

November 7, 2025

# EXECUTIVE COMMITTEE MEETING



---

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

Friday, November 7, 2025 at 9:00 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 7, 2025 at 9:00 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](http://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 2025 Annual Conference
3. 2024-2025 Audit Report
4. Legislative Policy Overview and Update
5. Executive Session to discuss the selection of the Executive Director pursuant to A.R.S. Sec. 38-431.03(A)(1)
6. Selection of Executive Director
7. Adjournment

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



---

**EXECUTIVE COMMITTEE MEETING**  
Friday, November 7, 2025

**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 1, 2025 Executive Committee Minutes

**Action Requested:**      Approval

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

Friday, August 1, 2025 at 10:00 a.m.  
League of Arizona Cities and Towns  
1820 W. Washington St.  
Phoenix, Arizona

**MEMBERS**

**President**

Kevin Hartke, Mayor, Chandler

**Vice President**

Mila Besich, Mayor, Superior

**Treasurer**

Jerry Weiers, Mayor, Glendale

Ken Budge, Mayor, Bisbee +\*  
Eric Orsborn, Mayor, Buckeye  
Lisa Fitzgibbons, Mayor, Casa Grande  
Robyn Prud'homme-Bauer, Mayor, Clarkdale  
Alexis Hermosillo, Mayor, El Mirage +  
Becky Daggett, Mayor, Flagstaff +  
Al Gameros, Mayor, Globe  
Joe Pizzillo, Mayor, Goodyear  
Cal Sheehey, Mayor, Lake Havasu City +  
Tom Schoaf, Mayor, Litchfield Park +  
Nancy Smith, Mayor, Maricopa +

Mark Freeman, Mayor, Mesa  
Mark Stanton, Mayor, Paradise Valley  
Jason Beck, Mayor, Peoria  
Kate Gallego, Mayor, Phoenix +  
Stephanie Irwin, Mayor, Pinetop-Lakeside +  
Julia Wheatley, Mayor, Queen Creek +  
Tom Murphy, Mayor, Sahuarita  
Corey Woods, Mayor, Tempe \*  
Regina Romero, Mayor, Tucson \*  
Roberta Cano, Mayor, Winslow +  
Douglas Nicholls, Mayor, Yuma

\*Not in attendance

+ Attended via Zoom

President Kevin Hartke called the meeting to order at 10:02 a.m. He then led the Executive Committee in a moment of silence and the Pledge of Allegiance.

**1. REVIEW AND ADOPTION OF MINUTES**

President Kevin Hartke requested a motion on the adoption of the minutes. Mayor Robyn Prud'homme-Bauer of Clarkdale moved to approve minutes of the May 9, 2025 Executive Committee Meeting; Mayor Mila Besich of Superior seconded the motion and the motion carried unanimously.

## **2. LEGISLATIVE UPDATE**

Tom Belshe thanked the hardworking legislative staff and intergovernmental relations team for another successful year. He noted that success is often measured by preventing negative outcomes for cities and towns.

Tom Savage provided an update on the legislative session, which lasted 169 days. He highlighted:

- The importance of mayor testimony on the food tax bill in the Ways and Means committee
- 93 bills were summarized in the New Laws report, along with 2 ballot measures
- Interim work will focus on developing model ordinances for housing bills, including Senate Bill 1529 requiring cities to adopt standard plans for single-family, duplex, triplex and ADU housing
- The housing work group has created about 6 model ordinances and guidance documents, including on adopting objective design standards
- A sample disclaimer is being developed related to the Hammer Homes v. Phoenix case regarding staff providing informal zoning information

Rene Guillen added that they are working on creating a dedicated housing website to compile all the housing-related resources and data in one place. He also noted Representative Olson's courtesy in allowing all mayors to speak during the Ways and Means hearing on the food tax bill.

Tom Savage provided updates on League resolutions:

- HB 2653 on redacting victim/witness information was signed into law
- Sober living home reform legislation passed
- SB 1129 from Goodyear did not get enough votes
- Short-term rental legislation did not advance but continues to gain support

The League will continue working on implementing SB 1529, planning the intergovernmental retreat, and preparing for next legislative session, including potential "starter home" legislation.

## **3. 2025 LEAGUE ANNUAL CONFERENCE UPDATE**

Matt Lore provided an update on the upcoming League Annual Conference:

- It will be held August 19-22, 2025 at the Princess Resort in Scottsdale
- Attendance is expected to be around 1,800 people, nearly double from 20 years ago
- Over 30 sessions are planned, along with many ancillary meetings
- Sponsorships are going well, which is important as the conference is the League's second largest revenue source
- This is the first time back at the Princess Resort since 2016
- Final preparations are underway, with some on-site registrations still expected

Tom Belshe commended Matt and the staff for their hard work in growing the conference to a major statewide event that brings together city officials, businesses, and other stakeholders.

## **4. CIVIC CRAFT PRESENTATION**

Jennifer Daniels presented on a new leadership development program for local elected officials called Civic Craft:

- It is the first Arizona-specific program targeted to local elected needs
- 38 applicants were accepted for the first cohort, with a limit of 50
- The program will run for a year, launching at the League conference and graduating at next year's conference
- It includes a mix of virtual and in-person sessions
- Topics covered include personal leadership development, best practices, and building a network
- \$25,000 in private sponsorships was raised to support the program
- Mentors will be assigned to participants
- The goal is to build a deeper bench of effective local leaders across Arizona

The Executive Committee discussed potentially making it a fee-based program in the future and expanding to include staff or other stakeholders. Overall, there was support for the program as a way to develop future leaders.

## **5. EXECUTIVE SESSION TO DISCUSS THE EXECUTIVE DIRECTOR POSITION**

The committee entered executive session to discuss the process for hiring a new executive director to replace Tom Belshe, who is retiring at the end of the year.

After returning to open session, President Hartke asked for a motion to start a search for a new Executive Director, form a subcommittee of mayors to lead the process, and conduct the search from August 1 through November 7, 2025. The motion was made by Mayor Douglas Nicholls of Yuma and seconded by Mayor Tom Murphy of Sahuarita. The motion passed unanimously.

President Hartke called for any other business for the good of the order. No other business was brought forth. President Hartke adjourned the Executive Committee at 11:36 a.m.



---

**EXECUTIVE COMMITTEE MEETING**  
Friday, November 7, 2025

**Agenda Item #2      Recap of 2025 League Conference**

**Summary:**                      Staff will give an overview of the 2025 League Annual Conference and plans for the 2026 Conference.

**Responsible Person:**      Matt Lore, Deputy Director

**Attachment:**                      Attendance / Financial Report  
Conference survey results

**Location:** Fairmont Scottsdale  
Princess Resort  
Scottsdale, Arizona

**1,748** 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.

<b>Position</b>	<b>Total Registrants</b>
Mayors	73
Vice Mayors	49
Councilmembers	289
Manager/Assistant Manager	97
Clerk/Deputy Clerk	24
Attorney/Assistant Attorney	13
Intergov	25
Other City/Town	95
Spouse/Guest (Including 20 Comps)	161
Life Member	9
COG Director/Staff	11
State Department	85
State Representatives	16
State Senators	16
Speakers	68
Sponsors	220
Other	235
County Elected Officials and Staff	12
Youth	250
<b>TOTAL</b>	<b>1,748</b>

## 2025 Annual Conference - Fairmont Scottsdale Princess Resort

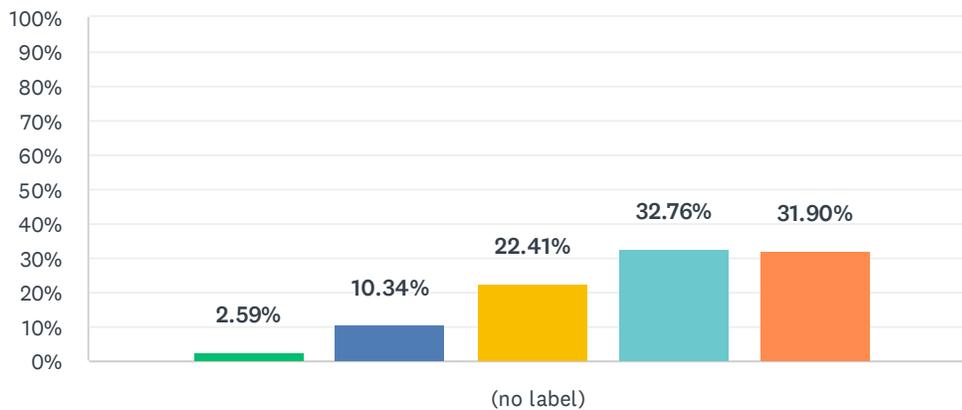
I N C O M E				
SPONSORS	Level	Contribution	Additional	Totals
APS	Platinum	\$15,000		\$15,000
Arizona State University	Platinum	\$15,000		\$15,000
Central Arizona Project	Platinum	\$15,000		\$15,000
Cigna Healthcare	Platinum	\$15,000		\$15,000
Pierce Coleman, P.L.L.C.	Platinum	\$15,000	\$3,000	\$18,000
Republic Services	Platinum	\$15,000		\$15,000
Resolution Copper	Platinum	\$15,000		\$15,000
Revolutionary HR Consulting	Platinum	\$15,000		\$15,000
United Healthcare	Platinum	\$15,000		\$15,000
Veregy	Platinum	\$15,000		\$15,000
Wecom Fiber	Platinum	\$15,000		\$15,000
AES Corporation	Gold	\$10,000	\$2,000	\$12,000
Arizona Board of Regents	Gold	\$10,000		\$10,000
Arizona Department of Administration Procurement	Gold	\$10,000		\$10,000
BNSF Railway	Gold	\$10,000		\$10,000
Climatec	Gold	\$10,000		\$10,000
Cox Communications	Gold	\$10,000		\$10,000
Epcor, USA	Gold	\$10,000		\$10,000
Global Solutions Group	Gold	\$10,000		\$10,000
Google Fiber	Gold	\$10,000		\$10,000
Kobalt Health (BCBS)	Gold	\$10,000		\$10,000
Laborers International Union of North America Local 1184	Gold	\$10,000		\$10,000
Macquarie Capital	Gold	\$10,000		\$10,000
The Nature Conservancy of Arizona	Gold	\$10,000		\$10,000
Olsson	Gold	\$10,000		\$10,000
Polimorphic	Gold	\$10,000		\$10,000
Public Agency Retirement Services (PARS)	Gold	\$10,000		\$10,000
Schneider Electric	Gold	\$10,000		\$10,000
Stifel	Gold	\$10,000		\$10,000
Swire Coca-Cola	Gold	\$10,000		\$10,000
Tucson Electric Power/Unisource	Gold	\$10,000		\$10,000
Waste Management of Arizona, Inc.	Gold	\$10,000		\$10,000
Waymo	Gold	\$10,000		\$10,000
Brown & Associates	Silver	\$8,000	\$1,000	\$9,000
Center for the Future of Arizona	Silver	\$8,000	\$2,000	\$10,000
Core Construction	Silver	\$8,000		\$8,000
NextEra Energy Resources	Silver	\$8,000		\$8,000
University of Arizona	Silver	\$8,000		\$8,000
1GPA	Bronze	\$5,000		\$5,000
American Airlines	Bronze	\$5,000		\$5,000
Baker Tilly	Bronze	\$5,000		\$5,000
Banner Aetna	Bronze	\$5,000		\$5,000
Blink Public Policy	Bronze	\$5,000		\$5,000
Dignity Health-A Member of Commonspirit Health	Bronze	\$5,000		\$5,000
Energy Systems Group	Bronze	\$5,000		\$5,000
Gammage & Burnham	Bronze	\$5,000		\$5,000
Goodman Schwartz Public Affairs	Bronze	\$5,000		\$5,000
HighGround, Inc.	Bronze	\$5,000		\$5,000
Intel Corporation	Bronze	\$5,000		\$5,000
Mercy Care	Bronze	\$5,000		\$5,000
Pano AI	Bronze	\$5,000		\$5,000
Ripple Fiber	Bronze	\$5,000		\$5,000
Salt River Project	Bronze	\$5,000		\$5,000
Southwest Gas Corporation	Silver	\$5,000		\$5,000
Triadvocates	Bronze	\$5,000		\$5,000
Trujillo Consulting Services, LLC	Bronze	\$5,000		\$5,000

Vanir Construction Management, Inc.	Bronze	\$5,000		\$5,000
Verizon	Bronze	\$5,000		\$5,000
Imprints of Honor	Youth	\$1,000		\$1,000
American Legal Publishing	Endorsed			
Valley Schools Management Group (VSMG)	Endorsed		\$4,000	\$4,000
BMO Harris Bank	Endorsed			
AMRRP	Key Partner			
Horizon Strategies	Partner			
<b>Total Sponsors</b>		<b>\$526,000.00</b>	<b>\$12,000.00</b>	<b>\$538,000.00</b>
<b>Registrations</b>		<b>Fee</b>	<b>Total</b>	
Member (Before 07/11/2025)		\$375	654	\$ 245,250.00
Member (Before 07/25/2025)		\$400	19	\$ 7,600.00
Member (Before 08/08/2025)		\$425	16	\$ 6,800.00
Member On-Site		\$500	5	\$ 2,500.00
Sponsor NBO		\$80	14	\$ 1,120.00
Sponsor NBO Cancellations		\$80	0	\$ -
Sponsors (Before 07/11/2025)		\$475	39	\$ 18,525.00
Sponsors (Before 07/25/2025)		\$500	12	\$ 6,000.00
Sponsors (Before 08/08/2025)		\$525	13	\$ 6,825.00
Sponsors On-Site		\$600	3	\$ 1,800.00
Non-Member (Before 07/11/2025)		\$475	98	\$ 46,550.00
Non-Member (Before 07/25/2025)		\$500	26	\$ 13,000.00
Non-Member (Before 08/08/2025)		\$525	41	\$ 21,525.00
Non-Member On-Site		\$600	33	\$ 19,800.00
Miscellaneous (Single Day)		\$275	2	\$ 550.00
Miscellaneous (NBO)		\$80	0	\$ -
Spouse (Name Badge Only-not including 18 Comps)		\$80	123	\$ 9,840.00
Additional Dinner Tickets Purchased		\$100	105	\$ 10,500
Additional Tour Tickets Purchased		\$50	58	\$ 2,900.00
Additional Award Lunch Tickets Purchased		\$65	101	\$ 6,565.00
Member Cancellations [Non-Refundable]		\$425	1	\$ 425.00
Member Cancellations [Non-Refundable]		\$555	2	\$ 1,110.00
Member Cancellations [Non-Refundable]		\$375	5	\$ 1,875.00
Member Cancellation Fees		\$30	49	\$ 1,470.00
Non-Member Cancellation (Non-Refundable)		\$30	3	\$ 90.00
Golf (paid only) 95 total players		\$150	45	\$ 6,750.00
Golf Cancellations (0 cancellations)		\$0	0	\$ -
Showcase Booths [includes 34 Cities with extra booths]		\$350	83	\$ 29,050.00
Showcase Booths [with electricity]		\$90	33	\$ 2,970.00
Showcase Booth [add extra table]		\$50	25	\$ 1,250.00
Showcase Cancellations		\$30	0	\$ -
Youth Program		\$85	250	\$ 21,250.00
Youth Program Cancellations (0 @10.00)		\$10	0	\$ -
			<b>Total Registrations</b>	<b>\$493,890.00</b>
			<b>TOTAL REVENUE</b>	<b>\$1,031,890.00</b>
<b>EXPENDITURES</b>				
<b>BANQUET / HOTEL CHARGES</b>				
Fairmont Scottsdale Princess Resort				
Guest Rooms			\$37,514.44	
Conf; Food & Beverage (includes all meeting rooms and catering)			\$334,060.79	
AV & Miscellaneous (also includes posters, banners)			\$135,670.20	
Miscellaneous Credits - PREPAID HOTEL CHARGES				<b>\$507,245.43</b>
	<i>Deposit Payment</i>	<i>Jan-24</i>	<i>\$5,600.00</i>	<i>\$507,245.43</i>
	<i>Deposit Payment</i>	<i>Jul-25</i>	<i>\$500,000.00</i>	
	<i>Final Payment</i>	<i>Jul-25</i>	<i>\$66,552.26</i>	
	<i>Refund of overpayment</i>	<i>Sep-25</i>	<i>(\$64,906.83)</i>	
<b>GOLF</b>				
Golf Club deposit payments: 6/2023 \$2517.90; 8/2024 \$5875.10			\$12,359.65	
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	<b>\$12,838.65</b>

<b>SHOWCASE &amp; SPONSOR BOOTHS</b>		
CSI, etc. (37 sponsor booths; 83 showcase booths) deposit		\$15,085.54
CSI, etc. (37 sponsor booths; 83 showcase booths) final payment		\$7,902.77
		<b>\$22,988.31</b>
<b>TRANSPORTATION</b>		
U-Haul 10' (Office to Arizona Biltmore)		\$106.64
Fuel charges		\$18.43
Arrow Stage Lines - Phoenix (spouse tour)		\$876.23
Arrow Stage Lines - Phoenix (water facilities tour)		\$876.23
Scudo Drivers (speaker/airport pickups)		\$902.40
		<b>\$2,779.93</b>
<b>SPEAKER FEES/EXPENSES, ENTERTAINMENT</b>		
Vincent Ventures - Bruce Vincent (Wed opening session) fee including travel		\$6,000.00
Entertainment - Wednesday dinner (Avalon)		\$4,500.00
Haydee Antezana (Youth Opening Keynote, Friday Closing Session) fee plus expenses		\$9,037.20
Bottled waters for speakers		\$33.21
		<b>\$19,570.41</b>
<b>AWARDS</b>		
Keepsake Trophy - Plaques: Service Award, Legislator		\$3,090.72
Marco (wood frames) - 12-year Service Award (20)	11 @ \$27.34	\$300.74
MTM Recognition - 8 year Service Award covers (52)	8 @ \$10.76	\$86.08
Amazon (diploma covers) - Sponsor Awards (Key, Platinum, Gold & Endorsed)	38 @ 7.62	\$289.56
Postage - mailing awards not picked up at conference		\$6.21
		<b>\$3,773.31</b>
<b>PRINTING / Banners, Posters, Brochures, Flyers, etc.</b>		
Gordon Graphics (program - 700)		\$2,290.01
PLI (1,000 printed key cards)		\$2,628.38
Marco (1,200 printed canvas bags)		\$9,138.38
Black copy charges		\$60.80
Color copy charges		\$839.10
Marco Badges (plastic badge & insert)	702 @ .40	\$280.80
Marco Badges (title plastic badge & insert)	722 @ .90	\$649.80
		<b>\$15,887.27</b>
<b>SPOUSE PROGRAM &amp; TOURS</b>		
Scottsdale Museum of the West (Spouse Program Tour)		\$660.00
		<b>\$660.00</b>
<b>YOUTH PROGRAM</b>		
Marco Badges (title plastic badge & insert)	250 @ .90	\$225.00
Danica Koestner, facilitator		\$1,500.00
Tomas Stanton - facilitator / DJ		\$500.00
Youth prize gift cards		\$15.00
		<b>\$2,240.00</b>
<b>MISCELLANEOUS</b>		
Horizon Strategies (per contract)		\$45,612.50
Cvent registration fees (3.80 per registrant/per event) - Regular Registration	1409 @ 3.80	\$5,354.20
Cvent registration fees (3.80 per registrant/per event) - Golf	95 @ 3.80	\$361.00
Cvent registration fees (3.80 per registrant/per event) - Showcase	49 @ 3.80	\$186.20
Cvent registration fees (3.80 per registrant/per event) - Youth Program	250 @ 3.80	\$950.00
Mobile App (TripBuilderMedia)		\$3,181.83
Mobile App (Robert Half)		\$700.00
Miscellaneous - staff meals		\$596.98
Miscellaneous tips & supplies		\$209.50
Photographer - Aaron Hoskins Photography		\$2,730.00
Social Media Scavenger Hunt prizes (\$250, \$200, \$150 gift cards)		\$600.00
HighGround - digital activations (Photo Booth)		\$1,719.47
Surprise 1st Young Women's Group donation for stuffing canvas bags		\$1,700.00
Security - City of Scottsdale insurance waiver		\$620.00
Security - Scottsdale off-duty officers (Hartman, Paliwoda, Safsten, Shalicky)		\$4,650.00
		<b>\$69,171.68</b>
<b>TOTAL EXPENSES</b>		<b>\$657,154.99</b>
<b>Excess Revenue Over Expenditures</b>		<b>\$374,735.01</b>

# Q1 Opening General Session

Answered: 136 Skipped: 5



■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.59% 3	10.34% 12	22.41% 26	32.76% 38	31.90% 37	116	3.81

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Not sure this was the right topic or speaker for this group or for an opening session. Didn't really resonate.	10/2/2025 9:56 AM
2	I was a little disappointed in the keynote speaker. His story was good, but I struggled to connect how that applied to the league participants.	9/3/2025 11:00 AM
3	Very inspirational	8/30/2025 9:39 AM
4	Compelling and eye opening speaker	8/30/2025 7:08 AM
5	The keynote speaker was very, very good and exactly what we needed to hear.	8/28/2025 7:09 PM
6	The keynote speaker was excellent	8/28/2025 1:03 PM
7	Main speaker was 10 out of 10	8/27/2025 5:46 PM
8	The general session speaker was amazing, very motivational.	8/27/2025 5:22 PM
9	Not so certain the keynote speaker was the most appropriate choice.	8/27/2025 3:42 PM
10	I really enjoyed getting to see all of the cities and towns with their flags! Because there was a lot of youth who were in line to do the flag parade, it was difficult to find a seat because cities had saved whole rows of seats for those folks. I wonder if in the future it's possible to set aside some reserved seating for those folks with signage so that it's easier to know which seats are available for the general attendees.	8/27/2025 2:34 PM
11	The keynote speaker's message was very timely for what our focus should be during these political times	8/27/2025 12:03 PM
12	Loved the song that went with the video of all the cities and towns.	8/27/2025 6:59 AM
13	I'm a big fan of separation of church & state -- the prayer was not appropriate.	8/27/2025 4:05 AM
14	The presenter spoke of collaboration but did not waste any time making disparaging remarks about people he did not agree with. This type of speaker does not inspire our leaders. It	8/26/2025 7:57 PM

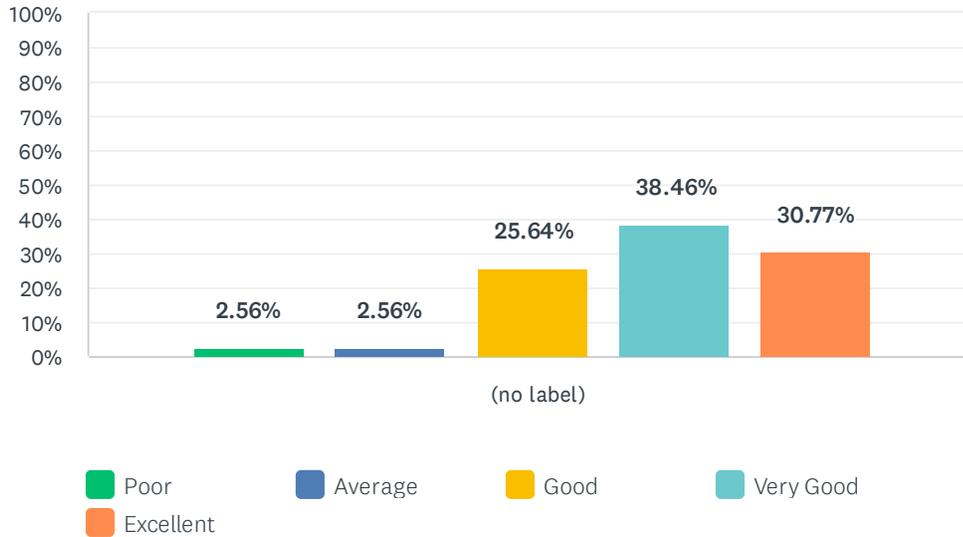
## 2025 League Annual Conference Survey

reinforces the narrative that 'I know all and if you disagree you are rubbish'. I was unable to sit through it. My background is in mediation and conflict resolution. I was beyond offended

