

November 9, 2023

# EXECUTIVE COMMITTEE MEETING



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

Thursday, November 9, 2023 at 10:00 a.m.  
League Office Building  
1820 West Washington, Phoenix

Notice is hereby given to the members of the Executive Committee and to the general public that the Executive Committee will hold a meeting open to the public on November 9, 2023 at 10:00 a.m. Members of the Executive Committee will attend either in person or by Zoom Audio/Video conferencing. The Executive Committee may vote to recess the meeting and move into Executive Session on any item on this agenda. Upon completion of Executive Session, the Executive Committee may resume the meeting, open to the public, to address the remaining items on the agenda. A copy of the agenda is available at the League office building in Suite 200 or on the League website at [www.azleague.org](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 2023 Annual Conference
3. 2022-2023 Audit Report
4. Legislative Policy Overview and Update
5. Resolution Supporting Continuation of the Affordable Connectivity Program
6. Adjournment

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



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**EXECUTIVE COMMITTEE MEETING**  
Thursday, November 9, 2023

**Agenda Item #1      Review and Adoption of Minutes**

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

**Responsible Person:**    President Douglas Nicholls

**Attachment:**             August 4, 2023 Executive Committee Minutes

**Action Requested:**      Approval

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

Friday, August 4, 2023, at 10:00 a.m.  
League of Arizona Cities and Towns  
1820 W. Washington St.  
Phoenix, Arizona

**MEMBERS**

**President**

Douglas Nicholls, Mayor, Yuma

**Vice President**

Kevin Hartke, Mayor, Chandler

**Treasurer**

Mila Besich, Mayor, Superior

Ken Budge, Mayor, Bisbee +  
Craig McFarland, Mayor, Casa Grande +  
Robyn Prud'homme-Bauer, Mayor, Clarkdale  
Alexis Hermosillo, Mayor, El Mirage +  
Ginny Dickey, Mayor, Fountain Hills  
Brigette Peterson, Mayor, Gilbert  
Jerry Weiers, Mayor, Glendale  
Al Gameros, Mayor, Globe  
Joe Pizzillo, Mayor, Goodyear  
Cal Sheehey, Mayor, Lake Havasu City \*  
Tom Schoaf, Mayor, Litchfield Park \*

Ed Honea, Mayor, Marana  
Nancy Smith, Mayor, Maricopa +  
John Giles, Mayor, Mesa \*  
Jerry Bien-Willner, Mayor, Paradise Valley +  
Jason Beck, Mayor, Peoria \*  
Kate Gallego, Mayor, Phoenix  
Stephanie Irwin, Mayor, Pinetop-Lakeside +  
Tom Murphy, Mayor, Sahuarita  
David Ortega, Mayor, Scottsdale +  
Corey Woods, Mayor, Tempe  
Regina Romero, Mayor, Tucson +

\*Not in attendance

+ Attended via Zoom

President Douglas Nicholls called the meeting to order at 10:00 a.m. He then led the Executive Committee in the Pledge of Allegiance. President Douglas Nicholls announced that Governor Hobbs would be visiting and join the Executive Committee meeting at which point the agenda would be suspended and the committee would be able to hear a few words from her and ask a few questions of the governor.

**1. REVIEW AND ADOPTION OF MINUTES**

President Douglas Nicholls requested a motion on the adoption of the minutes. Mayor Robyn Prud'homme-Bauer of Clarkdale moved to approve the minutes of the May 12, 2023, Executive

Committee Meeting; Mayor Tom Murphy of Sahuarita seconded the motion and the motion carried unanimously.

## **2. LEGISLATIVE POLICY OVERVIEW AND SESSION UPDATE**

Executive Director Tom Belshe introduced and welcomed Legislative Director Tom Savage to provide a legislative policy overview and session update.

Legislative Director Tom Savage informed the committee that there were a total of two-hundred and four days of the legislative session and there have been 1,672 bills introduced. League staff are working on providing a New Laws Report that will cover the fifty new bills introduced this session.

### **Zoning and Interim Housing Work**

Both SB 1117 and HB 2365 did not pass this legislative session. Legislative Director Tom Savage informed the committee that none of the zoning reform measures passed in this legislative session.

### **Residential Rental Tax Repeal**

SB 1131 did pass and will have an estimated 230-million-dollar impact on cities and towns. League staff will be meeting with the Governor's staff to review alternatives for revenues.

