very well organized and went much quicker than I thought, which was good.	9/9/2024 8:58 AM
13	Guest speak on mountain climbing was awesome as was the president of the National League. Great job.	9/9/2024 8:38 AM
14	Allison Levine was inspiring!	9/9/2024 8:34 AM
15	Mediocre presenter. It is difficult to try and force her life events into an effective program.	9/9/2024 7:34 AM
16	Enjoyed keynote but message was more generic than years' past	9/3/2024 3:44 PM
17	Alison was dynamite!	8/31/2024 8:35 PM
18	Speaker from National League so so, Mt Everest climber was fantastic and motivating	8/29/2024 9:57 PM

Q2 A Vision for Better Healthcare - Rooted in Vitality

Answered: 72 Skipped: 32

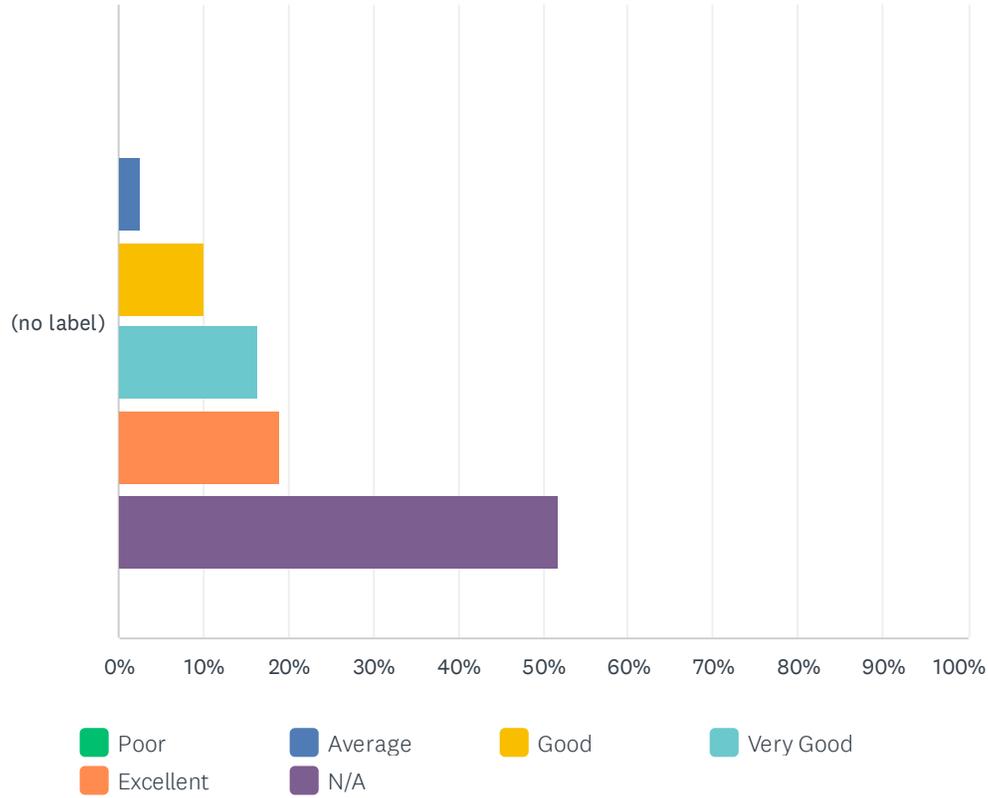


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.39%	4.17%	0.00%	8.33%	86.11%	72	4.10
	0	1	3	0	6	62		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Rural Communities not considered	9/11/2024 1:08 PM
2	It was hard to pick sessions because there were so many worthwhile ones running concurrently	9/10/2024 7:21 PM
3	Would have liked to see a more dynamic panel. Perhaps someone from Mayo and then the county health care system - Valleywise health, CEO's.	9/9/2024 8:58 AM
4	I DID NOT ATTEND	9/9/2024 8:00 AM

Q3 Building and Maintaining Effective Mayor, Council and Manager Relationships

Answered: 79 Skipped: 25

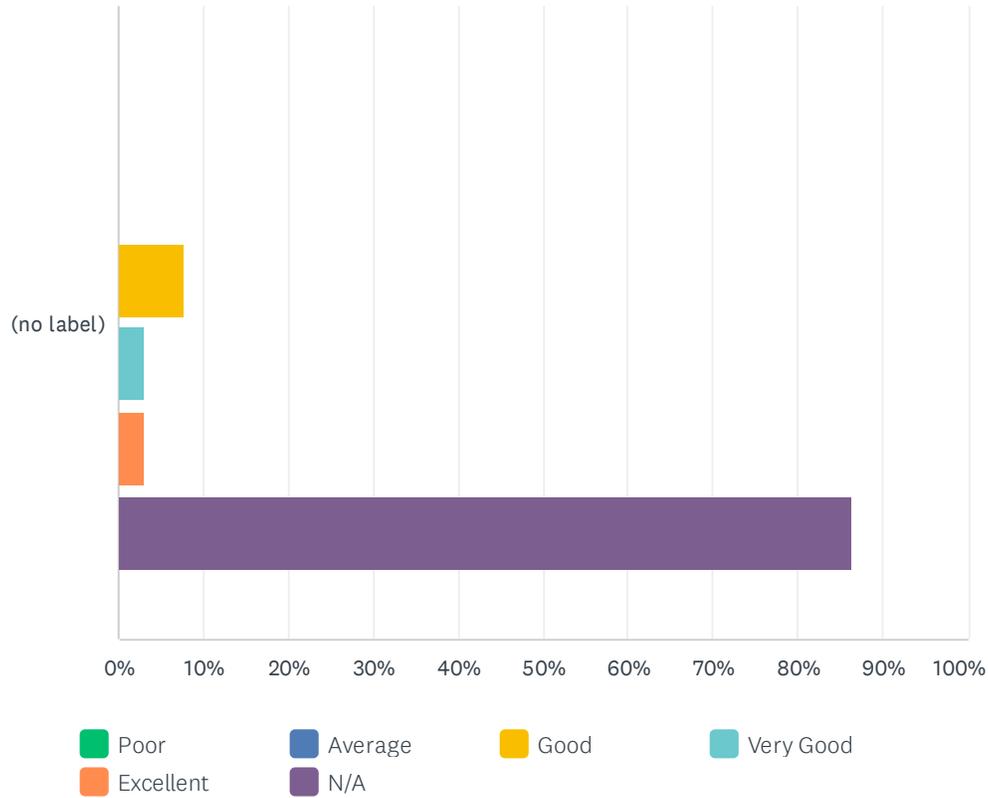


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	2.53%	10.13%	16.46%	18.99%	51.90%	79	4.08
	0	2	8	13	15	41		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Great topic.	9/15/2024 8:22 AM
2	OK	9/11/2024 1:08 PM
3	Please keep this session every year for our elected officials.	9/9/2024 4:37 PM
4	I DID NOT ATTEND	9/9/2024 8:00 AM

Q4 Keep Your Cool: Urban Heat Solutions for Hot Communities

Answered: 66 Skipped: 38

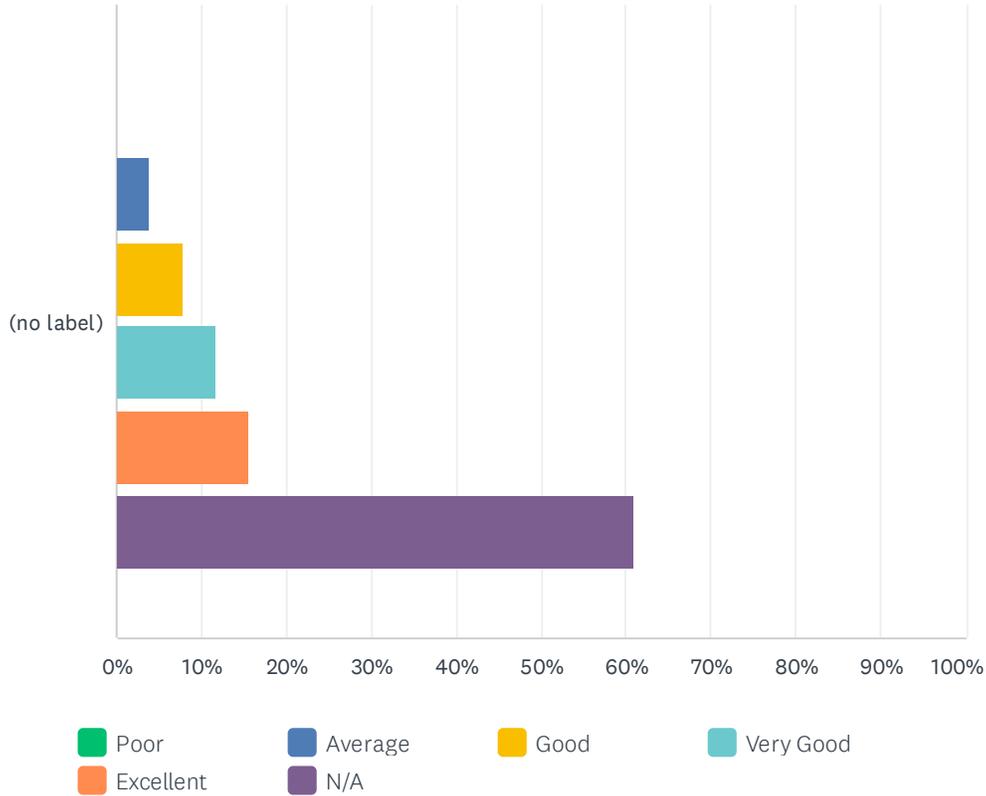


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	7.58%	3.03%	3.03%	86.36%	66	3.67
	0	0	5	2	2	57		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Elderly in Poor rural not considered	9/11/2024 1:08 PM
2	Important topic.But I missed it due to family emergency.	9/9/2024 4:37 PM
3	I DID NOT ATTEND	9/9/2024 8:00 AM

Q5 City Budgets and Bond Funding 101: Financial Strategies for Effective Governance

Answered: 77 Skipped: 27

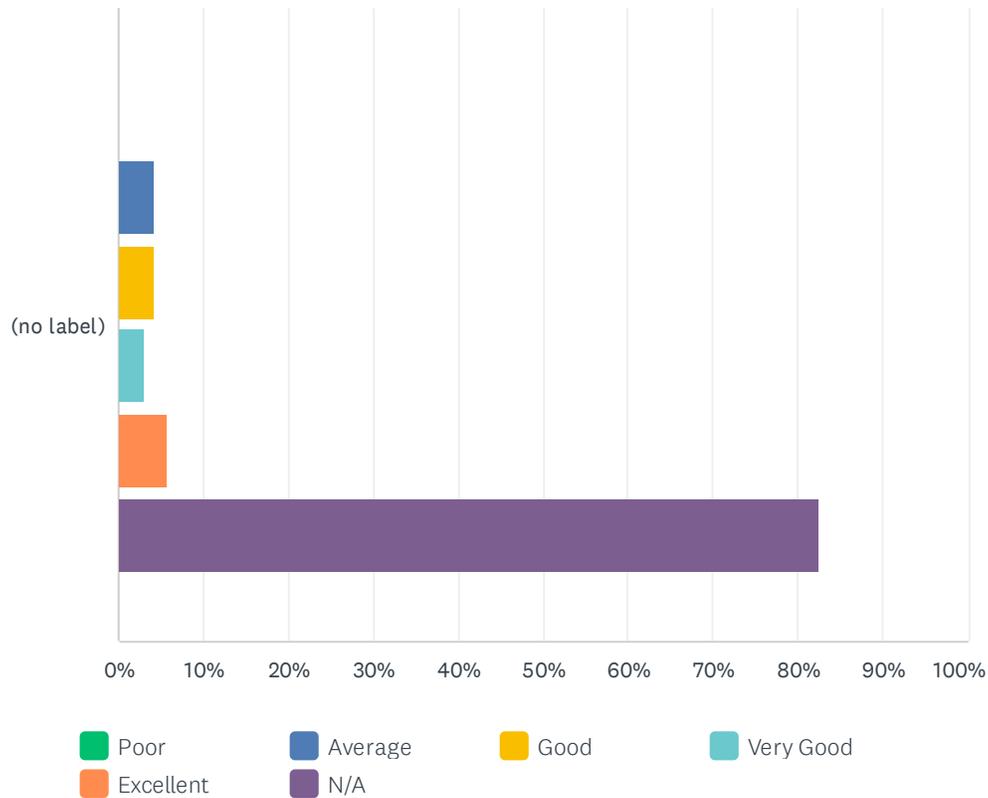


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	3.90%	7.79%	11.69%	15.58%	61.04%	77	4.00
	0	3	6	9	12	47		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:08 PM
2	Great insights - very helpful for me as a newly elected official	9/10/2024 7:21 PM
3	Consider a QR code to scan to download the content from each presenter. This was one pf my favorite sessions!	9/9/2024 8:00 AM
4	This was a very basic overview of city budgets and bond funding. The presenters were great!	9/9/2024 7:22 AM
5	Essentially the same information that was shared last year. It would have been nice for presenters to have been a bit more nimble and able to cover a bit on the topic of TIFs seeing how the League will be pursuing that legislation this year.	9/1/2024 7:19 AM

Q6 The Arizona Sol Train - It's Time to Get Ready for Passenger Rail

Answered: 69 Skipped: 35

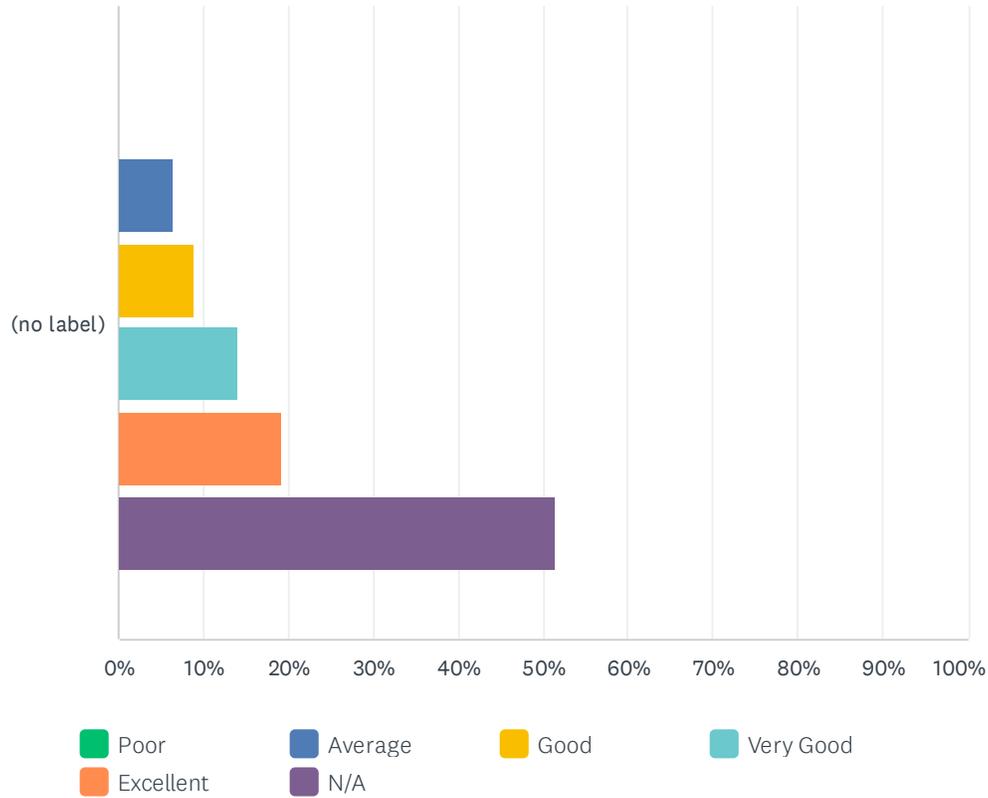


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	4.35%	4.35%	2.90%	5.80%	82.61%	69	3.58
	0	3	3	2	4	57		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	only applicable to few	9/11/2024 10:10 PM
2	Rural not addressed	9/11/2024 1:08 PM
3	Not relevant for many communities	9/9/2024 4:37 PM
4	I DID NOT ATTEND	9/9/2024 8:00 AM

Q7 The Future of Water

Answered: 78 Skipped: 26

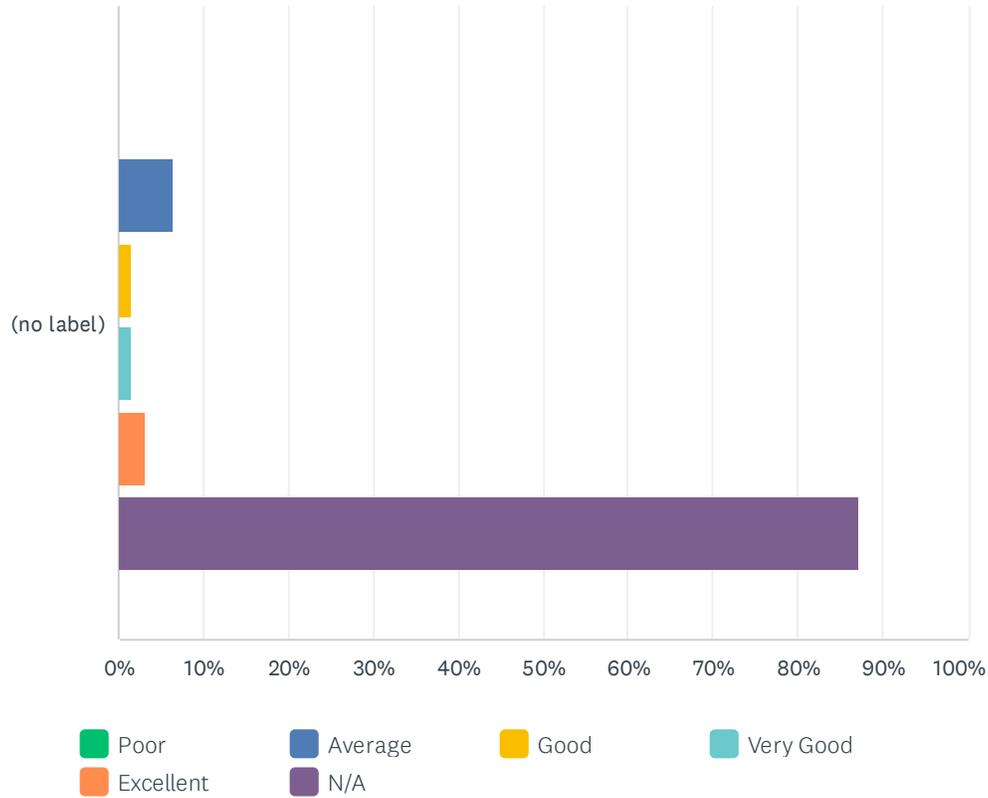


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.41%	8.97%	14.10%	19.23%	51.28%	78	3.95
	0	5	7	11	15	40		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Poor... not really future thinking just how to keep growing with little regard for the actual amount of water in the bucket.	9/11/2024 1:08 PM
2	Many of my questions were answered	9/10/2024 7:21 PM
3	Keep this session every year.	9/9/2024 4:37 PM
4	Need more than an overview or "101" class. It is time for a "202" class for those who have this prerequisite to go a bit more in depth.	9/9/2024 8:38 AM
5	I DID NOT ATTEND	9/9/2024 8:00 AM
6	There was a real opportunity to do a presentation on the impact of tribal water settlements, and the Hilo river adjudication to the conference participants. So it got touched on very lightly during the session. This is a topic that needs some real attention and some real education	9/9/2024 7:59 AM
7	There was very little focus on groundwater and rural communities.	9/9/2024 7:22 AM

Q8 Implementing Blue Zones: Longevity, Lifestyle and Lessons

Answered: 63 Skipped: 41

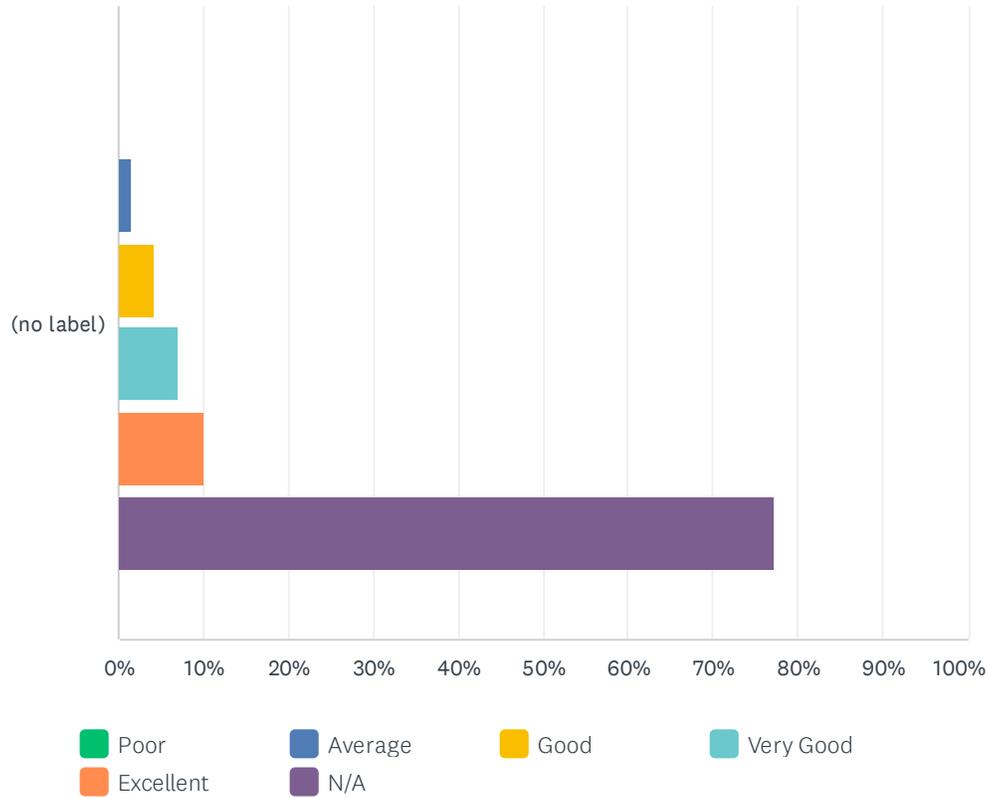


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.35%	1.59%	1.59%	3.17%	87.30%	63	3.13
	0	4	1	1	2	55		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:08 PM
2	Wanted to attend, but had family emergency.	9/9/2024 4:37 PM
3	It was great to see what other cities and towns and even the state can do for to get others to participate in Blue zones	9/9/2024 8:39 AM
4	I DID NOT ATTEND	9/9/2024 8:00 AM

Q9 Clearing the Confusion on Land Use Issues

Answered: 70 Skipped: 34

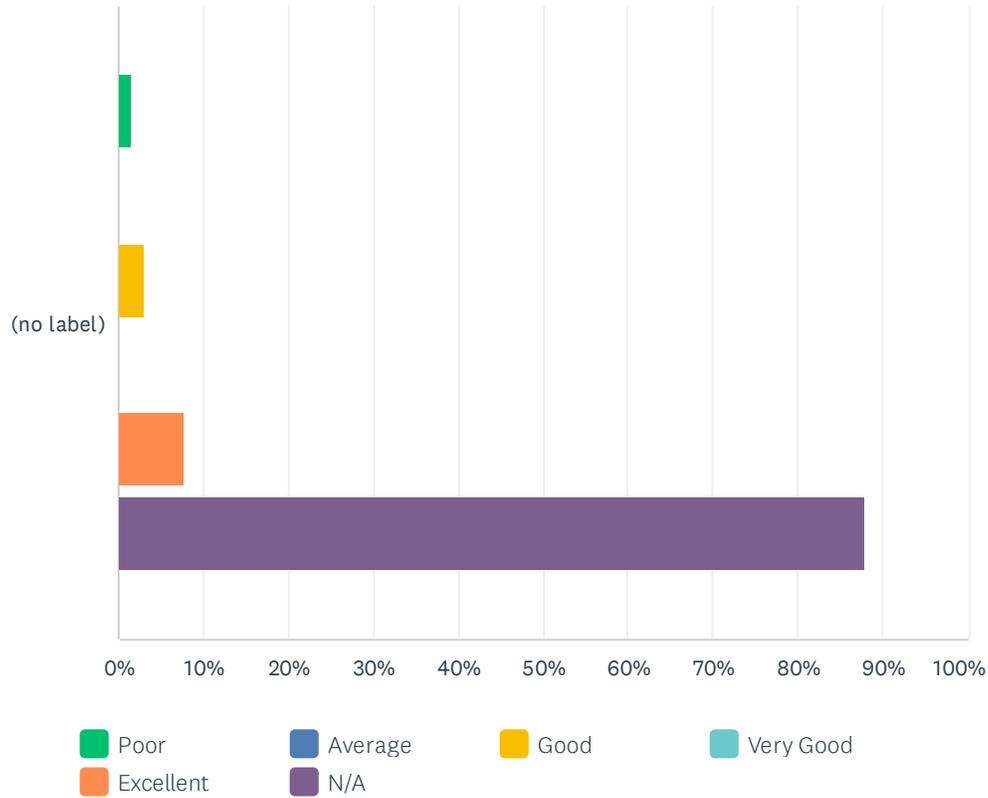


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.43%	4.29%	7.14%	10.00%	77.14%	70	4.13
	0	1	3	5	7	54		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	It did not help	9/11/2024 1:08 PM
2	I DID NOT ATTEND	9/9/2024 8:00 AM