15	That was a lot of discussion about logging.	8/26/2025 5:43 PM
16	I did not attend	8/26/2025 5:20 PM
17	Keynote speaker was awful. His presentation was more of a biography than a motivational talk. Not engaging at all. I understand the intention but his message was way off course.	8/26/2025 4:58 PM
18	He needed to have more energy. His stories were ok, but the deliver was bleak.	8/26/2025 4:50 PM
19	I love everything about Bruce Vincents message. I so glad he was the keynote speaker	8/26/2025 4:36 PM
20	Loved the flags, the speaker I thought was very good. I am not sure he was the right speaker to begin the session with. However I enjoyed the talk.	8/26/2025 4:20 PM
21	The speaker was very good, but it was difficult to hear during the parade of flags because people have long conversations while they are waiting for their city to be called.	8/26/2025 3:19 PM
22	I liked the forestry expert. Wonderful enlightening presentation.	8/26/2025 2:54 PM
23	Good session, especially in a world of increasingly partisan politics.	8/26/2025 2:54 PM
24	It was hard to hear. People were talking over the speakers.	8/26/2025 2:24 PM
25	Great job!	8/26/2025 2:13 PM
26	Great speaker and very informative. We rely too much on media for information and its wrong.	8/26/2025 2:12 PM
27	It seems that less and less cities/towns are participating perhaps something new and innovative can be considereda	8/26/2025 2:03 PM
28	Great job to the league staff	8/26/2025 1:58 PM
29	Couldn't get a seat.	8/26/2025 1:55 PM
30	The speaker showed obvious partisan bias and was quite insulting to those that didn't agree with him. He said plenty of offensive things about education and environmentalists.	8/26/2025 1:54 PM
31	It was very hard to hear. If the lights had been dimmed at the start, people would have stopped talking. It was very rude to the speaker.	8/22/2025 9:38 AM
32	I could not hear any of the Patade of Flags. Turning the lights down but not out would have helped. People were talking all over the ballroom. It was very rude to the presenter.	8/20/2025 3:28 PM

## Q2 Building and Maintaining Effective Mayor, Council and Manager Relationships

Answered: 92 Skipped: 49

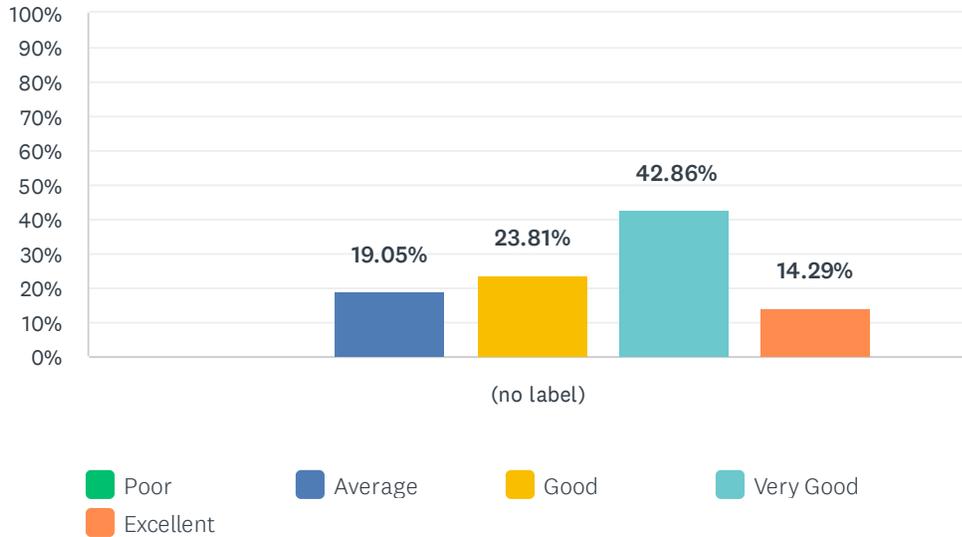


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.56%	2.56%	25.64%	38.46%	30.77%	39	3.92
	1	1	10	15	12		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Would have preferred conflict resolutions instead of explanation of what this type of government is.	8/28/2025 1:03 PM
2	Learned a lot from this. Great idea. Would like to see a council member on the panel	8/26/2025 8:16 PM
3	I think it is important for new council or mayors. I personally did not find it informative. I should have attended another session that is on me.	8/26/2025 4:20 PM
4	really did not learn much here.	8/26/2025 2:54 PM
5	Incredible panel.	8/26/2025 1:57 PM
6	No one was managing Volume. One panelists was very hard to hear. Feedback & Echo issues.	8/22/2025 9:38 AM

# Q3 Powering Arizona’s Energy Future: What Every City Needs to Know to Keep the Lights On

Answered: 82 Skipped: 59

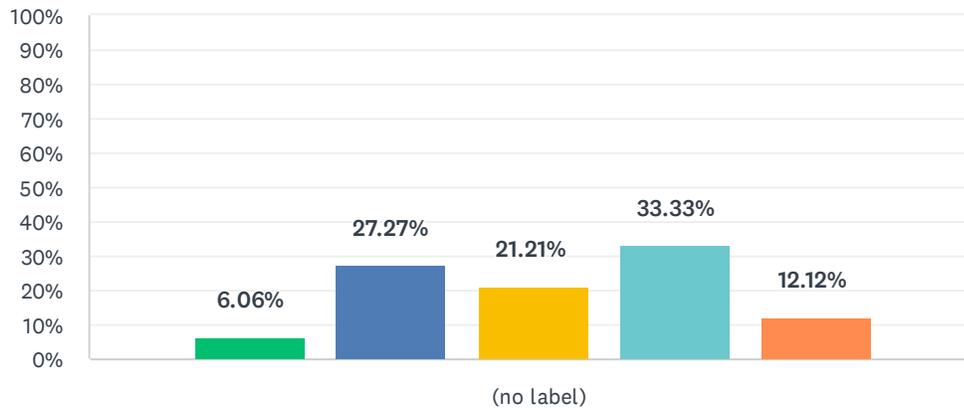


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	19.05%	23.81%	42.86%	14.29%	21	3.52
	0	4	5	9	3		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Little too woke for my city.	8/26/2025 2:54 PM
2	The energy utilities emphasized high energy demands from data centers and manufacturing. They did not want to address the needed energy efficiency and conservation initiatives to reduce demand and make our current buildings and infrastructure more efficient, resilient and sustainable.	8/26/2025 2:07 PM
3	Highlight when the discussion is focused on the Valley. I. E. The whole state does use APC so I could have planned my time differentlyAPC	8/21/2025 5:33 PM

## Q4 AI and the Public Good: Balancing Innovation with Ethics

Answered: 86 Skipped: 55



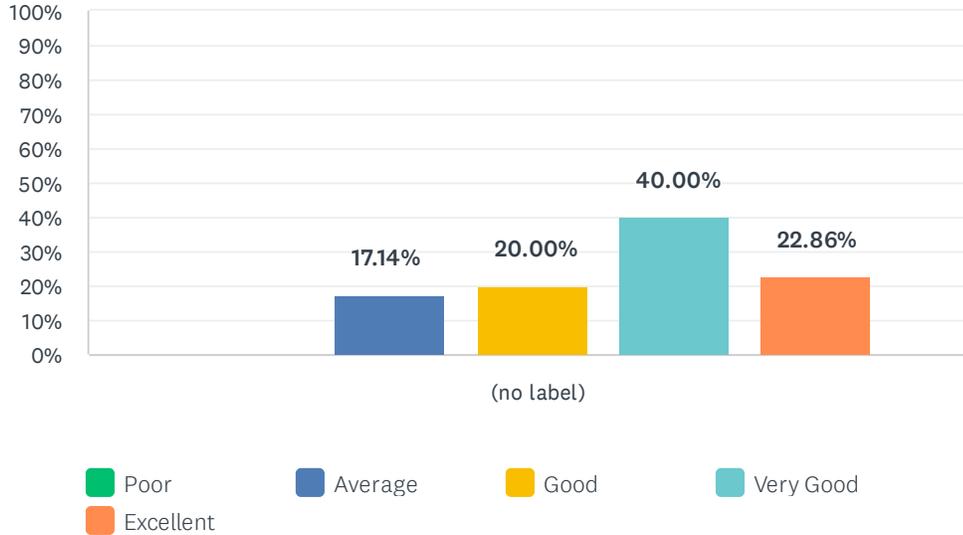
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	6.06%	27.27%	21.21%	33.33%	12.12%		
	2	9	7	11	4	33	3.18

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	The sound system wasn't working well and it was nearly impossible to hear the speakers.	8/28/2025 12:48 PM
2	Very Informative. Good information.	8/27/2025 3:42 PM
3	Was ok - didn't really tell us anything we already know.	8/26/2025 4:50 PM
4	Horrible speakers. Woke. Biased. Dont use them again.	8/26/2025 2:54 PM
5	Some a/v issues so I couldn't hear some of the panelists well but what I heard was good	8/26/2025 2:14 PM

## Q5 Partnering for Progress: Small Town Strategies for Economic Development

Answered: 87 Skipped: 54

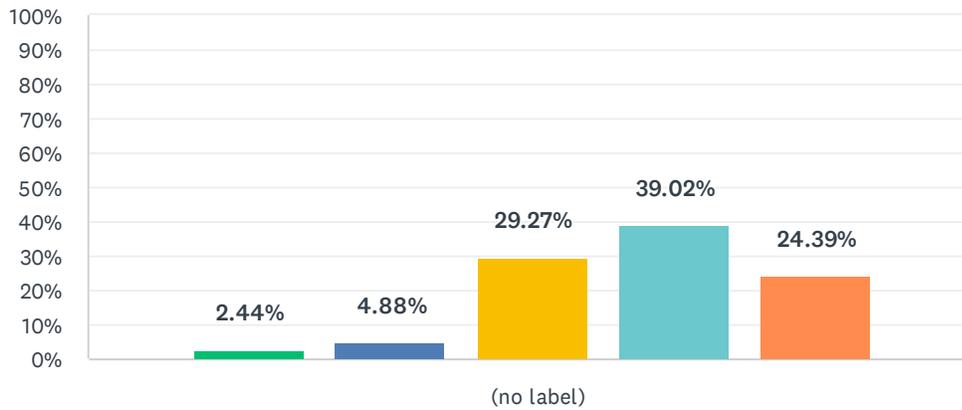


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	17.14%	20.00%	40.00%	22.86%		
	0	6	7	14	8	35	3.69

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	This was ok. The Mayors were very enthusiastic, but not much of what they offered was very helpful or relatable to my towns situation	8/26/2025 4:36 PM
2	I thought it would give specific strategies.	8/26/2025 2:00 PM

## Q6 Policy Pulse: Legislative Updates from the League's A-Team

Answered: 91 Skipped: 50



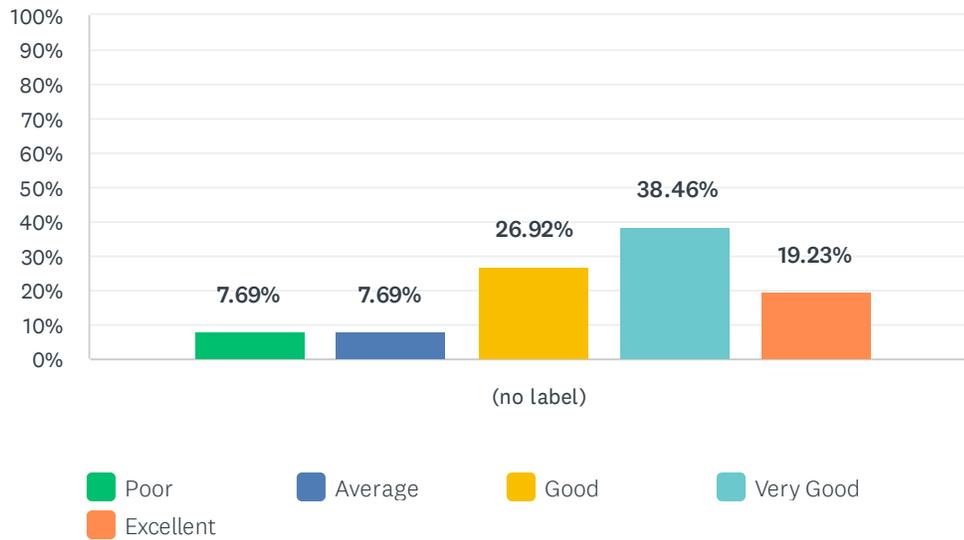
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.44%	4.88%	29.27%	39.02%	24.39%		
	1	2	12	16	10	41	3.78

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	This was a great session because it was focused on the policy, impacts and how to address upcoming legislation.	9/5/2025 6:53 PM
2	Presentation geared to promote BIG government	9/1/2025 8:27 PM
3	Well balanced presentation of past vs. future legislative issues	8/27/2025 8:18 AM
4	Overall good. Didn't learn much. Many people walked out as it was pretty biased toward one political party.	8/26/2025 7:57 PM
5	Good updates but very generic and about known topics/bills. Looking for a dive into some of the lesser known bills.	8/26/2025 4:58 PM
6	Good overview of all the bills that were passed and what to expect in the future	8/26/2025 2:12 PM
7	Excellent line-up with Tom, Jane, and Nick. Rene's moderation of the panel was top notch.	8/26/2025 1:57 PM

## Q7 AI in Action: Enhancing Efficiency and Engagement

Answered: 81 Skipped: 60

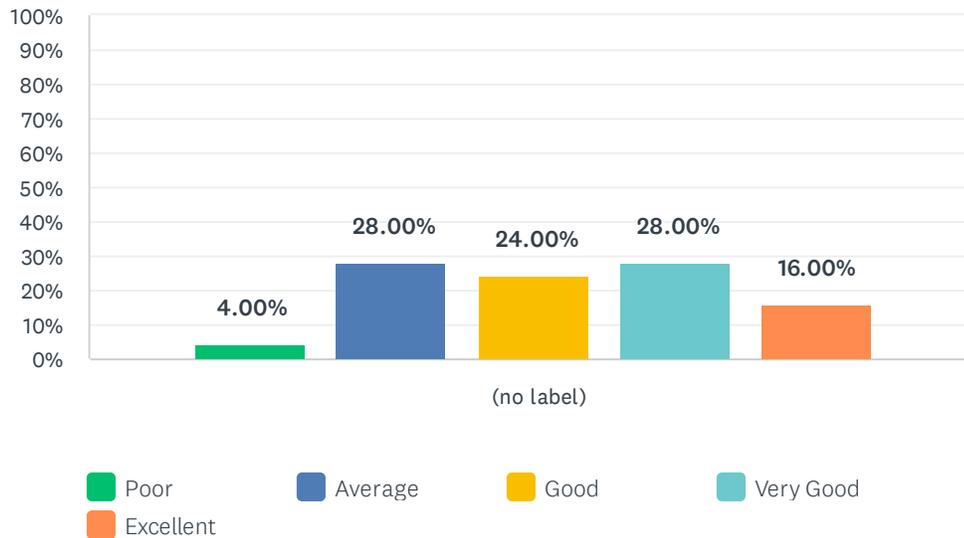


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	7.69%	7.69%	26.92%	38.46%	19.23%	26	3.54
	2	2	7	10	5		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Informative.	8/27/2025 3:42 PM
2	more woke shit	8/26/2025 2:54 PM
3	Lots of good information on AI	8/26/2025 2:12 PM
4	Wish there were more tangible ideas to implement rather than just big picture	8/26/2025 1:54 PM

## Q8 Miles Ahead or Miles Behind? (Transportation Issues and Funding)

Answered: 78 Skipped: 63

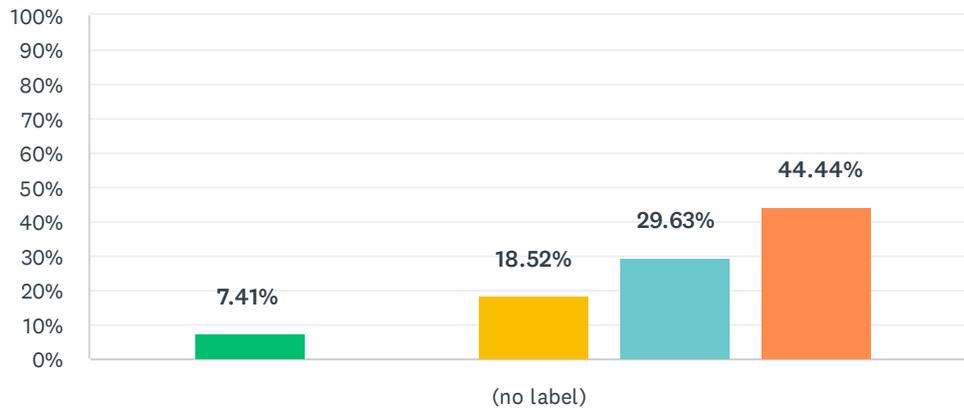


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	4.00%	28.00%	24.00%	28.00%	16.00%	25	3.24
	1	7	6	7	4		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Farnsworth spent too much time self-promoting.	8/26/2025 5:43 PM
2	I attended this session because I am on the transportation, infrastructure, public works, resolution committee and was hoping to learn more. I wish the session gave more insight on what we could do.	8/26/2025 4:20 PM
3	Speakers were soft spoken	8/26/2025 3:20 PM
4	really gave no solutions.	8/26/2025 2:54 PM

## Q9 Behind the Headlines - A Conversation with Arizona Journalists

Answered: 80 Skipped: 61



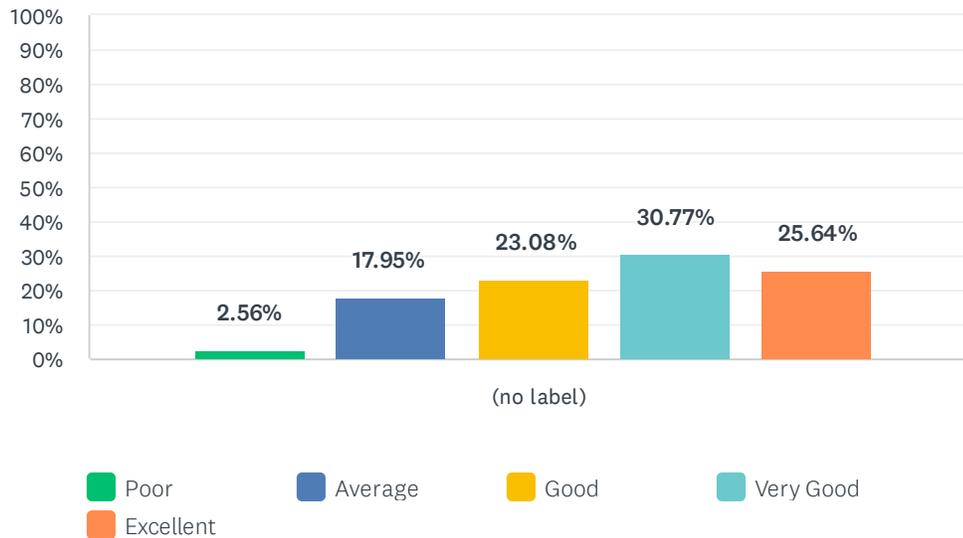
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	7.41%	0.00%	18.52%	29.63%	44.44%		
	2	0	5	8	12	27	4.04

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	I appreciated the various insight.	9/5/2025 6:53 PM
2	Diverse panel of experts	8/27/2025 8:18 AM
3	A good session.	8/26/2025 7:57 PM
4	urinalists are terrible people. dont do this item again. waste of time.	8/26/2025 2:54 PM
5	Bummed we didn't get to hear from Jen Fifield / Votebeat	8/26/2025 2:25 PM
6	provided insight	8/26/2025 2:25 PM
7		8/26/2025 2:24 PM

# Q10 Securing Arizona’s Water Future: Big Challenges, Bold Solutions

Answered: 83 Skipped: 58

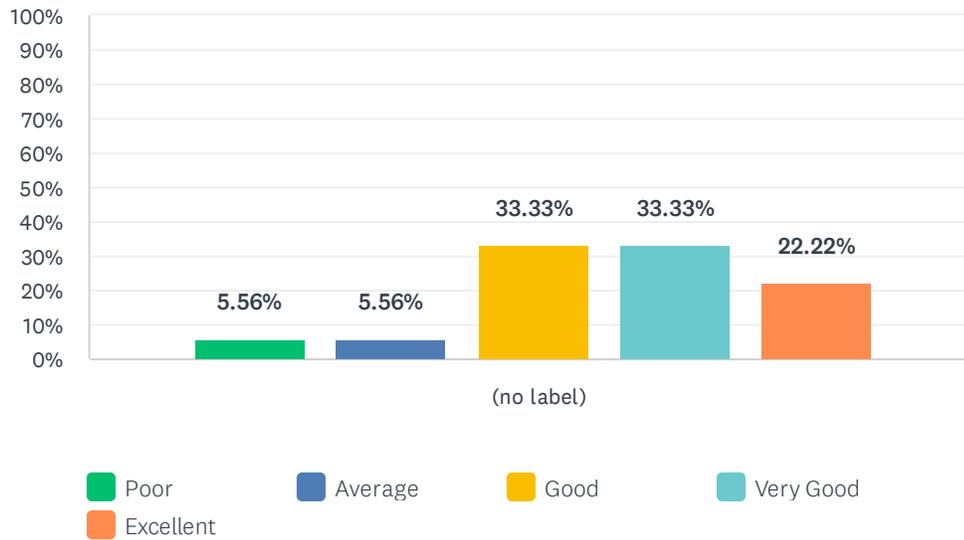


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.56%	17.95%	23.08%	30.77%	25.64%	39	3.59
	1	7	9	12	10		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	disregards rural az and agriculture, all about CAP	8/27/2025 1:59 PM
2	There was not any new information with regards to this topic.	8/27/2025 1:04 PM
3	The mediators knew nothing outside of the Colorado River. There is a vast state outside Maricopa county.	8/27/2025 12:37 PM
4	Was looking for topics that focused on collaborative effort towns could come together and help each other improve water usage issues.	8/27/2025 12:03 PM
5	I feel like all of northern AZ was forgotten	8/26/2025 4:49 PM
6	not really BOLD solutions. Expensive dreams.	8/26/2025 2:54 PM
7	It was about Valley water and nothing to do with the rest of the state.	8/22/2025 12:38 PM
8	There were sound issues. The panelists were very knowledgeable.	8/22/2025 9:38 AM
9	Highlight when the discussion is focused on the Valley. I. E. CAP	8/21/2025 5:33 PM