### **Taxpayer Bill of Rights**

Neither bill relating to this topic passed this legislative session.

Legislative Director Tom Savage opened the floor for any questions from the Executive Committee. Committee members expressed their appreciation for the work the League Legislative team has put forth this last session.

## **3. LEGAL UPDATE**

President Douglas Nicholls introduced and welcomed General Counsel, Nancy Davidson, to provide the Legal Update.

General Counsel Nancy Davidson provided updates on working groups, in-house projects, and case laws that impact cities and towns.

The League is working on possibly filing an Amicus brief in a case with the City of Grants Pass which is a homelessness related case. Ms. Davidson will be presenting on zoning and housing related issues at the International Municipal Attorneys Association's Annual Conference. League staff are happy to announce that the new website for the Elections Manual is available for use. Ms. Davidson is working with a group of attorneys who have been working on creating model ordinances to address the new authorities granted to cities and towns under SB 1103. She is also working in partnership with a group of attorneys to brainstorm ideas on sober living homes.

Deputy Director Rene Guillen mentioned the increased benefits of utilizing the new Elections Manual website and welcomed feedback from city and town clerks.

Ms. Davidson opened the floor to the Executive Committee for questions. Members of the committee and League staff went into a discussion on sober living home issues and possible solutions.

#### **4. 2023 LEAGUE ANNUAL CONFERENCE UPDATE**

Executive Director Tom Belshe welcomed and introduced Deputy Director Matt Lore to provide the 2023 League Annual Conference Update.

Deputy Director Matt Lore explained that the conference is only three weeks away and all preparations are almost complete. The Executive Committee members all have rooms reserved at the JW Marriott Starr Pass in Tucson, AZ. This year's attendance and sponsorship is the highest it has been in years. Mayor Regina Romero of Tucson commented that she is looking forward to hosting the conference in Tucson and can provide a list of overflow hotels in the area if needed. No other questions or comments were made relating to the conference.

#### **5. VISIT FROM GOVERNOR HOBBS**

President Douglas Nicholls welcomed and introduced Arizona Governor Katie Hobbs. Mayor Nicholls thanked the Governor for her support of the League as well as her support in the legislative session.

Governor Hobbs expressed her longtime support of the League and thanked members of the committee for their support as well. The Governor mentioned the success of the budget negotiations as well as the advancements made in the Housing Trust Fund. Nearly a billion dollars of Federal investments were made in the broadband initiative.

Governor Hobbs opened the floor to the committee for questions. Topics that were discussed included homelessness and housing as well as replacement revenue for the repeal of the residential rental tax. The Governor thanked the committee for their time and retired from the meeting for her next engagement.

Seeing no further business, President Douglas Nicholls adjourned the meeting at 10:46 a.m.



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**EXECUTIVE COMMITTEE MEETING**  
Thursday, November 9, 2023

**Agenda Item #2      Recap of 2023 League Conference**

**Summary:**                      Staff will give an overview of the 2023 League Annual Conference and plans for the 2024 Conference.

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

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

**2023 LEAGUE ANNUAL CONFERENCE  
ATTENDANCE REPORT**

**Date:** August 29 -September 1, 2023

**Location:** Starr Pass Resort  
Tucson, Arizona

**1480** persons attended the conference. 86 of the 91 cities and towns (93%) were represented at the event. The following is a summary of those who attended.

<b>Position</b>	<b>Total Registrants</b>
Mayors	77
Vice Mayors	51
Councilmembers	265
Manager/Assistant Manager	85
Clerk/Deputy Clerk	16
Attorney/Assistant Attorney	13
Intergov	19
Other City/Town	70
Spouse/Guest (Includes 40 Name Badge Only; Comps)	149
Life Member	8
COG Director	4
State Department	57
State Representatives	19
State Senators	13
Speakers	87
Sponsors	177
Other	202
Youth	168
<b>TOTAL</b>	<b>1,480</b>