Q10 Mining: Critical for a Clean Energy Transition and National Defense

Answered: 66 Skipped: 38

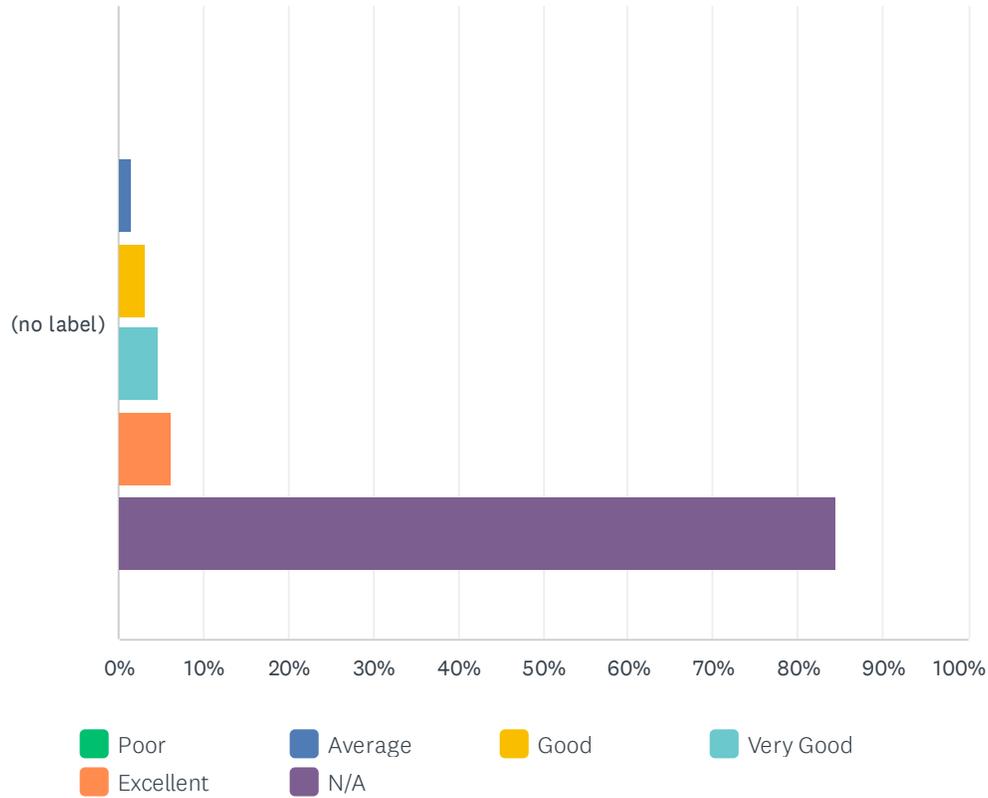


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.52%	0.00%	3.03%	0.00%	7.58%	87.88%	66	4.00
	1	0	2	0	5	58		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:08 PM
2	Really enjoyed this session. Very informative and great panel experts.	9/9/2024 8:58 AM
3	I DID NOT ATTEND	9/9/2024 8:00 AM

Q11 Downtown Real Estate: How to Activate Commercial Vacancies

Answered: 64 Skipped: 40

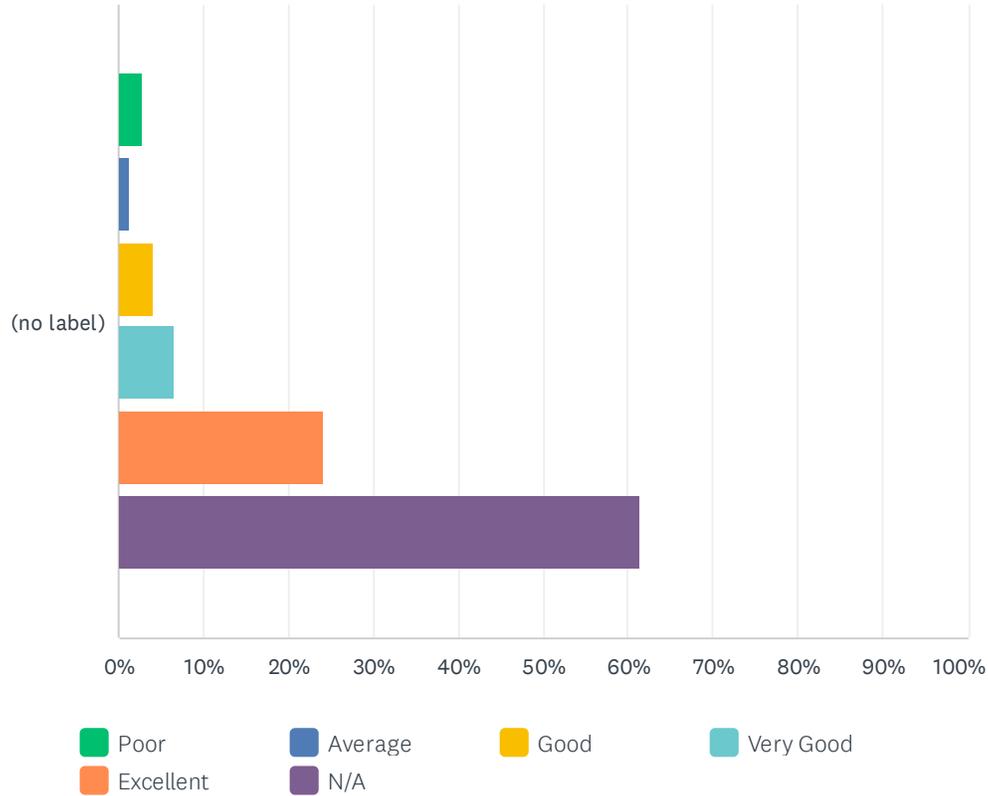


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.56%	3.13%	4.69%	6.25%	84.38%	64	4.00
	0	1	2	3	4	54		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	We are in the process of developing our downtown. Perfect timing.	9/15/2024 8:22 AM
2	NA	9/11/2024 1:08 PM
3	I DID NOT ATTEND	9/9/2024 8:00 AM

Q12 Disagreeing Without Being Disagreeable: Building More Civil Communities During Election Season and Beyond

Answered: 75 Skipped: 29

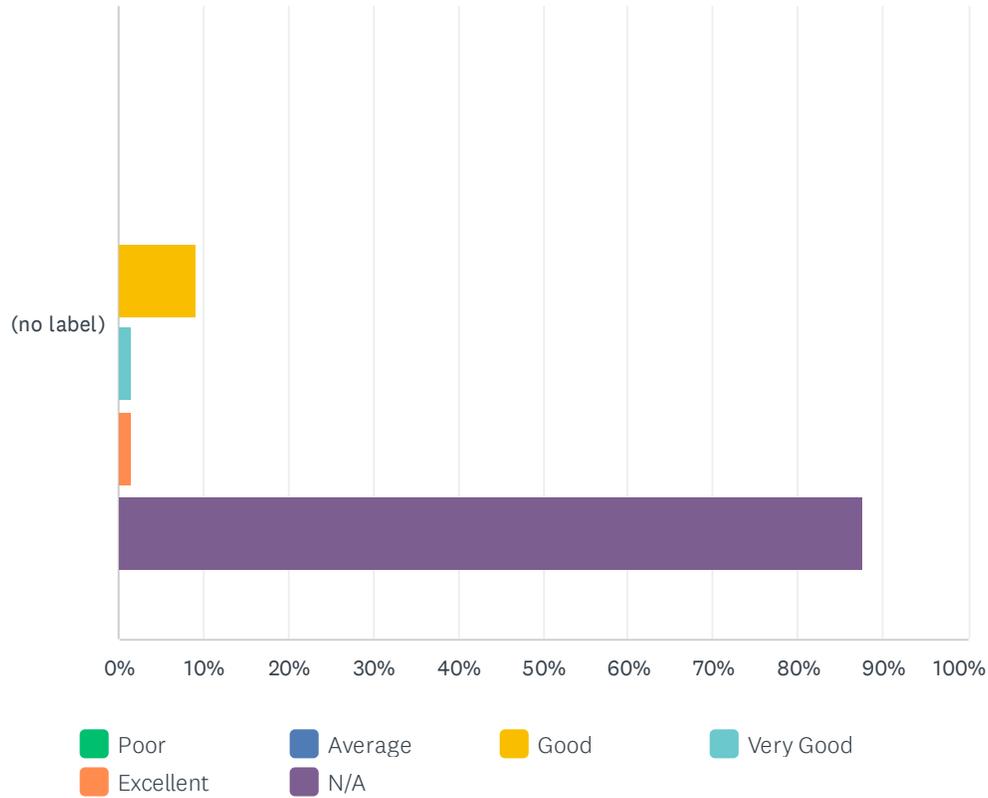


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	2.67%	1.33%	4.00%	6.67%	24.00%	61.33%	75	4.24
	2	1	3	5	18	46		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	A democrat and a republican who speaks at the DNC is overall very left.	9/11/2024 10:10 PM
2	NA	9/11/2024 1:08 PM
3	This session was much needed in today's political climate. Thank you so much for hosting this!	9/9/2024 4:37 PM
4	I was on this panel so will refrain from commenting other than I thought it went really well and there was a decent audience turnout.	9/9/2024 8:58 AM
5	I wish more time was spent on discussing tools/tactics to achieve, rather than just the need.	9/1/2024 7:19 AM
6	Wonderful session	8/29/2024 9:57 PM

Q13 Strategic Play: Fresh Ideas for Maximizing Sports Tourism Revenue

Answered: 65 Skipped: 39

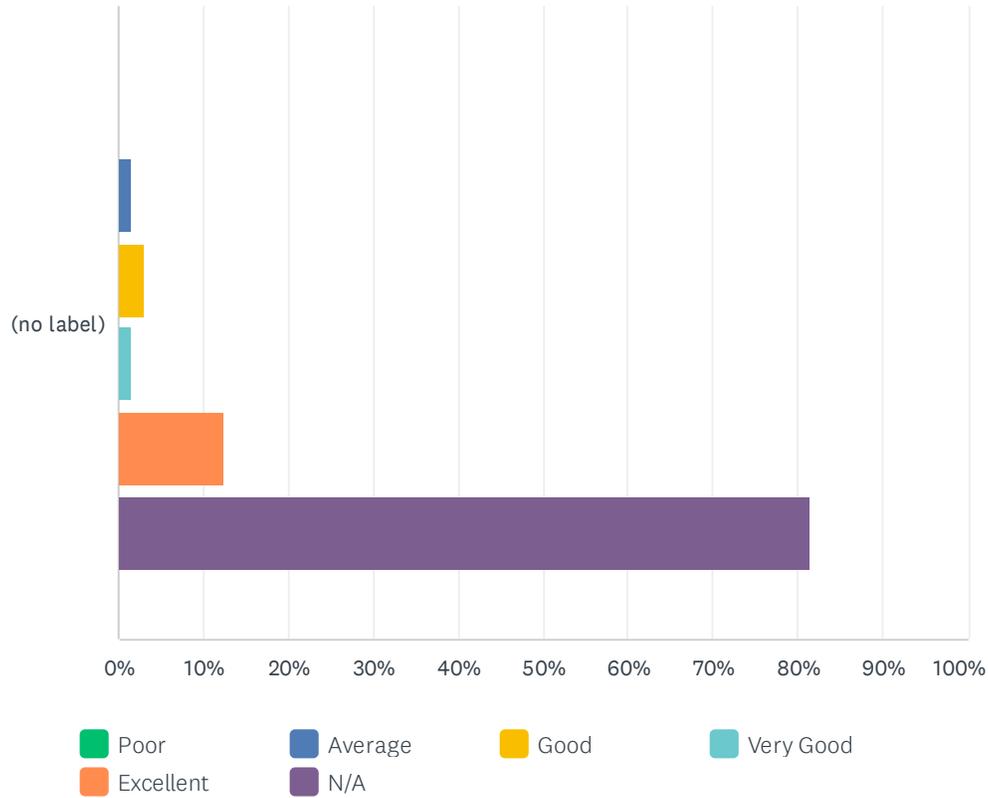


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	9.23%	1.54%	1.54%	87.69%	65	3.38
	0	0	6	1	1	57		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:08 PM
2	Not relevant to small rural communities.	9/9/2024 4:37 PM
3	This session was interesting, but definitely applied to the bigger cities in Maricopa. I didn't feel like it was relevant to me as a small city in Coconino County.	9/9/2024 9:10 AM
4	Mostly about big events in the valley. Would have like more information that applies to smaller cities.	9/9/2024 8:01 AM
5	I DID NOT ATTEND	9/9/2024 8:00 AM
6	It seemed that this was mostly geared towards large event centers, not smaller sized event centers for rural areas.	9/9/2024 7:22 AM

Q14 From Power Suits to Pajamas: The Wild Ride of Life After Office!

Answered: 65 Skipped: 39

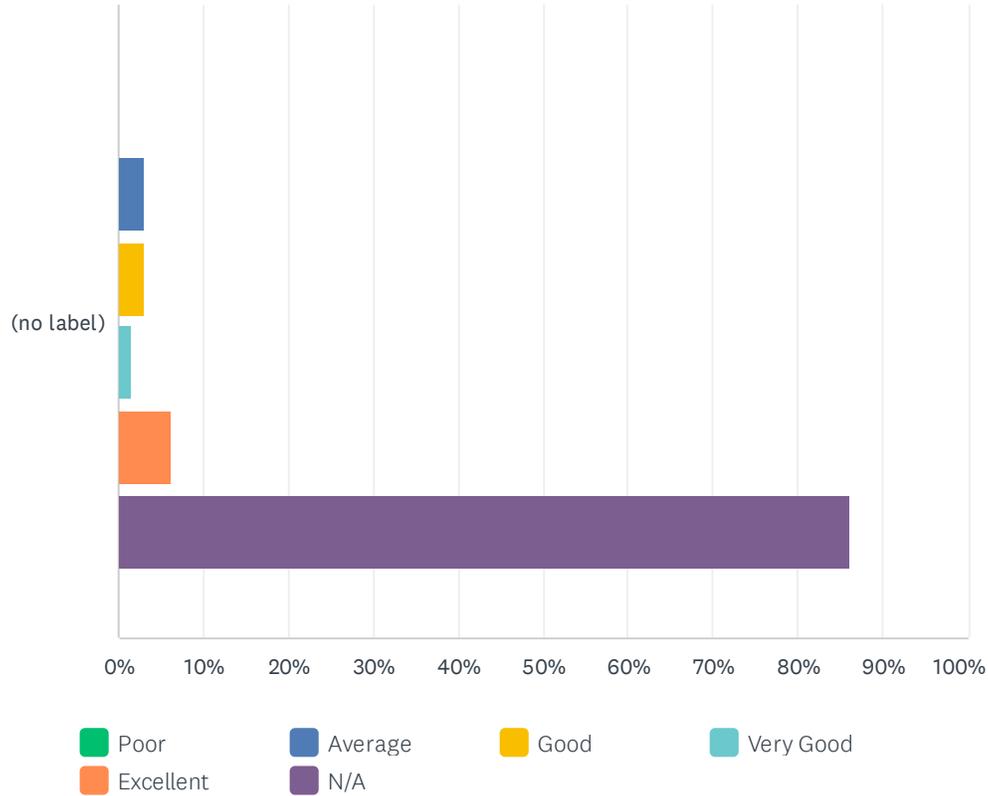


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.54%	3.08%	1.54%	12.31%	81.54%	65	4.33
	0	1	2	1	8	53		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	FUN - not really concrete info given	9/17/2024 2:18 PM
2	NA	9/11/2024 1:08 PM
3	I felt this was a strange discussion for current elected officials.	9/9/2024 4:37 PM
4	Informative AND entertaining!	9/9/2024 8:22 AM
5	I DID NOT ATTEND	9/9/2024 8:00 AM
6	I was on this panel so... :)	9/9/2024 8:00 AM
7	Excellent feedback, good humor. Ken Bennet did great.	9/3/2024 3:44 PM

Q15 Joining the Semiconductor Ecosystem: What Cities and Towns Need to Know

Answered: 65 Skipped: 39

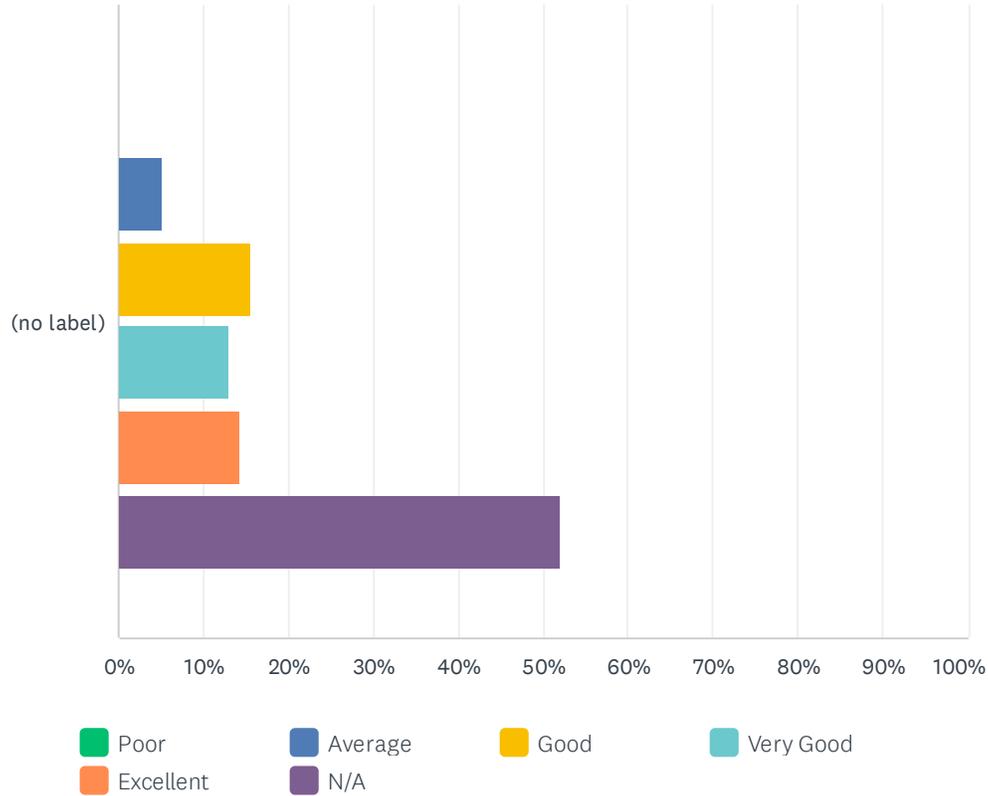


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	3.08%	3.08%	1.54%	6.15%	86.15%	65	3.78
	0	2	2	1	4	56		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Informative	9/15/2024 8:22 AM
2	NA	9/11/2024 1:08 PM
3	Not pertaining to rural communities	9/9/2024 4:37 PM
4	Great panel.	9/9/2024 3:22 PM
5	Good information and takeaways.	9/9/2024 8:58 AM
6	I DID NOT ATTEND	9/9/2024 8:00 AM

Q16 Shaping Arizona's Future: Legislative Update and Housing Reform Insights

Answered: 77 Skipped: 27

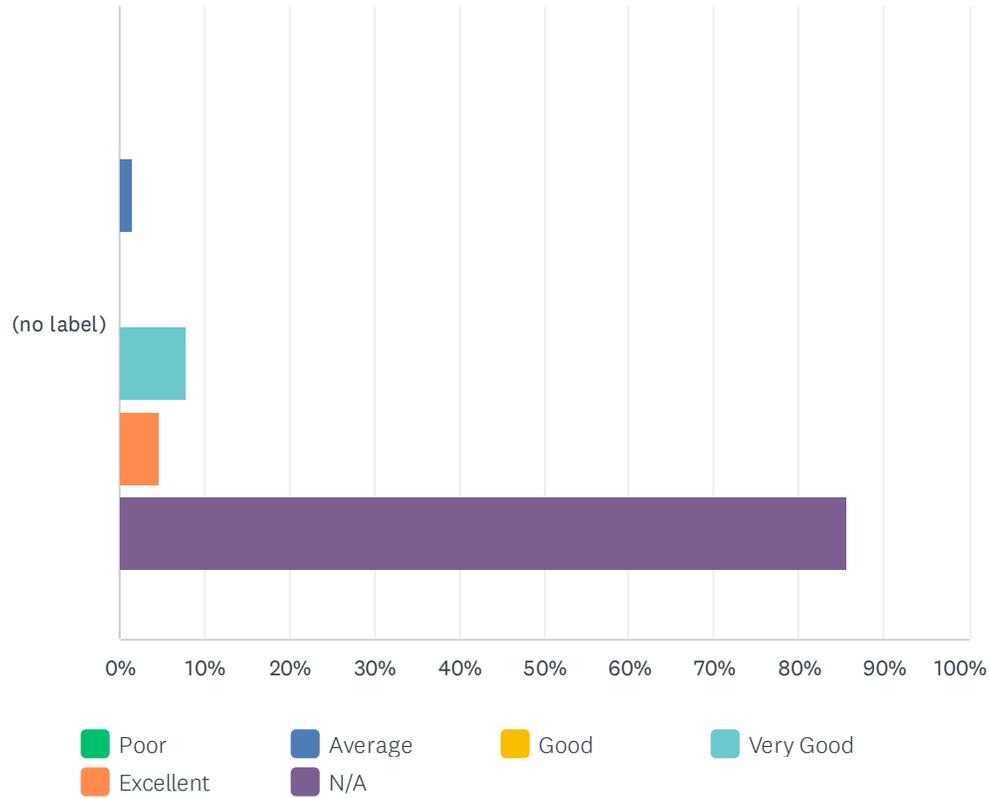


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	5.19%	15.58%	12.99%	14.29%	51.95%	77	3.76
	0	4	12	10	11	40		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Not relavent to Rural	9/11/2024 1:08 PM
2	Glad to see a packed house for this session, as the discussion was very important and relevant to all municipalities and elected officials.	9/9/2024 4:37 PM
3	Experts on housing legislation were great.	9/9/2024 8:38 AM
4	There was a lot of bantering going on during the session, but I'm not really sure that a lot of solid information was shared with participants.	9/9/2024 7:59 AM

Q17 Border Cities: Catalysts for Arizona's Growth and Security

Answered: 63 Skipped: 41

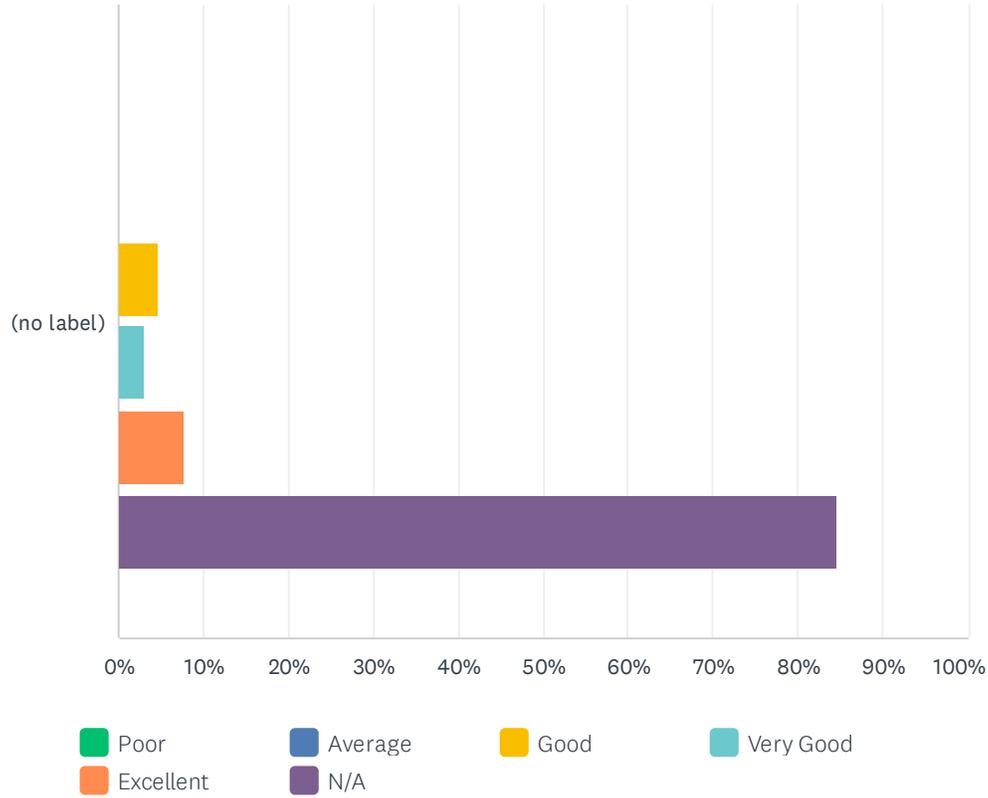


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.59%	0.00%	7.94%	4.76%	85.71%	63	4.11
	0	1	0	5	3	54		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:08 PM
2	Not relevant to most of Arizona municipalities.	9/9/2024 4:37 PM
3	I DID NOT ATTEND	9/9/2024 8:00 AM