## Q11 All of the Above: Housing Solutions for Growing Communities

Answered: 84 Skipped: 57

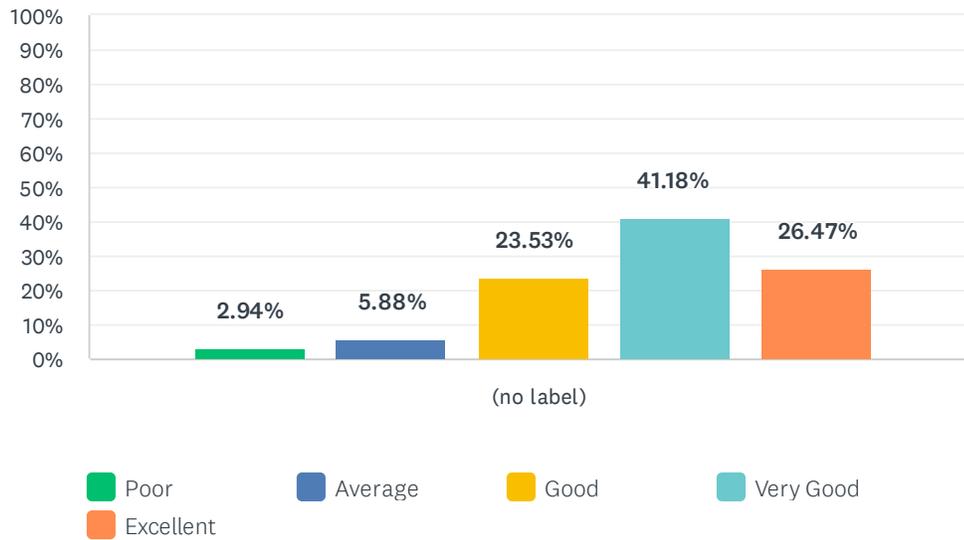


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	5.56%	5.56%	33.33%	33.33%	22.22%	36	3.61
	2	2	12	12	8		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Very biased and not practical in many areas	8/28/2025 8:55 AM
2	Way too PHX woke BS. Terrible speakers from tooscum	8/26/2025 2:54 PM
3	Too short, needed to be longer.	8/26/2025 2:14 PM
4	geared for larger communities	8/26/2025 2:00 PM

## Q12 Smart Water, Smart Policy: Innovation Strategies for Local Leaders

Answered: 75 Skipped: 66

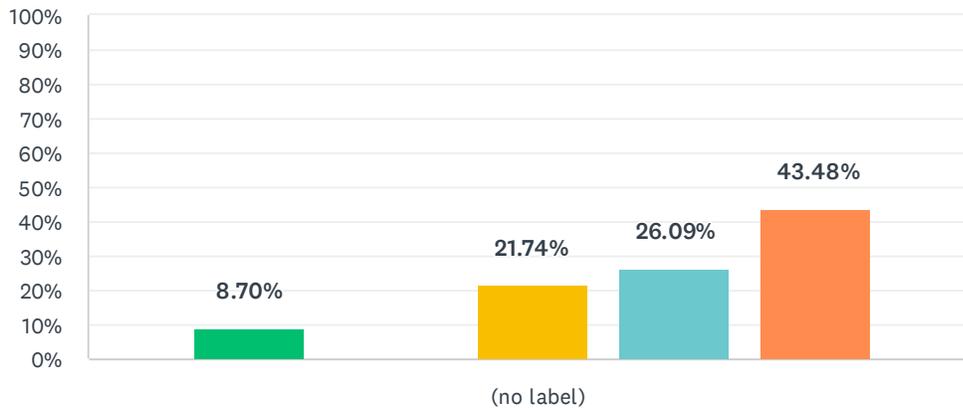


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.94%	5.88%	23.53%	41.18%	26.47%		
	1	2	8	14	9	34	3.82

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Interesting, timely discussion. Good panelists.	8/26/2025 5:43 PM
2	I feel like all of northern AZ was forgotten	8/26/2025 4:49 PM
3	Danced all around the water shortage and need for augmentation. Also did not address the intra-state fighting over water.	8/26/2025 1:57 PM
4	This one was applicable to the whole state.	8/22/2025 12:38 PM

## Q13 Rooted in Grit: Women, Wine and Economic Growth in Arizona

Answered: 77 Skipped: 64



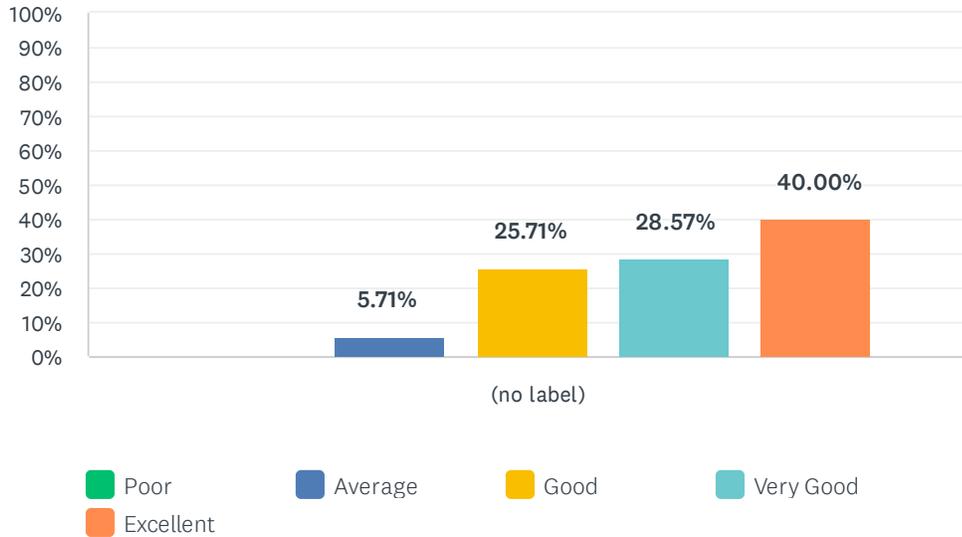
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	8.70%	0.00%	21.74%	26.09%	43.48%		
	2	0	5	6	10	23	3.96

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	What a great session! It was a wonderful highlight of local wineries and entrepreneurship and how this helps bolster communities.	9/5/2025 6:53 PM
2	Local business spotlight with inspiring stories. Free wine!	8/27/2025 8:18 AM
3	WAS great hearing their stories. Didn't know about them so it was good to hear something new.	8/26/2025 4:50 PM
4	woke BS	8/26/2025 2:54 PM
5	Great info	8/26/2025 2:04 PM

## Q14 Short-Term Rentals and Community Impact: Arizona Mayors Speak Out

Answered: 89 Skipped: 52

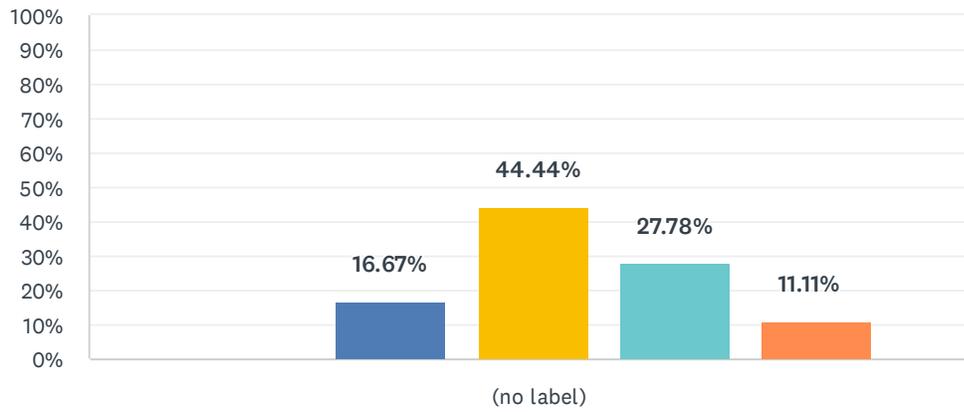


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	5.71% 2	25.71% 9	28.57% 10	40.00% 14	35	4.03

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	I liked it better when the League had an industry leader attend and speak.	8/27/2025 3:42 PM
2	This would have been excellent if the microphones worked better during the session.	8/27/2025 1:04 PM
3	no real solutions.	8/26/2025 2:54 PM
4	good at outlining the issues butit did not provide any strategy	8/26/2025 2:25 PM
5	Too short	8/26/2025 2:14 PM
6	A follow - up with the house and senate would be helpful	8/26/2025 2:04 PM

## Q15 Forging Arizona's Resilient Future

Answered: 72 Skipped: 69



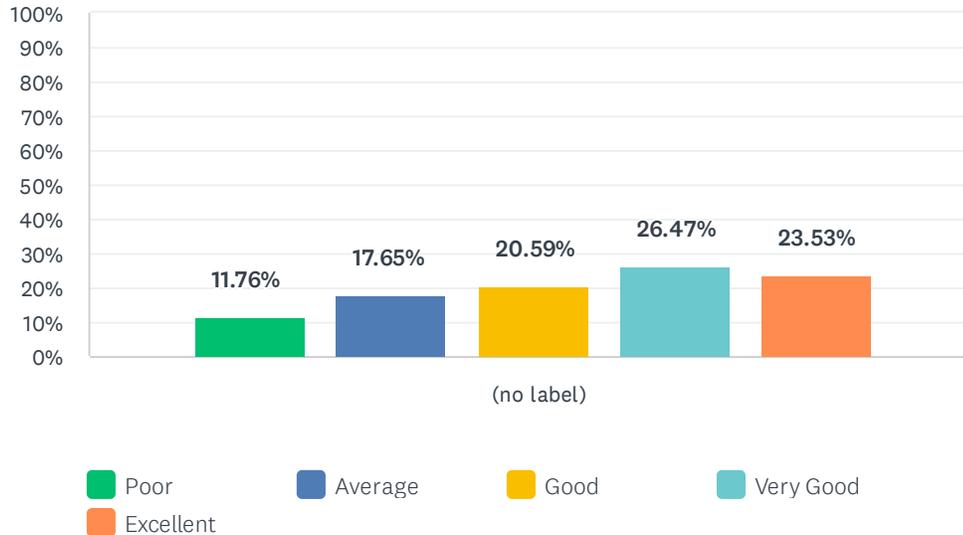
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	16.67%	44.44%	27.78%	11.11%		
	0	3	8	5	2	18	3.33

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	It was a shame this room was hard to find (the room name was behind a booth) and I had hoped more people were inside. The speakers were terrific.	8/26/2025 2:07 PM

## Q16 The Big Beautiful Bill, Medicaid, Medicare and Future Health Care Impacts on Cities and Towns

Answered: 83 Skipped: 58

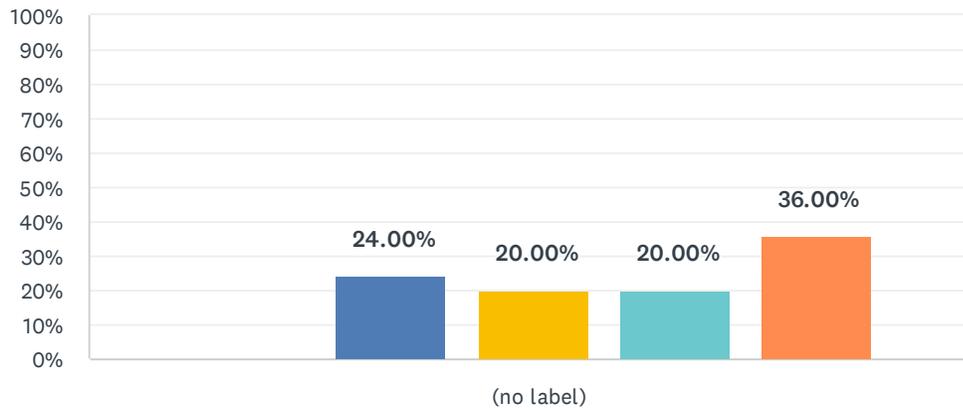


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	11.76%	17.65%	20.59%	26.47%	23.53%	34	3.32
	4	6	7	9	8		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Fear mongering with left leaning talking points. Many non factual statements stated as truths. Very disappointing that the presenters don't know their audience is not all left leaning. Filled with propaganda and misinformation	8/28/2025 8:55 AM
2	very partisan	8/27/2025 1:59 PM
3	Information was helpful in assisting leaders prepare how to network, respond and advise constituents on how to hopefully obtain the best healthcare available in our communities	8/27/2025 12:03 PM
4	Very liberal slant. Walked out	8/27/2025 10:10 AM
5	A lot of good information. Was a bit politically biased.	8/26/2025 7:57 PM
6	Good presentation but again what can we do?	8/26/2025 4:20 PM
7	Panelists were very partisan. Many people left the session. Too political.	8/26/2025 1:52 PM

## Q17 Procurement 101 - Purchasing Power & Cooperative Contracts

Answered: 76 Skipped: 65



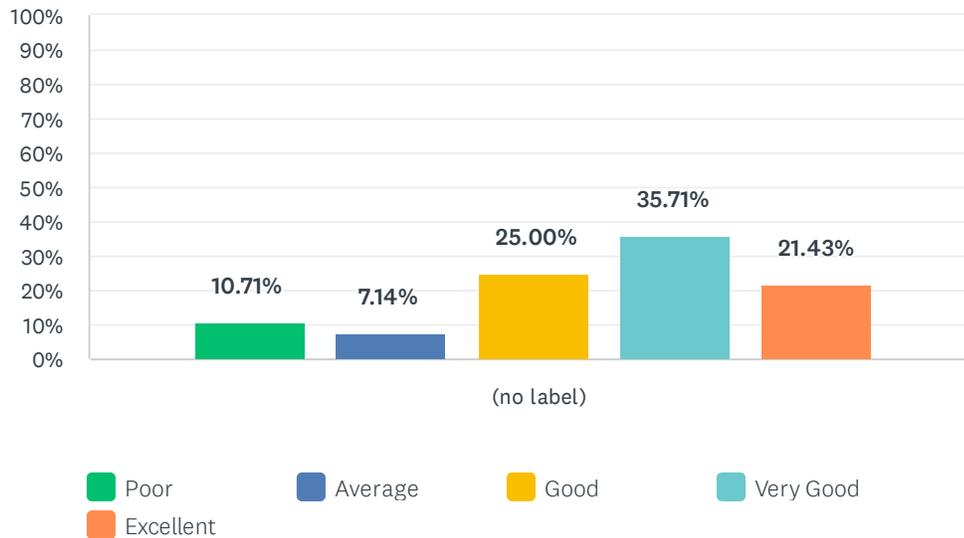
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	24.00% 6	20.00% 5	20.00% 5	36.00% 9	25	3.68

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	It wasn't a 101 at all. Opening comment of a lawyer reading fine print was not very valuable. Thought the panel did eventually steer toward coop agreement and other tool for cities to use.	8/22/2025 12:55 PM
2	Great information	8/22/2025 9:41 AM
3	The audience was elected officials not procurement specialist so I suggest a procurement overview at the beginning rather than a conflict of interest monologue by a lawyer. The one piece of advice bit at the end was useful and insightful.	8/21/2025 5:40 PM

## Q18 Arizona's Wildfire Challenges: How to Innovate Out of the Problem

Answered: 79 Skipped: 62

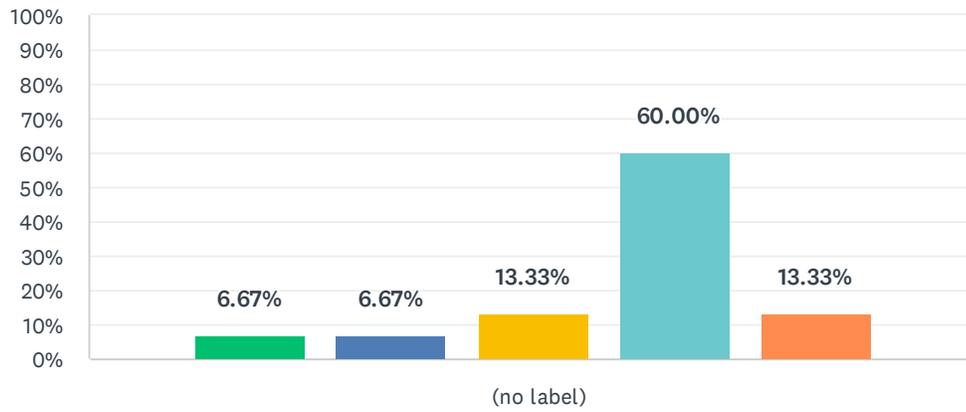


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	10.71% 3	7.14% 2	25.00% 7	35.71% 10	21.43% 6	28	3.50

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Not addressing the source of the problem	9/1/2025 8:31 PM
2	The panel didn't leave enough time for questions.	8/28/2025 10:44 AM
3	Informative. Great panel.	8/27/2025 3:44 PM
4	I thought the panel was very good. Did a great overview on procedures.	8/26/2025 4:24 PM
5	no solutions.	8/26/2025 2:56 PM

## Q19 The Future of Mining

Answered: 67 Skipped: 74

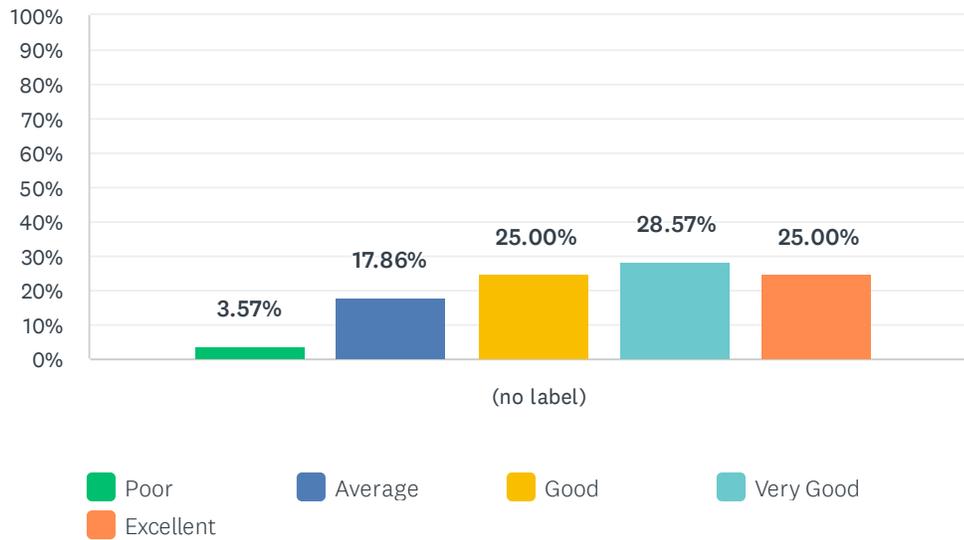


■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	6.67%	6.67%	13.33%	60.00%	13.33%	15	3.67
	1	1	2	9	2		

## Q20 The New Talent Playbook: Innovative Workforce Solutions

Answered: 72 Skipped: 69

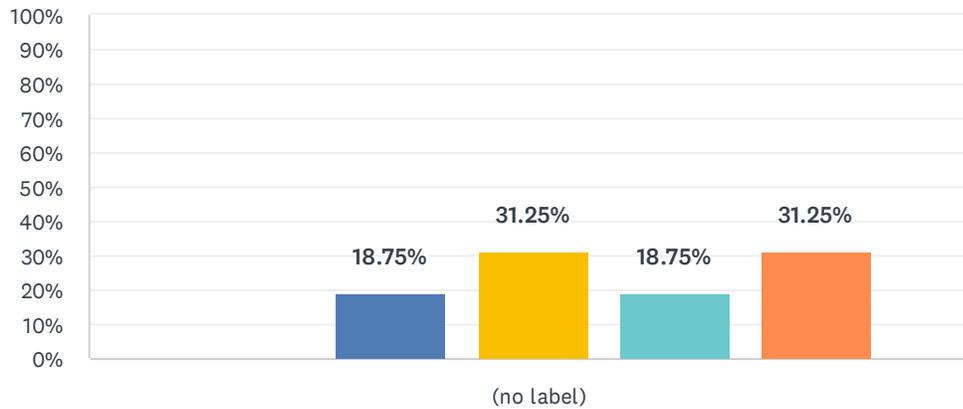


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	3.57%	17.86%	25.00%	28.57%	25.00%	28	3.54
	1	5	7	8	7		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Happy to see community colleges included!	8/27/2025 8:19 AM
2	Great panel and topic. Would love to see this return with new aspects.	8/26/2025 4:59 PM
3	This panel was really good. Great ideas were shared.	8/26/2025 4:51 PM
4	Nice job Sintra.	8/26/2025 2:55 PM
5	It was great to hear from the panelists with different backgrounds.	8/26/2025 2:30 PM
6	Didn't hear a lot about innovative solutions.	8/26/2025 2:14 PM

## Q21 Innovative Solutions and Healthcare Programs in Arizona's Cities and Towns

Answered: 66 Skipped: 75



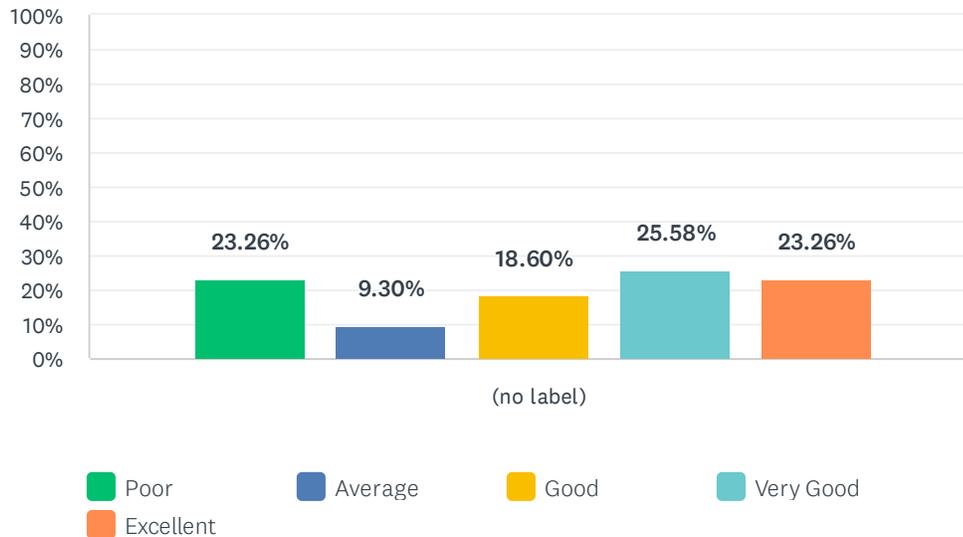
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	18.75% 3	31.25% 5	18.75% 3	31.25% 5	16	3.63

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	The moderator was handsome. lol	8/26/2025 3:54 PM

## Q22 Dollars from DC: Unpacking Federal Funding Impacts on Arizona's Cities and Towns

Answered: 82 Skipped: 59



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	23.26%	9.30%	18.60%	25.58%	23.26%	43	3.16
	10	4	8	11	10		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	The first 15 minutes of the session was spent attacking the Trump administration by the two democratic elected officials. I thought the League was supposed to be non-partisan. Myself and about ten other attendees walked out. I would hope that in the future you would have a balanced representation of speakers.	9/1/2025 5:53 PM
2	This session was TERRIBLE. Bashing our president and conservatives. Shame on the League for allowing this!	8/28/2025 1:06 PM
3	only represented one side of the issue, again very partisan, a waste of time	8/27/2025 2:00 PM
4	I'm not sure if this was the one with a liberal bias on dodge. Walked out	8/27/2025 10:12 AM
5	This was very one sided and talked about bashing Trump. Needs to have both parties present	8/26/2025 8:18 PM
6	This was very disappointing. I walked out after 20min of hearing nothing but complaining about the Trump administration. It was extremely inappropriate in my opinion to be so partisan when addressing local governments where we try to deal directly with issues and leave partisanship out of it as much as possible. On top of that, they were not offering any solutions, just complaints, as if they just couldn't help themselves. To be fair, as I stated, I did not stay for the entire session.	8/26/2025 4:36 PM
7	The panel should have consisted of a democratic and republican Senator to have a balanced bipartisan. People were getting up and leaving and I overheard several say it was a Trump bashing session.	8/26/2025 3:35 PM
8	Would have been better with a Republican congressman on the panel as well.	8/26/2025 3:13 PM
9	This session was very disappointing. This conference was supposed to be non-partisan. This session was one I was looking forward to. From the very beginning it took a turn to the left and continued on that trajectory. Instead of sharing information, these two panelists decided to discuss their specific views and values of DC currently. They continually bashed our current President, Donald J. Trump and took digs at him and the regime running our country currently.	8/26/2025 2:30 PM

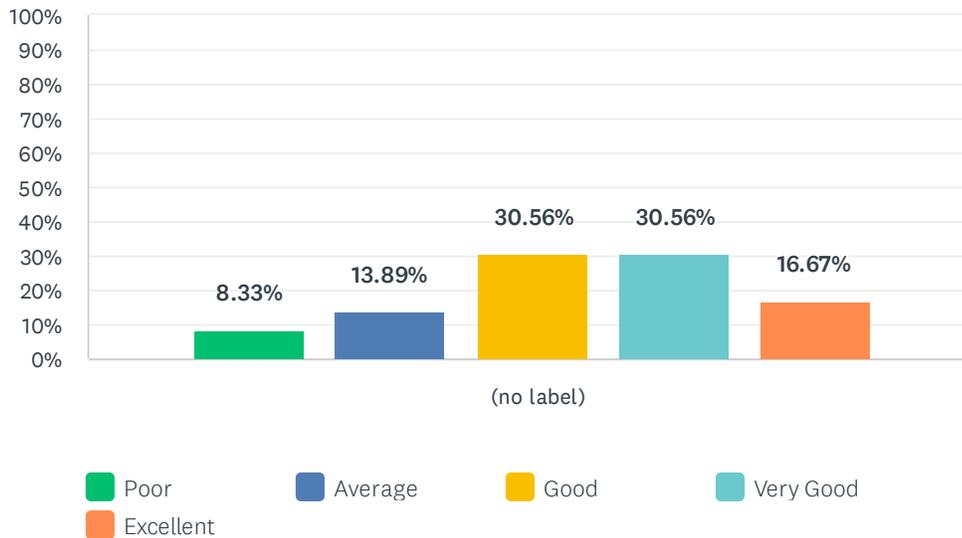
## 2025 League Annual Conference Survey

There were many members who got up within minutes and departed the session. I held on for 15-20 minutes, hoping that the session would take a turn and share a more neutral side; sticking to the facts. This however was not the case and I left and joined the Ballot Influence talk already in progress. I can't stress my extreme disappointment with this session. All other topics I attended last week were incredible. This one however was very very disappointing.