## 2023 Annual Conference - Starr Pass Resort, Tucson

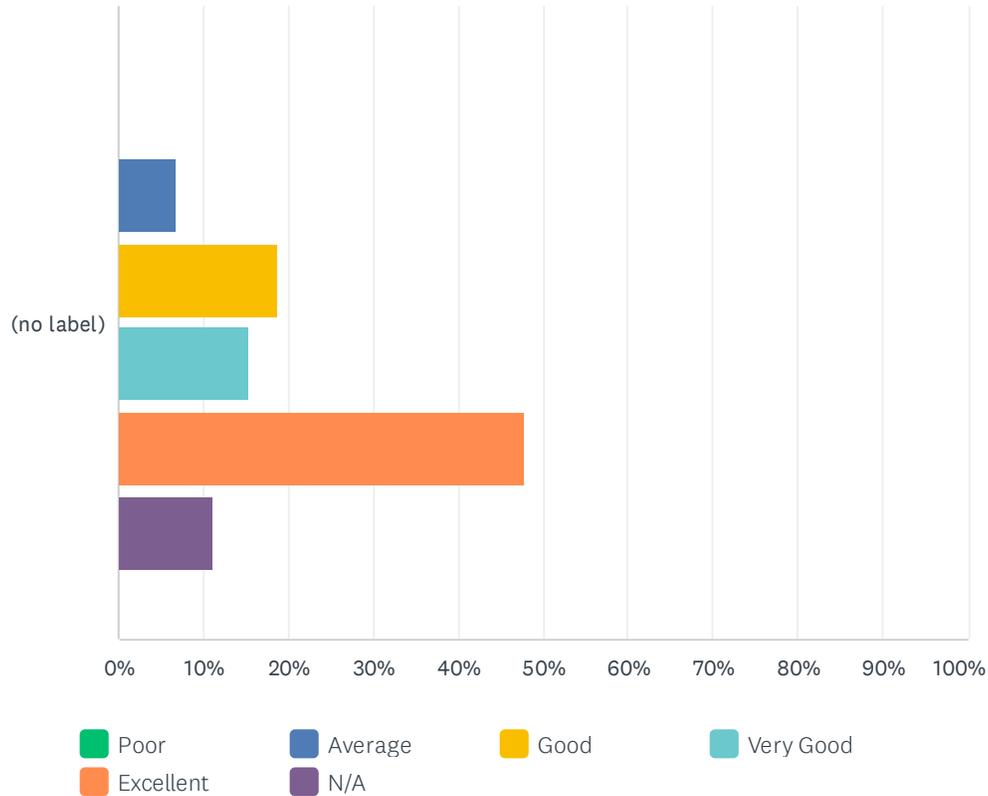
I N C O M E				
SPONSORS	Level	Contribution	Additional	Totals
Arizona Chapter of the Associated General Contractors of America, Inc. (AGC)	Platinum	\$15,000.00		\$15,000.00
APS	Platinum	\$15,000.00		\$15,000.00
Arizona Pipe Trades (UA Local 469)	Platinum	\$15,000.00		\$15,000.00
ASU Govt & Community Engagement	Platinum	\$15,000.00		\$15,000.00
Cigna Healthcare	Platinum	\$15,000.00	\$1,000.00	\$16,000.00
Climatec LLC	Platinum	\$15,000.00		\$15,000.00
ESI	Platinum	\$15,000.00		\$15,000.00
Pierce Coleman, P.L.L.C.	Platinum	\$15,000.00		\$15,000.00
Resolution Copper	Platinum	\$15,000.00		\$15,000.00
Swire Coca-Cola, USA	Platinum	\$15,000.00		\$15,000.00
Ting Internet	Platinum	\$15,000.00		\$15,000.00
Veregy (Midstate Energy, LLC)	Platinum	\$15,000.00		\$15,000.00
Verizon	Platinum	\$15,000.00	\$5,000.00	\$20,000.00
American Legal Publishing	Endorsed	\$0.00		
Valley Schools Management Group (VSMG)	Endorsed	\$0.00	\$4,000.00	\$4,000.00
BMO Harris Bank	Endorsed	\$0.00		
AMRRP	Key Partner	\$0.00		
Horizon Strategies	Partner	\$0.00		
Arizona Dept of Administration	Gold	\$10,000.00		\$10,000.00
Blue Cross Blue Shield of Arizona	Gold	\$10,000.00		\$10,000.00
Center for the Future of Arizona	Gold	\$10,000.00	\$1,000.00	\$11,000.00
Johnson Controls, Inc.	Gold	\$10,000.00		\$10,000.00
Public Agency Retirement Services (PARS)	Gold	\$10,000.00		\$10,000.00
Republic Services	Gold	\$10,000.00		\$10,000.00
Schneider Electric	Gold	\$10,000.00		\$10,000.00