Q18 A 21st Century Economic Development Strategy: Experience the Digital Twin

Answered: 65 Skipped: 39

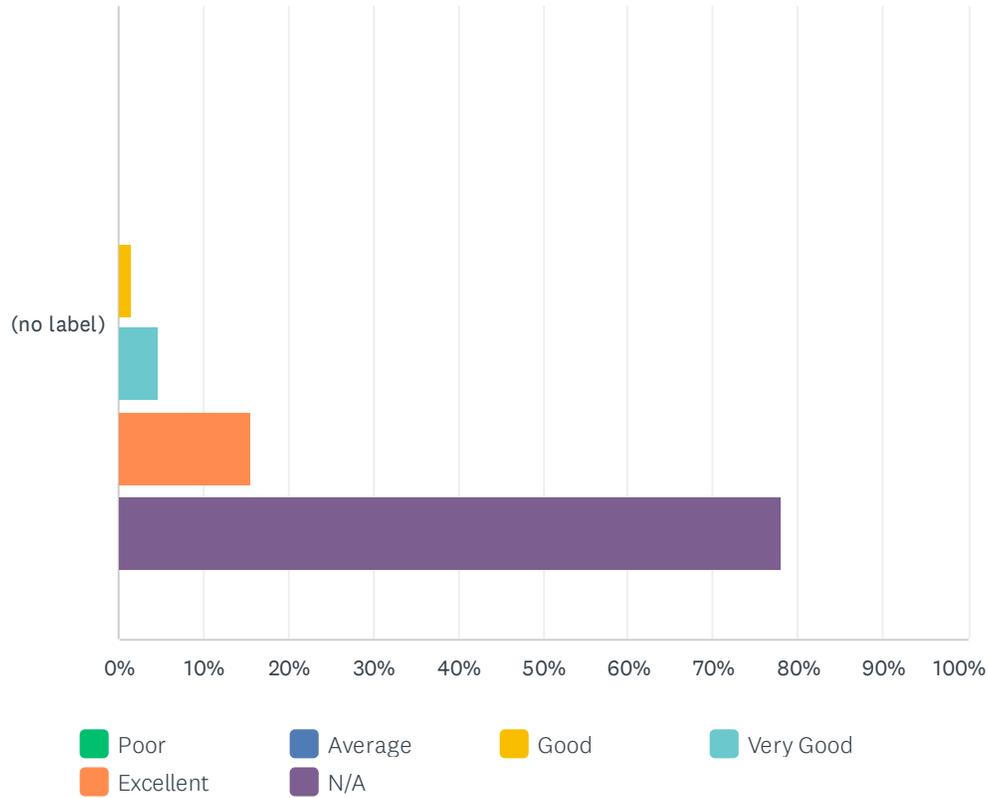


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	4.62%	3.08%	7.69%	84.62%	65	4.20
	0	0	3	2	5	55		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:08 PM
2	I heard amazing things about this session and wish I would have attended it.	9/9/2024 9:10 AM

Q19 Employment Law for Elected Officials

Answered: 64 Skipped: 40

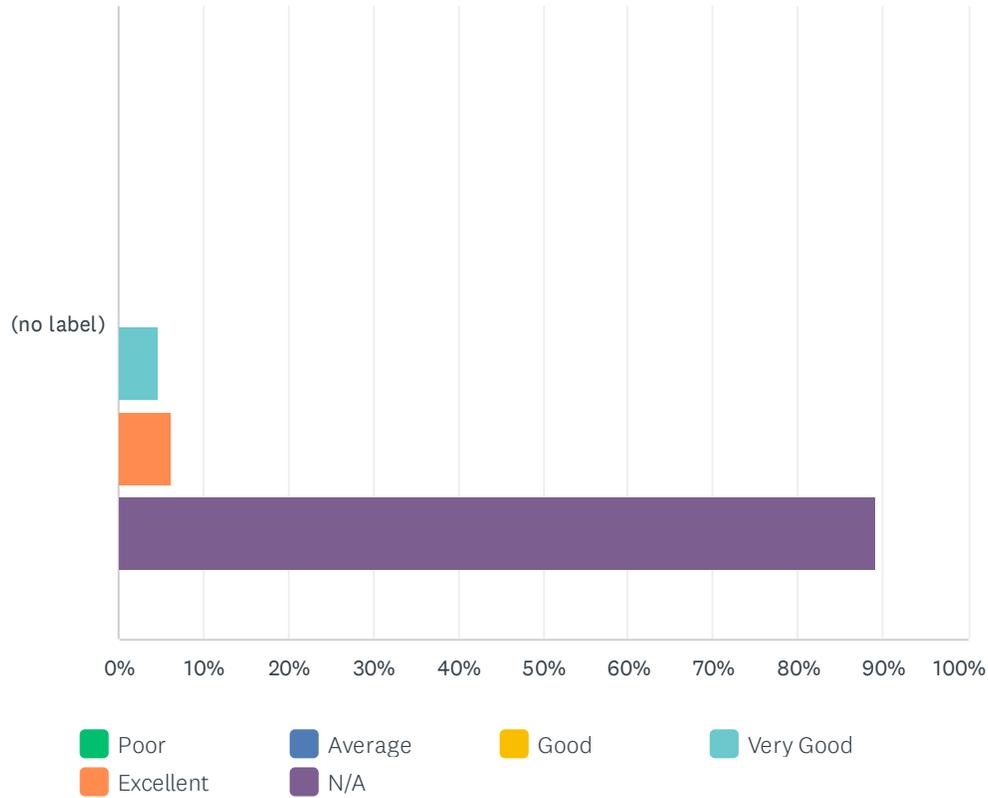


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	1.56%	4.69%	15.63%	78.13%	64	4.64
	0	0	1	3	10	50		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:17 PM
2	Justin made a hard topic fun and memorable which is then easily understood and committed to memory.	9/9/2024 11:20 AM
3	I DID NOT ATTEND	9/9/2024 8:02 AM

Q20 Understanding Public Pensions: A Primer for City Leaders

Answered: 65 Skipped: 39

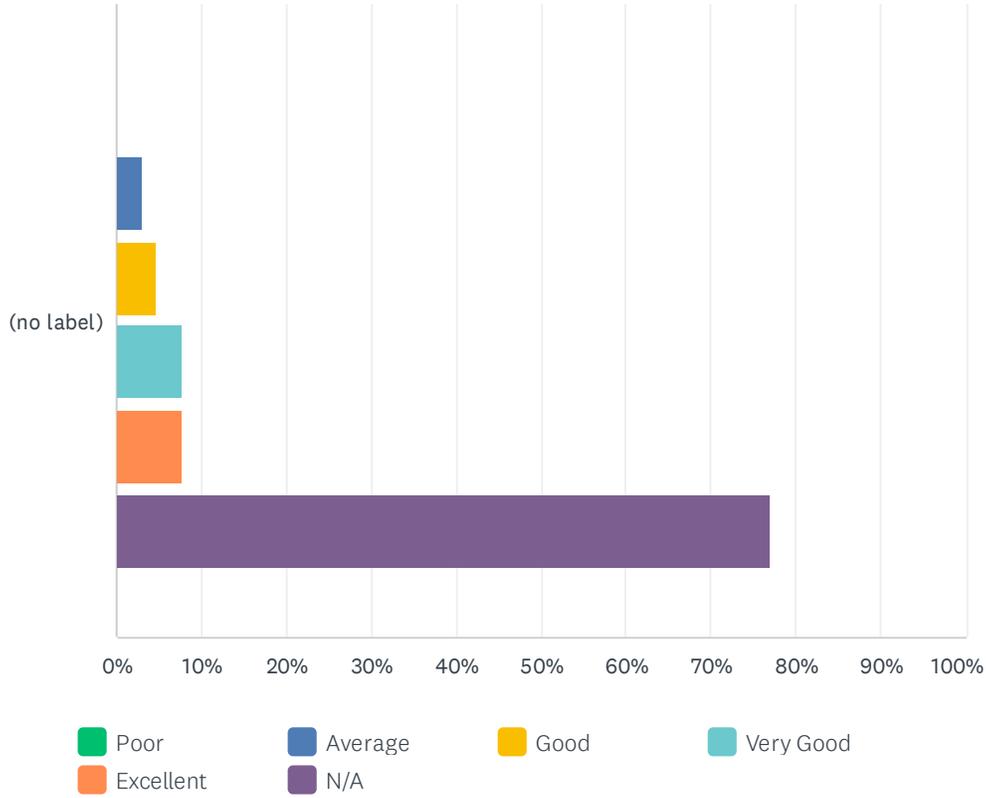


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	0.00%	4.62%	6.15%	89.23%	65	4.57
	0	0	0	3	4	58		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:17 PM
2	I DID NOT ATTEND	9/9/2024 8:02 AM

Q21 Broadband Infrastructure: Arizona's Billion Dollar Plan

Answered: 65 Skipped: 39

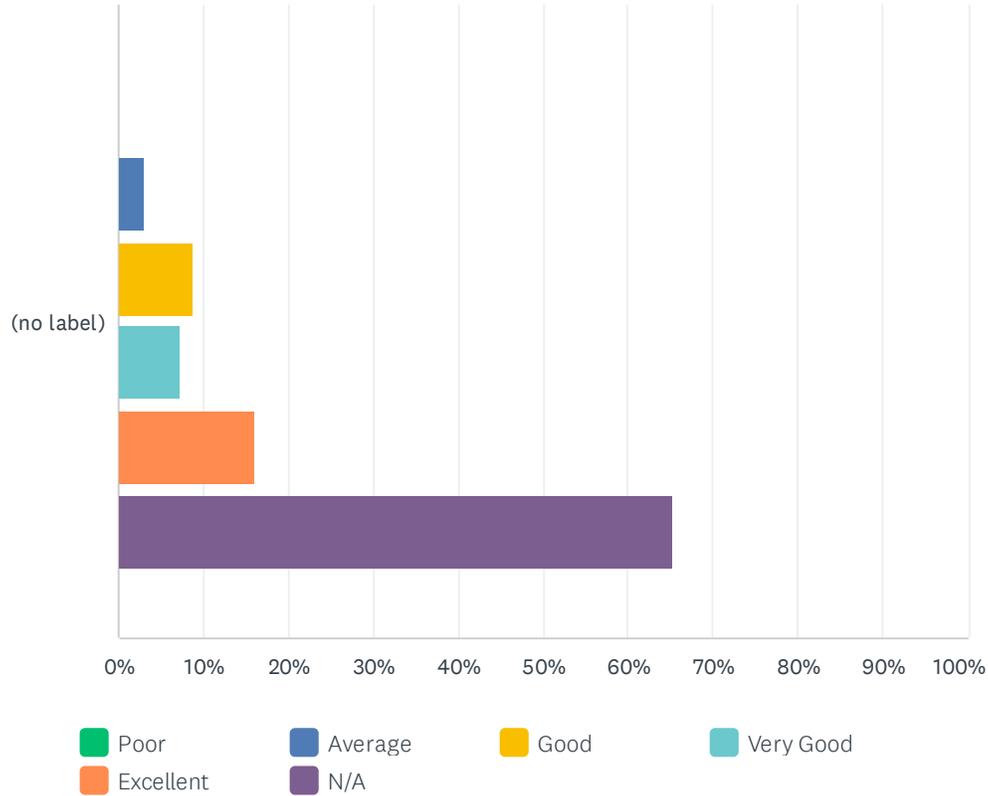


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	3.08%	4.62%	7.69%	7.69%	76.92%	65	3.87
	0	2	3	5	5	50		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Rural not factored in	9/11/2024 1:17 PM

Q22 Emergency Preparedness Planning: What Your Community Needs to Know

Answered: 69 Skipped: 35

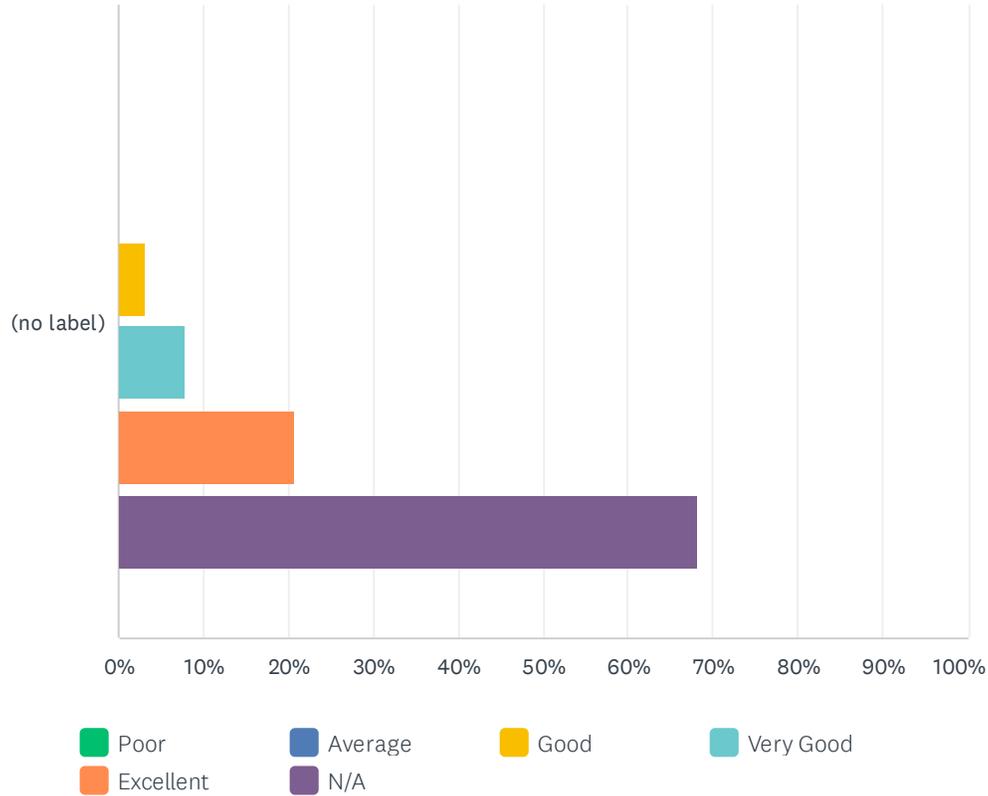


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	2.90%	8.70%	7.25%	15.94%	65.22%	69	4.04
	0	2	6	5	11	45		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	A great topic where cities like AJ can and will have wildcard fire disasters.	9/15/2024 8:26 AM
2	It was mostly about wildfires, while we're more concerned about flooding.	9/11/2024 10:14 PM
3	NA	9/11/2024 1:17 PM
4	This sessions has motivated us to go back to our Emergency Preparedness personnel to discuss the current state of our plans.	9/10/2024 7:24 PM
5	Excellent panel	9/9/2024 9:12 AM

Q23 The State of Transportation: Proposition 479 and its Implications for Arizona

Answered: 63 Skipped: 41

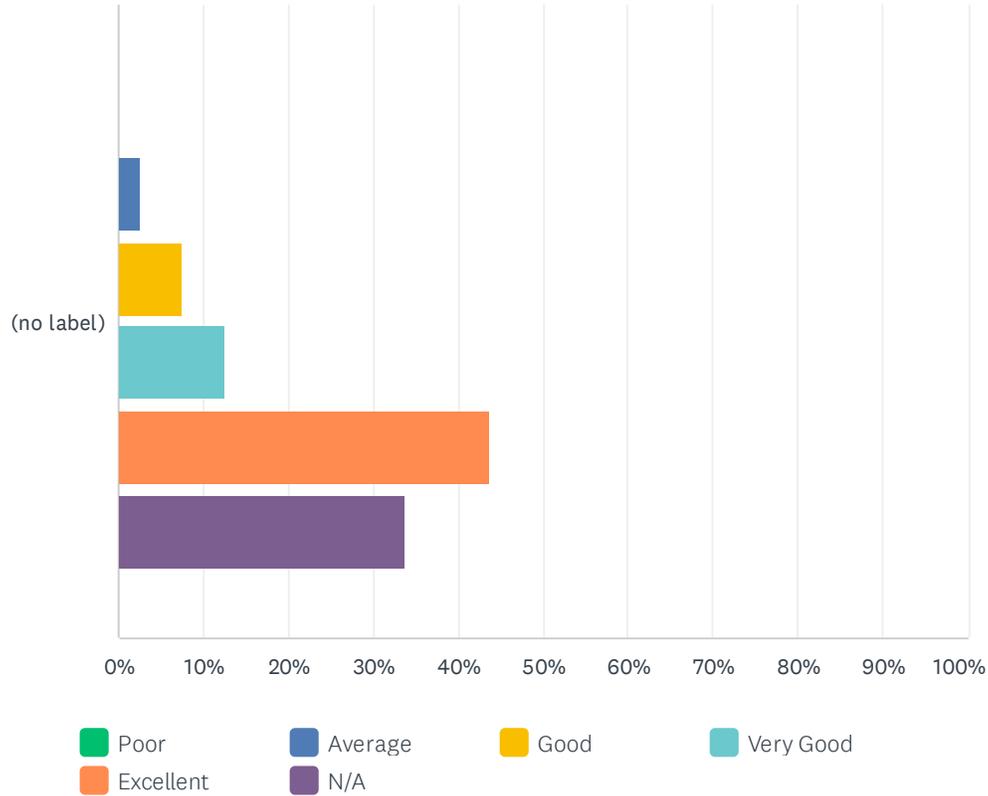


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	3.17%	7.94%	20.63%	68.25%	63	4.55
	0	0	2	5	13	43		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Mayor Wheatley was GREAT leading that panel.	9/17/2024 2:19 PM
2	For the most part, great panel but having a mayor from Queen Creek and not Maricopa County was a bad choice. Also, another panel for Jen Daniels to advertise herself. This conference overall shined light on how she controlled who was on the panels (her clients) and she participated in as much as she could when it wasn't her place.	9/13/2024 4:42 PM
3	Rural not factored	9/11/2024 1:17 PM
4	Good information and takeaways.	9/9/2024 9:04 AM
5	Moderated well and very informative.	8/31/2024 8:38 PM

Q24 Lies, Damn Lies, and Statistics: Pollsters Discussing the 2024 Election

Answered: 80 Skipped: 24



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	2.50%	7.50%	12.50%	43.75%	33.75%	80	4.47
	0	2	6	10	35	27		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Fantastic panel! Great conversation!	9/13/2024 4:42 PM
2	Why was this conference so politically charged? This was outside the realm of what was expected of the conference.	9/11/2024 10:14 PM
3	NA	9/11/2024 1:17 PM
4	more seating was needed and it was sometimes hard to hear	9/11/2024 10:22 AM
5	Very fun, very funny, and very insightful.	9/10/2024 7:24 PM
6	A very meaningful session. Thank you!	9/9/2024 4:41 PM
7	really good information. All and all I found it to be (as well as could be) a fair and balanced discussion. Also, really well moderated by Chip Scutari.	9/9/2024 9:04 AM
8	I DID NOT ATTEND	9/9/2024 8:02 AM
9	I would like a rule implemented to keep John Kavanaugh and other Statewide legislators from "hogging" up the time. He invariably (year after year) thinks his thoughts are important and spends five minutes bloviating and then 10 seconds making some dumbass question. This is	9/9/2024 7:20 AM

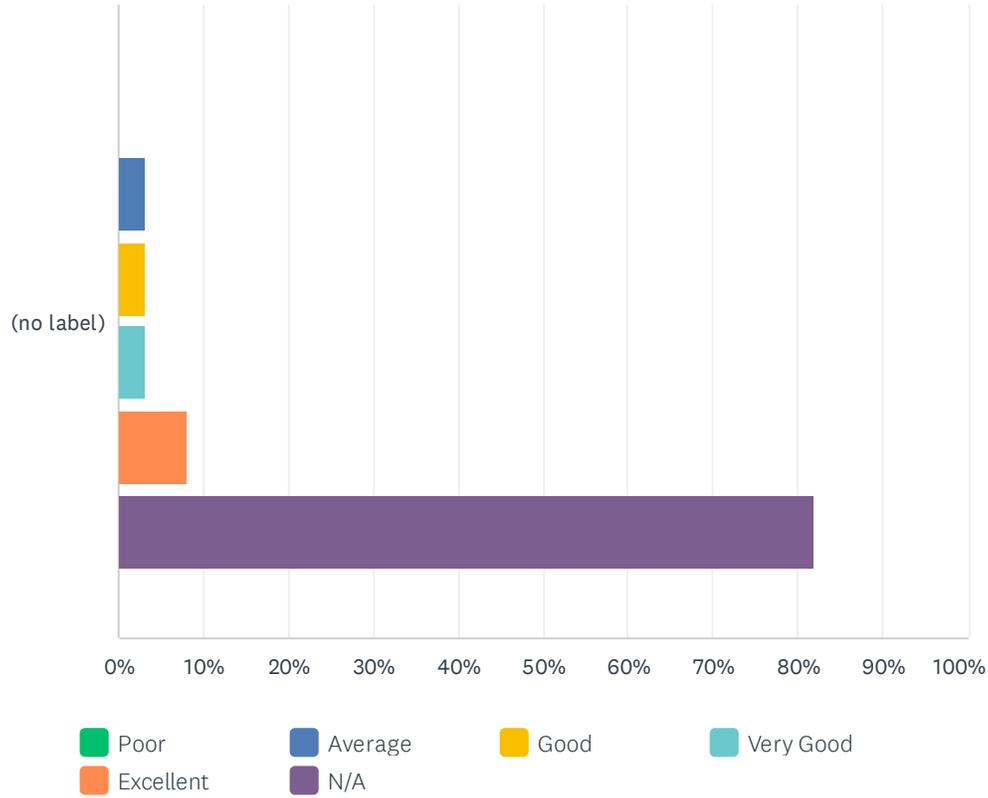
2024 League Annual Conference Survey

the League of Az CITIES and TOWNS conference. We don't go to his events and blather on. He's not the only one, but is the most egregious offender.

10	Good discussion and entertaining.	8/31/2024 8:38 PM
----	-----------------------------------	-------------------

Q25 Navigating Arizona's Regulatory Landscape: Uniting Key Players for Growth and Positive Change

Answered: 61 Skipped: 43

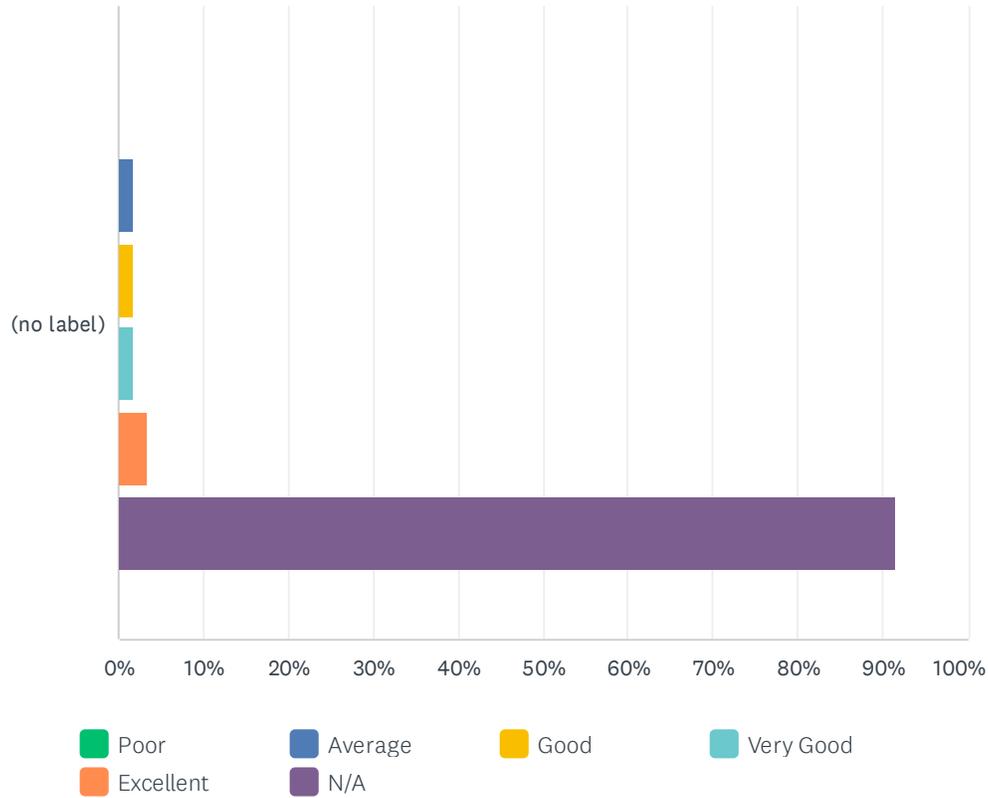


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	3.28%	3.28%	3.28%	8.20%	81.97%	61	3.91
	0	2	2	2	5	50		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:17 PM

Q26 Making Your City Fiber Broadband Ready: Arizona Success Stories

Answered: 59 Skipped: 45

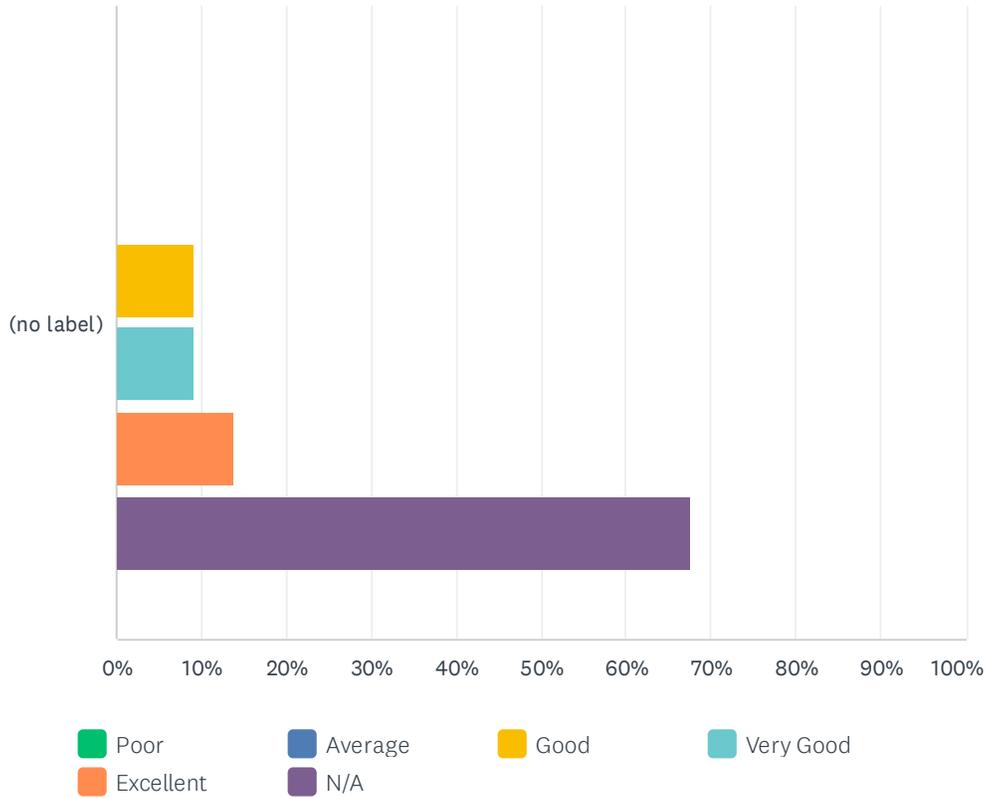


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.69%	1.69%	1.69%	3.39%	91.53%	59	3.80
	0	1	1	1	2	54		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:17 PM
2	I DID NOT ATTEND	9/9/2024 8:02 AM