10	was to politicized and did not really shed light on current funding options.	8/26/2025 2:23 PM
11	Gallego and Stanton did really good job. They covered a lot of territory and even brought in some humor. It was really good.	8/26/2025 2:08 PM
12	Partisan and had incorrect information	8/26/2025 2:02 PM

## Q23 State Land 101: Understanding Arizona's Trust Lands

Answered: 78 Skipped: 63

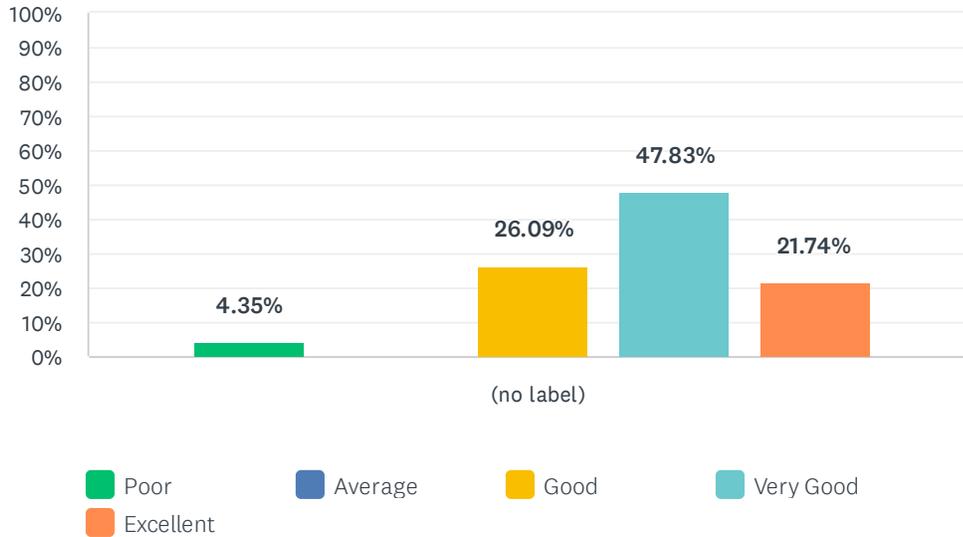


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	8.33%	13.89%	30.56%	30.56%	16.67%	36	3.33
	3	5	11	11	6		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Looking for opportunity and needing information from Arizona Trust Lands to see the opportunities that our community can take advantage of in Nogales Arizona.	8/27/2025 11:27 PM
2	Didn't address Federal involvement especially when it comes to Federal gov maintenance of lands.	8/27/2025 10:12 AM
3	Again very generic information but appreciative of the topic.	8/26/2025 4:59 PM
4	Being new to the state of Arizona this was very informative	8/26/2025 4:24 PM
5	where the hell was the ASLD director?	8/26/2025 2:56 PM
6	Thank you for having the State Land Commissioner with us	8/26/2025 2:14 PM
7	Learned more about the purpose of trust lands	8/26/2025 2:14 PM
8	This is a must. We should do a 102 or 201 class next year.	8/26/2025 1:58 PM
9	I wanted to attend this but it was held at the same time as another that I attended.	8/23/2025 12:05 PM
10	The director blew through the opening presentation and didn't even know what was in it. It was clearly too detailed for the time allotted and I was not able to glean anything from it. You don't get to claim the "newbie" waiver after 2.5 years. Neither the director or her deputy appeared to be experts on what the agencies role is. I expect appointees to hit the ground running, not ojt.	8/22/2025 12:55 PM
11	I didn't really gain any new understanding. Volume issues.	8/22/2025 9:41 AM
12	The commissioners brief was unusable. I came away discouraged they with knew the business. .they spoke as if this whole land trust thing was new to the state and they were inventing processes.	8/21/2025 5:40 PM

## Q24 Ballot Influence: Understanding the Role of Special Interests in Today's Referendums

Answered: 75 Skipped: 66

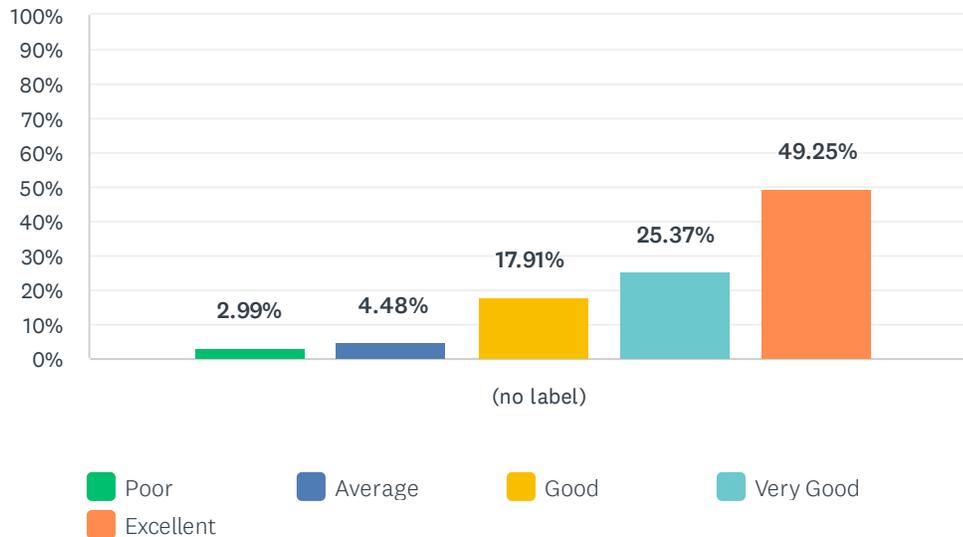


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	4.35%	0.00%	26.09%	47.83%	21.74%		
	1	0	6	11	5	23	3.83

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	First, think about the visual of your panelists. Second, one of the municipal attorneys is experienced but had no recent referendum experience; two others solely focused on land issues; and the other frequently sues cities and has nearly been sanctioned. A great subject but poorly executed.	9/5/2025 6:56 PM
2	But not favorable to citizen perspective	9/1/2025 8:31 PM
3	frank was good, but the bias developer guy was really bad. dont use him again.	8/26/2025 2:56 PM
4	I joined this session in progress and enjoyed it very much. It was very informative.	8/26/2025 2:30 PM
5	The panel made a lot of assumptions about our familiarity with certain cases. Too much insider talk from the panelists.	8/26/2025 2:26 PM

## Q25 Reading the Tea Leaves: Pundits Discuss the Current Political Landscape

Answered: 95 Skipped: 46



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.99% 2	4.48% 3	17.91% 12	25.37% 17	49.25% 33	67	4.13

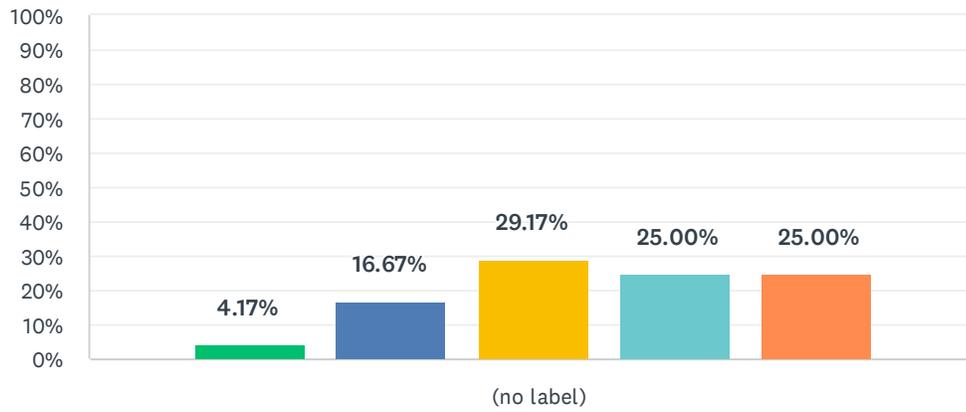
#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Always good but it needs a larger room or make this a main session so it doesn't compete with others.	9/5/2025 6:56 PM
2	Very left-wing slant	9/1/2025 8:31 PM
3	The truth is depressing	8/30/2025 9:43 AM
4	Great discussion from ALL sides	8/28/2025 1:06 PM
5	Most disappointing breakout session. The presenter from High Ground was an embarrassment and 1/2 the room were disgusted with his remarks bashing our duly elected President. Shocking that the League would confine this type of ultra partisanship rhetoric during an event like this. Know your base overall and don't just pander to the Maricopa County crowd.	8/28/2025 9:00 AM
6	Needed a larger room to accommodate the audience	8/27/2025 8:19 AM
7	A packed room. A great session. This should be an opening session or use a much larger room. The best most informative session of the conference	8/26/2025 7:58 PM
8	Panelist kept it interesting and lively	8/26/2025 3:54 PM
9	Moderator did a great job keeping it moving and interesting.	8/26/2025 3:13 PM
10	Session needs to be held in a larger room	8/26/2025 3:02 PM
11	I really enjoyed this session as it stuck to the facts and we were able to hear from all political parties and their views on various topics. I hope this session is brought back next year. Very informative.	8/26/2025 2:30 PM
12	always a good session!	8/26/2025 2:27 PM
13	Keep bringing Coughlin, Pearson and Heywood!	8/26/2025 2:26 PM

## 2025 League Annual Conference Survey

14	Room too crowded. Too much insider talk hard for a political neophyte to follow. Chuck is always thoughtful and excellent.	8/26/2025 2:26 PM
15	Too many people in the session. I guess the other ones were not intriguing so everyone was in there.	8/26/2025 2:14 PM
16	This room was packed and people seemed to really enjoy it.	8/26/2025 2:08 PM
17	somewhat entertaining	8/26/2025 2:02 PM
18	Just cannot get any better. Really wish this was a stand-alone portion as there were other concurrent that peaked my interest, but this is a cannot miss.	8/26/2025 1:58 PM
19	Need a larger room.	8/21/2025 4:59 PM

## Q26 Keeping Arizona Competitive in the Tourism Economy

Answered: 74 Skipped: 67

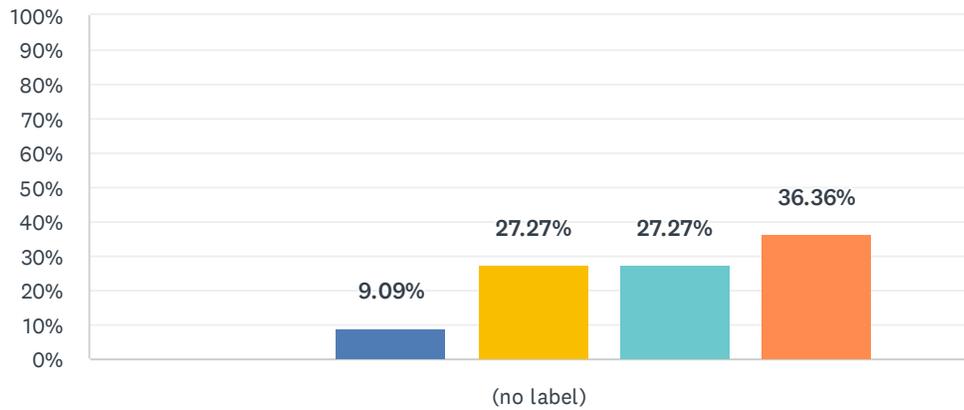


■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	4.17%	16.67%	29.17%	25.00%	25.00%	24	3.50
	1	4	7	6	6		

## Q27 Protecting Our Communities: Confronting Emerging Local Threats

Answered: 71 Skipped: 70



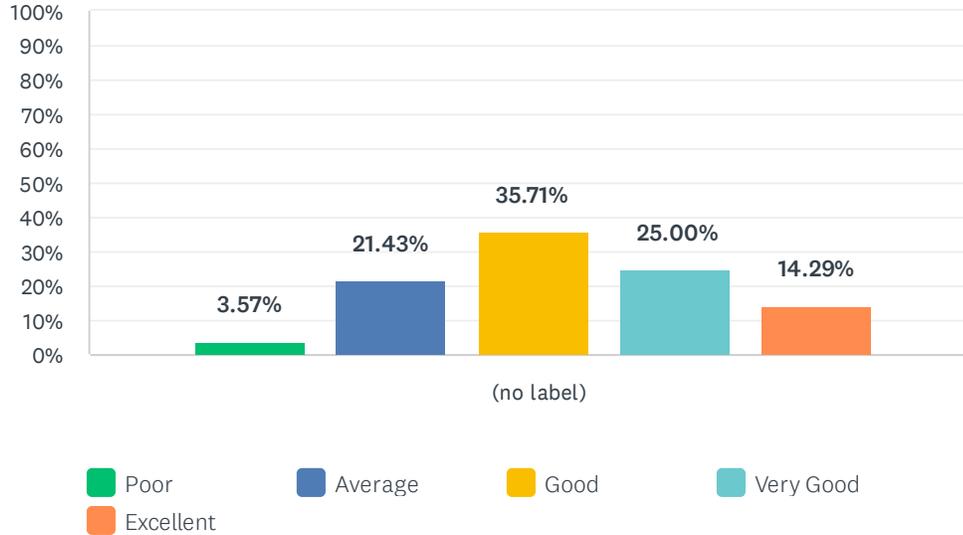
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	9.09% 2	27.27% 6	27.27% 6	36.36% 8	22	3.91

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	EXCELLENT PANEL. Needed a larger room for attendees. Moderator was not a good choice, he seemed uncomfortable and had a very poor command presence.	8/27/2025 3:44 PM
2	Great panel. Appreciated the attorney perspective. I would have enjoyed hearing more from her.	8/26/2025 4:24 PM
3	I feel like they could've been more explanations. Perhaps have somebody there from law-enforcement. Talk about it, not just homeland, security, and the attorney general, but some real subject matter.	8/26/2025 2:06 PM
4	It was good but room was crammed and should have been given a larger space	8/26/2025 1:55 PM
5	It was big city issues with little solutions for rural or cities. Mostly yap and they small to medium communities possibly a after thought.	8/21/2025 8:15 PM

## Q28 Chartering Your City's Course: Strategic Planning for Rural Communities

Answered: 77 Skipped: 64



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	3.57%	21.43%	35.71%	25.00%	14.29%	28	3.25
	1	6	10	7	4		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	It was not as engaging as expected. It was almost as if we were to develop a plan during the session which was a challenge.	10/11/2025 8:45 PM
2	There was too much of a gap between lunch and the 230 meetings.	8/27/2025 10:52 AM
3	even "rural communities vary greatly in AZ. This did not resonate with where my community is in terms of planning.	8/26/2025 2:27 PM
4	somewhat generic - not what I expected	8/26/2025 2:02 PM

## Q29 Civic Craft - Class 1 - Introductions & Program Overview

Answered: 67 Skipped: 74

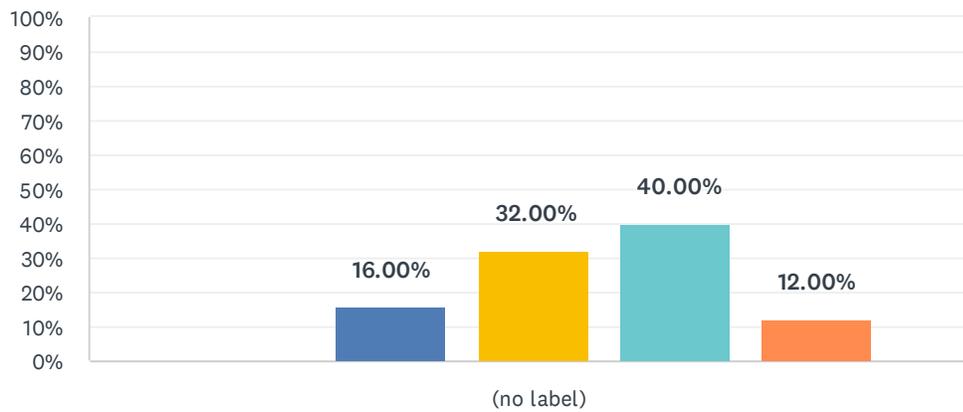


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	18.18% 2	0.00% 0	9.09% 1	27.27% 3	45.45% 5	11	3.82

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Very excited about this	8/26/2025 8:18 PM
2	I am very excited to be part of this program.	8/26/2025 4:24 PM
3	I'm looking forward to future sessions!	8/26/2025 2:39 PM
4	I really enjoyed the class and meeting my cohort	8/26/2025 2:06 PM
5	I didn't attend but a neighboring colleague.was impressed and recommended the program	8/22/2025 12:55 PM

## Q30 Funding the Future: New Reality in Grants & Assistance Funding

Answered: 74 Skipped: 67



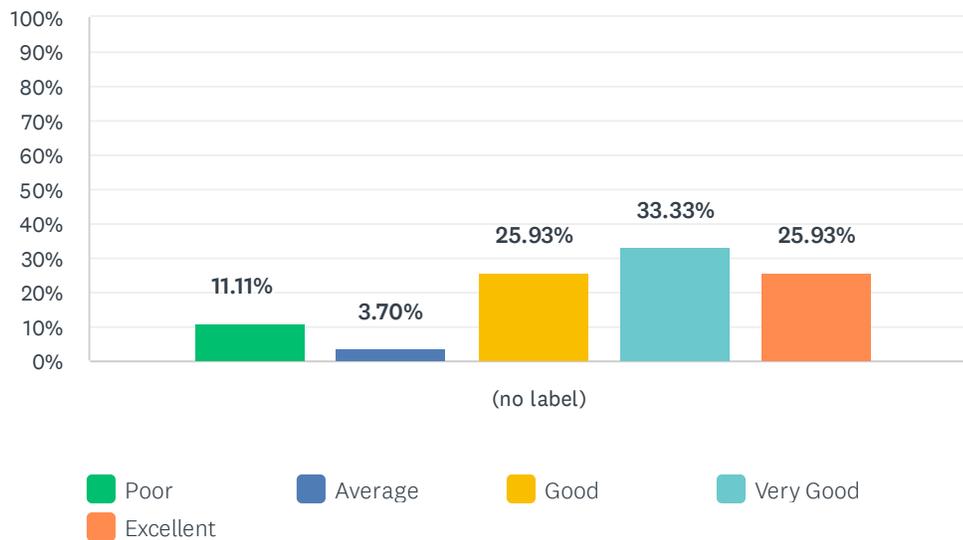
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	16.00% 4	32.00% 8	40.00% 10	12.00% 3	25	3.48

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Knowledgeable presenters with good strategies	9/1/2025 8:31 PM
2	slightly informative	8/28/2025 1:06 PM

## Q31 Speed Networking Breakfast for Municipal Officials

Answered: 80 Skipped: 61

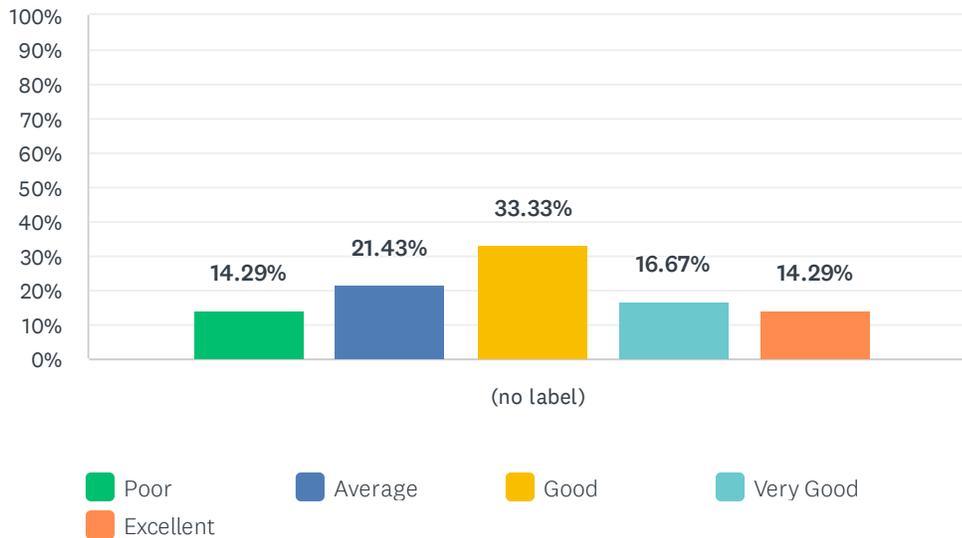


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	11.11% 3	3.70% 1	25.93% 7	33.33% 9	25.93% 7	27	3.59