Stifel	Gold	\$10,000.00		\$10,000.00
The Nature Conservancy	Gold	\$10,000.00		\$10,000.00
University of Arizona	Gold	\$10,000.00	\$2,500.00	\$12,500.00
Waste Management of Arizona	Gold	\$10,000.00		\$10,000.00
Waymo	Gold	\$10,000.00		\$10,000.00
CORE Construction	Silver	\$8,000.00		\$8,000.00
Cox Business	Silver	\$8,000.00		\$8,000.00
EPCOR	Silver	\$8,000.00		\$8,000.00
WECOM, Inc.	Silver	\$8,000.00		\$8,000.00
AT&T	Bronze	\$5,000.00		\$5,000.00
Banner Aetna	Bronze	\$5,000.00		\$5,000.00
Blink Public Policy	Bronze	\$5,000.00		\$5,000.00
Carlisle Companies	Bronze	\$5,000.00		\$5,000.00
Central Arizona Project	Bronze	\$5,000.00	\$1,000.00	\$6,000.00
Crown Castle, Inc.	Bronze	\$5,000.00		\$5,000.00
Dignity Health	Bronze	\$5,000.00		\$5,000.00
Employers Council	Bronze	\$5,000.00	\$1,000.00	\$6,000.00
Gammage & Burnham	Bronze	\$5,000.00		\$5,000.00
HighGround, Inc.	Bronze	\$5,000.00		\$5,000.00
Lumen Technologies	Bronze	\$5,000.00		\$5,000.00
RBC Capital Markets	Bronze	\$5,000.00		\$5,000.00
Salt River Project	Bronze	\$5,000.00		\$5,000.00
Southwest Gas Corporation	Bronze	\$5,000.00		\$5,000.00
Thrive Services Group	Bronze	\$5,000.00		\$5,000.00
Triadvocates	Bronze	\$5,000.00		\$5,000.00
Tucson Electric Power	Bronze	\$5,000.00		\$5,000.00
Union Pacific Railroad	Bronze	\$5,000.00		\$5,000.00
West Coast Arborists, Inc	Bronze	\$5,000.00		\$5,000.00
American Airlines	Youth	\$1,000.00		\$1,000.00
University of Arizona, Enrollment Mgmt.	Youth	\$1,000.00		\$1,000.00
<b>Total Sponsors</b>		<b>\$444,000.00</b>	<b>\$15,500.00</b>	<b>\$459,500.00</b>