Q27 Old Meets New: Reimagining Community Assests

Answered: 65 Skipped: 39

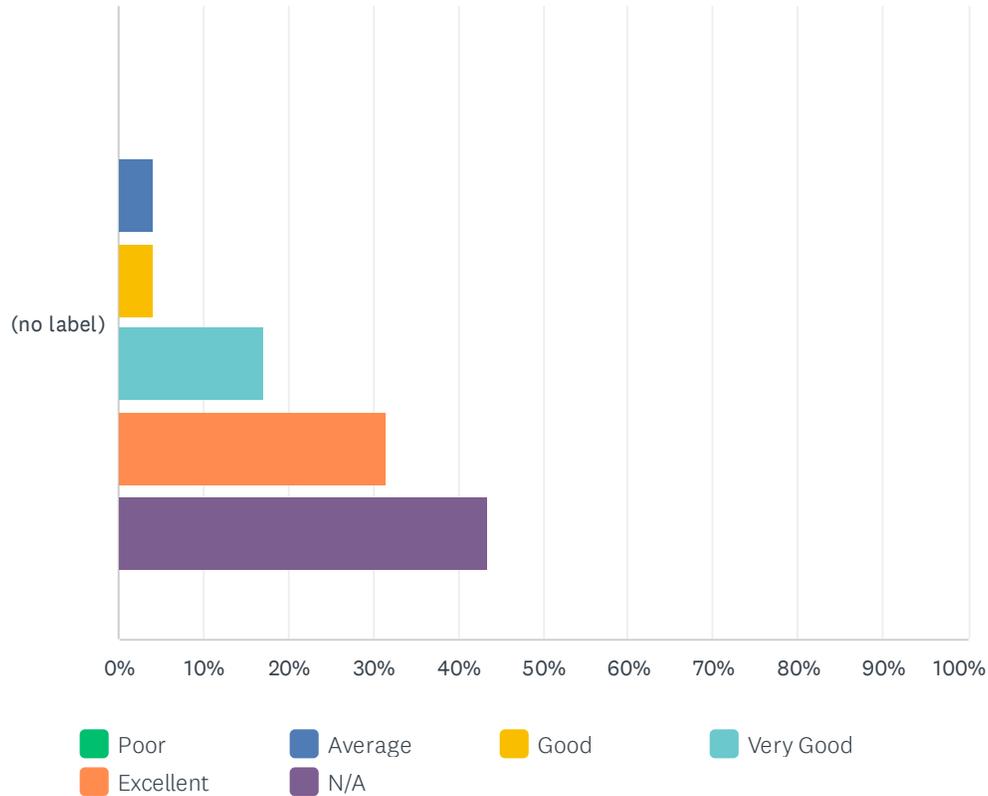


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	9.23%	9.23%	13.85%	67.69%	65	4.14
	0	0	6	6	9	44		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Great topic	9/15/2024 8:26 AM
2	NA	9/11/2024 1:17 PM
3	This was my favorite session I attended at the conference.	9/9/2024 9:12 AM
4	I DID NOT ATTEND	9/9/2024 8:02 AM
5	The presenters shared great ideas for gaining community support.	9/9/2024 7:23 AM

Q28 Reading the Tea Leaves: Pundits Discuss Current Policy and Politics

Answered: 76 Skipped: 28



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	3.95%	3.95%	17.11%	31.58%	43.42%	76	4.35
	0	3	3	13	24	33		

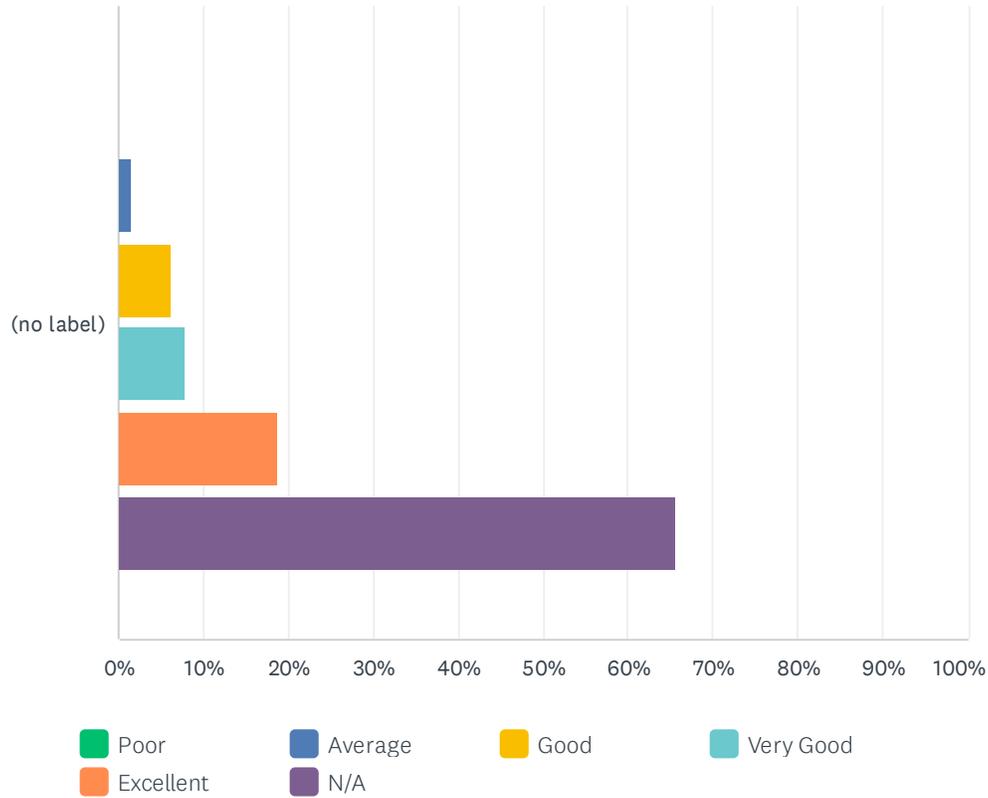
#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Truly my favorite!	9/16/2024 12:19 PM
2	Another fantastic panel, fruitful conversations.	9/13/2024 4:42 PM
3	While the attendees just want to get ideas to help their towns.	9/11/2024 10:14 PM
4	NA	9/11/2024 1:17 PM
5	more seating was needed and it was sometimes hard to hear	9/11/2024 10:22 AM
6	Packed room showed this is an important topic to so many!	9/9/2024 4:41 PM
7	Another good discussion and good to hear individual perspectives, however could have done without the push to Harris/stump speech from one of the panelists toward the end. This could have been a bit more fair and balanced.	9/9/2024 9:04 AM
8	Best panel I have attended. And super bummed because the other concurrent topics were interesting as well.	9/9/2024 8:39 AM
9	I DID NOT ATTEND	9/9/2024 8:02 AM
10	This was the best of all the panels. Always is.	9/9/2024 8:01 AM

2024 League Annual Conference Survey

11	I would like a rule implemented to keep John Kavanagh and other Statewide legislators from "hogging" up the time. He invariably (year after year) thinks his thoughts are important and spends five minutes bloviating and then 10 seconds making some dumbass question. This is the League of Az CITIES and TOWNS conference. We don't go to his events and blather on. He's not the only one, but is the most egregious offender.	9/9/2024 7:20 AM
12	Always a favorite session	8/29/2024 9:59 PM

Q29 Advancing Arizona: Workforce and Affordable Housing Solutions

Answered: 64 Skipped: 40

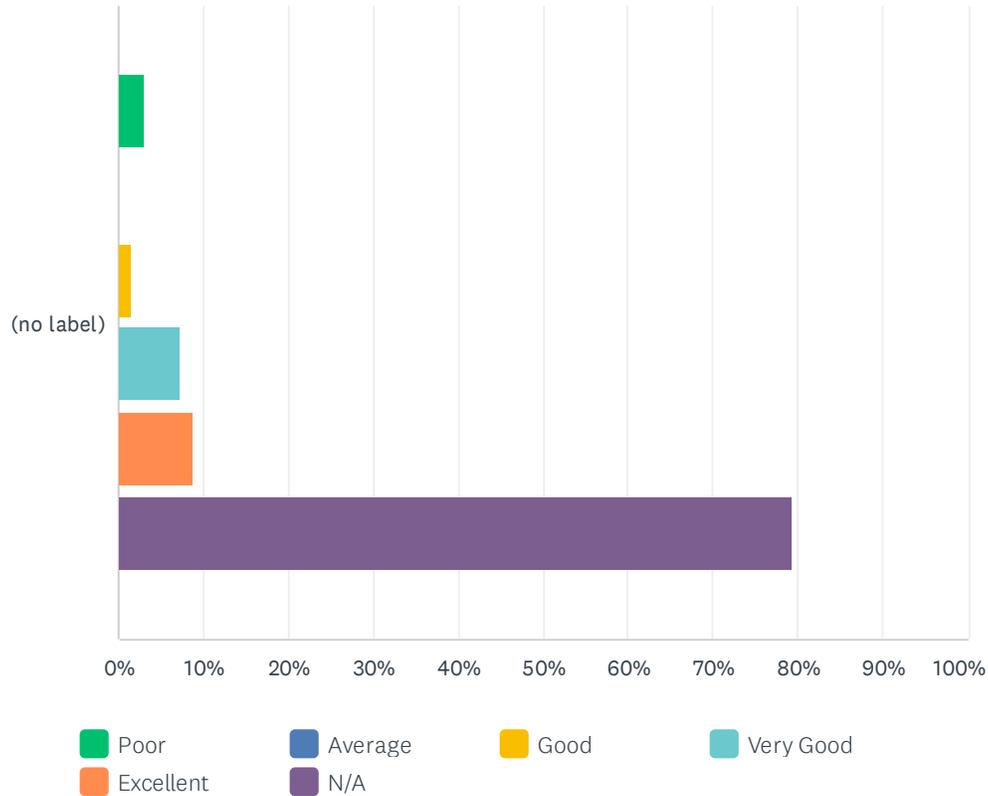


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.56%	6.25%	7.81%	18.75%	65.63%	64	4.27
	0	1	4	5	12	42		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Moderator didn't effectively use the time	9/17/2024 1:21 PM
2	Rural not factored	9/11/2024 1:17 PM
3	would have liked to have attended this one. Maybe next year offer two panels at different times on hot topic issues and housing so we don't have to choose between one or the other?	9/9/2024 9:04 AM
4	I DID NOT ATTEND	9/9/2024 8:02 AM
5	I appreciated that the panel represented multiple types of Arizona cities and wasn't simply a big city perspective.	8/30/2024 2:03 PM

Q30 Economic Development Pitfalls: Lessons from the Frontlines

Answered: 68 Skipped: 36

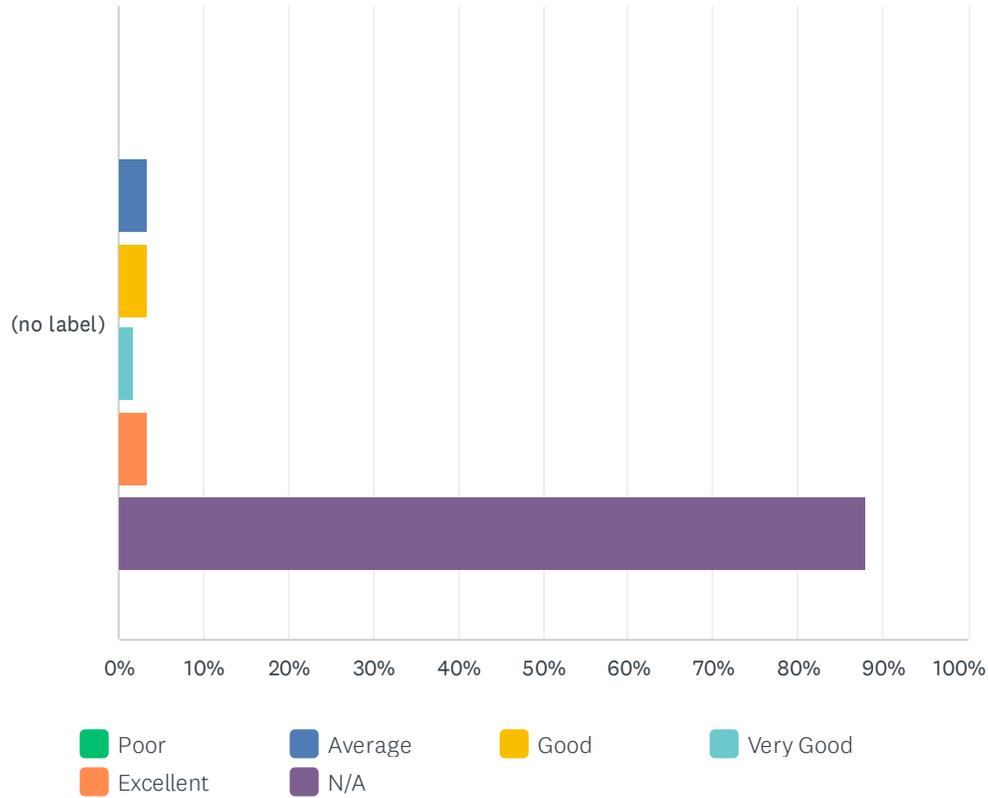


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	2.94%	0.00%	1.47%	7.35%	8.82%	79.41%	68	3.93
	2	0	1	5	6	54		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Stories that the ladies shared were hardly applicable to council positions.	9/11/2024 10:14 PM
2	Nice stories but no useful information	9/11/2024 1:17 PM
3	Sounded like a great topic for a session.	9/9/2024 4:41 PM
4	The panel was very honest and offered insights as to things they could have done better. Very inspiring to me.	9/9/2024 1:59 PM
5	The panel was knowledgeable and were able to give tangible examples of pitfalls and what they learned to avoid them in the future.	9/9/2024 11:20 AM
6	Everything geared against men, I was offended. "How did you navigate your all male board?" "More women are taking leadership roles in EcDev", I see multiple panels having token male panelists. Do better!!	8/29/2024 11:12 AM

Q31 The Teenage Years: Managing Growing Pains in a Growing State

Answered: 59 Skipped: 45

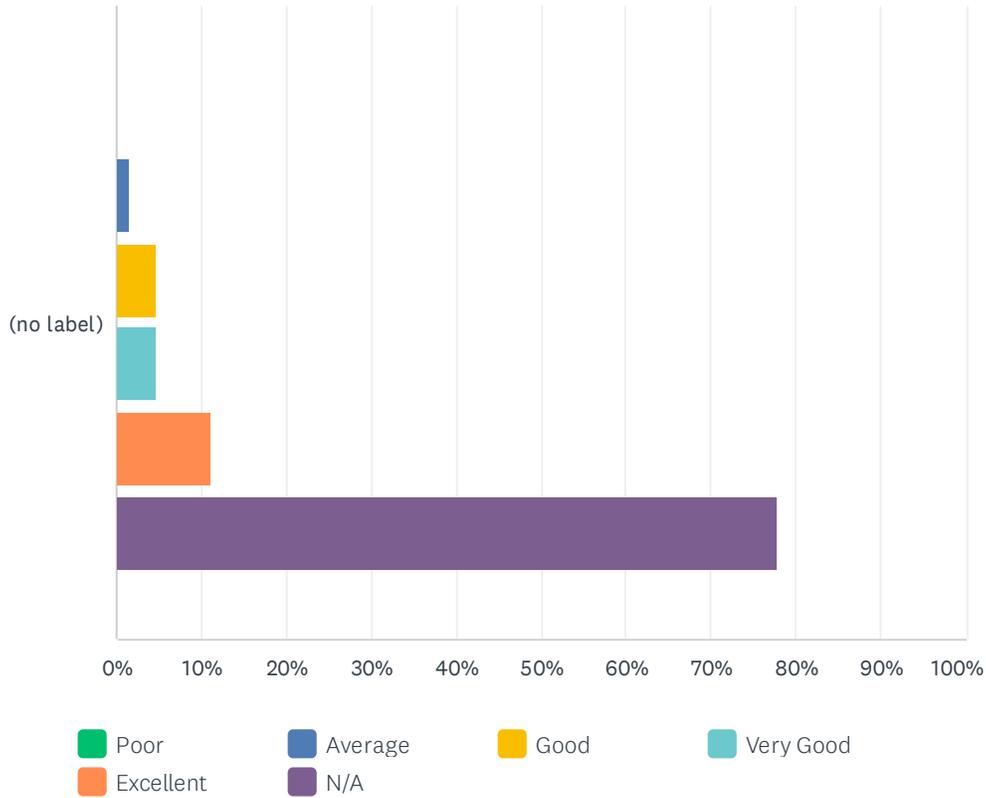


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	3.39%	3.39%	1.69%	3.39%	88.14%	59	3.43
	0	2	2	1	2	52		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:17 PM
2	I DID NOT ATTEND	9/9/2024 8:02 AM
3	Timely topic!	8/31/2024 8:38 PM

Q32 Municipal Expenditure Limitation and Available Alternatives

Answered: 63 Skipped: 41

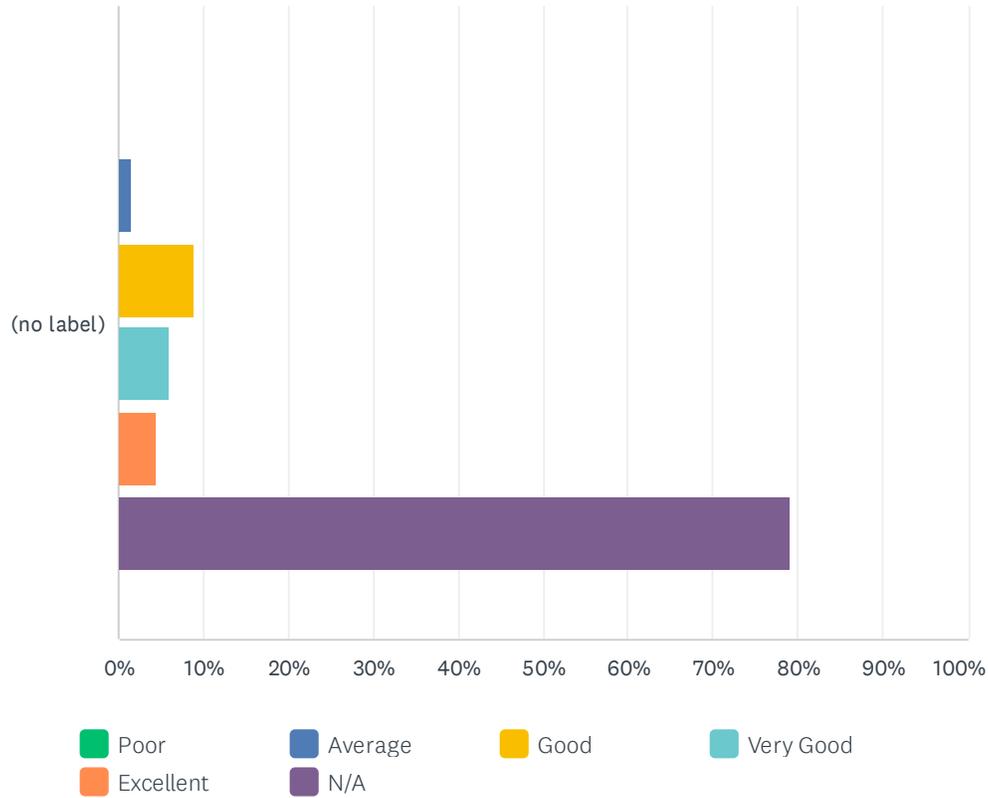


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.59%	4.76%	4.76%	11.11%	77.78%	63	4.14
	0	1	3	3	7	49		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Average	9/11/2024 1:17 PM
2	Now I understand why our city's budget is laid out the way it is.	9/10/2024 7:24 PM

Q33 Financial Challenges for Small Communities

Answered: 67 Skipped: 37

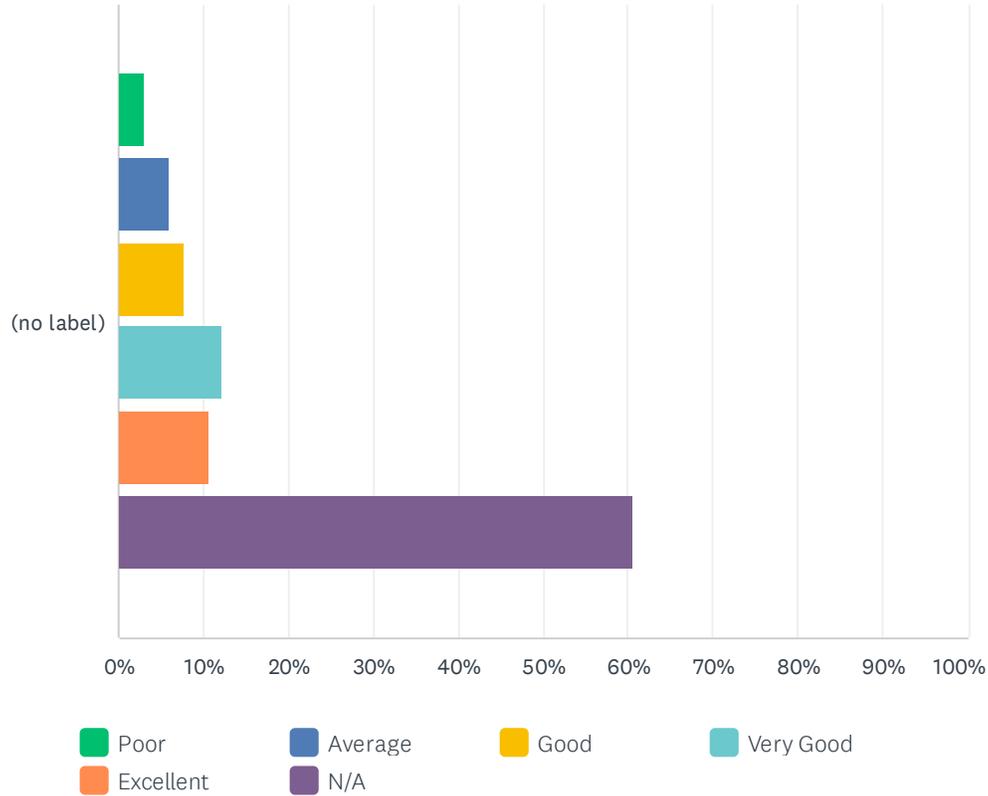


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.49%	8.96%	5.97%	4.48%	79.10%	67	3.64
	0	1	6	4	3	53		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Panel discussed their current issues, but they weren't stories that had good outcomes.	9/11/2024 10:14 PM
2	Average	9/11/2024 1:17 PM
3	I DID NOT ATTEND	9/9/2024 8:02 AM

Q34 Talking Through the Divide: Building Community in a Politically Divided Environment

Answered: 66 Skipped: 38

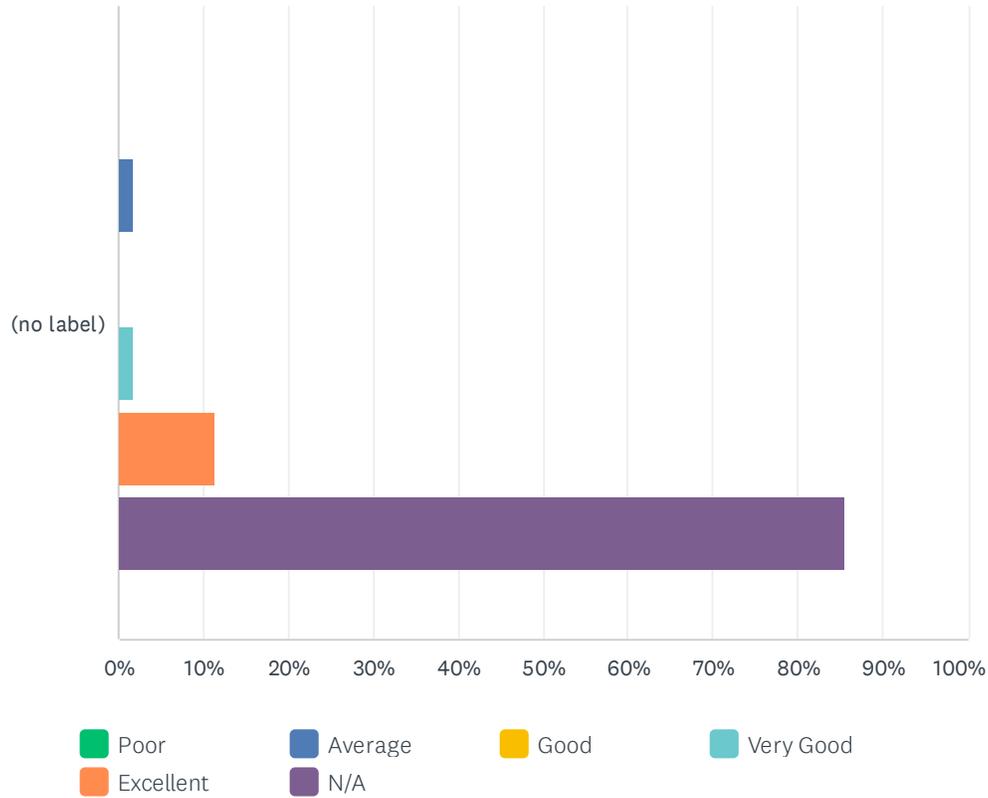


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	3.03%	6.06%	7.58%	12.12%	10.61%	60.61%	66	3.54
	2	4	5	8	7	40		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	This was the Jen Daniels show. It was terrible. She led the conversation with very little input from anyone else other than the moderator who acted like a panelist and consistently cut off anyone on the panel but her former mayor.	9/13/2024 4:42 PM
2	Average	9/11/2024 1:17 PM
3	Very good presenters but I came away feeling as if the subject of the session wasn't fully covered	9/10/2024 7:24 PM
4	I thought this session would focus on how to bring political sides together, and instead was a communications 101 session. Very disappointing! Also, the facilitator probably spoke more than the panelists, not a proper role for a moderator.	9/9/2024 9:25 AM
5	The content was good but wasn't what I was expecting. Based on the description I was expecting more about how to handle angry customers and angry mobs at council meetings.	8/30/2024 2:03 PM