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Always great connecting with a variety of individuals and seeing quick ideas on how to make our communities better.	10/11/2025 8:45 PM
2	Stupid format.	8/27/2025 10:53 AM
3	this should happen every day	8/27/2025 6:26 AM
4	Tables need moderators. Too many of the participants took over the time.	8/26/2025 7:59 PM
5	Loved this idea! Not sure where I would put this but I wish it was not the last day.	8/26/2025 4:26 PM
6	useless time wasting shit	8/26/2025 2:57 PM
7	A great way to meet other civic minded people!	8/26/2025 2:39 PM
8	Always enjoy this session to actually talk to other cities	8/26/2025 2:15 PM
9	This is always fun and a great way to meeting other mayors and councilors	8/26/2025 2:04 PM
10	Way more useful than I anticipated. Four very useful discussions.	8/22/2025 12:57 PM
11	Bigger room with people spread out so groups can hear each other. People not participating eat somewhere else.	8/22/2025 9:44 AM

## Q32 Closing General Session - Ignite Your Influence & Impact

Answered: 86 Skipped: 55

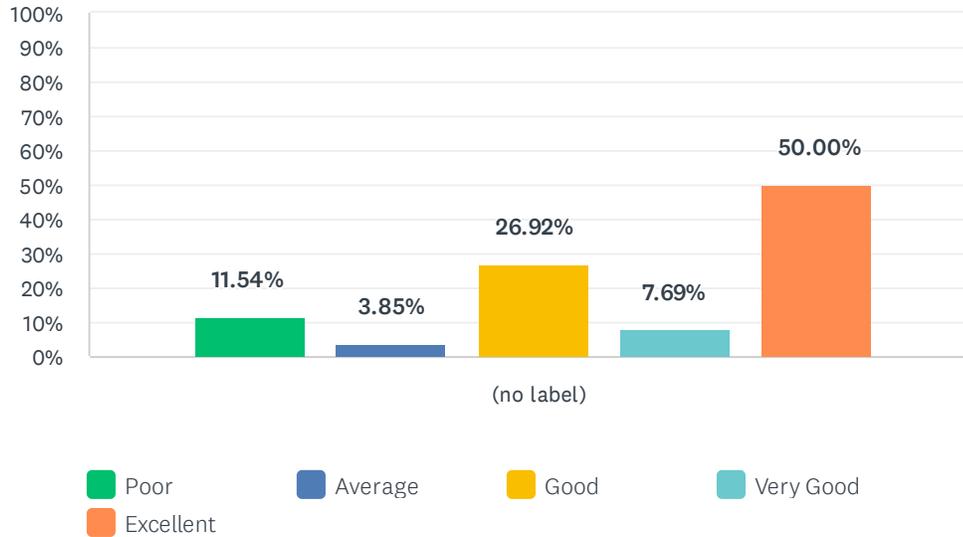


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	14.29% 6	21.43% 9	33.33% 14	16.67% 7	14.29% 6	42	2.95

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Having a closer speaker on Friday's is always tough. Is there a way to work into Thursday's schedule?	10/2/2025 9:57 AM
2	Although the speaker was exciting, I shouldn't hear her. I even tried changing seats	8/30/2025 9:45 AM
3	Very hard to understand the speaker.	8/27/2025 5:23 PM
4	I am hearing impaired and she was hard to understand	8/26/2025 8:32 PM
5	Speaker was loud and difficult to understand, almost manic.	8/26/2025 5:44 PM
6	She was good - but you could not understand her.	8/26/2025 4:52 PM
7	Again wish it was earlier we could have stayed longer	8/26/2025 4:26 PM
8	Layout and sound system did not match - hard to hear	8/26/2025 3:03 PM
9	useless	8/26/2025 2:57 PM
10	WAY too loud, too much music and had a difficult time understanding the speaker. I had to walk out after about 10-15 minutes.	8/26/2025 2:40 PM
11	Sorry, but the sound system ruined it. We couldn't hear this couldn't participate.	8/22/2025 12:57 PM
12	Feedback, echo, Volume issues. I left 15 minutes in because I couldn't understand what either person was saying.	8/22/2025 9:44 AM
13	Checkout time is 11am.not enough time to participate and get packed and checked out.	8/21/2025 8:19 PM

## Q33 Pre-Conference Session: Engaging Communities to Build The Arizona We Want

Answered: 84 Skipped: 57

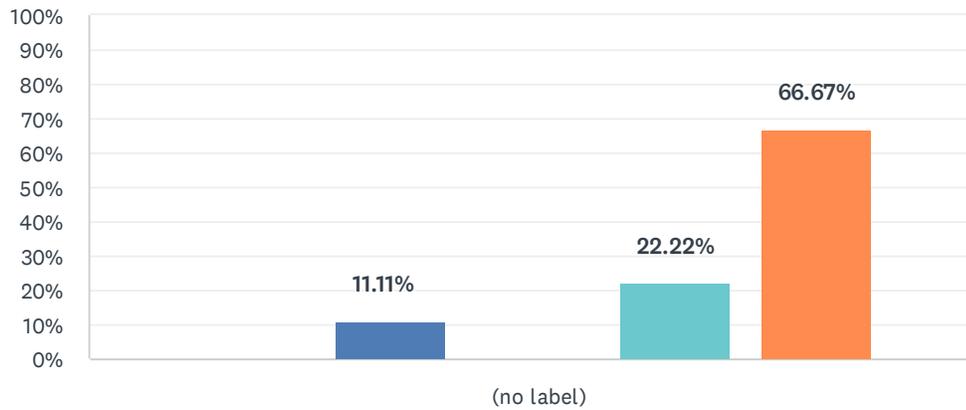


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	11.54%	3.85%	26.92%	7.69%	50.00%		
	3	1	7	2	13	26	3.81

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Loved the Mayors' suggestions on community engagement	8/26/2025 2:40 PM
2	informative.	8/26/2025 2:29 PM
3	How many times could they say "Divisive?"	8/26/2025 2:03 PM

## Q34 Golf Tournament

Answered: 77 Skipped: 64



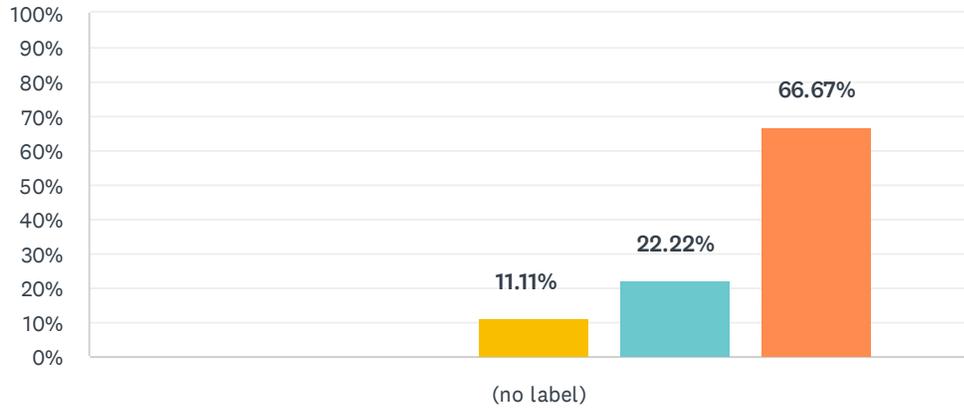
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	11.11% 1	0.00% 0	22.22% 2	66.67% 6	9	4.44

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Not appropriate, this should be about working for our communities.	8/27/2025 10:56 AM
2	That 2nd place team was amazing	8/26/2025 3:55 PM
3	useless	8/26/2025 2:58 PM
4	I wish I could have joined. Hopefully next year.	8/26/2025 2:31 PM
5	If at this resort they have Pickleball courts so something in mornings for it	8/22/2025 6:29 AM

## Q35 Spouse/Guest Tour: Tour of Western Spirit: Scottsdale's Museum of the West

Answered: 72 Skipped: 69



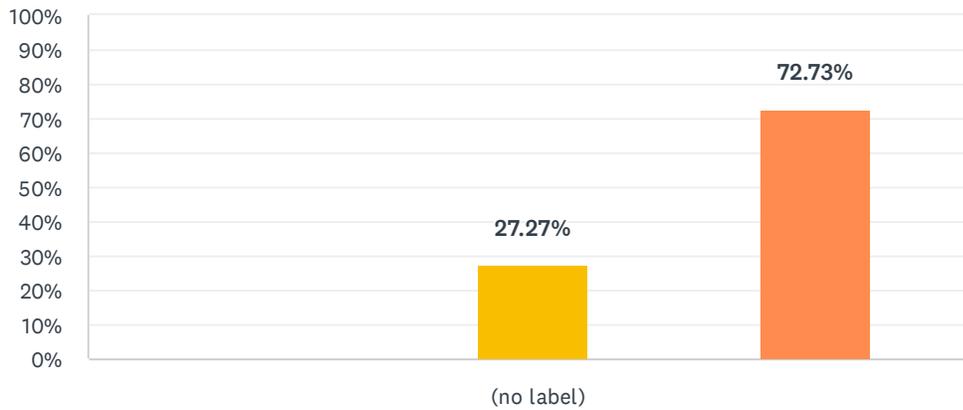
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	0.00% 0	11.11% 1	22.22% 2	66.67% 6	9	4.56

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	My wife paid \$180 and then was told she couldn't attend, it was full.	8/27/2025 10:56 AM

## Q36 Mobile Tour: Scottsdale Water Campus Tour

Answered: 73 Skipped: 68



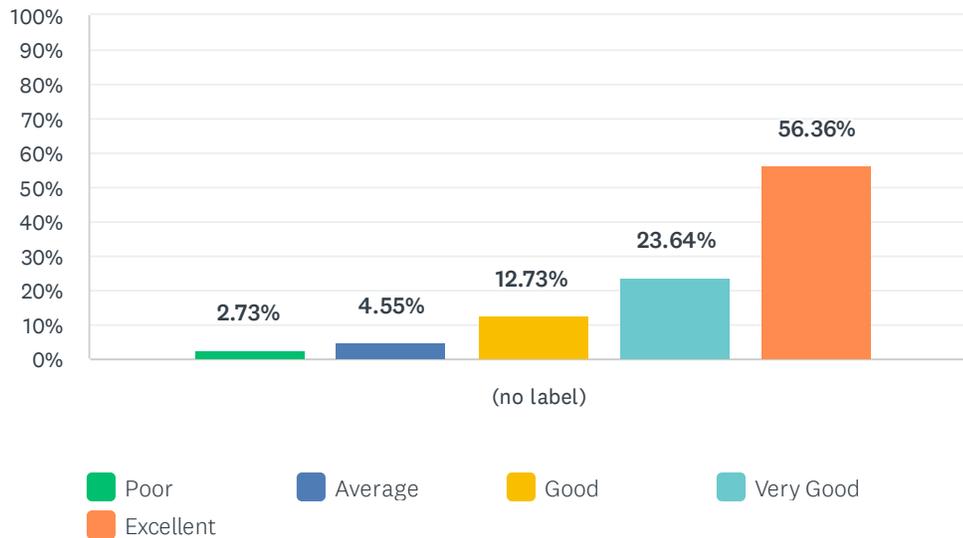
■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	27.27%	0.00%	72.73%	11	4.45
	0	0	3	0	8		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Logistics were well planned (smooth travel experience). The facility presentation was at times unclear.	8/27/2025 8:20 AM
2	A great live event.	8/26/2025 8:00 PM
3	My husband did come up but did not participate in the tour. I did appreciate you offering this, if you did not offer this I would not have had my husband come up and I am happy he came.	8/26/2025 4:30 PM
4	This tour was very professional. The staff were knowledgeable and the use of microphones and headsets was inclusive. Very informative too.	8/26/2025 2:09 PM
5	Very professional and useful. Plenty of time for QA at the end.	8/22/2025 12:58 PM

## Q37 Showcase of Cities and Towns Event

Answered: 119 Skipped: 22



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	2.73%	4.55%	12.73%	23.64%	56.36%	110	4.26
	3	5	14	26	62		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	The space was very very crowded, hot and loud. I'd suggest limiting live music to one area of the space so that groups aren't competing. Or alternating time slots for live music. It was so loud, we couldn't talk to folks at our booth. Just a bit too much noise/music for such an limited space. Think about moving music to where folks are sitting or eating so not to compete with what's happening in the booths.	10/2/2025 9:59 AM
2	Always a great event! My only comment is that it was a little more crowded this year, but otherwise good job!	9/15/2025 9:08 AM
3	This is always a terrific event. But the competing music was too much - can they turn the volume down??	9/5/2025 6:56 PM
4	This is always a great event. Communities are really trying to one-up each other. However, they may need to be some guardrails put in the future.	9/3/2025 11:04 AM
5	Way too loud.	9/1/2025 7:19 PM
6	Lots of fun. Although I didn't think it was a place for young children. There was a child with ear covering because of the loud noise. There was too many children attending.	8/30/2025 9:51 AM
7	Recommendation. The City of Tempe had a DJ that was very good. Unfortunately the music was too loud so that any booths near them were unable carry a conversation with people asking questions. Maybe they should play in the lobby. We want to be able to talk to people about our booth and community.	8/29/2025 8:37 AM
8	Nogales 🥭 Mangoes and Tomatoes where a big hit!!!	8/27/2025 11:28 PM
9	Great event. By allowing some to play very loud live and DJ music is negatively impacting the entire event. Hard to talk, hard to hear, hard to manage your own booth. This practice needs to be managed in some way. I heard a lot of complaints from other booths and the music from two booths ruined the opportunity for any other soft music to be performed.	8/27/2025 5:25 PM
10	The live music was deafening in a room that already has ambient noise from a crowd.	8/27/2025 3:57 PM

## 2025 League Annual Conference Survey

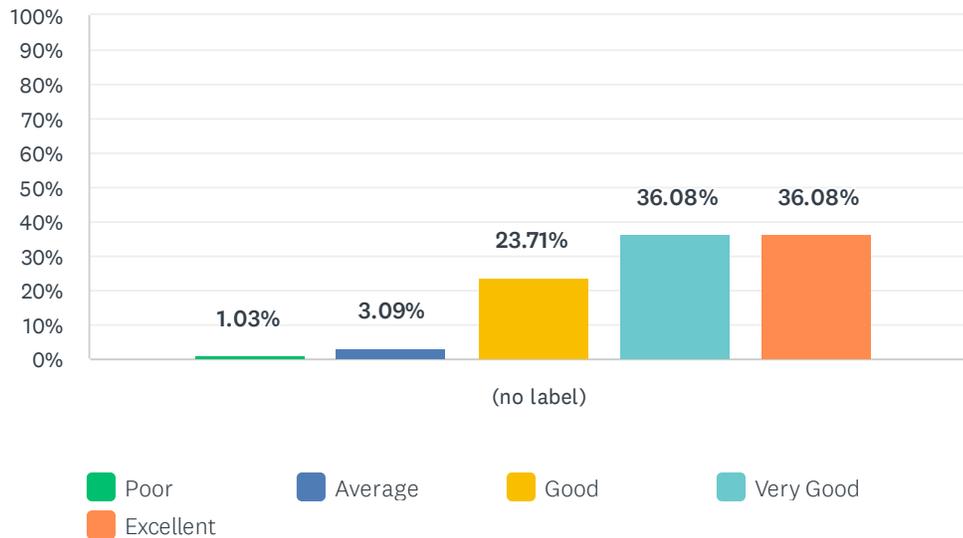
11	Exceedingly LOUD and chaotic. Poor Municipal participation.	8/27/2025 3:46 PM
12	More room is needed, it was crowded and hot. The unloading process leaves a lot of room for improvement.	8/27/2025 3:35 PM
13	This was a fun event although not so fun if you're actively in sobriety as most folks had been drinking heavily for a bit and then at the event. I was also disappointed that the wait in between the last session and this one was so long. If there's a two hour wait again, I'm not sure that I'll stick around for it.	8/27/2025 2:36 PM
14	Always enjoyable.	8/27/2025 12:05 PM
15	A waste of municipalities time and budget.	8/27/2025 10:56 AM
16	Not enough seating for people to eat. Hard to eat standing and holding a dish.	8/27/2025 10:05 AM
17	Fun event!	8/27/2025 8:20 AM
18	Lots of fun activities and prizes! Great for families!	8/27/2025 7:00 AM
19	A vegan option would be appreciated.	8/27/2025 4:06 AM
20	booth's were too close, it was hot in there and when our staff went to set up parking was difficult	8/26/2025 8:32 PM
21	This was amazing	8/26/2025 8:18 PM
22	Seemed cramped given the available space. Too many bands/music at one time. Love the energy but keep it separated/spaced out.	8/26/2025 5:00 PM
23	PLEASE have less or use bigger spaces. It is WAAAYYY To crowded in there and it is SOOO LOUD. MAYBE you should stop booths from having their own music and just have a main one.	8/26/2025 4:53 PM
24	I always love this event	8/26/2025 4:37 PM
25	Loved this!!!! Excellent	8/26/2025 4:30 PM
26	It was too loud in the room, made it hard to network	8/26/2025 4:09 PM
27	Always the best event of the evening. Suggest a bigger space to spread it out a little more	8/26/2025 3:55 PM
28	The room was way too small for the number of booths - the seating was largely empty and that real estate could have been sued to provide more room for folks walking around. The AC was terrible.	8/26/2025 3:22 PM
29	LOUD! Turn down the volume and/or limit the number of bands, DJ's, etc...	8/26/2025 3:04 PM
30	very good, but too fuking loud with the music and band. seating suked. room was a bit too small this time around. too many people.	8/26/2025 2:58 PM
31	Loved the seating inside the ballroom. Getting crowded and super loud...mostly due to bands, dj's. Can we mix up the food choice? Maybe cold deli type sandwiches?	8/26/2025 2:56 PM
32	Its always fun to see how other cities and towns promote themselves.	8/26/2025 2:29 PM
33	Extremely loud. But fun!	8/26/2025 2:17 PM
34	Seems to be less and less cities participating. The unloading of cars and bringing them in the back was a disaster. Cars were backed up and barely making it in by the start time. Need to allow to unload in the front. Need a new plan. Been doing this for years and this was the worst location	8/26/2025 2:17 PM
35	Seemed weak and small compared to last year but then again this year I didn't get COVID at it so it all evens out	8/26/2025 2:16 PM
36	SO MUCH FUN!	8/26/2025 2:09 PM
37	That room is too small the AC was not working not just there but everywhere for the amount of money that people are paying, and for that being a prestigious resort. It was a big let down.	8/26/2025 2:06 PM
38	A little too loud with music at the entrance to the exhibit hall along with Tempe's dance floor at the end of the ballroom near the dining area	8/26/2025 2:04 PM

## 2025 League Annual Conference Survey

39	Wish it was on an earlier night	8/26/2025 2:03 PM
40	Wow! This was top notch. Band was a little loud on one side and the DJ was a bit loud on the other, but excellent show!	8/26/2025 1:59 PM
41	2 hours just isn't enough time to get through every booth. Every booth had a line to play their game which slows things down. I started right at 6 and still didn't get to all booths before they started closing down and drawing raffle winners.	8/23/2025 12:07 PM
42	Super fun close out.	8/22/2025 12:58 PM
43	It was cramped and hot, spreading things out would help.	8/22/2025 9:45 AM
44	The band and recorded music was at the 120 db level, the band caused physical pain in my ears, the other music was louder than the crowd at about the 100 db level. It was barely possible to talk and hear people. The band and other amplified sound should be no higher than 70-80 db. That was the level of the dinner dance band. The food was good.	8/21/2025 8:32 PM

## Q38 Tuesday - Welcome Reception

Answered: 110 Skipped: 31

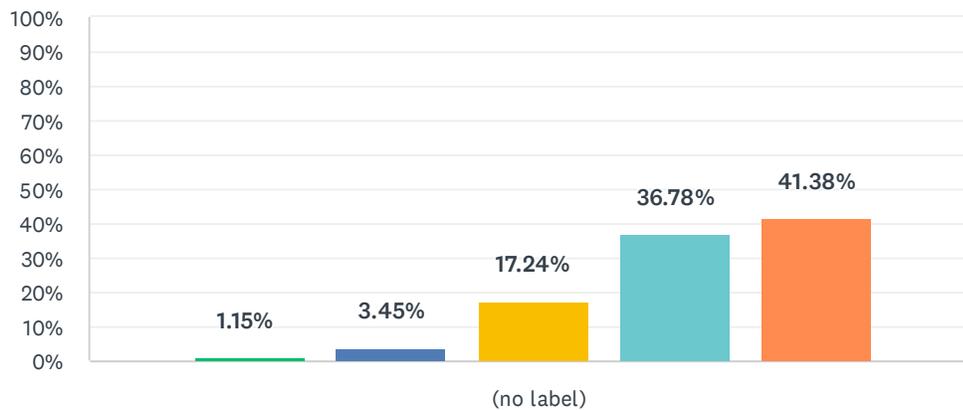


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	1.03%	3.09%	23.71%	36.08%	36.08%	97	4.03
	1	3	23	35	35		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	WAY to crowded and HOT!	8/28/2025 1:08 PM
2	APS does an amazing job!	8/27/2025 5:51 PM
3	Enjoyable. I did not feel the MC was effective at moderating nor did she engage effectively with the audience.	8/27/2025 3:49 PM
4	F	8/27/2025 3:35 PM
5	Food was good, speeches didn't work, no one listened.	8/26/2025 5:45 PM
6	Best leads I recieved all week.	8/26/2025 5:22 PM
7	Air conditioning couldn't keep up, too hot	8/26/2025 3:14 PM
8	I would prefer to keep the meal and speakers separate, i.e., not concurrent	8/26/2025 2:43 PM
9	good ice breaker. Nice chance to meet with people.	8/26/2025 2:32 PM
10	Difficult to hear. Attendees were rudely talking over the speakers.	8/26/2025 2:29 PM
11	Ted is always an amazing speaker, so he's good to hear from him	8/26/2025 2:08 PM
12	The food this year was much better than in the past	8/26/2025 2:05 PM
13	APS' presentation needed more volume.	8/26/2025 2:00 PM
14	Food was amazing	8/26/2025 1:55 PM
15	Service was superior! The purple fluffy dessert was awful. No texture and minimal flavor.	8/22/2025 9:48 AM