<b>PRESIDENT'S RECEPTION SPONSORS</b>	<b>Level</b>	<b>Contribution</b>		<b>Totals</b>
Arizona Public Service		\$2,500.00		\$2,500.00
Highground, Inc.		\$2,500.00		\$2,500.00
Kitchell		\$500.00		\$500.00
Musco Sports Lighting		\$1,000.00		\$1,000.00
Republic Services		\$2,500.00		\$2,500.00
Southwest Gas Corporation		\$1,000.00		\$1,000.00
Stifel Nicolaus		\$500.00		\$500.00
<b>Total President's Reception Sponsors</b>		<b>\$10,500.00</b>	<b>\$0.00</b>	<b>\$10,500.00</b>
<b>Registrations</b>		<b>Fee</b>	<b>Total</b>	
Member (Before 07/16/2023)	572	\$325	\$185,900	
Member (Before 07/31/2023)	16	\$355	\$5,680	
Member (After 07/31/2023)	40	\$385	\$15,400	
Sponsor NBO	35	\$55	\$1,925	
Sponsor NBO Cancellations	0	\$55	\$0	
Sponsors (Before 07/16/2023)	29	\$385	\$11,165	
Sponsors (After 07/16/2023)	4	\$440	\$1,760	
Sponsors (After 07/31/2023)	17	\$490	\$8,330	
Non-Member (Before 07/16/2023)	67	\$385	\$25,795	
Non-Member (Before 07/31/2023)	25	\$440	\$11,000	
Non-Member (After 07/31/2023)	42	\$490	\$20,580	
Non-Member Cancellation (Non-Refundable)	0	\$380	\$0	
Miscellaneous (Single Day)	10	\$200	\$2,000	
Miscellaneous (NBO)	4	\$55	\$220	
Spouse ( 92 Full Program Registration Incl. & 14 Comps )	87	\$185	\$16,095	
Spouse (Name Badge Only)	15	\$55	\$825	
Additional General Lunch Tickets Purchased	4	\$55	\$220	
Additional Tour Tickets Purchased	3	\$50	\$150	
Additional Dinner Tickets Purchased	12	\$80	\$960	
Member Cancellations [50%]	4	\$162.50	\$650	
Member Cancellations [Non-Refundable]	0	\$325	\$0	
Member Cancellation Fees	51	\$30	\$1,530	
Spouse Cancellations [50%]	1	\$92.50	\$93	
Ari-Son Delegates NBO (Showcase Ticket)	0	\$25	\$0	
Ari-Son Delegates NBO (Lunch & Showcase Ticket)	0	\$75	\$0	
Golf (paid only) 80 total players	51	\$130	\$6,630	
Golf Cancellation Fees	0	\$10	\$0	
Showcase Booths [includes 23 Cities with extra booths]	70	\$245	\$17,150	
Showcase Booths [with electricity]	27	\$80	\$2,160	
Showcase Booth [add extra table]	20	\$35	\$700	
Titan Missile Tour [1 Comp]	13	\$50	\$650	
Youth Program (0 Comps)	168	\$75	\$12,600	
Youth Program Cancellations (0 @10.00)	0	\$10	\$0	
			<b>Total Registrations</b>	<b>\$350,167.50</b>
			<b>TOTAL REVENUE</b>	<b>\$820,167.50</b>
<b>EXPENDITURES</b>				
<b>BANQUET / HOTEL CHARGES</b>				
Marriott Starr Pass				
Guest Rooms		\$26,055.60		
Conf; Food & Beverage (includes all meeting rooms, catering and parking)		\$316,023.23		
AV & Miscellandous (included in hotel bill)				
AV & Golf (~\$5,700)		\$98,852.65		
Miscellaneous Credits		-\$43,151.46		<b>\$397,780.02</b>
Deposit Payments: 3/6/2022 \$10,000; 5/11/23 \$20,000; 7/5/23 \$60,000	\$90,000.00			
Hotel Reimbursements: Rep Ortiz			\$800.86	
Hotel Reimbursements: Rep Diaz			\$606.73	
Hotel Reimbursements: Sen Carroll			\$567.55	
				<b>\$1,975.14</b>
<b>GOLF</b>				
Golf (included in the hotel bill - \$~5,700)				
Golf bags (used baggie w/League logo sticker)			\$8.58	
Amazon gift cards (prizes - \$50 for 1st; \$25 for 2nd; 3 individual \$25 prizes)			\$375.00	<b>\$383.58</b>