Q35 Building Safe Artificial Intelligence for Your City or Town

Answered: 62 Skipped: 42

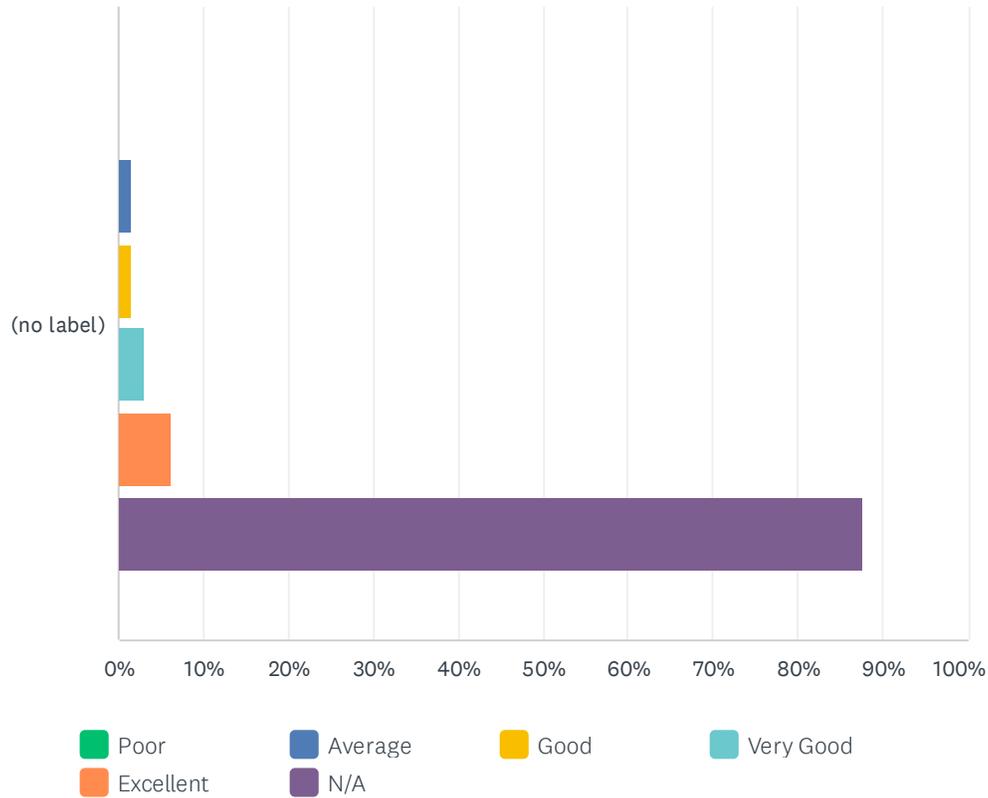


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.61%	0.00%	1.61%	11.29%	85.48%	62	4.56
	0	1	0	1	7	53		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	NA	9/11/2024 1:17 PM
2	Recommend this topic each year as advancements happen so quickly in this sector.	9/9/2024 3:59 PM
3	I DID NOT ATTEND	9/9/2024 8:02 AM
4	Best panel of the conference!	8/31/2024 11:24 AM

Q36 Powering the Future: Balancing Energy, Sustainability and Economic Growth

Answered: 65 Skipped: 39

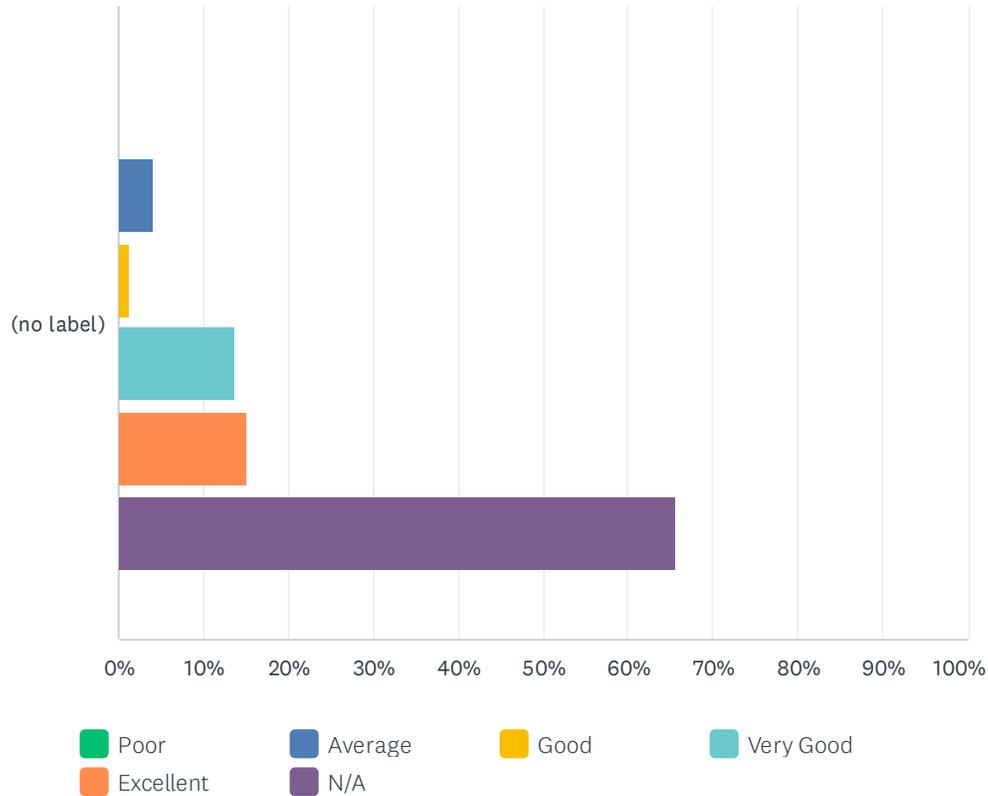


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.54%	1.54%	3.08%	6.15%	87.69%	65	4.13
	0	1	1	2	4	57		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Can't be an all electric society	9/15/2024 8:26 AM
2	NA	9/11/2024 1:17 PM
3	Very helpful to know what's happening around the State and what to expect	9/9/2024 1:59 PM
4	I DID NOT ATTEND	9/9/2024 8:02 AM

Q37 Speed Networking Breakfast for Municipal Officials

Answered: 73 Skipped: 31

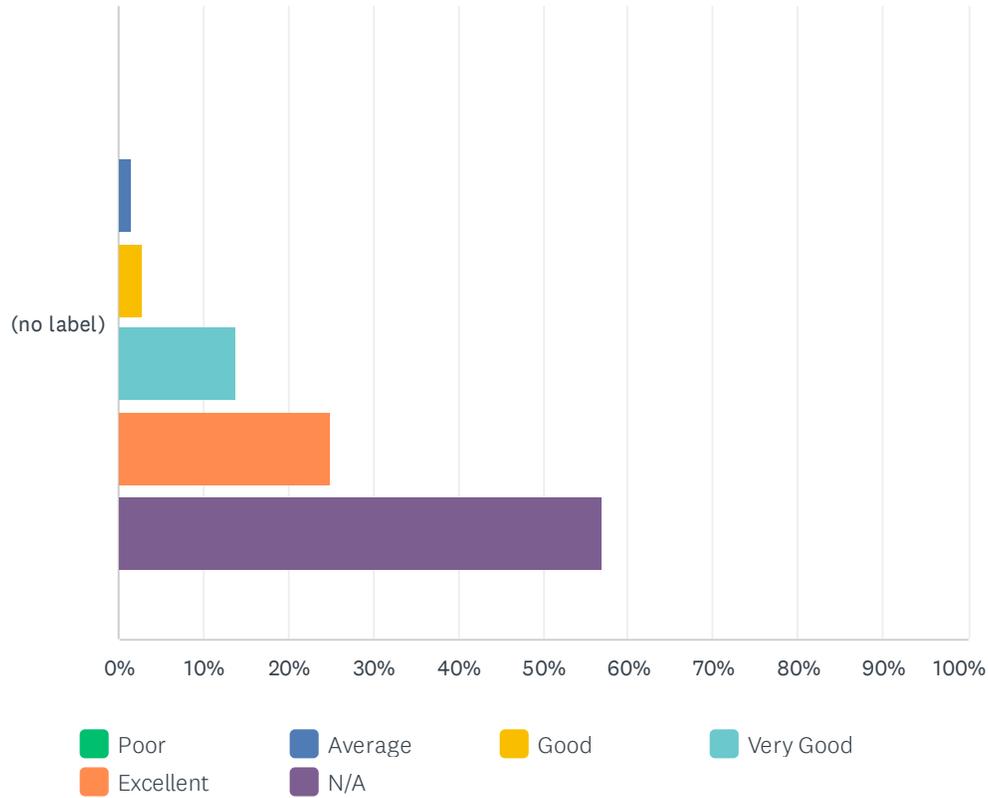


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	4.11%	1.37%	13.70%	15.07%	65.75%	73	4.16
	0	3	1	10	11	48		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Needs to be longer	9/12/2024 7:21 AM
2	NA	9/11/2024 1:17 PM
3	I learned that our city is not the only one with issues!	9/10/2024 7:24 PM
4	Always a good networking session!!	9/9/2024 2:23 PM
5	great idea. Helpful to know what other towns and Cities are doing	9/9/2024 2:02 PM
6	I loved this so much! It was so well organized and an amazing opportunity to talk about the issues facing our cities and towns with councilmembers from across the state. I loved it.	9/9/2024 9:14 AM
7	This should be offered on the first day.	9/9/2024 8:00 AM
8	It was great to hear from the other jurisdictions. Chatter after thr session was that this was the best opportunity to learn from each other and that more round table sessions should be offered	8/30/2024 2:05 PM

Q38 Closing General Session - A Town Hall with Abraham Lincoln

Answered: 72 Skipped: 32

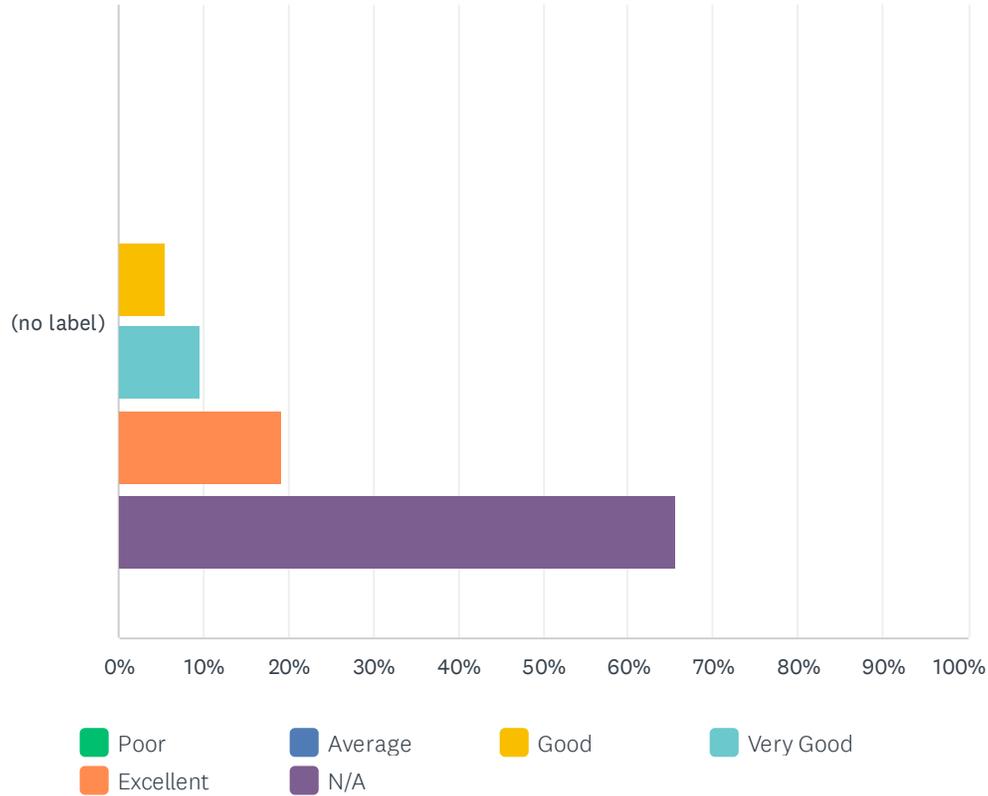


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.39%	2.78%	13.89%	25.00%	56.94%	72	4.45
	0	1	2	10	18	41		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Hard to hear and understand , Like the closing sessions that give you nuggets to do or carry forward.	9/17/2024 2:20 PM
2	Average	9/11/2024 1:17 PM
3	Mr. President was amazing!	9/9/2024 3:25 PM
4	Had to miss it because trying to get out of town to drive "up the hill" to Prescott. Labor Day Weekend traffic.	9/9/2024 2:02 PM
5	Hard to hear and speech was not great or inspiring	9/9/2024 1:57 PM
6	Loved how the audience kept their questions to maintain the spirit of a true press conference with Lincoln. The actor was superb.	9/9/2024 9:27 AM
7	Wow, super entertaining and thought-provoking.	9/9/2024 8:40 AM
8	Thanks for bringing in President Lincoln!	8/31/2024 8:38 PM

Q39 Pre-Conference Session: Advancing The Arizona We Want - Centering Arizonans' Voices in the Election Season

Answered: 73 Skipped: 31

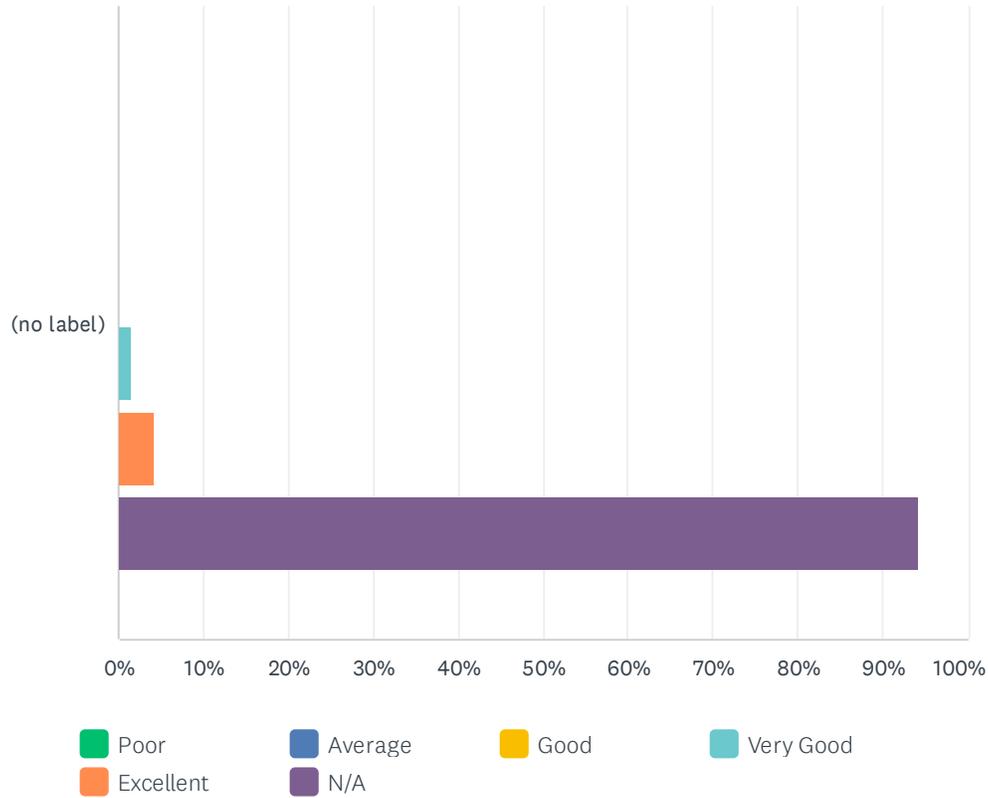


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	5.48%	9.59%	19.18%	65.75%	73	4.40
	0	0	4	7	14	48		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Informative and candid	9/15/2024 8:27 AM
2	Very Good except it would have better attended if people knew it was free. Allot of people thought it cost	9/11/2024 1:21 PM
3	Elections should not be part of any sessions	9/9/2024 5:02 PM
4	Please make BOLD that this session is included in the fees. Some folks thought it was extra charge, so didn't attend. It is always needed to remember what we agree upon.	9/9/2024 4:43 PM
5	This was a really cool session. I'm so glad I attended.	9/9/2024 9:15 AM
6	perspectives were excellent.	9/9/2024 8:41 AM
7	Great discussion!	9/9/2024 8:36 AM
8	Educational and informative, as always.	9/9/2024 8:25 AM

Q40 Golf Tournament

Answered: 69 Skipped: 35

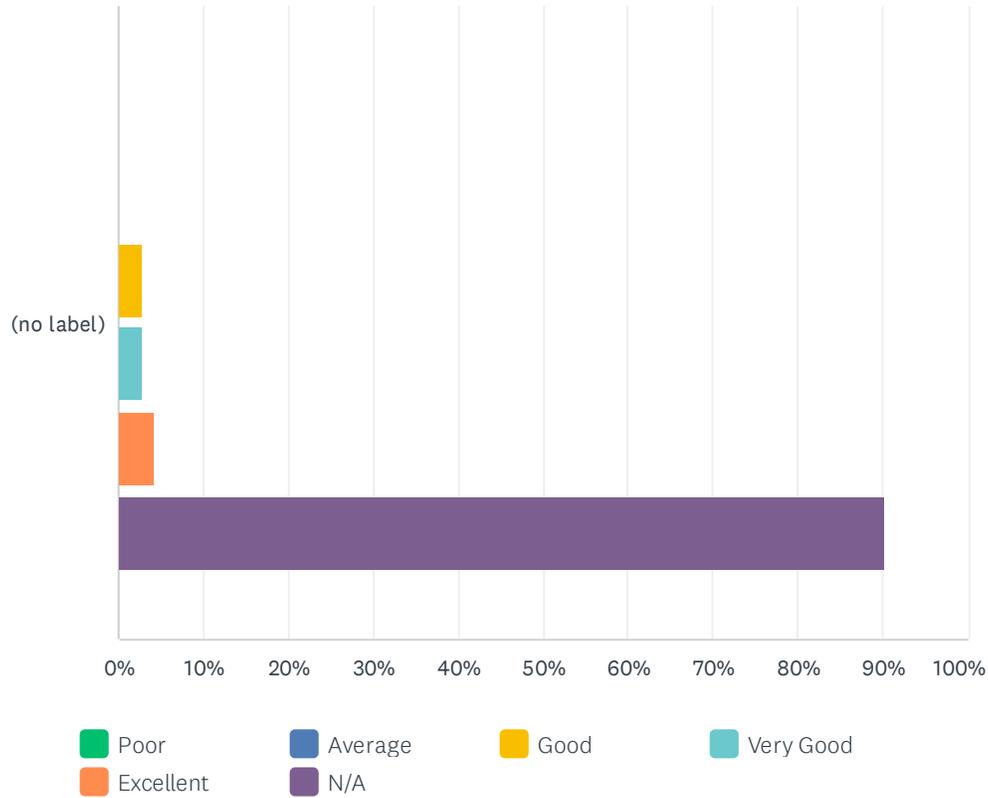


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	0.00%	1.45%	4.35%	94.20%	69	4.75
	0	0	0	1	3	65		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	NA	9/11/2024 1:21 PM
2	I DID NOT ATTEND	9/9/2024 8:03 AM

Q41 Spouse/Guest Tour: Tour of Heard Museum

Answered: 71 Skipped: 33

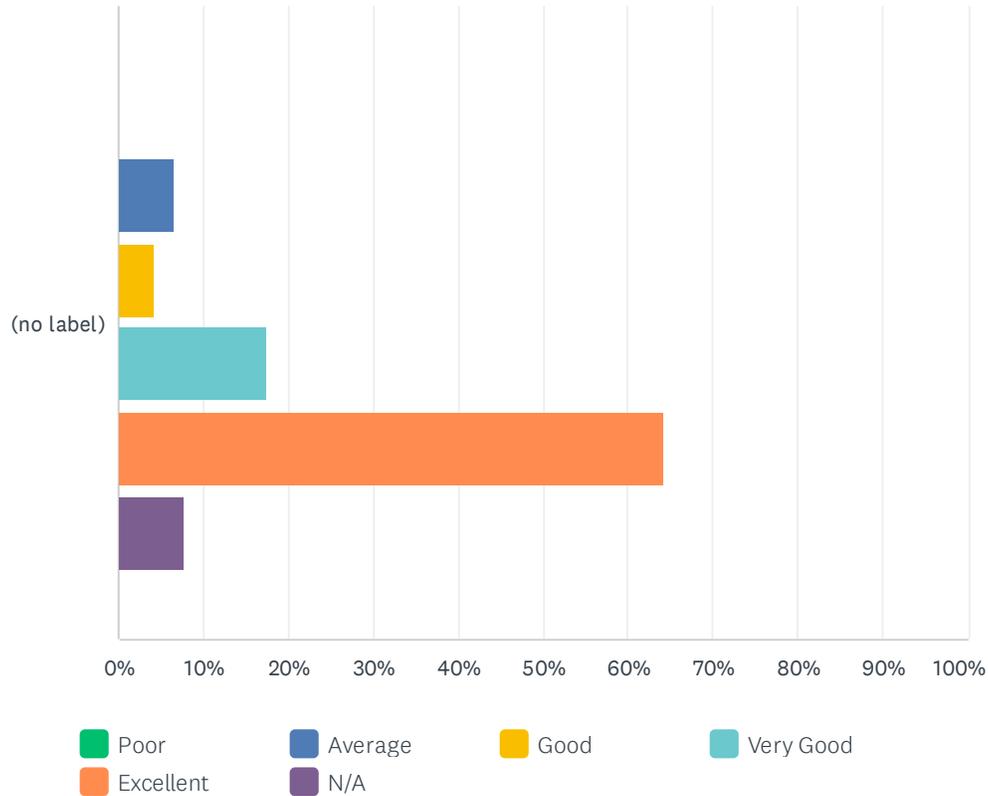


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	2.82%	2.82%	4.23%	90.14%	71	4.14
	0	0	2	2	3	64		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	My wife attended this event	10/7/2024 10:15 AM
2	NA	9/11/2024 1:21 PM

Q42 Showcase of Cities and Towns Event

Answered: 92 Skipped: 12



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.52%	4.35%	17.39%	64.13%	7.61%	92	4.51
	0	6	4	16	59	7		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	NEED MORE Space sooooo crowded....	9/17/2024 2:20 PM
2	I believe the event should prohibit music / bands. It was way too loud and made for a circus type atmosphere.	9/16/2024 12:20 PM
3	At least they didn't serve chicken	9/15/2024 10:46 AM
4	Too many people entering prior to the start....even more than last year.	9/13/2024 4:43 PM
5	Music too loud at times and too many kids running around. Don't mind kids being there but this year they were running all over the place.	9/13/2024 11:01 AM
6	Awesome. Loved the food arrangement/setup.	9/12/2024 3:11 PM
7	Very Good	9/11/2024 1:21 PM
8	Lots of fun! A great event perfect for this type of conference	9/10/2024 7:25 PM
9	Best part of the event!	9/10/2024 9:03 AM
10	A room with no tables??????????? Only 5 tables were set up so OLD people could sit down to eat????? People were placing their food plates on the dirty plate trays and eating on top of dirty dishes. 99% of the people in the room were sitting on the floor to eat??????????? We	9/9/2024 8:44 PM

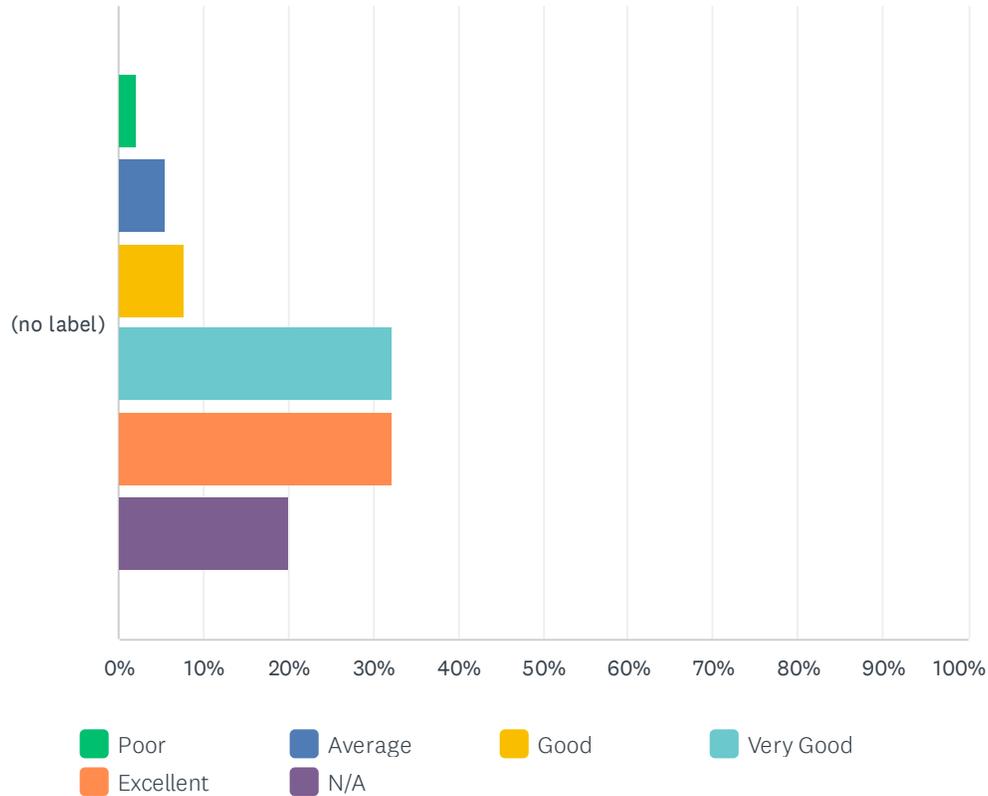
2024 League Annual Conference Survey

asked one of the servers if some more tables and chairs could be brought out and set up and the answer was no as the League had only ordered and paid for five tables to be set up??????????