## Q39 Wednesday - Dinner, President's Update, and Entertainment

Answered: 103 Skipped: 38



■ Poor     
 ■ Average     
 ■ Good     
 ■ Very Good  
■ Excellent

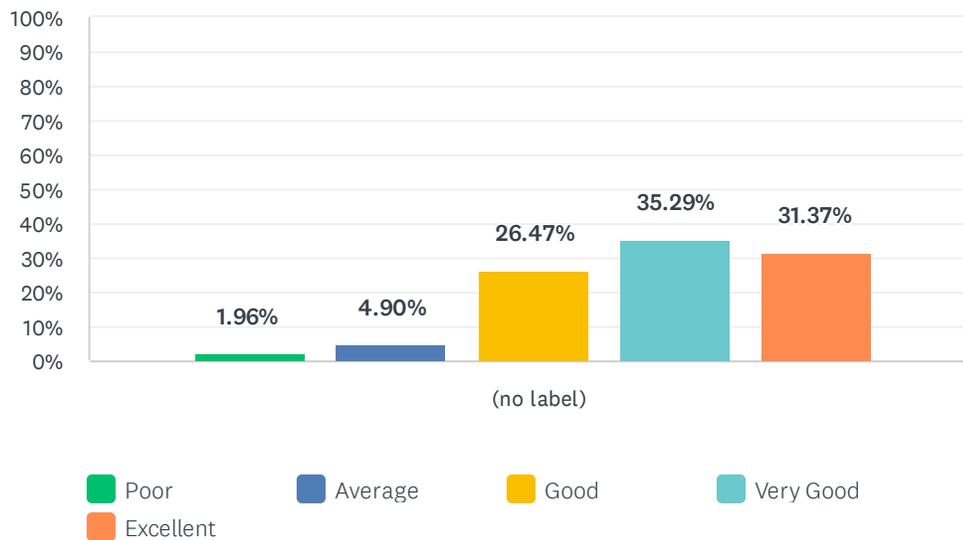
	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	1.15%	3.45%	17.24%	36.78%	41.38%	87	4.14
	1	3	15	32	36		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Food was not good. Update was good	8/28/2025 1:08 PM
2	The video was off the charts	8/26/2025 8:01 PM
3	My fellow council members wife was not allowed in	8/26/2025 4:51 PM
4	Very nice!	8/26/2025 4:31 PM
5	Great vegetarian option	8/26/2025 4:10 PM
6	Loved the video of all the cities and music.	8/26/2025 3:01 PM
7	the video with all the cities and towns and the guitarist singer was outstanding	8/26/2025 2:59 PM
8	Great as always. Loved Mayor Hartke video. The song about all the cities was impressive.	8/26/2025 2:57 PM
9	I would have been nice to have the band play during dinner. Instead, many of us left after the meal (long day), thus not being able to enjoy the band.	8/26/2025 2:43 PM
10	The food was great and the information was delivered very well.	8/26/2025 2:32 PM
11	Again, very rude attendees ignores the speakers. I could not hear.	8/26/2025 2:29 PM
12	The cities and towns video was simply amazing. Made me so prideful to be from Arizona and do the work that we do.	8/26/2025 2:23 PM
13	Maybe they need to do the entertainment at the beginning. By the time they perform everyone is leaving.	8/26/2025 2:19 PM
14	Vegetarian dinner was awful The gnocchi had too much spice on it. You could tell it was just thrown together on a whim.	8/26/2025 2:08 PM
15	The food this year was much better than in the past	8/26/2025 2:05 PM
16	Food excellent.	8/26/2025 2:00 PM



## Q40 Thursday - Legislative and Service Award Luncheon

Answered: 112 Skipped: 29

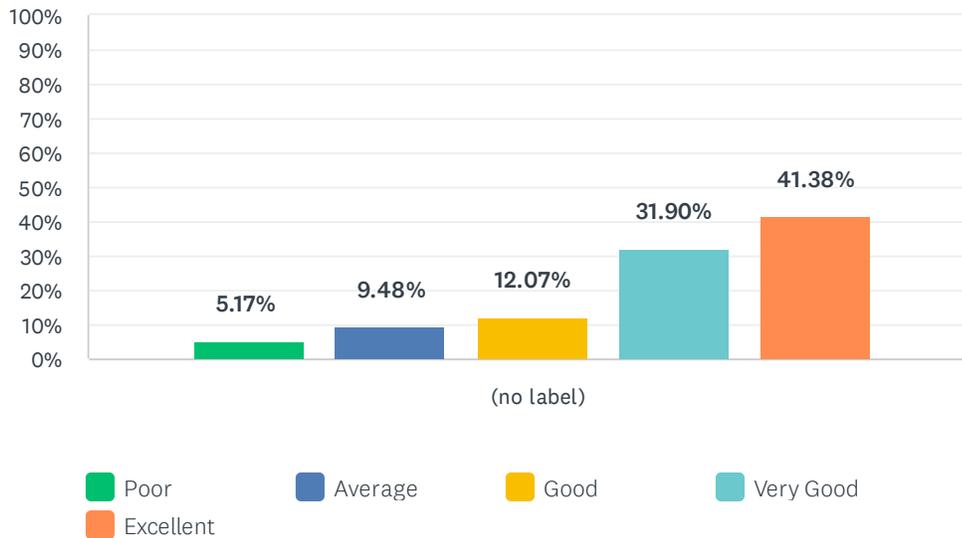


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	1.96%	4.90%	26.47%	35.29%	31.37%	102	3.89
	2	5	27	36	32		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Not very engaging. Too long with saying all the names	10/11/2025 8:47 PM
2	A speaker would be good. The Governor, Senator, etc.	8/29/2025 8:07 PM
3	Food was not good. Excellent video of all the Cities and Towns! WELL DONE	8/28/2025 1:08 PM
4	I was planning on attended but ended up double booking myself so another councilmember took my spot	8/26/2025 4:31 PM
5	Great vegetarian options	8/26/2025 4:10 PM
6	Can you find a way to accelerate the awards process, specifically the picture taking?	8/26/2025 2:43 PM
7	I enjoyed being able to celebrate the numerous accomplishments.	8/26/2025 2:32 PM
8	Hate to say it but this is what I least look forward too. Too many awards and a lot of sitting and staring and fake clapping.	8/26/2025 2:19 PM
9	Food was terrific. The woman speaking at the podium butchered so many names. The way she said Senator Sundareshan's name was embarrassing. I would ask the emcee to practice next year.	8/26/2025 2:10 PM
10	Vegetarian luncheon was not that great. I don't know what that was, but it was very gross that it simulated a piece of chicken. It was so dry.	8/26/2025 2:08 PM
11	The food this year was much better than in the past	8/26/2025 2:05 PM
12	Another cannot miss.	8/26/2025 2:00 PM
13	Took to long.	8/22/2025 9:48 AM

## Q41 Please rate your overall satisfaction with resort accommodations.

Answered: 116 Skipped: 25



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	5.17%	9.48%	12.07%	31.90%	41.38%	116	3.95
	6	11	14	37	48		

#	OTHER (PLEASE SPECIFY)	DATE
1	The space was beautiful but somewhat spread out which makes it difficult to navigate for our older guests. It did seem like most of the spaces weren't intended for such large crowds, as almost every large room was pretty warm...	10/2/2025 10:00 AM
2	Rooms were nice, but they were so spread out and with the heat it made it a little difficult to head to and from your room for work calls without getting overly heated. Maybe next year ask the resort to keep rooms as close as possible to the sessions.	9/15/2025 9:09 AM
3	The resort was very good. The grounds are pretty spread out and it took several minutes to get from one venue to another.	9/3/2025 11:08 AM
4	Disappointed the event space didn't have more seating options in the hallways for participants to sit during session transitions/networking. Me and my team and to walk very far back to a hotel room in between sessions. WIFI was terrible, couldn't connect our cellphones or laptops.	8/29/2025 4:39 PM
5	The rooms were too far away from the main event area.	8/29/2025 8:40 AM
6	Stayed at another hotel	8/28/2025 7:17 PM
7	Too many long breaks between after session and before evening event	8/28/2025 1:09 PM
8	The air conditioning worked poorly. There were not enough on site & inside restaurants and bars for the networking this event supports. Please do not ever have it at the Princess again.	8/28/2025 12:54 PM
9	Hotel is very nice but yet it is very spread out for a conference of meetings and where the average age of the attendees is probably above 50.	8/27/2025 11:35 PM
10	I've been to 15 of these events now, this is absolutely my favorite. Incredible accommodations, everything is well laid out, easy to get to. The hospitality is on its own level.	8/27/2025 5:56 PM
11	Audio was sub par at almost every breakout session. Constant feedback from microphones. Some microphones barely functioned for presenters.	8/27/2025 3:53 PM
12	I stayed at the next door Holiday Inn and loved the easy access to Conference	8/27/2025 12:56 PM

## 2025 League Annual Conference Survey

13	Best and most helpful staff!	8/27/2025 12:39 PM
14	Clocks in the rooms would have been nice	8/27/2025 12:10 PM
15	The resort is so spread out we constantly had to wait in withering heat for golf carts and used a lot of money on tips.	8/27/2025 11:02 AM
16	Such a beautiful property! I enjoyed the desert tortoise and falcon that I saw when walking the property.	8/27/2025 7:02 AM
17	There was simply no place to congregate or to network with people we met. Restaurants closed at 3pm and bars didn't open until 5pm. Restaurants didn't have bar areas. The coffee shop only had a couple of outdoor tables. We wanted to network and meet people and didn't have a place to do so aside from the couches and chairs in the conference center of which there weren't enough. It would be better if this was held in a location that had multiple places to grab coffee or a drink with new connections.	8/27/2025 6:13 AM
18	Resort is great, food & bev prices are too high for most attendees.	8/27/2025 4:08 AM
19	everyone was nice loved the shuttle they were amazing.	8/26/2025 8:32 PM
20	The conference space was very spread out and linear, making travel from one end to the other difficult. Very little places to work in the halls (chairs, tables, etc.). Coffee shop was hard to find as were the restaurants. Staff was excellent.	8/26/2025 5:05 PM
21	Thank you for negotiating the rate through the weekend! The property was beautiful!!	8/26/2025 4:57 PM
22	The Fairmont is top notch	8/26/2025 4:41 PM
23	The hotel was nice just quite the hike to get places in hot weather.	8/26/2025 4:39 PM
24	Loved the facility	8/26/2025 4:32 PM
25	Rooms too far from conference for handicap	8/26/2025 4:24 PM
26	AC ISSUES AND BAD SIGNAGE	8/26/2025 4:13 PM
27	The signage was terrible. There weren't enough bathrooms (or they couldn't be found, per the previous item). The bars, etc., where people could gather were closed until the late afternoon.	8/26/2025 3:24 PM
28	Air conditioning couldn't keep it cool; not enough indoor bar space for meetings	8/26/2025 3:15 PM
29	All conference rooms and dining areas were Hot - AC needs to be improved or adjusted	8/26/2025 3:05 PM
30	best place to have this conference in the whole state. please never go back to Tooscum or Flagstaff	8/26/2025 3:01 PM
31	Loved the Princess. Nice room, plenty of space. Golf carts available was a big plus. Staff was super nice.	8/26/2025 3:01 PM
32	It was difficult to justify a room at the non-conference price, so we did not stay at the resort. It would have enhanced the experience if we could have.	8/26/2025 3:00 PM
33	Lovely accommodations and campus. Staff was very polite. Facilities were very clean. Big negative with Fairmount Princess is LACK OF SIGNAGE, particularly on lodging buildings. It took forever to find my building in 113 degree heat.	8/26/2025 2:58 PM
34	The resort is lovely, but the audio was poor both in breakout rooms and large sessions.	8/26/2025 2:34 PM
35	a bit spread out hard to network after hours	8/26/2025 2:27 PM
36	It was a nice place. The problem is when you have a room so far from the conference center it's a long walk and you are soaked because it's so hot. Maybe they need golf carts going on a route. Never really have time to enjoy all the amenities of the resort because there is something going on all the time.	8/26/2025 2:25 PM
37	The Princess is so spread out. It's 115 degrees in direct sunlight. Rooms are nice but the conference suffers at this location.	8/26/2025 2:20 PM
38	I was particularly impressed when they had a local IPA from Wren House Brewery at the Showcase. Staff were nice, food was great and they had local options.	8/26/2025 2:11 PM

## 2025 League Annual Conference Survey

39	It was very disappointing to be at a conference where you felt hot and sweaty all the time because the air conditioning was not working in the bathroom, especially the air conditioning was out and you could tell it had been several employees have been saying it wasn't working. That's very disappointing.	8/26/2025 2:09 PM
40	accomodations were very nice. Parking was extremely far away from hotel buildings. I had extreme difficulty in finding my building and room even with a map due to distance, poor lighting, and lack of visible building signs	8/26/2025 2:08 PM
41	This resort was just perfect!	8/26/2025 2:06 PM
42	lumpy mattress, bellman didn't offer rides between ballroom and rooms	8/26/2025 1:58 PM
43	The limited space for meeting with people was very challenging. Lots of space outside but the heat made that impossible. The restaurants were also very warm.	8/26/2025 1:57 PM
44	This was the best place we've had this conference since I've been going.	8/26/2025 1:55 PM
45	Wish coffee in room instead of espresso	8/22/2025 6:30 AM

## Q42 Please let us know what worked well and what we can do to improve the League Annual Conference for next year.

Answered: 78 Skipped: 63

#	RESPONSES	DATE
1	More innovative panels like the wine/women panel but overall an excellent conference.	9/5/2025 6:57 PM
2	Overall, the conference was okay. I was very disappointed in the concurrent sessions this year. The topics were somewhat limited with not a great deal of variety to choose from. I would like to see more sessions on impacts on Cities and Towns as it relates to recently passed State legislation. There were several new bills enacted this year that have immediate impact on Cities but there were very or no sessions dedicated discussing how communities should manage those new laws.	9/3/2025 11:08 AM
3	I don't expect jokes and gimmicks but the speakers of the conferences I attended seemed less than enthusiastic during their presentations, dull and monotone, hard to stay awake and engaged.	9/2/2025 12:44 PM
4	Apache Junction has a population of 42,000...what works in Phoenix, Tucson, Mesa, and the State has very little to do with us. We need speakers from small communities giving us useful advice as to working on issues and the resolution of those issues that can work in small communities. After attending 5 LACT conferences I must honestly say that it offers very little useful information as to how to better operate our community and guide it towards a successful path into the future.	9/1/2025 7:26 PM
5	As municipal nonpartisan elected officials, the League should make sure their speakers are presenting in a nonpartisan manner too.	9/1/2025 5:58 PM
6	Overall this was a great experience. The Air Conditioning in all the function space was not cool enough.	8/29/2025 8:08 PM
7	Thursday there was a pretty big chunk of time between the sessions and showcase. I think it was like 6 hours with nothing to do. The sessions are Thursday weren't applicable to larger cities.	8/29/2025 4:39 PM
8	Conference was excellent. Lots of good presentations. Lots of good connections.	8/29/2025 8:40 AM
9	Can we do it in Flagstaff, Prescott, or Sedona? Or October? It's always a little bit miserable in the Valley in August.	8/28/2025 7:17 PM
10	Please go to the JW Marriot Desert Ridge or the Sheraton Downtown or the PHX Convention Center where there is plenty of room and parking and places for networking inside. The air conditioning also must work properly. While the Princess is a lovely resort, it is not a great venue for the League's Annual Conference.	8/28/2025 12:54 PM
11	The conference app needed a map of the session/event locations.	8/28/2025 10:10 AM
12	Less left leaning parties hip and more middle down the center presenters. Arizona is not far left and it would be beneficial for the league not to lean into that crowd with most of the breakouts. Many in the groups of people I spoke with felt the same way and mentioned it happens every year.	8/28/2025 9:07 AM
13	The dock drop-off procedure wasn't great. It was crowded and the cars were backed up for a long time. We ended up having to carry our stuff from our parking space. I would recommend that the staff uses the golf carts to carry supplies from people's cars to the building instead.	8/28/2025 8:46 AM
14	The sponsors participating members being available every day and having personal at their stations all day. Improve morning snacks or treats not available around all sessions. Maybe have them inside the sessions available for everyone attending each session.	8/27/2025 11:35 PM
15	I wish there was a session specific to finding funding for small towns with populations less than 5000.	8/27/2025 7:05 PM

## 2025 League Annual Conference Survey

16	Of all the conferences I've been to, and it has been many, this was my very favorite so far. Very well organized, unbelievable accommodations, classes were amazing, food was amazing, Time very well spent.	8/27/2025 5:56 PM
17	The APS dinner was tough. people were talking as the presenter was talking making it very difficult to hear. This is the first night people are seeing each other, the program should be lighter in recognition of this.	8/27/2025 5:27 PM
18	All was very good. Would like to see a dedicated track of sessions for small cities and towns.	8/27/2025 5:24 PM
19	Generally a great event. Parking was excellent. Facility was frequently HOT and many people complained about lack of effective air conditioning. Staff was wonderful. The microphones at many of the breakout sessions were poorly managed and had frequent feedback issues.	8/27/2025 3:53 PM
20	Better unloading for the Showcase of Cities. Maybe discourage saving tables for dinner or actually assigning tables per cities.	8/27/2025 3:37 PM
21	The sessions were a little spread out and so there was quite a bit of walking to get to where I needed to go, it was also a little confusing on whether the full breakfast was for everyone (it was somewhat hidden in a corner) versus the continental breakfast. The networking at this event was absolutely fantastic.	8/27/2025 2:37 PM
22	quit being so one sided on politics and offer more for rural Az. we are not all from Phoenix and Tucson!!	8/27/2025 2:02 PM
23	Congrats on a successful event!	8/27/2025 12:56 PM
24	Have staggered times for arrival and departure to prevent long check in/check out lines	8/27/2025 12:10 PM
25	The property is beautiful, but it felt like there were not enough lounge spaces with access to food and beverages on site at this location. Additionally, the event space was very warm (understand this was likely due to HVAC issues during the hot week).	8/27/2025 12:00 PM
26	I really enjoyed the conference as a whole. The venue was terrific, food was great, event staff were wonderful. The event itself and it was a wonderful opportunity to interact with our council members and other communities. We came away with a much stronger sense of comradery. The information was helpful for me as town staff to understand the different perspectives of the elected officials. I would have liked more actual speakers as opposed to roundtable type format because I generally get more out of those sessions; nonetheless, the information was valuable and timely, and allowed plenty of opportunity to develop a network of peers. The Showcase was a ton of fun.	8/27/2025 11:48 AM
27	I heard great things about the pre-conference Support Staff Roundtable, however I was unable to attend due to obligations related to getting our elected officials checked-in at that time. Going forward, if that session could be moved to a time within the conference itself, that would work better for those of us who have work responsibilities in those hours right before the conference kicks off.	8/27/2025 11:26 AM
28	Flag ceremony is a waste of time. Repeat popular sessions on following days as many conflicted with each other. Tighten up the time gaps between classes; I had to stand around for almost an hour and a half after lunch on Thursday until 230 session.	8/27/2025 11:02 AM
29	Free/open parking was nice! Overall, a great conference.	8/27/2025 8:21 AM
30	The assigned tables was a great idea during the APS dinner. Perhaps that can be done in the future to avoid people rushing to find a table. You all did a fantastic job! Very organized and staff was incredibly helpful.	8/27/2025 7:02 AM
31	Make sure there are more areas for attendees to sit and cool off	8/27/2025 6:38 AM
32	Add 2 more video screens across from the existing screens to improve visibility to tables. A lot of folks have their backs to the screens	8/27/2025 6:29 AM
33	More women on panels, more younger people.	8/27/2025 4:08 AM
34	Word caption on all screens in meetings. I am hearing impaired.	8/26/2025 8:32 PM
35	I would like to see more drink options (sodas). Need to have more throughout the day, each day	8/26/2025 8:20 PM
36	Not much for rural communities	8/26/2025 8:15 PM

## 2025 League Annual Conference Survey

37	Loved the drone show!!!! This was my first conference. It felt flat and kinda lacking substance. It seems more social than substance	8/26/2025 8:02 PM
38	Conference is too long	8/26/2025 5:45 PM
39	Longer time for networking breaks for vendors; the side hallway did not bring any traffic for gold sponsors - if there is anyway to drive more traffic next year, that would be ideal; also serving breakfast and lunch is a great way for us to network as well.	8/26/2025 5:24 PM
40	Change to a cooler month - or cooler location.	8/26/2025 5:05 PM
41	It would be fun to have a bingo card of vendors, meeting someone you don't know, etc) that would need to be filled out and submitted on that Friday morning at the door of the closing speaker and then have the speaker draw the name. Must be present to win.	8/26/2025 4:57 PM
42	It would be great if sessions were offered on multiple days	8/26/2025 4:52 PM
43	Solutions not complaints, and I will be very upset if I ever sit in another blatantly partisan session from either side of the isle.	8/26/2025 4:41 PM
44	The resort was beautiful, but the food was CRAZY expensive. The "resort experience fee" was a bit of a shock, as I didn't "experience" the resort, as I was training for most of the stay.	8/26/2025 4:33 PM
45	I would suggest using a DJ instead of a band for the after dinner dancing. The band was good, but they did too much talking between songs	8/26/2025 4:32 PM
46	More handicap access	8/26/2025 4:24 PM
47	NEED A HOTEL THAT HAS BETTER AC AND PLACES TO SOCIALIZE	8/26/2025 4:13 PM
48	The night of the showcase there is no effort put into dinner. Every other meal that is provided as part of the event has options for vegetarians or other dietary restrictions. As a vegetarian I continue to be dismayed by the lack of any non-meat option.	8/26/2025 4:11 PM
49	This is always a top notch event. Kudos to the team at the League for another excellent conference.	8/26/2025 3:56 PM
50	Thanks to League Staff for all the work they put in to making this conference an incredible event each and every year!	8/26/2025 3:40 PM
51	I recommend never using that venue again.	8/26/2025 3:24 PM
52	It was a fantastic conference. The drone show was spectacular. Showcase of cities gets better every year. I am looking forward to next year!	8/26/2025 3:06 PM
53	Great location with easy access to all events - plenty of access to offsite activities as well.	8/26/2025 3:05 PM
54	need bigger room for festival, turn down the music, have real steak for dinner, not brisquit, space out the seats a little bit better. 10 at a table was a bit cramped.	8/26/2025 3:01 PM
55	League was great. League staff was awesome as always. Soda table in afternoons would be nice. Breakfast left something to be desired. Definitely use Princess again.	8/26/2025 3:01 PM
56	Well organized and friendly. Great networking opportunities. The cost of staying at the resort was prohibitive.	8/26/2025 3:00 PM
57	1) I loved how there was more of an emphasis on small town/rural communities this year. 2) I would like to see more networking across municipalities in future meetings. For example, rather than sitting together with our peeps at all meals, we could perhaps do a 50/50 mix with another community (e.g., a table with Cottonwood and Superior peeps). 3) Can we do something together with the Youth Advisory Commissions on the day they share with us? And/or can municipalities collaborate on a project with their Youth Advisory Commissions before the annual meeting and then showcase it at the meeting? 4) I like the current Showcase of Cities/Towns. The showcasing of a municipality's business can get lost in the energy of the event. It would be great to learn a wee bit more about some of these businesses. Could there be a pre-Showcase to highlight the story of some of these businesses? Just a thought... 5) Thank you for all of your hard work to make this event a success. I have been to many conferences and yours is tops!	8/26/2025 2:58 PM
58	Great job.	8/26/2025 2:40 PM

## 2025 League Annual Conference Survey

59	repeat the sessions so that we have a chance to not miss ones we want to attend. I am often conflicted with a choice between two topics for a concurrent session. If there were two opportunities to choose a session, that would be helpful.	8/26/2025 2:34 PM
60	For those not staying at the hotel, there was a lot of downtime before the evening events, with no place to sit or hang out. I left before the showcase because there was nothing to do for over 2 hours - even the sponsors had cleared out by then.	8/26/2025 2:34 PM
61	This was my first League Conference, and I enjoyed it very much. Besides the poor session with Mayor Gallego; the rest of the conference and the sessions were fantastic!	8/26/2025 2:33 PM
62	I was appalled that John Kavanagh had the nerve to hand out advertising for his book. Please make sure to ADD "no handouts or advertising" in sessions to the Conference since I shudder to imagine how bad it could get if people all start hawking their own crap. If he want's to sell books, let him stand outside Barnes and Noble or... BUY A SPONSORSHIP Package for what is supposed to be a MUNICIPAL EVENT. Kavanagh year after year moves out of his own lane and pontificates to the League of CITIES AND TOWNS. (<<< note that it's not the "League of State Legislators")	8/26/2025 2:30 PM
63	The conference has grown so large the Vai Resort can't open fast enough.	8/26/2025 2:25 PM
64	I don't think cities should be allowed to put little paper tents on chairs or tables to reserve them. The opening ceremonies we got there 30 minutes before and all the seats had been spoken for or you come for lunch and they have their paper tents on tables. You need to be there to reserve. Also, if the point of the conference is to network shouldn't we be encouraging cities to not sit all together but to mingle and mix up on the tables with lots of people from other communities. Instead you have your city and follow each other around and at the end you say I didn't meet anyone new.	8/26/2025 2:25 PM
65	Tucson. It's better for anyone from the Valley when it's in Tucson. Starr Pass/Downtown Doubletree for overflow. When it's in the Valley everyone goes home.	8/26/2025 2:20 PM
66	Work on the air conditioning at the princess resort or find a new place. Why can't this be done in downtown Phoenix at a convention center area to do the classes and use the surrounding hotels for accommodations	8/26/2025 2:09 PM
67	Session topics, speakers, and panelists were outstanding Event was very well-organized League did a great job of negotiating reasonable hotel costs, parking, and discounts for food from Fairmont Resort	8/26/2025 2:08 PM
68	Keeping the event in locations like Scottsdale is much appreciated by cities in the northern cities	8/26/2025 2:06 PM
69	Overall very good. Maybe more specific breakout sessions	8/26/2025 2:04 PM
70	You are getting tough to top!	8/26/2025 2:01 PM
71	Keep the Friday plan. Look ofward to more variety of sessions next year	8/26/2025 1:58 PM
72	The conference rooms were very good. The location of the hotel was good. The resort needs more places with A/C to have small mtgs and networking.	8/26/2025 1:57 PM
73	There is a lot of value in meetings/conversations that are had in between sessions, there were not places to sit down and talk with a colleague, business, elected official or others. The space was great, but the lack of any seating through the common areas was detrimental.	8/26/2025 1:56 PM
74	You did a great job. Toe the Mayor of Chandler. Love the AI song, well done! But, need to up date the map of the 92 cities, Sierra Was not on the map 😊 (kidding, but only a little)	8/22/2025 1:04 PM
75	As a first time attendee, I struggled. The colors of the map legend were to close to the same color, the 3 reddish brown colors all look the same. At the registration desk please put the sign for a-l &m-z up higher. Many people were crouded around and I couldn't see it. So, I stood in the wrong line. League staff, then had me stand in the other line rather than assisting me. Many descriptions of schedule items are not explained well. I went to 2 meetings not for me. The class on Tuesday at 2:00 pm simply said Mayor/ Council/Staff roundtable. As a council member for my city, I made sure I was here in time, but it wasn't for me.	8/22/2025 9:58 AM
76	Resort staff did a great job at everything. Everywhere I went on the resort staff was awesome.	8/22/2025 6:30 AM
77	The restraints were to slow and not enough seating to accommodate the class schedule.	8/21/2025 8:42 PM

## 2025 League Annual Conference Survey

78

I thought it went really well and was a valuable experience. We did a lot of team building with our council members and there were interesting topics with list of Information about different service providers and collaborative opportunities. As staff it was helpful to understand what council members concerns are and their focus.