<b>SHOWCASE &amp; SPONSOR BOOTHS</b>			
CSI, etc. (25 sponsor booths; 70 showcase booths) deposit		\$15,641.80	
CSI, etc. (25 sponsor booths; 70 showcase booths) second payment		\$5,213.94	
CSI, etc. (34 sponsor booths; 74 showcase booths) final payment		\$2,806.56	<b>\$23,662.30</b>
<b>TRANSPORTATION</b>			
U-Haul 15' (Office to Renaissance)		\$190.05	
Fuel charges		\$105.23	
Gray Line Tours (shuttle and tours)		\$8,203.75	
Staff mileage reimbursements		\$631.42	<b>\$9,130.45</b>
<b>SPEAKER FEES/EXPENSES, ENTERTAINMENT</b>			
Kevin Brown (Wednesday opening session) fee including travel		\$11,250.00	
Wednesday dinner entertainment (Southwest Conf Planning)		\$4,500.00	
Greg Schwem, Kepper Speakers (Friday closing session) fee including travel		\$10,000.00	
Amazon gift cards - thank you to speakers	119 @ \$25	\$2,975.00	<b>\$28,725.00</b>
<b>AWARDS</b>			
Keepsake Trophy - Plaques: Service Award, Legislator, Life Member, Governor		\$1,865.09	
Marco (wood frames) - 12-year Service Award (14)	14 @ \$20.37	\$285.18	
MTM Recognition - 8 year Service Award covers (20)	20 @ \$10.76	\$215.20	
Marco (black wood frames) - Sponsor Awards (Key, Platinum, Gold & Endorsed)	30 @ \$22.50	\$675.00	
DropOff - Pickup and Delivery Services		\$41.94	
Postage - mailing awards not picked up at conference		\$95.33	<b>\$3,177.74</b>
<b>PRINTING / Banners, Posters, Brochures, Flyers, etc.</b>			
Gordon Graphics (program - 500)		\$1,961.32	
PLI (1,000 printed key cards)		\$2,457.69	
Marco (1000 printed canvas bags)		\$8,266.31	
Banners - Busy Bee Signs		\$3,009.73	
Stickers - Stickermule (1,000)		\$367.07	
Black copy charges	868 @ .04	\$34.72	
Color copy charges	8936 @ .10	\$893.60	
Marco Badges (plastic badge & insert)	615 @ \$.40	\$246.00	
Marco Badges (title plastic badge & insert)	697 @ \$.90	\$627.30	<b>\$17,863.74</b>
<b>SPOUSE PROGRAM &amp; TOURS</b>			
Titan Missile Museum (Spouse Program Tour)		\$747.50	<b>\$747.50</b>
<b>YOUTH PROGRAM</b>			
Marco Badges (title plastic badge & insert)	168 @ \$.90	\$151.20	
True Measure Solutions, LLC (Event Coordination)		\$3,500.00	
Speaker gifts cards	5 @ \$25	\$125.00	<b>\$3,776.20</b>
<b>MISCELLANEOUS</b>			
Expo Plus/CCI Program (conference insurance)		\$3,619.22	
Horizon Strategies		\$34,900.00	
Cvent registration fees (3.15 per registrant/per event) - Regular Registration	1328 @ \$3.15	\$4,183.20	
Cvent registration fees (3.15 per registrant/per event) - Golf	82 @ \$3.15	\$258.30	
Cvent registration fees (3.15 per registrant/per event) - Showcase	47 @ \$3.15	\$148.05	
Cvent registration fees (3.15 per registrant/per event) - Youth Program	168 @ \$3.15	\$529.20	
Cvent registration fees (3.15 per registrant/per event) - Ari-Son	0 @ \$3.15	\$0.00	
Mobile App (TripBuilderMedia)		\$4,772.52	
Miscellaneous - staff meals, snacks		\$1,246.77	
Photographer - Steve Lambesis Photography		\$2,500.00	
Miscellaneous tips & supplies (poster paper, boxes, envelopes, etc.)		\$469.18	
Social Media Scavenger Hunt prizes (\$250, \$200, \$150 gift cards)		\$600.00	
Photo Booth (Keshot)		\$3,591.00	
Videographer - BW Creative		\$5,000.00	
Surprise 1st Young Women's Group donation for stuffing canvas bags		\$1,200.00	<b>\$63,017.44</b>
		<b>TOTAL EXPENSES</b>	<b>\$550,239.11</b>
		<b>Excess Revenue Over Expenditures</b>	<b>\$269,928.39</b>