11	Awesome as usual!	9/9/2024 4:43 PM
12	Love the chaos	9/9/2024 2:24 PM
13	Fun and enthusiastic!	9/9/2024 2:02 PM
14	Crowded and food wasn't hot	9/9/2024 1:58 PM
15	This was by far the busiest i have ever seen the showcase. It was great. I also really appreciated the flexibility in allowinf Cottonwood to join again at the last second. I am so sorry that continues to happen.	9/9/2024 11:22 AM
16	This was amazing. I loved seeing all of the cities that showed up and how they brought their unique culture to one showcase event. Incredible.	9/9/2024 9:15 AM
17	Very well organized and didn't take too much time. You kept it moving and it was very nice to recognize each city and so good to see the Youth involved.	9/9/2024 9:05 AM
18	Incredible pride for the communities. Highlight of the conference.	9/9/2024 8:41 AM
19	Lots of room this year! Great job!	9/9/2024 8:36 AM
20	Too crowded! Stop putting cocktail tables right smack in the middle of the aisles.	9/9/2024 8:09 AM
21	Always a great event!	9/9/2024 8:02 AM
22	NEED MORE TABLES TO SIT	9/9/2024 7:20 AM
23	Always a good time!	8/31/2024 8:39 PM
24	Lots if fun but too loud	8/30/2024 2:05 PM

Q43 Tuesday - Welcome Reception

Answered: 90 Skipped: 14

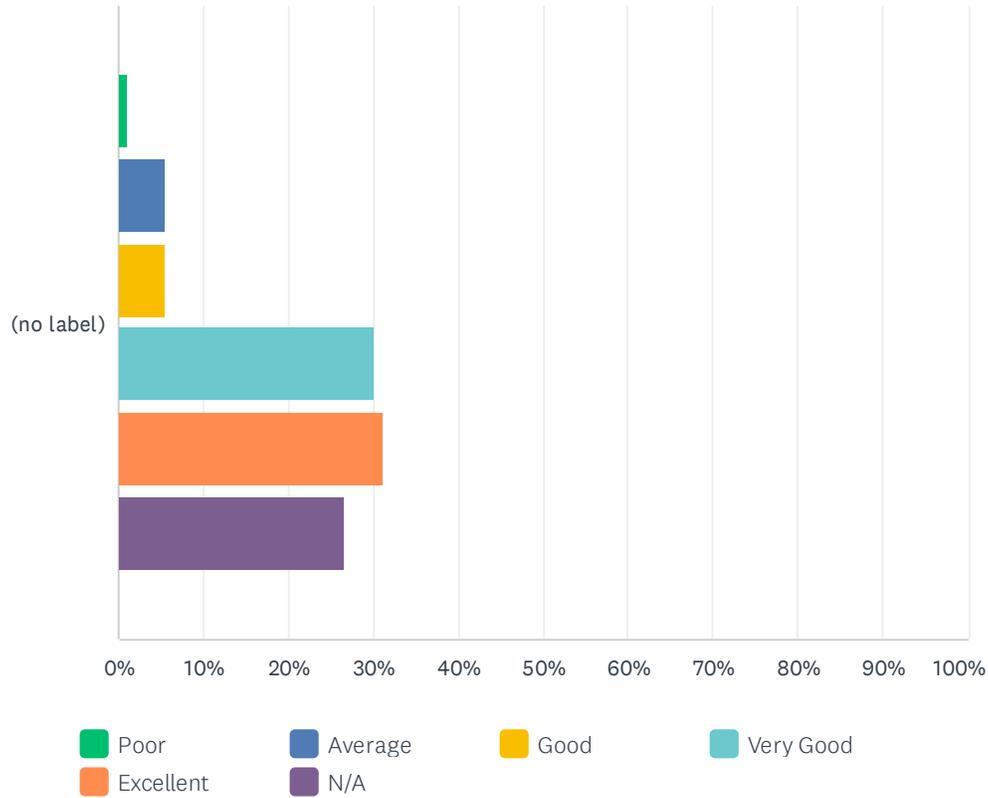


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	2.22%	5.56%	7.78%	32.22%	32.22%	20.00%	90	4.08
	2	5	7	29	29	18		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Assigned seating / Tables would limit the mad rush for seating.	9/16/2024 12:21 PM
2	Chicken	9/15/2024 10:47 AM
3	Less than stellar guest speaker.	9/15/2024 8:30 AM
4	Very Good	9/11/2024 1:21 PM
5	For the week, we had six meals...five were chicken...the EXACT same chicken every damn meals...gag me. At the last meal, some at our table ordered the Vegetarian meal as anything was better than ANOTHER DRY, TASTELESS CHICKEN meal...ack!!!	9/9/2024 8:47 PM
6	Four meals were served and all four were the same plate. Chicken cooked three different ways. The cost of one was \$65. And a second was \$95. There is not a meal anywhere in Arizona worth that.	9/9/2024 5:05 PM
7	Chicken every meal! Really?	9/9/2024 4:12 PM
8	The food and service provided by the Biltmore was wonderful.	9/9/2024 2:03 PM

Q44 Wednesday - Dinner, President's Update, and Entertainment

Answered: 90 Skipped: 14

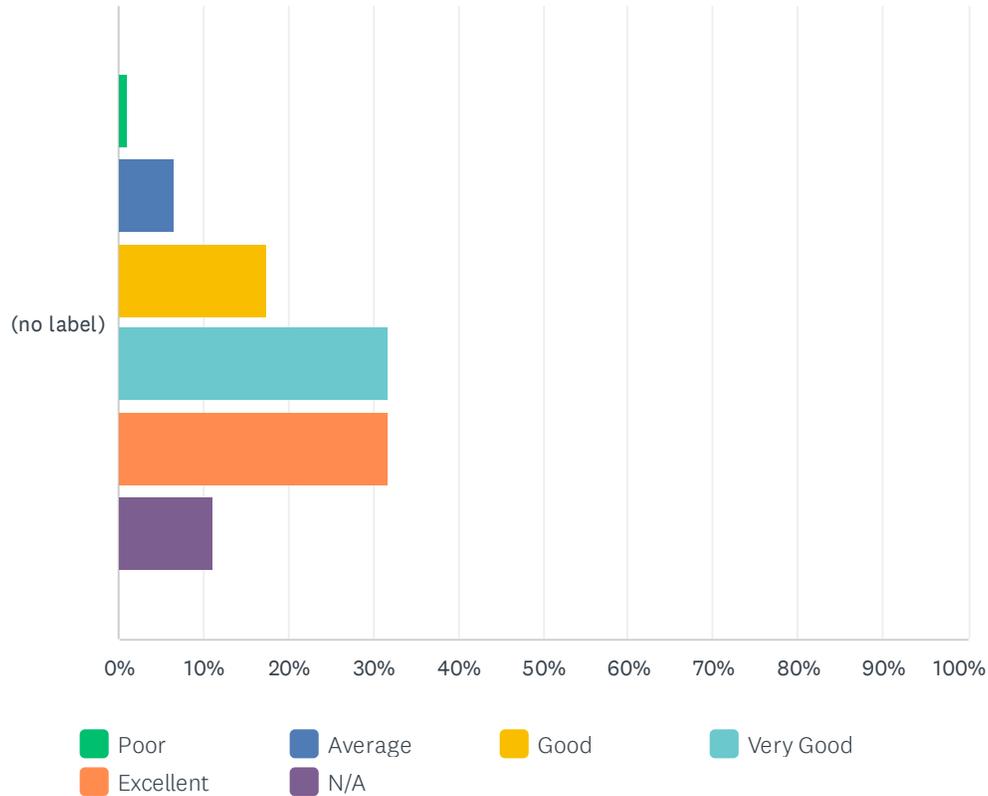


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.11% 1	5.56% 5	5.56% 5	30.00% 27	31.11% 28	26.67% 24	90	4.15

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Assigned seating / Tables would limit the mad rush for seating.	9/16/2024 12:21 PM
2	Chicken	9/15/2024 10:47 AM
3	Chicken...again! Ugh	9/15/2024 8:30 AM
4	Too much chicken - try mixing it up with some pasta or sandwiches.	9/13/2024 11:03 AM
5	Very Good	9/11/2024 1:21 PM
6	The music was too loud	9/11/2024 10:23 AM
7	Same chicken meal	9/9/2024 5:05 PM
8	Good food!	9/9/2024 9:06 AM
9	The band was so perfect!	9/9/2024 8:09 AM
10	WOULD LIKE TO SEE SCREENS ON OPPOSITE WALLS	9/9/2024 7:23 AM
11	Need a variety of entries for these meals	8/29/2024 11:14 AM

Q45 Thursday - Legislative and Service Award Luncheon

Answered: 91 Skipped: 13



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.10%	6.59%	17.58%	31.87%	31.87%	10.99%	91	3.98
	1	6	16	29	29	10		

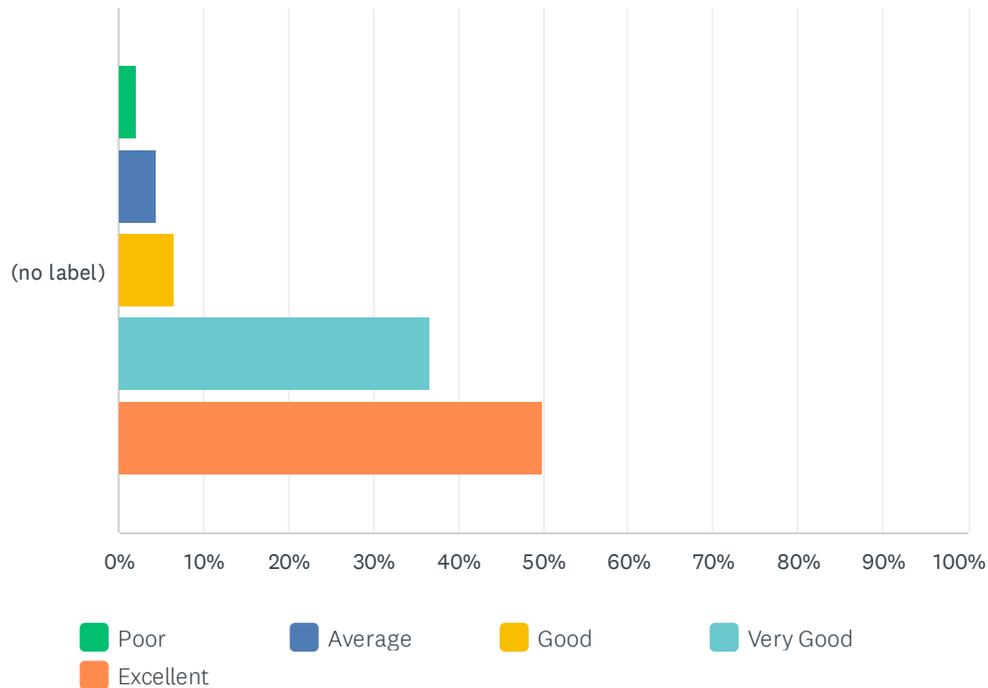
#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Assigned seating / Tables would limit the mad rush for seating.	9/16/2024 12:21 PM
2	Chicken	9/15/2024 10:47 AM
3	Not enough seats and chicken...again. Now I'm pooping eggs.	9/15/2024 8:30 AM
4	Too much chicken - try mixing it up with some pasta or sandwiches	9/13/2024 11:03 AM
5	Very Good	9/11/2024 1:21 PM
6	Our group was unable to locate seating for the lunch due to high attendance. Perhaps consider assigning tables and seating for future luncheons?	9/10/2024 12:57 PM
7	Eliminate awards. Only creates division	9/9/2024 10:10 PM
8	Same chicken meal	9/9/2024 5:05 PM
9	Too many chickens	9/9/2024 3:27 PM
10	Too crowded and not enough seats for all	9/9/2024 2:24 PM
11	So many people hard to get in and see what was going on	9/9/2024 12:56 PM
12	It was fine. The food was on par with what i would expect and the event flowed well. It was	9/9/2024 11:23 AM

2024 League Annual Conference Survey

	very full but that is expected.	
13	too long - the program needs to be tightened up	9/9/2024 10:26 AM
14	NEED MORE MONITERS ON OPPOSITE WALLS TO MAKE IT EASIER TO SEE	9/9/2024 7:23 AM

Q46 Please rate your overall satisfaction with resort accommodations.

Answered: 90 Skipped: 14



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.22%	4.44%	6.67%	36.67%	50.00%	90	4.28
	2	4	6	33	45		

#	OTHER (PLEASE SPECIFY)	DATE
1	This hotel is by far the worst facility	9/15/2024 10:54 AM
2	Could use more Bellhops on check in and check out days	9/12/2024 7:25 AM
3	Nowhere to eat once restaurants stopped seating.	9/11/2024 10:18 PM
4	Very Good but to much walking with no transport available	9/11/2024 1:25 PM
5	Beautiful location, easy to navigate	9/10/2024 9:04 AM
6	Keep the event at the Biltmore every year.	9/9/2024 3:28 PM
7	This is a great space for the conference but parking can be an issue as is the case most places. The fitness center was world class.	9/9/2024 11:27 AM
8	Did not stay at Biltmore	9/9/2024 9:28 AM
9	Biltmore is a classic.	9/9/2024 8:42 AM
10	Thought it was a little pricey!	9/9/2024 8:40 AM
11	I had the same piece of chicken FOUR times. It was good, but some variety would be nice.	9/9/2024 8:10 AM
12	This was my first year, and I hope to get the privilege to attend annually.	9/9/2024 8:05 AM
13	The only beef I have with the Biltmore is that everything is spread out and lots of walking in the heat. The elevators have no AC in them. Other than that a very nice venue.	9/9/2024 8:02 AM

2024 League Annual Conference Survey

14	This is my third year attending, and though I know it's easy to follow the same format each year. It gets a little redundant.	9/9/2024 8:01 AM
15	I hope we return to the Biltmore soon.	8/31/2024 8:47 PM
16	During the lunch on your own time, the resort had a single option for food outside of an ice cream shop. Speakers and attendees were turned away without a suitable option. I personally became heat sick because we were forced to eat in the sun by the pool.	8/31/2024 11:26 AM

Q47 Please let us know what worked well and what we can do to improve the League Annual Conference for next year.

Answered: 48 Skipped: 56

#	RESPONSES	DATE
1	Add a session regarding Arizona tourism partnerships	10/7/2024 10:17 AM
2	Sessions were scheduled during the association meetings - I recognize there is limited time but I would have liked to attend one of those sessions. The food and service was excellent. Thanks to League staff.	9/20/2024 5:35 PM
3	Again, assigned tables would limit the mad rush at the entry to lunches / dinners. I was disappointed that Short Term Rentals were not discussed.	9/16/2024 12:22 PM
4	All that was served was chicken. That hotel accommodations to spread out	9/15/2024 10:54 AM
5	Accommodations were excellent. Food however became very boring with each meal having chicken. How about fish or more types of beef.	9/15/2024 8:32 AM
6	League Staff does an amazing job with this event year after year!	9/13/2024 10:19 PM
7	Please consider either managing it internally or outsourcing to another company that isn't trying to showcase themselves or their clients.	9/13/2024 4:44 PM
8	Would love to have attended many more of the events but there were so many happening in the same time frame...maybe spread them out a bit more ?	9/13/2024 2:07 PM
9	Liked the after-session times where you could approach and talk with speakers....and with other LACT members with like interests	9/12/2024 7:25 AM
10	It would be great to have sessions pertaining to the challenges of and ideas pertaining to small communities. Also, let's just not have so much partisan pushing. I'm talking about how liberal the topics were. Councils are non partisan. Let's talk about real issues and actionable items that we can run with when we get back home, rather than feeling like there's a leftist agenda being pushed.	9/11/2024 10:18 PM
11	Find a larger Tucson venue!	9/11/2024 2:57 PM
12	Make it relevant for Rural communities, better and more food availability. Better presenters	9/11/2024 1:25 PM
13	Great conference as always!! Thank you!	9/10/2024 12:58 PM
14	One suggestion for the showcase: I would remove the small tables in the aisles. They blocked the flow of traffic moving through the booths. Perhaps move these tables to the foyer area outside of the room. Otherwise, no suggestions. Great conference! Thank you!	9/10/2024 9:42 AM
15	If in Tucson, host it somewhere other than Starr Pass.	9/10/2024 9:04 AM
16	Need to have public safety presentations	9/9/2024 10:11 PM
17	Don't even plan a chicken meal...at all! Give me a can of Span...it would be better. What happened with having refreshment tables set up in the hall to get coffee and tea and pastry in the morning, and soda, water or tea during session breaks. Even if we have to buy them, better than having nothing.	9/9/2024 8:51 PM
18	New topics	9/9/2024 4:12 PM
19	I loved it! Thank you! It is a great opportunity to come together and learn and network. Thank you!	9/9/2024 4:00 PM
20	mix up the banquet food offerings	9/9/2024 3:28 PM
21	It would be nice to have more sessions about tribal relations. There are very important statewide topics (water) that need to have tribal involvement a critical component in the	9/9/2024 2:27 PM

2024 League Annual Conference Survey

discussions. Also more focus on rural perspective in many of the sessions.

22	The League did a fab job.	9/9/2024 2:05 PM
23	Time gap between Thursday afternoon session and Showcase of Cities is too long. Locals who do not have a room at the hotel have nothing to do for three hours.	9/9/2024 11:48 AM
24	As an attendee, I found the conference to be well done. The location is much better than the Tuscon location from 2023. The education sessions were insightful and mostly fulfilling, but I would like to hear more about the changing landscape resulting from the Grants Pass issues.	9/9/2024 11:27 AM
25	Please move the "speed dating" to the first day. It would be nice to connect with people with similar concerns throughout the conference. Thank you.	9/9/2024 9:36 AM
26	The breakout sessions this year were amazing. I loved the variety offered that covered different issues, different sizes of cities/towns, etc. It was an amazing conference.	9/9/2024 9:17 AM
27	I think there should be more water stations at the conference site.	9/9/2024 8:59 AM
28	If the conference facilities are far from the lobby of the hotel, like the Biltmore, maybe arrange some golf cart transportation for the older folks who have trouble walking that distance. Also, the concurrent sessions were great, but it was very hard to choose (excellent problem to have).	9/9/2024 8:42 AM
29	Great job overall!	9/9/2024 8:10 AM
30	One of my favorite activities of the year! Meet new people and renew old acquaintances. You couldn't ask for a better league staff.	9/9/2024 8:06 AM
31	Have tags also for first time attendees so others that have previously attended can help them and/or make them feel more welcomed. It is easy to get lost in such a big event.	9/9/2024 8:05 AM
32	It would be great to have some kind of icebreaker exercise right at the beginning so people talk to different people. It would be great to have a luncheon where you mandated that no more than two people from a town or community sat at a table so people had to sit and talk to other people, and it would be good to have sessions that felt they were more interactive.	9/9/2024 8:01 AM
33	I liked the range of topics. There were some sessions I would have liked to go to but they were at the same time. Would you consider repeating popular topics?	9/9/2024 7:55 AM
34	Most to all of the presentations were very surface level. They explained they topic but most did not offer solutions or case studies. Overall, this was the least effective conference I have attended over many years.	9/9/2024 7:38 AM
35	Some of the sessions I attended were very basic. It would be nice to have some sessions that drill in a bit deeper into the details (for those Councilmembers and City executive staff that have more knowledge on topics) as well as offer some rural community hot topics. The session topics overall were valuable, and the accommodations were excellent.	9/9/2024 7:26 AM
36	Love, love, love the Biltmore. It was really nice for all of us to stay in the same place, this hasn't happened in many years. The accommodations were stellar, staff was friendly and accommodating. Can't say enough great things about the Biltmore. This was the best League conference I have ever attended. To Sandy and all of the other staff that coordinate and plan everything we extend a huge thank you. Everything is so well put together! Thank you for going above and beyond for us every year. We hope that we will continue to stay at the Biltmore!!! See you all next year.	9/9/2024 7:26 AM
37	MORE SCREENS FOR DINNERS AND LUNCH ..HARD TO SEE WITH HALF OF CHAIRS NOT FACING SCREENS	9/9/2024 7:24 AM
38	Back to Tucson for cooler temps.	9/9/2024 7:21 AM
39	Love that our entire group was able to stay on site. Thank you, League Staff for all of your hard work.	9/9/2024 7:17 AM
40	Chicken at every meal...not impressed. Feel keynote speaker should be available to youth delegates.	9/3/2024 3:47 PM
41	There were plenty of good networking opportunities and beneficial topics. I was ready for a protein other than chicken after eating it with APS, CAP, and the awards luncheon but all in all no complaints. Thank you from Queen Creek!	8/31/2024 8:47 PM

2024 League Annual Conference Survey

42	Run some of the sessions in more than one time slot. I often have to make a hard choice and have no other chance to take something I would have liked to take.	8/31/2024 8:05 PM
43	If meals are going to be "on our own", the venue must provide options. It is not feasible to leave the resort - especially in the heat.	8/31/2024 11:26 AM
44	Availability of refreshments such a coffee, sodas and snacks closer to meeting rooms. More seating available in reception areas.	8/30/2024 2:06 PM
45	Wonderful job!! The Biltmore is also a great venue for the conference!	8/30/2024 10:49 AM
46	Still very disappointed at the showcase dinner. As a vegetarian there isn't much that I can eat other than salad. At all the other meals folks with special dietary restrictions were accommodated. Additionally, the venue didn't have enough breakfast food available Wednesday morning. I saw a number of people come in to a completely empty food table.	8/30/2024 6:30 AM
47	Ensuring hotel can accommodate all participants. Broadening range of topics for sessions Repeating popular sessions if possible as there are often multiple sessions I'd like to attend offered at the same time	8/29/2024 10:02 PM
48	Let's ask more elected officials what they want and rely less on staff	8/29/2024 11:14 AM



EXECUTIVE COMMITTEE MEETING

Friday, November 8, 2024

Agenda Item #3 2023-2024 Audit Report

Summary: The report from the annual audit of the League of Arizona Cities and Towns is presented for your review and approval.

The Property Corporation of Cities and Towns is a separate nonprofit organization which owns and operates the League building. However, rather than prepare a separate audit for the Property Corporation, our auditors have recommended that it be included in the League's financial statement. The audit report you have implements that recommendation.

Responsible Person: Tom Belshe, Executive Director

Attachment: Audit Report for FY ended June 30, 2024

Action Requested: Approval of Audit Report



Board of Directors
League of Arizona Cities and Towns
Phoenix, Arizona

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the League of Arizona Cities and Towns (League) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 30, 2024. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated August 12, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the League are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgements by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated October 30, 2024.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

* * *

This communication is intended solely for the information and use of the board of directors and management of League of Arizona Cities and Towns and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Phoenix, Arizona
October 30, 2024

Summary of Uncorrected Misstatements

Description	Debit	Credit
PAJE #1		
To record beginning net position impacts from the OPEB Liability related to ASRS.		
Unrestricted Net Position	\$ 31,659	\$ -
OPEB Expense	-	31,659
	\$ 31,659	\$ 31,659

LEAGUE OF ARIZONA CITIES AND TOWNS

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

THIS PAGE BLANK

**LEAGUE OF ARIZONA CITIES AND TOWNS
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024**

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	1
REQUIRED SUPPLEMENTARY INFORMATION	
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	10
STATEMENT OF ACTIVITIES	11
BALANCE SHEET – GOVERNMENTAL FUNDS	12
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION	13
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	14
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	15
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND	16
STATEMENT OF NET POSITION – PROPRIETARY FUNDS	17
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS	18
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS	19
NOTES TO BASIC FINANCIAL STATEMENTS	20
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF THE LEAGUE'S PROPORTIONATE SHARE OF THE NET PENSION/OPEB (ASSET) LIABILITY	34
SCHEDULE OF THE LEAGUE'S PENSION/OPEB CONTRIBUTIONS	35
GOVERNMENT AUDITING STANDARDS REPORT	
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS	

**LEAGUE OF ARIZONA CITIES AND TOWNS
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2024**

**BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

THIS PAGE BLANK

FINANCIAL SECTION

THIS PAGE BLANK



INDEPENDENT AUDITORS' REPORT

Board of Directors
League of Arizona Cities and Towns
Phoenix, Arizona

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the League of Arizona Cities and Towns (League), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the League's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the League, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the League and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the League's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the League's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the League's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the League's proportionate share of the net pension/OPEB (asset) liability and the schedule of the League's pension/OPEB contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2024, on our consideration of the League's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the League's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the League's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Phoenix, Arizona
October 30, 2024

THIS PAGE BLANK

REQUIRED SUPPLEMENTARY INFORMATION

THIS PAGE BLANK

**LEAGUE OF ARIZONA CITIES AND TOWNS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

We, the League of Arizona Cities and Towns (the League), are pleased to provide an overview of our financial activities for the fiscal year ended June 30, 2024. The intended purpose of the Management Discussion and Analysis (MD&A) is to provide an introduction to the basic financial statements and notes, that provides an objective and easy to read analysis of our financial activities based on currently known facts, decisions, and conditions, by providing an easily readable summary of operating results and reasons for changes, which will help to determine if our financial position improved or deteriorated over the past year. This report addresses current operational activities, the sources, uses, and changes in resources, adherence to budget, service levels, limitations, and significant economic factors.