---

8/21/2025 2:53 PM



---

**EXECUTIVE COMMITTEE MEETING**

Friday, November 7, 2025

**Agenda Item #3            2024-2025 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, 2025

**Action Requested:**        Approval of Audit Report



**League of Arizona Cities and Towns**  
**Financial Statements**  
Year Ended June 30, 2025

# League of Arizona Cities and Towns

Financial Statements  
Year Ended June 30, 2025

## League of Arizona Cities and Towns

<b><u>Contents</u></b>	<b><u>Page</u></b>
Independent Auditor's Report	1
Management's Discussion and Analysis	7
Basic Financial Statements:	
Statements of Net Position	18
Statement of Activities	19
Balance Sheet – Governmental Funds	20
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	21
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	24
Statement of Net Position – Proprietary Funds	25
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	26
Statement of Cash Flows – Proprietary Funds	27
Notes to Basic Financial Statements	30
Required Supplementary Information	
Schedule of the Proportionate Share of the Net Pension Liability	46
Schedule of the Proportionate Share of the Net OPEB Liability – Health Insurance Premium Benefit	47
Schedule of the Proportionate Share of the Net OPEB Liability – Long-Term Disability	48
Schedule of Pension Contributions – All Pension Plans	50
Schedule of OPEB Contributions – All OPEB Plans	52
Notes to Required Supplementary Information	54
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	55

## Financial Section

(this page intentionally left blank)

## Independent Auditor's Report

Board of Directors  
League of Arizona Cities and Towns

### **Report on Audit of Financial Statements**

#### ***Opinion***

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, 2025, 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, 2025, 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 Opinion***

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.

#### ***Change in Accounting Principle***

As described in Note 1 to the financial statements, the League implemented the provisions of GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Our opinion is not modified with respect to this matter.

#### ***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.

### ***Auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards 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.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, net pension liability information, and other postemployment benefit plan information, as listed in the table of contents, 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 auditing standards generally accepted in the United States of America, 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 audits 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 14, 2025, on our consideration of League of Arizona Cities and Towns' 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 of Arizona Cities and Towns' 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 League of Arizona Cities and Towns' internal control over financial reporting and compliance.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.  
Scottsdale, Arizona  
October 14, 2025

(This page intentionally left blank)

**Management's Discussion and Analysis (MD&A)**  
**(Required Supplementary Information)**

(This page intentionally left blank)

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

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, 2025. 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 \$417,891 (net position). Of this amount, \$1,098,426 is invested in capital assets, \$75,287 is restricted for OPEB Benefits, and unrestricted net position had a deficit balance of \$755,822.
- As of the close of the current fiscal year, the League of Arizona Cities and Towns' general fund reported an ending fund balance of \$1,152,970, a decrease of \$966,398 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$997,893, or 87 percent of total General Fund expenditures.
- General Fund revenues were above budgeted revenues by \$137,859 for fiscal year 2025. Expenditures were above budget by \$982,809 in the General Fund.
- General Fund expenditures exceeded revenues by \$966,398.
- 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 30. Separate Financial Statements are not available for this entity.

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

**Overview of 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*.

**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. These statements are prepared using the accrual basis of accounting. 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 18 and 19 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. The funds of the League of Arizona Cities and Towns can be divided into two categories: governmental funds and proprietary funds.

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

**Fund Financial Statements**

*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 20-24 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 25-27 of this report.

**Notes to Basic Financial Statements**

The notes to the basic financial statements (pages 30-44) 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. The notes to the financial statements can be found immediately following the basic 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 pages 46-53.

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

**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, 2025 showing that assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$417,891. 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		Percent Change
	2025	2024	
<b>Assets</b>			
Current and other assets	\$ 2,563,868	\$ 2,986,703	-14.2 %
Capital assets:			
Nondepreciable	51,611	51,611	0.0
Depreciable (net)	1,046,815	419,718	149.4
Total assets	<u>3,662,294</u>	<u>3,458,032</u>	<u>5.9</u>
<b>Deferred outflows of resources</b>	<u>354,934</u>	<u>262,678</u>	<u>35.1</u>
<b>Liabilities</b>			
Other liabilities	1,216,294	702,259	<u>73.2</u>
Noncurrent liabilities			
Due within one year	250,716	180,076	39.2
Due in more than one year	1,942,904	1,904,495	<u>2.0</u>
Total liabilities	<u>3,409,914</u>	<u>2,786,830</u>	<u>22.4</u>
<b>Deferred inflows of resources</b>	<u>189,423</u>	<u>181,893</u>	<u>4.1</u>
<b>Net position</b>			
Investment in capital assets	1,098,426	471,329	133.0
Restricted	75,287	65,061	15.7
Unrestricted	<u>(755,822)</u>	<u>215,597</u>	<u>(450.6)</u>
Total net position	<u>\$ 417,891</u>	<u>\$ 751,987</u>	<u>(44.4)</u>

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

**Net Position**

Noncurrent liabilities due in more than one year increased during the current year as a result of League's net pension liability increasing. The increase is due to changes in assumptions and inputs, as well as an increase in 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.

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

**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		
	2025	2024	Percent Change
<b>Revenues</b>			
Program revenues			
Charges for services:			
Affiliate group contributions	\$ 227,000	\$ 197,000	15.2 %
Annual conference, seminars, and meetings	968,070	868,433	11.5
Membership dues	2,387,512	2,361,473	1.1
Risk management	197,575	191,205	3.3
Rental revenue	32,483	27,085	19.9
Miscellaneous	53,358	59,006	(9.6)
General Revenues:			
Investment income	114,903	148,930	(22.8)
Total revenues	<u>3,980,901</u>	<u>3,853,132</u>	<u>3.3</u>
<b>Expenses</b>			
General government			
Salaries and employment benefits	\$ 2,195,577	\$ 2,294,986	(4.3)
Annual conference, seminars, and travel	744,956	673,235	10.7
Consultant and professional services	880,950	524,356	68.0
Executive committee	6,355	12,456	(49.0)
Insurance	9,878	12,879	(23.3)
Membership dues and subscriptions	75,553	74,340	1.6
Office supplies, printing, and rentals	105,528	77,760	35.7
Postage and shipping	3,637	4,029	(9.7)
Rent, utilities, and communication	65,218	67,231	(3.0)
Maintenance services and agreements	82,150	77,704	5.7
Depreciation	72,753	56,411	29.0
Total expenses	<u>4,242,555</u>	<u>3,875,387</u>	<u>9.5</u>
<b>Change in net position</b>	(261,654)	(22,255)	1,075.7
Net position - beginning of year, as restated	679,545	774,242	(12.2)
<b>Net position - end of year</b>	<u>\$ 417,891</u>	<u>\$ 751,987</u>	<u>(44.4)</u>

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

**Change in Net Position**

Revenues increased \$127,769. The major increase in revenues included a \$99,637 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 \$367,168 over the previous fiscal year. The increase was primarily due to consultant and professional services.

**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 \$1,152,970, a decrease of \$966,398 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 20 percent of total General Fund expenditures.

In addition to the increase in revenues, the League reported an increase in General Fund expenditures of \$959,501. The increase was primarily due to capital outlay expenditures related to the building improvements. Additionally, consultant and professional services also increased as a result of the League's former tax policy analyst retiring and continuing work as a contracted consultant.

**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 24. 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 \$3,945,411 exceeded budgeted revenues of \$3,807,552 by \$137,859 and expenditures of \$4,911,809 were more than budgeted expenditures of \$3,929,000 by \$982,809.

**League of Arizona Cities and Towns  
Management’s Discussion and Analysis  
Year Ended June 30, 2025**

**Budgetary Highlights**

The result of revenues over budget was largely due to annual conference revenues being more than budgeted revenues by \$98,700. 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 \$146,956, consultant and professional services exceeding budget by \$315,248, and capital outlay exceeding budget by \$684,850. The annual conference and seminars are unpredictable and vary from year to year. The consultant and professional services exceeded budget due to addition of contracted tax consultant. Capital Outlay exceeded budget due to unanticipated building improvements.

**Capital Assets and Debt Administration**

The League's capital assets for its governmental activities as of June 30, 2025 amount to \$1.1 Million (net of accumulated depreciation), an increase of 133 percent. 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:

- Building improvements including solar panels, new windows, and an electric vehicle charger.

Table A-3 provides a breakdown of the capital assets of the League at June 30, 2025 and 2024.

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

	Governmental Activities		
	2025	2024	Percent Change
Land	\$ 51,611	\$ 51,611	0 %
Buildings and improvements	904,048	295,174	206.3
Equipment and furniture	142,767	124,544	14.6
Total Capital Assets	<u>\$ 1,098,426</u>	<u>\$ 471,329</u>	133.0

The League did not have any outstanding bonded indebtedness.

**League of Arizona Cities and Towns  
Management's Discussion and Analysis  
Year Ended June 30, 2025**

**Economic Factors and Next Year's Budgets and Rates**

The 2026 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 intentionally left blank)

## **Basic Financial Statements**

**League of Arizona Cities and Towns  
Statement of Net Position  
June 30, 2025**

	<b>Governmental Activities</b>
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 2,283,008
Accounts receivable	31,116
Prepaid items	174,457
Total current assets	2,488,581
Noncurrent assets:	
Capital assets not being depreciated	51,611
Capital assets, net accumulated depreciation	1,046,815
Net OPEB asset	75,287
Total noncurrent assets	1,173,713
<b>Total assets</b>	<b>3,662,294</b>
<b>Deferred outflows of resources</b>	
Deferred outflow of resources related to pension liability	346,302
Deferred outflow of resources related to other postemployment benefits	8,632
<b>Total deferred outflows of resources</b>	<b>354,934</b>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	319,567
Unearned revenues	896,727
Compensated absences payable	250,716
Total current liabilities	1,467,010
Noncurrent liabilities:	
Net pension and other postemployment benefit liability	1,942,904
Total noncurrent liabilities	1,942,904
<b>Total liabilities</b>	<b>3,409,914</b>
<b>Deferred inflows of resources</b>	
Deferred inflow of resources related to pension liability	160,649
Deferred inflow of resources related to other postemployment benefits	28,774
<b>Total deferred inflows of resources</b>	<b>189,423</b>
<b>Net position</b>	
Investment in capital assets	1,098,426
Restricted for:	
OPEB benefits	75,287
Unrestricted	(755,822)
<b>Total net position</b>	<b>\$ 417,891</b>

**League of Arizona Cities and Towns  
Statement of Activities  
For the Year Ended June 30, 2025**

<b>Expenses</b>	<b>Governmental Activities</b>
General government:	
Salaries and employee benefits	\$ 2,195,577
Annual conference, seminars, and travel	744,956
Consultant and professional services	880,950
Executive committee	6,355
Insurance	9,878
Membership dues and subscriptions	75,553
Office supplies, printing, and rentals	105,528
Postage and shipping	3,637
Rent, utilities, and communication	65,218
Maintenance services and agreements	82,150
Depreciation	<u>72,753</u>
<b>Total expenses</b>	<u>4,242,555</u>
 <b>Program revenues</b>	
Charges for services:	
Affiliate group contributions	227,000
Annual conference	898,700
Membership dues	2,387,512
Risk management	197,575
Rental revenue	32,483
Seminars and meetings	69,370
Partnership programs	38,357
Miscellaneous	<u>15,001</u>
<b>Total program revenues</b>	<u>3,865,998</u>
 <b>Net program revenues (expenses)</b>	 (376,557)
 <b>General revenues</b>	
Investment income	114,903
 <b>Changes in net position</b>	 (261,654)
 <b>Net position, beginning of year, previously reported</b>	 751,987
Adjustments to beginning net position	<u>(72,442)</u>
<b>Net position, beginning of year, as restated</b>	<u>679,545</u>
 <b>Net position, end of year</b>	 <u>\$ 417,891</u>

**League of Arizona Cities and Towns  
Balance Sheet  
Governmental Funds  
June 30, 2025**

	<b>General Fund</b>
<b>Assets</b>	
Cash and investments	\$ 2,177,840
Accounts receivable	28,010
Prepaid items	155,077
<b>Total assets</b>	<b>\$ 2,360,927</b>
<b>Liabilities</b>	
Accounts payable	314,205
Unearned revenues	893,752
<b>Total liabilities</b>	<b>1,207,957</b>
<b>Fund balances</b>	
Nonspendable	155,077
Unassigned	997,893
<b>Total fund balances</b>	<b>1,152,970</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,360,927</b>

**League of Arizona Cities and Towns**  
**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**  
**June 30, 2025**

**Total fund balances - governmental funds** **\$ 1,152,970**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	\$ 930,465	
Less accumulated depreciation	<u>(132,383)</u>	
		798,082

The net OPEB assets are not a current financial resource and, therefore, are not reported in the funds. 75,287

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

Deferred outflows of resources related to pensions/OPEB	354,934	
Deferred inflows of resources related to pensions/OPEB	<u>(189,423)</u>	
		165,511

The Internal Service Fund is used by management to charge the costs of certain activities to the individual funds. The assets and liabilities of the Internal Service Fund are included in the Statement of Net Position. 419,661

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

Compensated absences payable	(250,716)	
Net pension and OPEB liability	<u>(1,942,904)</u>	
		<u>(2,193,620)</u>

**Net position of governmental activities** **\$ 417,891**

**League of Arizona Cities and Towns**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2025**

	<b>General Fund</b>
<b>Revenues</b>	
Affiliate group contributions	\$ 227,000
Annual conference	898,700
Membership dues	2,387,512
Risk management	197,575
Seminars and meetings	69,370
Partnership programs	38,357
Miscellaneous	12,009
Investment income	114,888
<b>Total revenues</b>	<b>3,945,411</b>
 <b>Expenditures</b>	
Current:	
General government:	
Salaries and employee benefits	2,253,922
Annual conference, seminars, and travel	744,956
Consultant and professional services	872,248
Executive committee	6,355
Insurance	6,338
Membership dues and subscriptions	75,553
Office supplies, printing, and rentals	105,528
Postage and shipping	3,637
Rent, utilities, and communication	143,422
Capital outlay	699,850
<b>Total expenditures</b>	<b>4,911,809</b>
 <b>Excess (deficiency) of revenues over expenditures</b>	<b>(966,398)</b>
 <b>Fund balances, beginning of year</b>	<b>2,119,368</b>
 <b>Fund balances, end of year</b>	<b>\$ 1,152,970</b>

**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  
For the Year Ended June 30, 2025**

**Changes in fund balances - total governmental funds** **\$ (966,398)**

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

Governmental funds report the portion of capital outlay for capitalized assets as expenditures. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capitalized assets	\$ 699,850	
Less current year depreciation	<u>(26,130)</u>	
		673,720

Governmental funds report pension/OPEB contributions as expenditures. However, they are reported as deferred outflows of resources in the Statement of Net Position. The change in the net pension/OPEB liability, adjusted for deferred items, is reported as pension/OPEB expense in the Statement of Activities.

Current year pension/OPEB contributions	200,848	
Pension/OPEB expense	<u>(144,305)</u>	
		56,543

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences		1,802
----------------------	--	-------

The Internal Service Fund is used by management to charge rent for the use of the facility owned by the Property Corporation. The changes in net position of the Internal Service Fund is reported with governmental activities in the Statement of Activities.

		<u>(27,321)</u>
--	--	-----------------

**Changes in net position in governmental activities** **\$ (261,654)**

**League of Arizona Cities and Towns**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**General**  
**For the Year Ended June 30, 2025**

	<b>Original and Final</b>		<b>Variance with</b>
	<b>Budget</b>	<b>Actual</b>	<b>Final Budget</b>
<b>Revenues</b>			
Affiliate group contributions	\$ 197,000	\$ 227,000	\$ 30,000
Annual conference	800,000	898,700	98,700
Membership dues	2,387,552	2,387,512	(40)
Risk management	202,000	197,575	(4,425)
Seminars and meetings	53,000	69,370	16,370
Partnership programs	42,000	38,357	(3,643)
Miscellaneous	16,000	12,009	(3,991)
Investment income	110,000	114,888	4,888
<b>Total revenues</b>	<u>3,807,552</u>	<u>3,945,411</u>	<u>137,859</u>
<b>Expenditures</b>			
Current:			
General government:			
Salaries and employee benefits	2,454,000	2,253,922	200,078
Annual conference, seminars, and travel	598,000	744,956	(146,956)
Consultant and professional services	557,000	872,248	(315,248)
Executive committee	7,000	6,355	645
Insurance	8,000	6,338	1,662
Membership dues and subscriptions	72,000	75,553	(3,553)
Office supplies, printing, and rentals	77,000	105,528	(28,528)
Postage and shipping	6,000	3,637	2,363
Rent, utilities, and communication	135,000	143,422	(8,422)
Capital outlay	15,000	699,850	(684,850)
<b>Total expenditures</b>	<u>3,929,000</u>	<u>4,911,809</u>	<u>(982,809)</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(121,448)</u>	<u>(966,398)</u>	<u>(844,950)</u>
<b>Fund balances, beginning of year</b>	<u>                    </u>	<u>2,119,368</u>	<u>2,119,368</u>
<b>Fund balances, end of year</b>	<u>\$ (121,448)</u>	<u>\$ 1,152,970</u>	<u>\$ 1,274,418</u>

**League of Arizona Cities and Towns  
Statement of Net Position  
Proprietary Funds  
June 30, 2025**

	<b>Governmental Activities Internal Service Fund</b>
<b>Assets</b>	
Current assets:	
Cash and cash equivalents	\$ 105,168
Accounts receivable	3,106
Prepaid items	19,380
Total current assets	127,654
Noncurrent assets:	
Capital assets not being depreciated	51,611
Capital assets, net accumulated depreciation	248,733
Total noncurrent assets	300,344
<b>Total assets</b>	<b>427,998</b>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	5,362
Unearned revenue	2,975
Total current liabilities	8,337
<b>Net position</b>	
Investment in capital assets	300,344
Unrestricted	119,317
<b>Total net position</b>	<b>\$ 419,661</b>

**League of Arizona Cities and Towns**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended June 30, 2025**

	<b>Governmental Activities Internal Service Fund</b>
<b>Operating revenues</b>	
Rental revenue	\$ 137,483
Miscellaneous	2,992
<b>Total operating revenues</b>	<b>140,475</b>
<b>Operating expenses</b>	
Utilities	36,796
Maintenance services and agreements	82,150
Accounting and auditing	8,702
Insurance	3,540
Depreciation	46,623
<b>Total operating expenses</b>	<b>177,811</b>
<b>Operating income (loss)</b>	<b>(37,336)</b>
<b>Nonoperating revenues (expenses)</b>	
Investment income	15
<b>Total nonoperating revenue (expenses)</b>	<b>15</b>
<b>Income (loss) before capital contributions</b>	<b>(37,321)</b>
<b>Capital contributions</b>	<b>10,000</b>
<b>Changes in net position</b>	<b>(27,321)</b>
<b>Net position, beginning of year</b>	<b>446,982</b>
<b>Total net position, end of year</b>	<b>\$ 419,661</b>

League of Arizona Cities and Towns  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended June 30, 2025

	Governmental Activities Internal Service Fund
<b><u>Increase/Decrease in Cash and Cash Equivalents</u></b>	
<b>Cash flows from operating activities</b>	
Receipts from customers	\$ 137,483
Payments to suppliers	(131,790)
<b>Net cash provided by/used for operating activities</b>	<b>5,693</b>
<b>Cash flows from capital and related financing activities</b>	
Capital contribution	10,000
<b>Net cash provided by/used for capital and related financing activities</b>	<b>10,000</b>
<b>Cash flows from investing activities</b>	
Investment income	15
<b>Net cash provided by/used for investing activities</b>	<b>15</b>
<b>Net increase/decrease in cash and cash equivalents</b>	<b>15,708</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>89,460</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 105,168</b>
<b><u>Reconciliation of Operating Income/Loss to Net Cash Provided by/Used for Operating Activities</u></b>	
<b>Operating income/loss</b>	<b>\$ (37,336)</b>
Adjustments to reconcile operating income/loss to net cash provided by/used for operating activities:	
Changes in assets and liabilities:	
Depreciation expense	46,623
Increase/decrease in accounts receivable	(295)
Increase/decrease in prepaid items	(4,073)
Increase/decrease in accounts payable	701
Increase/decrease in unearned revenue	73
<b>Total adjustments</b>	<b>43,029</b>
<b>Net cash provided by/used for operating activities</b>	<b>\$ 5,693</b>

(This page intentionally left blank)

## **Notes to Basic Financial Statements**

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**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.