FINANCIAL HIGHLIGHTS

- ◆ While the League does not have any governmental authority, it is an instrumentality of the incorporated cities and towns, created and operated for their benefit. It is governed by elected city and town officials and its only members are the cities and towns of Arizona. Therefore, the League reports under Government Accounting Standards based on the composition of the board.
- ◆ The assets and deferred outflows of resources of the League of Arizona Cities and Towns exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$751,987 (net position). Of this amount, \$471,329 is invested in capital assets, \$65,061 is restricted for OPEB Benefits, and unrestricted net position had a surplus balance of \$215,597.
- ◆ As of the close of the current fiscal year, the League of Arizona Cities and Towns' general fund reported an ending fund balance of \$2,119,368, a decrease of \$128,983 in comparison with the prior year.
- ◆ At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,886,717, or 48% of total General Fund expenditures.
- ◆ General Fund revenues were above budgeted revenues by \$451,347 for fiscal year 2024. Expenditures were above budget by \$569,308 in the General Fund.
- ◆ General Fund expenditures exceeded revenues by \$128,983.
- ◆ The League includes one separate legal entity in its report - The Property Corporation of Arizona Cities and Towns. Although legally separate, the "component unit" is important because the League is financially accountable. A description of the component unit is available in Note 1 on page 20. Separate Financial Statements are not available for this entity.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the League's basic financial statements. The League's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. In addition to the basic financial statements, this report also includes a Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with *Government Auditing Standards*.

**LEAGUE OF ARIZONA CITIES AND TOWNS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the League of Arizona Cities and Towns' finances, in a manner similar to private-sector business. The statement of net position presents information on all of the League of Arizona Cities and Towns' assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the League of Arizona Cities and Towns is improving or deteriorating.

The statement of activities presents information showing how the League's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected dues or fees and earned but unused vacation leave).

The governmental activities of the League of Arizona Cities and Towns include general government expenses provided to support Arizona governments. The government-wide financial statements also include the activity of the Property Corporation, reported as an internal service fund, included as a blended component unit. The government-wide financial statements can be found on pages 10 - 11 of this report.

Fund Financial Statements

Also presented are the traditional fund financial statements for governmental funds. The fund financial statements focus on major funds of the League, rather than fund type. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The League of Arizona Cities and Towns, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the League of Arizona Cities and Towns can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Since the governmental fund financial statements focus on near-term spendable resources, while the governmental activities on the government-wide financial statements have a longer term focus, a reconciliation of the differences between the two is provided with the fund financial statements. The basic governmental fund financial statements can be found on pages 12 - 16 of this report.

Proprietary Funds – The League of Arizona Cities and Towns maintains one type of proprietary fund. The *internal service fund* is an accounting device used to account for the activity of the Property Corporation that owns and operates the League's office space. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 17 - 19 of this report.

**LEAGUE OF ARIZONA CITIES AND TOWNS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

Notes to Basic Financial Statements

The notes to the basic financial statements (pages 20 - 33) provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and should be read with the financial statements.

Required Supplementary Information Other Than MD&A

Governments have an option of including the budgetary comparison statements for the General Fund and major special revenue funds as either part of the fund financial statements within the basic financial statements or as required supplementary information after the footnotes. The League has chosen to present these budgetary statements as part of the basic financial statements.

The League reports the schedule of the League's proportionate share of the net pension/OPEB (asset) liability and the schedule of the League's pension/OPEB contributions following the notes to the financial statements on page 34.

Government-Wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. Table A-1 reflects the condensed statement of net position of the League at June 30, 2024 showing that assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$751,987. The League does not currently have any enterprise funds that would otherwise be classified as business-type activities; all funds are considered governmental activities.

**Table A-1
Net Position**

	Governmental Activities		
	2024	2023	Percent Change
Assets			
Current and Other Assets	\$ 2,986,703	\$ 2,999,202	(0.4)%
Capital Assets:			
Nondepreciable	51,611	51,611	-
Depreciable (Net)	419,718	335,176	25.2
Total Assets	3,458,032	3,385,989	2.1
Deferred Outflows of Resources	262,678	312,239	(15.9)
Liabilities			
Other Liabilities	702,259	652,963	7.5
Noncurrent Liabilities:			
Due Within One Year	180,076	163,303	10.3
Due in More Than One Year	1,904,495	2,051,703	(7.2)
Total Liabilities	2,786,830	2,867,969	(2.8)
Deferred Inflows of Resources	181,893	56,017	224.7
Net Position			
Investment in Capital Assets	471,329	386,787	21.9
Restricted	65,061	-	100.0
Unrestricted	215,597	387,455	(44.4)
Total Net Position	\$ 751,987	\$ 774,242	(2.9)

**LEAGUE OF ARIZONA CITIES AND TOWNS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

Noncurrent liabilities due in more than one year decreased during the current year as a result of the League's net pension liability decreasing. The decrease is due to changes in assumptions and inputs, as well as a decrease in the proportionate share.

The League of Arizona Cities and Towns' investment in capital assets (e.g., land, buildings, furniture, fixtures, and equipment), less any related debt used to acquire those assets that is still outstanding is the majority of the League's total net position. The League of Arizona Cities and Towns uses these capital assets to provide services to Arizona governments and its members; consequently, these assets are not available for future spending. The League also restricted net position for their net OPEB asset as it can only be used to provide OPEB benefits. The unrestricted net position can be used for ongoing League operations.

Changes in Net Position

Governmental Activities. Table A-2 compares the revenue and expenses for the current and prior year.

The program revenues include charges for services and intergovernmental revenues that are clearly identifiable to an operating function of governmental activities. The League's revenues are not identified with any operating function and are therefore reported as general revenues.

**Table A-2
Changes in Net Position**

	Governmental Activities		
	2024	2023	Percent Change
REVENUES			
Program Revenues:			
Charges for Services:			
Affiliate Group Contributions	\$ 197,000	\$ 191,337	3.0 %
Annual Conference, Seminars, and Meetings	868,433	774,953	12.1
Membership Dues	2,361,473	2,234,308	5.7
Risk Management	191,205	179,899	6.3
Rental Revenue	27,085	26,446	2.4
Miscellaneous	59,006	64,804	
General Revenues:			
Investment Income	148,930	100,403	48.3
Total Revenues	<u>3,853,132</u>	<u>3,572,150</u>	7.9
EXPENSES			
General Government			
Salaries and Employee Benefits	2,294,986	2,136,833	7.4
Annual Conference, Seminars, and Travel	673,235	594,381	13.3
Consultant and Professional Services	524,356	483,954	8.3
Executive Committee	12,456	5,228	138.3
Insurance	12,879	10,106	27.4
Membership Dues and Subscriptions	74,340	69,244	7.4
Office Supplies, Printing, and Rentals	77,760	93,931	(17.2)
Postage and Shipping	4,029	4,642	(13.2)
Rent, Utilities, and Communication	67,231	56,606	18.8
Maintenance Services and Agreements	77,704	101,711	(23.6)
Depreciation	56,411	50,973	10.7
Total Expenses	<u>3,875,387</u>	<u>3,607,609</u>	7.4
CHANGE IN NET POSITION	(22,255)	(35,459)	(37.2)
Net Position - Beginning of Year	<u>774,242</u>	<u>809,701</u>	(4.4)
NET POSITION - END OF YEAR	<u>\$ 751,987</u>	<u>\$ 774,242</u>	(2.9)

**LEAGUE OF ARIZONA CITIES AND TOWNS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

Revenues increased \$280,982. The major increase in revenues included a \$93,480 increase in annual conference and seminar revenues. The annual conference and seminars are unpredictable and vary from year to year. The annual conference has consistently shown an increase in participation over the years.

Expenses increased by \$267,778 over the previous fiscal year. The increase was primarily due to increased salary costs and annual conference costs.

FINANCIAL ANALYSIS OF THE LEAGUE'S FUNDS

The focus of the League's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is useful in assessing the League's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the League's net resources available for spending at the end of the fiscal year. The League only reports one governmental fund - the General Fund. The General Fund is the chief operating fund of the League of Arizona Cities and Towns.

As of the end of the current fiscal year, the League's General Fund reported an ending fund balance of \$2,119,368, an decrease of \$128,983 in comparison with the prior year. As a measure of the General Fund's liquidity, it is useful to compare the General Fund balance and total fund expenditures. The General Fund unassigned fund balance represents 48% of total General Fund expenditures.

In addition to the increase in revenues, the League reported an increase in General Fund expenditures of \$470,269. The increase was primarily due to increased participation in the annual conference. Additionally, salaries and employee benefits also increased as a result of annual cost of living adjustments and merit increases.

BUDGETARY HIGHLIGHTS

The League's annual budget is the legally adopted expenditure control document of the League. Budgetary comparison statements are required for the General Fund and all major special revenue funds and may be found on page 16. This statement compares the original adopted budget, the budget if amended throughout the fiscal year, and the actual expenditures prepared on a budgetary basis. The League did not amend its budget during the fiscal year.

General Fund revenues of \$3,823,325 exceeded budgeted revenues of \$3,371,978 by \$451,347 and expenditures of \$3,952,308 were more than budgeted expenditures of \$3,383,000 by \$569,308.

The result of revenues over budget was largely due to annual conference revenues being more than budgeted revenues by \$332,043. The result of revenues over budget was due to the unpredictability of the annual conference revenues year over year. The annual conference has consistently shown an increase in participation over the years.

Major expenditure budget variances during the current fiscal year included annual conference and seminars exceeding budget by \$380,751. The annual conference and seminars are unpredictable and vary from year to year. The consultant and professional services exceeded budget due to lobbying services required for cities and towns during the fiscal year.

**LEAGUE OF ARIZONA CITIES AND TOWNS
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

CAPITAL ASSET AND DEBT ADMINISTRATION

The League's capital assets for its governmental activities as of June 30, 2024 amount to \$471,329 (net of accumulated depreciation), an increase of 22%. For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current fiscal year. Governmental fund financial statements record capital asset purchases as expenditures, whereas the proprietary fund financial statements record capital asset purchases as assets. See Note 3.A.2. in the Notes to the Financial Statements for further information regarding capital assets.

Major capital asset events during the current fiscal year included the following:

- ◆ Meeting room electronic equipment upgrades

Table A-3 provides a breakdown of the capital assets of the League at June 30, 2024 and 2023.

**Table A-3
Capital Assets (Net)**

	Governmental Activities		Percent Change
	2024	2023	
Land	\$ 51,611	\$ 51,611	-
Buildings and Building Improvements	295,174	321,017	(8.1)
Equipment and Furniture	124,544	14,159	779.6
Total Capital Assets	\$ 471,329	\$ 386,787	

The League did not have any outstanding bonded indebtedness.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The 2024 budget was constructed with minimal increases to overall expected revenues and expenses. Spending will remain conservative.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the League's finances for all of those with an interest in the League's finances and to demonstrate accountability for the use of those funds. Questions about any of the information provided in this report, or requests for additional financial information should be addressed to:

League of Arizona Cities and Towns
1820 West Washington Street
Phoenix, AZ 85007

Or visit our website at:

<http://www.azleague.org>

THIS PAGE BLANK

BASIC FINANCIAL STATEMENTS

THIS PAGE BLANK

**LEAGUE OF ARIZONA CITIES AND TOWNS
STATEMENT OF NET POSITION
JUNE 30, 2024**

	Governmental Activities
ASSETS	
Cash and Investments	\$ 2,632,668
Accounts Receivable	41,016
Prepaid Items	247,958
Net OPEB Asset	65,061
Capital Assets:	
Nondepreciable	51,611
Depreciable Assets	419,718
Total Capital Assets	471,329
Total Assets	3,458,032
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflow of Resources Related to Pension Liability	251,918
Deferred Outflow of Resources Related to Other Postemployment Benefits	10,760
Total Deferred Outflows of Resources	262,678
 LIABILITIES	
Accounts Payable	88,099
Unearned Revenue	614,160
Long-Term Liabilities:	
Due Within One Year	180,076
Due in More Than One Year	1,904,495
Total Liabilities	2,786,830
 DEFERRED INFLOWS OF RESOURCES	
Deferred Inflow of Resources Related to Pension Liability	149,667
Deferred Inflow of Resources Related to Other Postemployment Benefits	32,226
Total Deferred Inflows of Resources	181,893
 NET POSITION	
Investment in Capital Assets	471,329
Restricted for:	
OPEB Benefits	65,061
Unrestricted	215,597
Total Net Position	\$ 751,987

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

	Governmental Activities
Expenses	
General Government:	
Salaries and Employee Benefits	\$ 2,294,986
Annual Conference, Seminars, and Travel	673,235
Consultant and Professional Services	524,356
Executive Committee	12,456
Insurance	12,879
Membership Dues and Subscriptions	74,340
Office Supplies, Printing, and Rentals	77,760
Postage and Shipping	4,029
Rent, Utilities, and Communication	67,231
Maintenance Services and Agreements	77,704
Depreciation	56,411
Total Expenses	3,875,387
Program Revenues	
Charges for Services:	
Affiliate Group Contributions	197,000
Annual Conference	832,043
Membership Dues	2,361,473
Risk Management	191,205
Rental Revenue	27,085
Seminars and Meetings	36,390
Partnership Programs	48,266
Miscellaneous	10,740
Total Program Revenues	3,704,202
Net Program Expenses	171,185
General Revenues:	
Investment Income	148,930
CHANGE IN NET POSITION	(22,255)
Net Position - Beginning of Year	774,242
NET POSITION - END OF YEAR	\$ 751,987

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2024**

	General Fund
ASSETS	
Cash and Investments	\$ 2,543,208
Accounts Receivable	38,205
Prepaid Items	232,651
Total Assets	\$ 2,814,064
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts Payable	\$ 83,438
Unearned Revenue	611,258
Total Liabilities	694,696
FUND BALANCE	
Nonspendable for Prepaid Items	232,651
Unassigned	1,886,717
Total Fund Balance	2,119,368
Total Liabilities and Fund Balance	\$ 2,814,064

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Total fund balances for governmental funds \$ 2,119,368

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the governmental funds. Those assets consist of:

Governmental capital assets	\$	235,664	
Less: accumulated depreciation		(111,302)	
Capital assets used in governmental activities		124,362	124,362

Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources related to pensions			251,918
Deferred outflows of resources related to OPEB			10,760
Deferred inflows of resources related to pensions			(149,667)
Deferred inflows of resources related to OPEB			(32,226)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Net pension and OPEB liability		(1,904,495)	
Compensated absence payable		(180,076)	
Total long-term liabilities		(2,084,571)	(2,084,571)

Long-term assets are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Net OPEB asset			65,061
----------------	--	--	--------

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal service funds are included in governmental activities in the statement of net position

		446,982	
Total net position of governmental activities		\$ 751,987	\$ 751,987

**LEAGUE OF ARIZONA CITIES AND TOWNS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024**

	<u>General Fund</u>
REVENUES	
Affiliate Group Contributions	\$ 197,000
Annual Conference	832,043
Membership Dues	2,361,473
Risk Management	191,205
Seminars and Meetings	36,390
Partnership Programs	48,266
Miscellaneous	8,032
Investment Income	148,916
Total Revenues	<u>3,823,325</u>
EXPENDITURES	
Current:	
General Government:	
Salaries and Employee Benefits	2,315,045
Annual Conference, Seminars, and Travel	673,235
Consultant and Professional Services	516,038
Executive Committee	12,456
Insurance	7,735
Membership Dues and Subscriptions	74,340
Office Supplies, Printing, and Rentals	87,760
Postage and Shipping	4,029
Rent, Utilities, and Communication	140,034
Capital Outlay	121,636
Total Expenditures	<u>3,952,308</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(128,983)
Fund Balance - Beginning of Year	<u>2,248,351</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 2,119,368</u></u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

Net change in fund balances - total governmental funds \$ (128,983)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital assets	\$ 121,636	
Depreciation expense	<u>(10,895)</u>	
		110,741

Governmental funds report pension and OPEB contributions as expenditures when made. However, in the statement of activities, pension and OPEB expense is the cost of benefits earned, adjusted for member contributions, the recognition of changes in deferred outflows and inflows of resources related to pensions and OPEB, and the investment experience.

Pension and OPEB contributions	208,626	
Pension and OPEB expense	<u>(171,794)</u>	
		36,832

Compensated absences do not require the use of current financial resources in the governmental funds and are therefore not reported as expenditures in the governmental funds; however, the net change in compensated absences is reported as a net increase or decrease in the government-wide financial statements. (16,773)

Internal Service Funds are used by management to charge rent for the use of the facility owned by the Property Corporation. The net revenue (expense) of the Internal Service Fund is reported with governmental activities. (24,072)

Change in net position of governmental activities \$ (22,255)

**LEAGUE OF ARIZONA CITIES AND TOWNS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2024**

	Original and Final Budget	Actual	Variance
REVENUES			
Affiliate Group Contributions	\$ 195,500	\$ 197,000	\$ 1,500
Annual Conference	500,000	832,043	332,043
Membership Dues	2,361,478	2,361,473	(5)
Risk Management	185,000	191,205	6,205
Seminars and Meetings	50,000	36,390	(13,610)
Partnership Programs	41,000	48,266	7,266
Miscellaneous	14,000	8,032	(5,968)
Investment Income	25,000	148,916	123,916
Total Revenues	3,371,978	3,823,325	451,347
EXPENDITURES			
Current:			
General Government:			
Salaries and Employee Benefits	2,286,000	2,315,045	(29,045)
Annual Conference and Seminars	277,000	657,751	(380,751)
Travel	20,000	15,484	4,516
Consultant and Professional Services	479,000	516,038	(37,038)
Executive Committee	7,000	12,456	(5,456)
Insurance	9,000	7,735	1,265
Membership Dues and Subscriptions	72,000	74,340	(2,340)
Office Supplies, Printing, and Rentals	73,000	87,760	(14,760)
Postage and Shipping	6,000	4,029	1,971
Rent, Utilities, and Communication	129,000	140,034	(11,034)
Capital Outlay	25,000	121,636	(96,636)
Total Expenditures	3,383,000	3,952,308	(569,308)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,022)	(128,983)	(117,961)
Fund Balance - Beginning of Year	2,273,148	2,248,351	(24,797)
FUND BALANCE - END OF YEAR	\$ 2,262,126	\$ 2,119,368	\$ (142,758)

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2024**

	<u>Governmental Activities - Internal Service Fund</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 89,460
Accounts Receivable	2,811
Prepaid Items	15,307
Total Current Assets	<u>107,578</u>
Capital Assets:	
Nondepreciable	51,611
Depreciable Assets	295,356
Total Capital Assets	<u>346,967</u>
 Total Assets	 454,545
LIABILITIES	
Current Liabilities:	
Accounts Payable	4,661
Unearned Revenue	2,902
Total Current Liabilities	<u>7,563</u>
NET POSITION	
Investment in Capital Assets	346,967
Unrestricted	<u>100,015</u>
 Total Net Position	 <u>\$ 446,982</u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET POSITION – PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2024**

	<u>Governmental Activities - Internal Service Fund</u>
OPERATING REVENUES	
Rental Revenue	\$ 132,085
Miscellaneous	2,708
Total Operating Revenues	<u>134,793</u>
OPERATING EXPENSES	
Utilities	32,197
Maintenance Services and Agreements	77,704
Accounting and Auditing	8,318
Insurance	5,144
Depreciation	45,516
Total Operating Expenses	<u>168,879</u>
OPERATING LOSS	(34,086)
NONOPERATING REVENUES (EXPENSES)	
Investment Income	<u>14</u>
LOSS BEFORE CAPITAL CONTRIBUTIONS	(34,072)
Capital Contribution	<u>10,000</u>
CHANGE IN NET POSITION	(24,072)
Net Position - Beginning of Year	<u>471,054</u>
NET POSITION - END OF YEAR	<u><u>\$ 446,982</u></u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2024**

	<u>Governmental Activities - Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 132,200
Payments to Suppliers	(130,370)
Net Cash Flows Provided by Operating Activities	<u>1,830</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchases of Capital Assets	(19,317)
Capital Contribution	10,000
Net Cash Flows Used by Capital and Related Financing Activities	<u>(9,317)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Income	<u>14</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(7,473)
Cash and Cash Equivalents - Beginning of Year	<u>96,933</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 89,460</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating Loss	<u>\$ (34,086)</u>
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Depreciation Expense	\$ 45,516
Change in Assets/Liabilities:	
Accounts Receivable	(864)
Prepaid Items	(2,593)
Accounts Payable	(4,414)
Unearned Revenue	(1,729)
Net Cash Provided by Operating Activities	<u><u>\$ 1,830</u></u>

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

THIS PAGE BLANK

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the League of Arizona Cities and Towns (the League) have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). A summary of the League's more significant accounting policies follows.

A. Reporting Entity

The League of Arizona Cities and Towns was established in 1937, and is a voluntary association of all the incorporated cities and towns in Arizona. The League is comprised of 91 members and provides legislative framework for municipal needs and concerns and is a technical assistance resource for all of the incorporated communities in Arizona. League policy is established by all members at the annual meeting and policy direction is provided during the year by a 25-member Executive Committee composed of elected officials from cities and towns around the state.

The accompanying financial statements present the League and its component unit entity for which the League is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the League's operations.

Included within the reporting entity:

The *Property Corporation of Arizona Cities and Towns* is a nonprofit corporation which was incorporated in 1970 as a 501(c)(4) by the incorporated cities and towns in the State of Arizona to construct and operate the office space for the League and other governmental units. The Corporation's officers and board of directors consist of officers and members of the Executive Committees for the League. The operations of the Property Corporation of Arizona Cities and Towns are reported as an internal service fund because the Property Corporation largely charges rent to the League and other governmental entities. The activity is included in the governmental activities on the League's financial statements and is reported as a blended component unit because the Corporation provides a financial benefit almost exclusively to the League of Arizona Cities and Towns. Separate financial statements are not prepared for the Property Corporation of Arizona Cities and Towns.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. *Governmental activities*, which are normally supported by intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The League did not have any business-type activities.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All revenues of the League are considered to be general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Monies received in advance of the revenue recognition criteria are reported as unearned revenues.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the League considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting, except expenditures related to compensated absences which are recorded only when payment is due.

Significant revenues susceptible to accrual include dues, seminars and meetings, risk management, annual conference and investment income and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the League.

The League reports the following major governmental fund:

General Fund – the General Fund is the League’s primary operating fund. It accounts for all financial resources of the League, except those required to be accounted for in another fund.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

Additionally, the League reports the following fund type:

Internal Service Fund – the Internal Service Fund accounts for the Property Corporation’s financing of operating and maintaining office space provided to the League and other governmental entities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the internal service fund are rental income charged to the League and other governmental entities. Operating expenses for the internal service fund include the cost of maintaining the facilities and utilities. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted net position are available for use, the League considers restricted resources to be used first, then unrestricted resources as they are needed.

When restricted, committed, assigned, or unassigned fund balances are available for use for governmental activities, the League considers restricted resources to have been spent first, then committed, assigned and unassigned resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, cash and investments held by the State Treasurer, and highly liquid investments with maturities of three months or less from the date of acquisition.

State statutes authorize the League to invest in obligations of the U.S. Treasury and U.S. agencies, certificates of deposit in eligible depositories, repurchase agreements, obligations of the State of Arizona or any of its counties or incorporated cities, towns or duly organized school districts, improvement districts in this state and the State Treasurer’s Local Government Investment Pool. Investments are stated at fair value.

2. Receivables

The League considers all receivables to be fully collectible, and accordingly, no allowance for uncollectible amounts is recorded.

LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Expenditures/expenses are recognized in the fund and government wide financial statements when the goods or services are received.

4. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment and furniture, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the League as assets with an initial, individual cost of more than \$750 and an estimated useful life in excess of one year.

Capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

Buildings and Improvements	10 to 40 Years
Equipment and Furniture	3 to 10 Years

5. Deferred Outflows of Resources

The League reports deferred outflows of resources for pension and OPEB related outflows that will be amortized in future periods. Additionally, contributions made after the measurement date for the League's pension and OPEB plan are reported as deferred outflows of resources.

6. Compensated Absences

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

7. Pension and Other Postemployment Benefits Plans

For purposes of measuring the net pension/OPEB (asset) liability, deferred outflows of resources and deferred inflows of resources related to pension and OPEB, and pension and OPEB expense, information about the fiduciary net position of the Arizona State Retirement System (ASRS) and additions to/deductions from ASRS's fiduciary net position have been determined on the same basis as they are reported by ASRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Deferred Inflows of Resources

The League reports deferred inflows of resources for pension and OPEB related inflows that will be amortized in future periods.

9. Net Position

In the government-wide financial statements, net position is reported in three categories: investment in capital assets; restricted net position; and unrestricted net position. The investment capital assets are separately reported because the League reports all of the League assets which make up a significant portion of total net position. Restricted net position accounts for the portion of net position restricted by parties outside the League. Unrestricted net position is the remaining net position not included in the previous two categories.

10. Fund Equity

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are not available for appropriation. The League has not adopted a fund balance policy defining restricted, committed, assigned, and unassigned fund balances. The League, therefore, does not define the terms under which committed fund balances become committed or are released from such a commitment. In addition, the board has not designated an individual or group of individuals the authority to assign fund balances. The League did not report any restricted, committed, or assigned fund balances.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The League's budget policy provides that the Executive Committee adopt and approve an annual budget. The budget is a planning and control device; it is not legally binding. The budget for the General Fund is prepared on the modified accrual basis of accounting. The League reported an over expenditure for general government expenditures of \$569,308.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Assets

1. Deposits and Investments

Deposits and investments at June 30, 2024 consist of the following:

Deposits:	
Cash in Bank	\$ 344,047
Investments:	
State Treasurer's Investment Pool	2,288,621
Total Cash and Cash Equivalents	<u>\$ 2,632,668</u>

Deposits

At June 30, 2024, the carrying amount of the League's deposits was \$344,047 and the bank balance was \$369,766 of which \$250,000 was insured by federal depository insurance and the remaining \$119,766 was uninsured and uncollateralized.