During the year ended June 30, 2025, the League implemented the provisions of GASB Statement No. 101, *Compensated Absences*. This Statement updates the recognition and measurement guidance for compensated absences. Liabilities are recognized for leave that has not been used, as well as leave that has been used but not yet paid in cash or settled through noncash means. Beginning balances of compensated absences reported in the governmental activities have been restated accordingly.

The more significant of the League's accounting policies are described below.

**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 non-profit and 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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 1 – Summary of Significant Accounting Policies**

**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 or fiduciary activities.

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 60 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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 1 – Summary of Significant Accounting Policies**

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.

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 non-profit and 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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 1 – Summary of Significant Accounting Policies**

**2. Receivables**

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

**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**

In addition to assets, the statement of financial position may report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 1 – Summary of Significant Accounting Policies**

**6. Compensated Absences**

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated leave balances. Only benefits considered more likely than not to be used or paid are recognized in the financial statements.

**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**

In addition to liabilities, the statement of financial position may report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 1 – Summary of Significant Accounting Policies**

**10. Fund Balance Classifications**

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.

**Note 2 - Stewardship, Compliance, And Accountability**

**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.

**Note 3 – Detailed Notes on all Funds**

**A. Assets**

**1. Deposits and Investments**

Deposits and investments at June 30, 2025 consist of the following:

Deposits:		
Cash in bank	\$	429,597
Investments:		
State Treasurer's investment pool		<u>1,853,411</u>
Total cash and cash equivalents	\$	<u><u>2,283,008</u></u>

**Deposits**

At June 30, 2025, the carrying amount of the League's deposits was \$429,597 and the bank balance was \$384,520 of which \$250,000 was insured by federal depository insurance and the remaining \$134,520 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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 3 – Detailed Notes on all Funds**

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments. Investment income is included in nonoperating revenues in the proprietary fund financial statements.

*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 17 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.

*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, 2025 was as follows:

Governmental Activities	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 51,611	\$	\$	\$ 51,611
Total capital assets, not being depreciated	<u>51,611</u>			<u>51,611</u>
Capital assets, being depreciated:				
Buildings and improvements	955,439	659,403		1,614,842
Furniture and equipment	254,594	40,447	5,049	289,992
Total capital assets being depreciated	<u>1,210,033</u>	<u>699,850</u>	<u>5,049</u>	<u>1,904,834</u>
Less accumulated depreciation for:				
Buildings and improvements	(660,265)	(50,529)		(710,794)
Furniture and equipment	(130,050)	(22,224)	(5,049)	(147,225)
Total accumulated depreciation	<u>(790,315)</u>	<u>(72,753)</u>	<u>(5,049)</u>	<u>(858,019)</u>
Total capital assets being depreciated, net	<u>419,718</u>	<u>627,097</u>		<u>1,046,815</u>
Governmental activities capital assets, net	<u>\$ 471,329</u>	<u>\$ 627,097</u>	<u>\$</u>	<u>\$ 1,098,426</u>

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 3 – Detailed Notes on all Funds**

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 26,130
Internal service fund	<u>46,623</u>
Depreciation expense	<u>\$ 72,753</u>

**B. Liabilities**

**1. 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, 2025, the League reported \$893,752 of unearned revenue in the governmental funds and \$896,727 of unearned revenue in the governmental activities. Unearned revenue was largely composed of summer conference registration fees, sponsorship revenues, and membership dues.

**2. Long-Term Debt**

The compensated absences are paid entirely by the General Fund of the League. The net change in compensated absences for the year ended June 30, 2025 is as follows:

	Beginning of Year, as restated	Additions	Retirements	End of Year	Due Within One Year
Governmental activities:					
Compensated absences	<u>\$ 252,518</u>	<u>\$</u>	<u>\$ 1,802</u>	<u>\$ 250,716</u>	<u>\$ 250,716</u>

**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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 4 – Other Information**

**B. Economic Dependence**

The League receives 60 percent of its revenues from membership dues. The League's operations depend on continued support from this funding source.

**C. Commitments**

On January 1, 2024, and May 27, 2025 the League signed commitments with two hotels for the 2026 and 2027 Annual Conferences. At June 30, 2025, the League is liable for \$673,716 if the League cancels the agreements.

**D. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Note 5 – Pensions and Other Postemployment Benefits**

**A. Arizona State Retirement System**

**Plan Description.** 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) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. 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. ASRS is a component unit of the State of Arizona. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on the ASRS website at [www.azasrs.gov](http://www.azasrs.gov).

**League of Arizona Cities and Towns  
Notes to Financial Statement  
June 30, 2025**

**Note 5 – Pensions and Other Postemployment Benefits**

**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 benefit	Sum of years and age equals 80 10 years, age 62 5 years, 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 percent 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.

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 five to nine 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.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 5 – Pensions and Other Postemployment Benefits**

**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, 2025, statute required active ASRS members to contribute at the actuarially determined rate of 12.27 percent (12.12 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 12.27 percent (12.05 percent for retirement, 0.07 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 10.19 percent (10.14 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, 2025 were \$197,247, \$1,146, and \$2,455, respectively.

During the fiscal year ended June 30, 2025, the League paid all ASRS pension and OPEB contributions out of the General Fund.

**Liability** - At June 30, 2025, 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	\$ 1,942,583
Health insurance premium	(75,287)
Long-term disability	321

The net asset and net liabilities were measured as of June 30, 2024. 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, 2023, to the measurement date of June 30, 2024.

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 5 – Pensions and Other Postemployment Benefits**

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, 2024, and the change from its proportions measured as of June 30, 2022 were:

	% Proportion June 2024	Increase (Decrease) from June 30, 2023
Pension	0.01214	0.00038
Health insurance premium	0.01246	0.00041
Long-term disability	0.01231	0.00043

**Expense** - For the year ended June 30, 2025, the League recognized the following pension and OPEB expense:

	Pension/ OPEB Expense
Pension	\$ 153,490
Health insurance premium	(10,614)
Long-term disability	1,429

**Deferred outflows/inflows of resources** – At June 30, 2025, the League reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Pension</b>		
Differences between expected and actual experience	\$ 108,433	\$
Changes of assumptions or other inputs		
Net difference between projected and actual earnings on pension investments		124,055
Changes in proportion and differences between contributions and proportionate share of contributions	40,622	36,594
Contributions subsequent to the measurement date	197,247	
Total	\$ 346,302	\$ 160,649

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 5 – Pensions and Other Postemployment Benefits**

**Health Insurance Premium (OPEB)**

Differences between expected and actual experience	\$	2,179	\$	18,179
Changes of assumptions or other inputs				781
Net difference between projected and actual earnings on pension investments				5,175
Changes in proportion and differences between contributions and proportionate share of contributions		1,282		1,152
Contributions subsequent to the measurement date		1,146		
Total	\$	<u>4,607</u>	\$	<u>25,287</u>

**Long-Term Disability (OPEB)**

Differences between expected and actual experience	\$	1,180	\$	855
Changes of assumptions or other inputs		232		1,921
Net difference between projected and actual earnings on pension investments				350
Changes in proportion and differences between contributions and proportionate share of contributions		158		361
Contributions subsequent to the measurement date		2,455		
Total	\$	<u>4,025</u>	\$	<u>3,487</u>

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from League 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, 2026. 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>Pension</u>	<u>Health Insurance Premium</u>	<u>Long-Term Disability</u>
Year Ending June 30:			
2026	\$ (71,693)	\$ (13,839)	\$ (580)
2027	114,267	(3,071)	(130)
2028	(31,402)	(3,023)	(565)
2029	(22,766)	(1,539)	(514)
2030		(354)	(224)
Thereafter			96

**League of Arizona Cities and Towns  
Notes to Financial Statement  
June 30, 2025**

**Note 5 – Pensions and Other Postemployment Benefits**

**Actuarial Assumptions.** The significant actuarial assumptions used to measure the total pension liability are as follows:

Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
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, 2023 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 percent 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:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Equity	44%	4.48%
Credit	23	4.40
Interest	6	(0.45)
Real estate	17	6.05
Private equity	10	6.05
Total	100%	

**League of Arizona Cities and Towns**  
**Notes to Financial Statement**  
**June 30, 2025**

**Note 5 – Pensions and Other Postemployment Benefits**

**Discount Rate** - At June 30, 2024, 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 percent 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 one percentage point lower (6.0 percent) or one percentage point higher (8.0 percent) 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	\$ 2,974,491	\$ 1,942,583	\$ 1,082,577
Net health insurance premium assets	(54,733)	(75,287)	(92,762)
Net long-term disability liability	1,104	321	(450)

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

**Note 6 – Restatement of Beginning Balances**

As described in Note 1, the League implemented the provisions of GASB Statement No. 101, which resulted in a change in net position of governmental activities.

	June 30, 2024, As Previously Reported	Change in Accounting Principle	June 30, 2024, As Restated
<b>Government-Wide</b>			
Governmental activities	\$ 751,987	\$ (72,422)	\$ 679,565

**Required Supplementary Information**

**League of Arizona Cities and Towns**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Arizona State Retirement System**  
**Last Ten Fiscal Years**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Measurement date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Proportion of the net pension (assets) liability	0.01214%	0.01176%	0.01257%	0.01247%	0.01251%
Proportionate share of the net pension (assets) liability	\$ 1,942,583	\$ 1,902,938	\$ 2,051,703	\$ 1,638,503	\$ 2,167,548
Covered payroll	\$ 1,697,539	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064
Proportionate share of the net pension (assets) liability as a percentage of its covered payroll	114.44%	121.49%	135.04%	112.85%	150.52%
Plan fiduciary net position as a percentage of the total pension liability	76.93%	75.47%	74.26%	78.58%	69.33%

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Measurement date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the net pension (assets) liability	0.01303%	0.01385%	0.01323%	0.01337%	0.01275%
Proportionate share of the net pension (assets) liability	\$ 1,896,017	\$ 1,931,588	\$ 2,060,976	\$ 2,158,052	\$ 1,985,850
Covered payroll	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	\$ 1,219,254	\$ 1,217,272
Proportionate share of the net pension (assets) liability as a percentage of its covered payroll	133.16%	134.24%	161.03%	177.00%	163.14%
Plan fiduciary net position as a percentage of the total pension liability	73.24%	73.40%	69.92%	67.06%	68.35%

**League of Arizona Cities and Towns  
Schedule of the Proportionate Share of the Net OPEB Liability  
Health Insurance Premium Benefit  
Arizona State Retirement System  
Last Eight Fiscal Years**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Measurement date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Proportion of the net OPEB (asset)	0.01246%	0.01205%	0.01288%	0.01279%	0.01281%
Proportionate share of the net OPEB (asset)	\$ (75,287)	\$ (65,061)	\$ (71,883)	\$ (62,314)	\$ (9,069)
Covered payroll	\$ 1,697,539	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064
Proportionate share of the net OPEB (assets) liability as a percentage of its covered payroll	-4.44%	-4.15%	-4.73%	-4.29%	-0.63%
Plan fiduciary net position as a percentage of the total OPEB liability	137.51%	134.37%	137.79%	130.24%	104.33%
	<u>2020</u>	<u>2019</u>	<u>2018</u>		
Measurement date	June 30, 2019	June 30, 2018	June 30, 2017		
Proportion of the net OPEB (asset)	0.01295%	0.01319%	0.01264%		
Proportionate share of the net OPEB (asset)	\$ (3,579)	\$ (4,750)	\$ (6,881)		
Covered payroll	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852		
Proportionate share of the net OPEB (assets) liability as a percentage of its covered payroll	-0.25%	-0.33%	-0.54%		
Plan fiduciary net position as a percentage of the total OPEB liability	101.62%	102.20%	103.57%		

NOTE: The pension schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

**League of Arizona Cities and Towns**  
**Schedule of the Proportionate Share of the Net OPEB Liability**  
**Long-Term Disability**  
**Arizona State Retirement System**  
**Last Eight Fiscal Years**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Measurement date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
Proportion of the net OPEB (asset)	0.01231%	0.01188%	0.01269%	0.01264%	0.01268%
Proportionate share of the net OPEB (asset)	\$ 321	\$ 1,557	\$ 1,172	\$ 2,609	\$ 9,619
Covered payroll	\$ 1,697,539	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064
Proportionate share of the net OPEB (assets) liability as a percentage of its covered payroll	0.02%	0.10%	0.08%	0.18%	0.67%
Plan fiduciary net position as a percentage of the total OPEB liability	98.77%	93.70%	95.40%	90.38%	68.01%

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Measurement date	June 30, 2019	June 30, 2018	June 30, 2017
Proportion of the net OPEB (asset)	0.01296%	0.01383%	0.01292%
Proportionate share of the net OPEB (asset)	\$ 8,443	\$ 7,226	\$ 4,683
Covered payroll	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852
Proportionate share of the net OPEB (assets) liability as a percentage of its covered payroll	0.59%	0.50%	0.37%
Plan fiduciary net position as a percentage of the total OPEB liability	72.85%	77.83%	84.44%

NOTE: The pension schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

(This page intentionally left blank)

**League of Arizona Cities and Towns  
Schedule of Pension Contributions  
All Pension Plans  
Last Ten Fiscal Years**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b>Arizona State Retirement System:</b>				
Actuarially determined contribution	\$ 202,060	\$ 204,213	\$ 186,710	\$ 182,472
Contributions in relation to the actuarially determined contribution	202,060	204,213	186,710	182,472
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Covered payroll	\$ 1,636,905	\$ 1,697,539	\$ 1,566,356	\$ 1,519,334
Contributions as a percentage of covered payroll	12.34%	12.03%	11.92%	12.01%

NOTE: The pension schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 169,155	\$ 164,887	\$ 159,189	\$ 156,838	\$ 137,968	\$ 132,289
<u>169,155</u>	<u>164,887</u>	<u>159,189</u>	<u>156,838</u>	<u>137,968</u>	<u>132,289</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	\$ 1,219,254
11.65%	11.45%	11.18%	10.90%	10.78%	10.85%

**League of Arizona Cities and Towns  
Schedule of OPEB Contributions  
All OPEB Plans  
Last Eight Fiscal Years**

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<b>ASRS - Health Insurance Premium Benefit</b>				
Actuarially determined contribution	\$ 1,146	\$ 1,867	\$ 1,410	\$ 3,039
Contributions in relation to the actuarially determined contribution	1,146	1,867	1,410	3,039
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Covered payroll	\$ 1,636,905	\$ 1,697,539	\$ 1,566,356	\$ 1,519,334
Contributions as a percentage of covered payroll	0.07%	0.11%	0.09%	0.20%
<b>ASRS - Long-term Disability</b>				
Actuarially determined contribution	\$ 2,455	\$ 2,546	\$ 1,880	\$ 2,735
Contributions in relation to the actuarially determined contribution	2,455	2,546	1,880	2,735
Contribution deficiency (excess)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Covered payroll	\$ 1,636,905	\$ 1,697,539	\$ 1,566,356	\$ 1,519,334
Contributions as a percentage of covered payroll	0.15%	0.15%	0.12%	0.18%

NOTE: The OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 5,517	\$ 7,056	\$ 6,550	\$ 8,202
<u>5,517</u>	<u>7,056</u>	<u>6,550</u>	<u>8,202</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882
0.38%	0.49%	0.46%	0.57%
\$ 2,614	\$ 2,448	\$ 2,278	\$ 2,302
<u>2,614</u>	<u>2,448</u>	<u>2,278</u>	<u>2,302</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882
0.18%	0.17%	0.16%	0.16%

**League of Arizona Cities and Towns**  
**Notes to Required Supplementary Information**  
**June 30, 2025**

**Note 2 – Pension Plan Schedules**

**Actuarial Assumptions for Valuations Performed.** The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated, which is the most recent actuarial valuation. The actuarial assumptions used are disclosed in the notes to the financial statements.

**Factors that Affect Trends.** The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2020. The purpose of the experience study was to review actual experience in relation to the actuarial assumptions in effect. The ASRS Board adopted the experience study recommended changes which were applied to the June 30, 2020, actuarial valuation.

**Independent Auditor’s 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

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, the major fund, and the aggregate remaining fund information of League of Arizona Cities and Towns, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise League of Arizona Cities and Towns’ basic financial statements, and have issued our report thereon dated October 14, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered League of Arizona Cities and Towns’ 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 League of Arizona Cities and Towns’ internal control. Accordingly, we do not express an opinion on the effectiveness of League of Arizona Cities and Towns’ 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’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 have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether League of Arizona Cities and Towns' 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Scottsdale, Arizona  
October 14, 2025



---

**EXECUTIVE COMMITTEE MEETING**

Friday, November 7, 2025

**Agenda Item #4      Legislative Policy Overview and Update**

**Summary:**

The Second Regular Session of the Fifty-Seventh Legislature will convene on January 12, 2026. Legislative staff are finalizing bill language and conducting research to prepare for the upcoming session. An update and projections will be provided to the Executive Committee on the following topics:

- League Resolutions Update
- Housing
- Short-Term Rentals
- Intergov Retreat

**Responsible Person:** Tom Savage & League Legislative Staff



---

**EXECUTIVE COMMITTEE MEETING**

Friday, November 7, 2025

**Agenda Item #5**      **Executive Session to discuss the selection of the Executive Director pursuant to A.R.S. Sec. 38-431.03(A)(1)**

**Summary:**                      The Executive Committee may vote to recess the meeting and enter executive session to discuss the Executive Director position to fill the vacancy resulting from the current Executive Director's retirement in December 2025. Upon consensus, the Executive Committee would reconvene in open session to take formal action to approve the upcoming process steps.

**Responsible Person:**      President Kevin Hartke

**Action Requested:**      Discussion



---

**EXECUTIVE COMMITTEE MEETING**  
Friday, November 7, 2025

**Agenda Item #6      Selection of the Executive Director**

**Summary:**                      The Executive Committee will reconvene in open session to take formal action to approve the upcoming process steps.

**Responsible Person:**      President Kevin Hartke

**Action Requested:**        Discussion / Possible Action



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

League Budget Report  
Property Corporation Budget Report

**League of Arizona Cities & Towns**  
**FY 2025-2026 Budget vs. Actual**  
**July through September 2025**

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Affiliate Group Contribution	31,402.66	227,000.00	-195,597.34	13.8%
4005 · Annual Conference	1,002,175.75	800,000.00	202,175.75	125.3%
4010 · Dues	2,323,808.00	2,525,201.00	-201,393.00	92.0%
4020 · Miscellaneous	2,561.46	16,000.00	-13,438.54	16.0%
4016 · Partnership Programs	6,000.00	42,000.00	-36,000.00	14.3%
4030 · Risk Pool	50,588.58	200,000.00	-149,411.42	25.3%
4035 · Seminars & Meetings	1,875.00	40,000.00	-38,125.00	4.7%
4040 · Interest Income	16,341.19	115,000.00	-98,658.81	14.2%
<b>Total Income</b>	<b>3,434,752.64</b>	<b>3,965,201.00</b>	<b>-530,448.36</b>	<b>86.6%</b>
<b>Expense</b>				
5005 · Annual Conference (Expense)	713,833.06	530,000.00	183,833.06	134.7%
5010 · Benefits	160,312.33	607,000.00	-446,687.67	26.4%
5015 · Capital Outlay	111,984.92	20,000.00	91,984.92	559.9%
5030 · Equipment Rental & Maintenance	1,336.15	9,000.00	-7,663.85	14.8%
5035 · Executive Committee	1,843.16	7,000.00	-5,156.84	26.3%
5050 · Insurance	5,574.00	7,000.00	-1,426.00	79.6%
5055 · Postage & Shipping	98.23	6,000.00	-5,901.77	1.6%
5057 · PR & Communications	11,383.04	130,000.00	-118,616.96	8.8%
5060 · Printing	0.00	17,000.00	-17,000.00	0.0%
5065 · Professional Services				
5065-1 · Accounting Services	7,040.87	53,000.00	-45,959.13	13.3%
5065-3 · Legal Services	0.00	30,000.00	-30,000.00	0.0%
5065-2 · Contract Lobbying & Consul...	127,812.76	575,000.00	-447,187.24	22.2%
<b>Total 5065 · Professional Services</b>	<b>134,853.63</b>	<b>658,000.00</b>	<b>-523,146.37</b>	<b>20.5%</b>
5070 · Rent	26,250.00	105,000.00	-78,750.00	25.0%
5071 · Salaries	416,828.10	1,710,000.00	-1,293,171.90	24.4%
5075 · Seminars and Meetings	3,691.81	70,000.00	-66,308.19	5.3%
5085 · Subscriptions & Dues	46,235.49	72,000.00	-25,764.51	64.2%
5090 · Supplies	26,808.03	67,000.00	-40,191.97	40.0%
5095 · Telecommunications	4,246.15	27,000.00	-22,753.85	15.7%
5100 · Travel	12,978.00	24,000.00	-11,022.00	54.1%
5115 · Prop Corp-Bldg Improvement Fu...	0.00	10,000.00	-10,000.00	0.0%
<b>Total Expense</b>	<b>1,678,256.10</b>	<b>4,076,000.00</b>	<b>-2,397,743.90</b>	<b>41.2%</b>
<b>Net Ordinary Income</b>	<b>1,756,496.54</b>	<b>-110,799.00</b>	<b>1,867,295.54</b>	<b>-1,585.3%</b>
<b>Net Income</b>	<b>1,756,496.54</b>	<b>-110,799.00</b>	<b>1,867,295.54</b>	<b>-1,585.3%</b>

**Property Corporation**  
**FY 2025-2026 Budget vs. Actual**  
July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4003 · Building Improvement Fund	0.00	10,000.00	-10,000.00	0.0%
4000 · Rental Income	45,384.94	137,475.00	-92,090.06	33.0%
4005 · Miscellaneous	0.00	3,000.00	-3,000.00	0.0%
4010 · Interest	3.57	20.00	-16.43	17.9%
<b>Total Income</b>	<b>45,388.51</b>	<b>150,495.00</b>	<b>-105,106.49</b>	<b>30.2%</b>
<b>Expense</b>				
5000 · Maintenance Services/Agreements	24,750.20	62,300.00	-37,549.80	39.7%
5015 · Utilities	7,605.99	30,000.00	-22,394.01	25.4%
5020 · Repairs and Maintenance	1,195.10	15,000.00	-13,804.90	8.0%
5025 · Operating Expenses	487.04	6,000.00	-5,512.96	8.1%
5030 · Accounting and Auditing	850.00	9,000.00	-8,150.00	9.4%
5035 · Insurance	4,026.00	6,500.00	-2,474.00	61.9%
5040 · Capital Outlay	8,394.40	20,000.00	-11,605.60	42.0%
<b>Total Expense</b>	<b>47,308.73</b>	<b>148,800.00</b>	<b>-101,491.27</b>	<b>31.8%</b>
<b>Net Ordinary Income</b>	<b>-1,920.22</b>	<b>1,695.00</b>	<b>-3,615.22</b>	<b>-113.3%</b>
<b>Net Income</b>	<b>-1,920.22</b>	<b>1,695.00</b>	<b>-3,615.22</b>	<b>-113.3%</b>