Investments

Investments consist of funds invested with the Local Government Investment Pool, an external investment pool. The League's investment, stated at fair value, is not identified with specific investments.

Interest Rate Risk – The League does not have an investment policy that addresses interest rate risk; however, the League manages its exposure to declines in fair values by limiting its investments to the Local Government Investment Pool which has a weighted average maturity of 25 days.

Credit Risk – The League does not have an investment policy that addresses credit risk; however, the State Board of Deposit provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. The shares are not identified with specific investments and are not subject to custodial credit risk. The LGIP maintains a rating of AAA from Moody's.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

1. Deposits and Investments (Continued)

Custodial Credit Risk – For an investment, this is the risk that, in the event of the failure of the counterparty, the League will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The League currently does not have a policy with regard to custodial credit risk. The League’s investments consist only of funds deposited with the Local Government Investment Pool which is overseen by the State Board of Deposits.

2. Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 51,611	\$ -	\$ -	\$ 51,611
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	936,121	19,317		955,438
Equipment and Furniture	161,378	121,636	(28,419)	254,595
Total Capital Assets, Being Depreciated	1,097,499	140,953	(28,419)	1,210,033
Accumulated Depreciation for:				
Buildings and Building Improvements	(615,104)	(45,160)	-	(660,264)
Equipment and Furniture	(147,219)	(11,251)	28,419	(130,051)
Total Accumulated Depreciation	(762,323)	(56,411)	28,419	(790,315)
Total Capital Assets, Being Depreciated, Net	335,176	84,542	-	419,718
Governmental Activities Capital Assets, Net	\$ 386,787	\$ 84,542	\$ -	\$ 471,329

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:	
General Government	\$ 10,895
Internal Service Fund	45,516
Total Depreciation Expense	<u>\$ 56,411</u>

3. Unearned Revenue

Resources received are recognized as unearned revenue to the extent that the earnings process has not been completed. These resources are recorded as revenue when the related obligations have been satisfied. As of June 30, 2024, the League reported \$611,258 of unearned revenue in the governmental funds and \$614,160 of unearned revenue in the governmental activities. Unearned revenue was largely composed of summer conference registration fees, sponsorship revenues, and membership dues.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Assets (Continued)

4. Long-Term Debt

The compensated absences are paid entirely by the General Fund of the League. Changes in compensated absences for the year ended June 30, 2024 are as follows:

	Beginning of Year	Additions	Retirements	End of Year	Due within One Year
Governmental Activities: Compensated Absences	\$ 163,303	\$ 144,205	\$ (127,432)	\$ 180,076	\$ 180,076

NOTE 4 OTHER INFORMATION

A. Risk Management

The League of Arizona Cities and Towns is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions, and natural disasters.

The League carries commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage during any of the past three fiscal years and no significant reduction in insurance coverage during the last fiscal year.

B. Economic Dependence

The League receives 61% of its revenues from membership dues. The League's operations depend on continued support from this funding source.

C. Commitments

On March 15, 2023, and January 1, 2024 the League signed commitments with two hotels for the 2024 and 2025 Annual Conferences. At June 30, 2024, the League is liable for \$343,333 if the League cancels the agreements.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Pensions and Other Postemployment Benefits

Arizona State Retirement System

Plan Descriptions – League employees participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing, multiple-employer defined benefit pension plan; a cost-sharing, multiple-employer defined benefit health insurance premium benefit (OPEB), and a cost-sharing, multiple-employer defined benefit long-term disability (OPEB). The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Benefits Provided – The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	<u>Before July 1, 2011</u>	<u>On or After July 1, 2011</u>
Years of Service and Age Required to Receive Benefits	Sum of years and age equals 80 10 years age 62 5 year age 50* any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* any years age 65
Final Average Salary is Based on	Highest 36 Months of last 120 months	Highest 60 months of last 120 months
Benefit Percentage Per Year of Service	2.1% to 2.3 %	2.1% to 2.3 %

* With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Pensions and Other Postemployment Benefits (Continued)

Arizona State Retirement System (Continued)

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with 5 to 9 years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999, are limited to 30 years of service or the service on record as of the effective disability date if their service is greater than 30 years.

Contributions – In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2024, statute required active ASRS members to contribute at the actuarially determined rate of 12.29 percent (12.14 percent for retirement and 0.15 percent for long-term disability) of the members’ annual covered payroll, and the League was required by statute to contribute at the actuarially determined rate of 12.29 percent (12.03 percent for retirement, 0.11 percent for health insurance premium benefit, and 0.15 percent for long-term disability) of the active members’ annual covered payroll. In addition, the League was required by statute to contribute at the actuarially determined rate of 9.99 percent (9.94 percent for retirement and 0.05 percent for long-term disability) of annual covered payroll of retired members who worked for the League in positions that would typically be filled by an employee who contributes to the ASRS. The League’s contributions to the pension, health insurance premium benefit, and long-term disability plans for the year ended June 30, 2024, were \$204,213, \$1,867, and \$2,546, respectively.

During the fiscal year ended June 30, 2024, the League paid all ASRS pension and OPEB contributions out of the General Fund.

Liability – At June 30, 2024, the League reported the following asset and liabilities for its proportionate share of the ASRS’ net pension/OPEB asset or liability.

	Net Pension/OPEB (Asset)/Liability	
Pension	\$	1,902,938
Health Insurance Premium		(65,061)
Long-Term Disability		1,557

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Pensions and Other Postemployment Benefits (Continued)

Arizona State Retirement System (Continued)

The net asset and net liabilities were measured as of June 30, 2023. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2022, to the measurement date of June 30, 2023.

The League's proportion of the net asset or net liability was based on the League's contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2023, and the change from its proportions measured as of June 30, 2022 were:

	Proportion June 30, 2023	Increase (Decrease) from June 30, 2022
Pension	0.01176%	-0.0008%
Health Insurance Premium	0.01205%	-0.0008%
Long-Term Disability	0.01188%	-0.0008%

Expense – For the year ended June 30, 2024, the League recognized the following pension and OPEB expense:

	Pension/OPEB Expense
Pension	\$ 209,421
Health Insurance Premium	(7,411)
Long-Term Disability	1,445

Deferred outflows/inflows of resources – At June 30, 2024, the League reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

Pension	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 42,999	\$ -
Change in Assumptions	-	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	67,328
Changes in Proportion and Differences Between League Contributions and Proportionate Share of Contributions	4,706	82,339
Contributions Subsequent to the Measurement Date	204,213	-
Total	<u>\$ 251,918</u>	<u>\$ 149,667</u>

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Pensions and Other Postemployment Benefits (Continued)

Arizona State Retirement System (Continued)

Health Insurance Premium (OPEB)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 2,745	\$ 24,263
Change in Assumptions	-	1,295
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	2,858
Changes in Proportion and Differences Between League Contributions and Proportionate Share of Contributions	1,672	82
Contributions Subsequent to the Measurement Date	1,867	-
Total	<u>\$ 6,284</u>	<u>\$ 28,498</u>

Long-Term Disability (OPEB)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 1,406	\$ 876
Change in Assumptions	411	2,266
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	-	125
Changes in Proportion and Differences Between League Contributions and Proportionate Share of Contributions	113	461
Contributions Subsequent to the Measurement Date	2,546	-
Total	<u>\$ 4,476</u>	<u>\$ 3,728</u>

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions and OPEB will be recognized in expenses as follows:

<u>Year Ending June 30,</u>	<u>Pension</u>	<u>Health Insurance Premium</u>	<u>Long-Term Disability</u>
2025	\$ (50,740)	\$ (10,508)	\$ (232)
2026	(115,415)	(11,585)	(489)
2027	72,559	(1,170)	(56)
2028	(8,366)	(1,122)	(474)
2029	-	304	(425)
Thereafter	-	-	(122)

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Pensions and Other Postemployment Benefits (Continued)

Arizona State Retirement System (Continued)

Actuarial Assumptions – The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Actuarial Valuation Date	June 30, 2022
Actuarial Roll Forward Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Discount Rate	7.0%
Projected Salary Increases	2.9 - 8.4%
Inflation	2.3%
Permanent Benefit Increase	Included
Mortality Rates	2017 SRA Scale U-MP
Recovery Rates	2012 GLDT for long-term disability
Healthcare Cost Trend Rate	Not applicable

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial study for the five-year period ended June 30, 2020.

The long-term expected rate of return on ASRS plan investments was determined to be 7.0% using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
Equity	44 %	3.50 %
Credit	23	5.90
Interest rate sensitive bonds	6	1.50
Real Estate	17	5.90
Private Equity	10	6.70
Total	100 %	

**LEAGUE OF ARIZONA CITIES AND TOWNS
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Pensions and Other Postemployment Benefits (Continued)

Arizona State Retirement System (Continued)

Discount Rate – At June 30, 2023, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statutes. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the League’s Proportionate Share of the ASRS Net Pension/OPEB (Asset) Liability to Changes in the Discount Rate – The following table presents the League’s proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.0%, as well as what the League’s proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
The League’s Proportionate Share of the Net Pension Liability	\$ 2,850,322	\$ 1,902,938	\$ 1,112,988
Net Health Insurance Premium Asset	(45,475)	(65,061)	(81,705)
Net Long-Term Disability Liability	2,276	1,557	849

Plan Fiduciary Net Position – Detailed information about the plans’ fiduciary net position is available in the separately issued ASRS financial report.

REQUIRED SUPPLEMENTARY INFORMATION

**LEAGUE OF ARIZONA CITIES AND TOWNS
SCHEDULE OF THE LEAGUE'S PROPORTIONATE SHARE OF THE NET PENSION/OPEB (ASSET) LIABILITY
ARIZONA STATE RETIREMENT SYSTEM (ASRS) PLAN
LAST TEN FISCAL YEARS**

ASRS - Pension

	Fiscal Year (Measurement Date)									
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
League's Proportion of the Net Pension Liability	0.011760%	0.012571%	0.012470%	0.012510%	0.013030%	0.013850%	0.013230%	0.013370%	0.012749%	0.011847%
League's Proportionate Share of the Net Pension Liability	\$ 1,902,938	\$ 2,051,703	\$ 1,638,503	\$ 2,167,548	\$ 1,896,017	\$ 1,931,588	\$ 2,060,976	\$ 2,158,052	\$ 1,985,850	\$ 1,753,013
League's Covered Payroll	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	\$ 1,219,254	\$ 1,217,272	\$ 1,152,870
League's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	121.49 %	135.04 %	112.85 %	150.52 %	133.16 %	134.24 %	161.03 %	177.00 %	163.14 %	\$ 152
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.47 %	74.26 %	78.58 %	69.33 %	73.24 %	73.40 %	69.82 %	67.06 %	68.35 %	69.49 %

ASRS - Health Insurance Premium Benefit

	Fiscal Year (Measurement Date)							2017 through 2014 information not available
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	
League's Proportion of the Net OPEB (Asset)	0.012050%	0.012880%	0.012790%	0.012810%	0.012950%	0.013190%	0.012640%	
League's Proportionate Share of the Net OPEB (Asset)	\$ (65,061)	\$ (71,883)	\$ (62,314)	\$ (9,069)	\$ (3,579)	\$ (4,750)	\$ (6,881)	
League's Covered Payroll	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	
League's Proportionate Share of the Net OPEB (Asset) as a Percentage of its Covered Payroll	(4.15)%	(4.73)%	(4.29)%	(0.63)%	(0.25)%	(0.33)%	(0.54)%	
Plan Fiduciary Net Position as a Percentage of the Total OPEB (Asset)	134.37 %	137.79 %	130.24 %	104.33 %	101.62 %	102.20 %	103.57 %	

ASRS - Long-Term Disability

	Fiscal Year (Measurement Date)							2017 through 2014 information not available
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	
League's Proportion of the Net OPEB Liability	0.011880%	0.012690%	0.012640%	0.012680%	0.012960%	0.013830%	0.012920%	
League's Proportionate Share of the Net OPEB Liability	\$ 1,557	\$ 1,172	\$ 2,609	\$ 9,619	\$ 8,443	\$ 7,226	\$ 4,683	
League's Covered Payroll	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	
League's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	0.10 %	0.08 %	0.18 %	0.67 %	0.59 %	0.50 %	0.37 %	
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	93.70 %	95.40 %	90.36 %	68.01 %	72.85 %	77.83 %	84.44 %	

**LEAGUE OF ARIZONA CITIES AND TOWNS
SCHEDULE OF THE LEAGUE'S PENSION/OPEB CONTRIBUTIONS
ARIZONA STATE RETIREMENT SYSTEM (ASRS) PLAN
LAST TEN FISCAL YEARS**

ASRS - Pension

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 204,213	\$ 182,992	\$ 179,720	\$ 163,021	\$ 156,867	\$ 150,831	\$ 143,194	\$ 128,672	\$ 129,371	\$ 127,877
Contributions in Relation to the Contractually Required Contribution	204,213	182,992	179,720	163,021	156,867	150,831	143,194	128,672	129,371	127,877
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
League's Covered Payroll	\$ 1,717,487	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	\$ 1,219,254	\$ 1,217,272
Contributions as a Percentage of Covered Pay	11.89 %	11.68 %	11.83 %	11.23 %	10.89 %	10.59 %	9.95 %	10.05 %	10.61 %	10.51 %

ASRS - Health Insurance Premium Benefit

	Fiscal Year								2016 through 2015 Information not available	
	2024	2023	2022	2021	2020	2019	2018	2017		
Contractually Required Contribution	\$ 1,867	\$ 3,142	\$ 5,469	\$ 6,698	\$ 6,130	\$ 5,663	\$ 6,803			
Contributions in Relation to the Contractually Required Contribution	1,867	3,142	5,469	6,698	6,130	5,663	6,803	-		
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
League's Covered Payroll	\$ 1,717,487	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852		
Contributions as a Percentage of Covered Payroll	0.11 %	0.20 %	0.36 %	0.46 %	0.43 %	0.40 %	0.47 %	- %		

ASRS - Long-Term Disability

	Fiscal Year								2016 through 2015 Information not available	
	2024	2023	2022	2021	2020	2019	2018	2017		
Contractually Required Contribution	\$ 2,546	\$ 2,843	\$ 2,524	\$ 2,324	\$ 2,153	\$ 2,194	\$ 1,757			
Contributions in Relation to the Contractually Required Contribution	2,546	2,843	2,524	2,324	2,153	2,194	1,757	-		
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
League's Covered Payroll	\$ 1,717,487	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852		
Contributions as a Percentage of										

GOVERNMENT AUDITING STANDARDS REPORT

THIS PAGE BLANK



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
League of Arizona Cities and Towns
Phoenix, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the League of Arizona Cities and Towns (League), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the League's basic financial statements, and have issued our report thereon dated October 30, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the League's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the League's internal control. Accordingly, we do not express an opinion on the effectiveness of the League's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the League's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the League's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the League's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the League's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Phoenix, Arizona
October 30, 2024



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



EXECUTIVE COMMITTEE MEETING

Friday, November 8, 2024

Agenda Item #4 Legislative Policy Overview and Update

Summary:

The First Regular Session of the Fifty-Seventh Legislature will convene on January 13, 2025. Legislative staff are continuing to finalize language and doing research on legislative items and will provide the Executive Committee with an update and projections on the following topics:

- Election Update
- Legislative Forecast
- League Resolutions
- Housing
- Sober Living Homes
- Short-term Rentals

Responsible Person: Tom Savage & League Legislative Staff



EXECUTIVE COMMITTEE MEETING
Friday, November 8, 2024

Agenda Item #5 Arizona Department of Housing Presentation

Summary: Today's presentation by Joan Serviss, Director of the Arizona Department of Housing, will highlight the implementation of SB1162 and other activities of interest to cities and towns.

Responsible Person: Tom Belshe, Executive Director



EXECUTIVE COMMITTEE MEETING

Friday, November 8, 2024

Agenda Item #6 Resolutions of Appreciation

Summary: Resolutions of Appreciation are enclosed for action by the Executive Committee for the following:

- Mayor Craig McFarland of Casa Grande (term expires Dec 2024)
- Mayor Brigette Peterson of Gilbert (term expires Jan 2025)
- Mayor John Giles of Mesa (term expires Jan 2025)
- Mayor Jerry Bien-Willner of Paradise Valley (term expires Jan 2025)

Responsible Person: President Kevin Hartke

Attachments: Resolutions of Appreciation

Action Requested: Approval

RESOLUTION OF APPRECIATION FOR BRIGETTE PETERSON

A RESOLUTION EXPRESSING THE APPRECIATION OF THE EXECUTIVE COMMITTEE OF THE LEAGUE OF ARIZONA CITIES AND TOWNS TO **BRIGETTE PETERSON** FOR HER DEDICATED SERVICE TO LOCAL GOVERNMENT IN ARIZONA.

WHEREAS, **BRIGETTE PETERSON** has served the citizens of the Town of Gilbert for five years on the Council and four years as Mayor; and

WHEREAS, **BRIGETTE PETERSON** has provided outstanding service to the League as a member of the Executive Committee from 2021-2024; and

WHEREAS, **BRIGETTE PETERSON** was an active participant in League meetings and Conferences as a speaker and a presiding officer; and

WHEREAS, **BRIGETTE PETERSON** served on the League Resolutions Committee, the League Nominating Committee and other special League committees; and

WHEREAS, **BRIGETTE PETERSON** was actively engaged with legislators about League issues of importance to cities and towns,

NOW, THEREFORE BE IT RESOLVED, that the appreciation of the League of Arizona Cities and Towns be extended to **BRIGETTE PETERSON** for her dedicated service to local government in Arizona and to the League.

RESOLUTION OF APPRECIATION FOR CRAIG MCFARLAND

A RESOLUTION EXPRESSING THE APPRECIATION OF THE EXECUTIVE COMMITTEE OF THE LEAGUE OF ARIZONA CITIES AND TOWNS TO **CRAIG MCFARLAND** FOR HIS DEDICATED SERVICE TO LOCAL GOVERNMENT IN ARIZONA.

WHEREAS, **CRAIG MCFARLAND** has served the citizens of the City of Casa Grande as Mayor for eight years; and

WHEREAS, **CRAIG MCFARLAND** has provided outstanding service to the League as a member of the Executive Committee from 2019-2024; and

WHEREAS, **CRAIG MCFARLAND** was an active participant in League meetings and Conferences as a speaker and a presiding officer; and

WHEREAS, **CRAIG MCFARLAND** served on the League Resolutions Committee, the League Nominating Committee and other special League committees; and

WHEREAS, **CRAIG MCFARLAND** was actively engaged with legislators about League issues of importance to cities and towns,

NOW, THEREFORE BE IT RESOLVED, that the appreciation of the League of Arizona Cities and Towns be extended to **CRAIG MCFARLAND** for his dedicated service to local government in Arizona and to the League.

RESOLUTION OF APPRECIATION FOR JOHN GILES

A RESOLUTION EXPRESSING THE APPRECIATION OF THE EXECUTIVE COMMITTEE OF THE LEAGUE OF ARIZONA CITIES AND TOWNS TO **JOHN GILES** FOR HIS DEDICATED SERVICE TO LOCAL GOVERNMENT IN ARIZONA.

WHEREAS, **JOHN GILES** has served the citizens of the City of Mesa as Mayor for ten years; and

WHEREAS, **JOHN GILES** has provided outstanding service to the League as a member of the Executive Committee from 2014-2024; and

WHEREAS, **JOHN GILES** was an active participant in League meetings and Conferences as a speaker and a presiding officer; and

WHEREAS, **JOHN GILES** served on the League Resolutions Committee, the League Nominating Committee and other special League committees; and

WHEREAS, **JOHN GILES** was actively engaged with legislators about League issues of importance to cities and towns,

NOW, THEREFORE BE IT RESOLVED, that the appreciation of the League of Arizona Cities and Towns be extended to **JOHN GILES** for his dedicated service to local government in Arizona and to the League.

RESOLUTION OF APPRECIATION FOR
JERRY BIEN-WILLNER

A RESOLUTION EXPRESSING THE APPRECIATION OF THE EXECUTIVE COMMITTEE OF THE LEAGUE OF ARIZONA CITIES AND TOWNS TO **JERRY BIEN-WILLNER** FOR HIS DEDICATED SERVICE TO LOCAL GOVERNMENT IN ARIZONA.

WHEREAS, **JERRY BIEN-WILLNER** has served the citizens of the Town of Paradise Valley for four years on the council and six years as Mayor; and

WHEREAS, **JERRY BIEN-WILLNER** has provided outstanding service to the League as a member of the Executive Committee from 2022-2024; and

WHEREAS, **JERRY BIEN-WILLNER** was an active participant in League meetings and Conferences as a speaker and a presiding officer; and

WHEREAS, **JERRY BIEN-WILLNER** served on the League Resolutions Committee, the League Nominating Committee and other special League committees; and

WHEREAS, **JERRY BIEN-WILLNER** was actively engaged with legislators about League issues of importance to cities and towns,

NOW, THEREFORE BE IT RESOLVED, that the appreciation of the League of Arizona Cities and Towns be extended to **JERRY BIEN-WILLNER** for his dedicated service to local government in Arizona and to the League.



**Additional Informational Materials
Not Part of the Agenda**

League Budget Report
Property Corporation Budget Report

League of Arizona Cities & Towns
FY 2024-2025 Budget vs. Actual
July through September 2024

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Affiliate Group Contribution	30,666.66	197,000.00	-166,333.34	15.6%
4005 · Annual Conference	891,485.00	800,000.00	91,485.00	111.4%
4010 · Dues	2,233,141.00	2,387,552.00	-154,411.00	93.5%
4020 · Miscellaneous	2,344.51	16,000.00	-13,655.49	14.7%
4016 · Partnership Programs	3,000.00	42,000.00	-39,000.00	7.1%
4030 · Risk Pool	49,393.69	202,000.00	-152,606.31	24.5%
4035 · Seminars & Meetings	9,610.00	53,000.00	-43,390.00	18.1%
4040 · Interest Income	30,716.99	110,000.00	-79,283.01	27.9%
Total Income	3,250,357.85	3,807,552.00	-557,194.15	85.4%
Expense				
5005 · Annual Conference (Expense)	584,981.65	530,000.00	54,981.65	110.4%
5010 · Benefits	170,016.76	645,000.00	-474,983.24	26.4%
5015 · Capital Outlay	3,980.80	15,000.00	-11,019.20	26.5%
5030 · Equipment Rental & Maintenance	2,193.20	7,000.00	-4,806.80	31.3%
5035 · Executive Committee	1,561.80	7,000.00	-5,438.20	22.3%
5050 · Insurance	-3,337.18	8,000.00	-11,337.18	-41.7%
5055 · Postage & Shipping	-84.98	6,000.00	-6,084.98	-1.4%
5057 · PR & Communications	15,769.05	64,000.00	-48,230.95	24.6%
5060 · Printing	1,976.52	14,000.00	-12,023.48	14.1%
5065 · Professional Services				
5065-1 · Accounting Services	6,707.45	52,000.00	-45,292.55	12.9%
5065-3 · Legal Services	3,470.50	30,000.00	-26,529.50	11.6%
5065-2 · Contract Lobbying & Consul...	70,348.50	411,000.00	-340,651.50	17.1%
Total 5065 · Professional Services	80,526.45	493,000.00	-412,473.55	16.3%
5070 · Rent	26,250.00	105,000.00	-78,750.00	25.0%
5071 · Salaries	437,140.59	1,809,000.00	-1,371,859.41	24.2%
5075 · Seminars and Meetings	8,990.63	48,000.00	-39,009.37	18.7%
5085 · Subscriptions & Dues	43,643.35	72,000.00	-28,356.65	60.6%
5090 · Supplies	24,987.93	56,000.00	-31,012.07	44.6%
5095 · Telecommunications	5,447.40	20,000.00	-14,552.60	27.2%
5100 · Travel	11,579.66	20,000.00	-8,420.34	57.9%
5115 · Prop Corp-Bldg Improvement Fu...	0.00	10,000.00	-10,000.00	0.0%
Total Expense	1,415,623.63	3,929,000.00	-2,513,376.37	36.0%
Net Ordinary Income	1,834,734.22	-121,448.00	1,956,182.22	-1,510.7%
Net Income	1,834,734.22	-121,448.00	1,956,182.22	-1,510.7%

Property Corporation
FY 2024-2025 Budget vs. Actual
July through September 2024

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4003 · Building Improvement Fund	0.00	10,000.00	-10,000.00	0.0%
4000 · Rental Income	43,853.69	133,400.00	-89,546.31	32.9%
4005 · Miscellaneous	0.00	3,000.00	-3,000.00	0.0%
4010 · Interest	3.65	20.00	-16.35	18.3%
Total Income	43,857.34	146,420.00	-102,562.66	30.0%
Expense				
5000 · Maintenance Services/Agreements	21,474.56	60,000.00	-38,525.44	35.8%
5015 · Utilities	7,806.45	30,000.00	-22,193.55	26.0%
5020 · Repairs and Maintenance	5,333.05	15,000.00	-9,666.95	35.6%
5025 · Operating Expenses	871.22	6,000.00	-5,128.78	14.5%
5030 · Accounting and Auditing	810.00	8,650.00	-7,840.00	9.4%
5035 · Insurance	-488.00	6,500.00	-6,988.00	-7.5%
5040 · Capital Outlay	0.00	20,000.00	-20,000.00	0.0%
Total Expense	35,807.28	146,150.00	-110,342.72	24.5%
Net Ordinary Income	8,050.06	270.00	7,780.06	2,981.5%
Net Income	8,050.06	270.00	7,780.06	2,981.5%