## Q1 Opening General Session

Answered: 117 Skipped: 2



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.84%	18.80%	15.38%	47.86%	11.11%	117	4.17
	0	8	22	18	56	13		

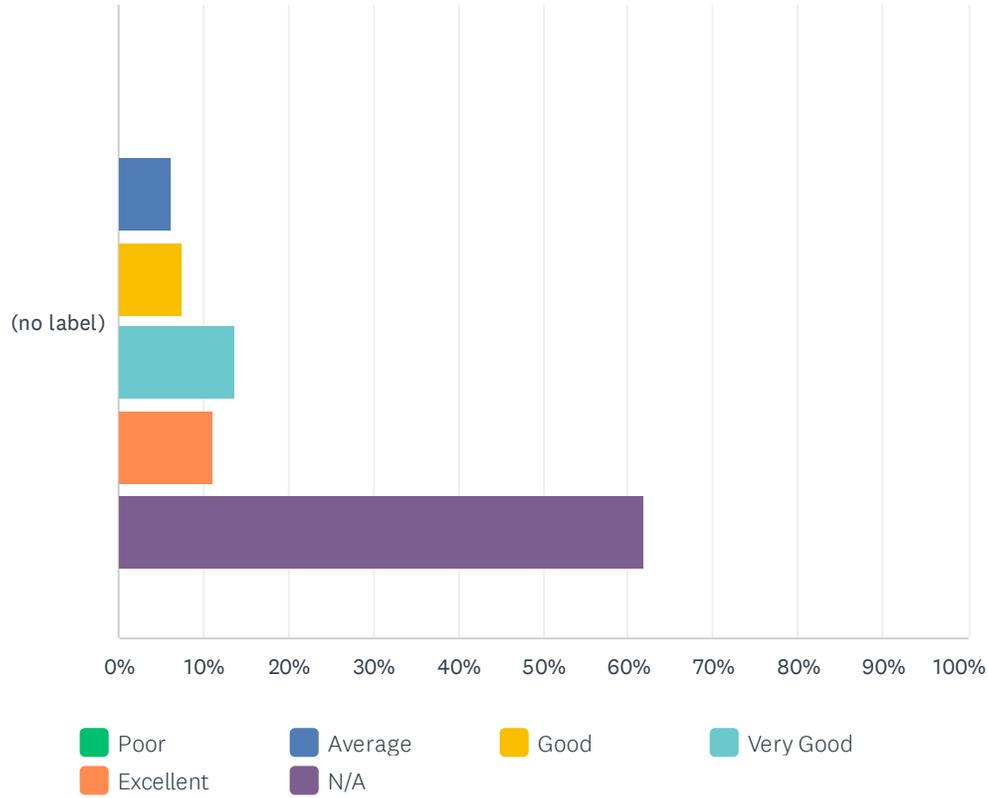
#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	The speaker was great!	9/18/2023 8:11 AM
2	The motivational speaker was awesome. So appreciated the words of the national League President.	9/15/2023 4:49 PM
3	Not enough seating	9/14/2023 10:39 AM
4	it would be nice to display all the town flags on stage throughout the conference. Speaker was WONDERFUL.	9/12/2023 9:25 AM
5	Best one yet. Love Kevin Brown	9/11/2023 1:47 PM
6	I would give Kevin Brown an "Excellent" and everything else a "Poor" as there was little value.	9/11/2023 12:35 PM
7	The speaker was very good!	9/11/2023 11:02 AM
8	The speaker was phenomenal!	9/11/2023 10:16 AM
9	Great speaker	9/8/2023 12:51 PM
10	i think we need to make this a little more meaningful	9/8/2023 12:34 PM
11	I will remember some of his stories	9/8/2023 7:48 AM

## 2023 League Annual Conference Survey

12	I found the speaker self-serving.	9/7/2023 4:58 PM
13	This is always an informative session and fun to attend. I found the speaker's story on his son and Aunt Bea at Disneyland very sweet. As the week went on I smiled more and made others smile with some of the things he shared.	9/7/2023 1:50 PM
14	Enjoyed hearing from Tacoma, WA Mayor and seeing the cities flags. There was too long of a break from the opening to the general session.	9/7/2023 1:36 PM
15	Awesome keynote speaker. Very inspirational.	9/7/2023 1:08 PM
16	very inspiring	9/7/2023 11:50 AM
17	So pertinent was the keynote speaker! Many were moved to really get in front of the issue of THANKING those who've so positively impacted our own lives!	9/7/2023 11:46 AM
18	Would prefer the roundtable breakfast to be a part of opening session as opposed to the last day.	9/7/2023 11:32 AM
19	I did not arrive until Wednesday mid morning	9/7/2023 11:32 AM
20	Felt it was politicized a bit.	9/7/2023 11:23 AM
21	There were not enough seats for our group to be able to be a part of the beginning part of the opening session. We had to wait out in the lobby until it cleared out which was unfortunate. I would have liked to have been a part of the whole session since I was there for it.	9/7/2023 11:06 AM
22	Kevin Brown was fantastic.	9/7/2023 11:03 AM
23	Best Opening Session I've attended!	9/7/2023 10:59 AM
24	An author meet and greet with book buying/ signing	9/4/2023 7:35 PM
25	The keynote speaker was very disappointing.	9/4/2023 1:54 PM
26	No invocation	8/30/2023 7:21 PM

## Q2 Mastering the Media Maze: Effective Communication for Elected Officials

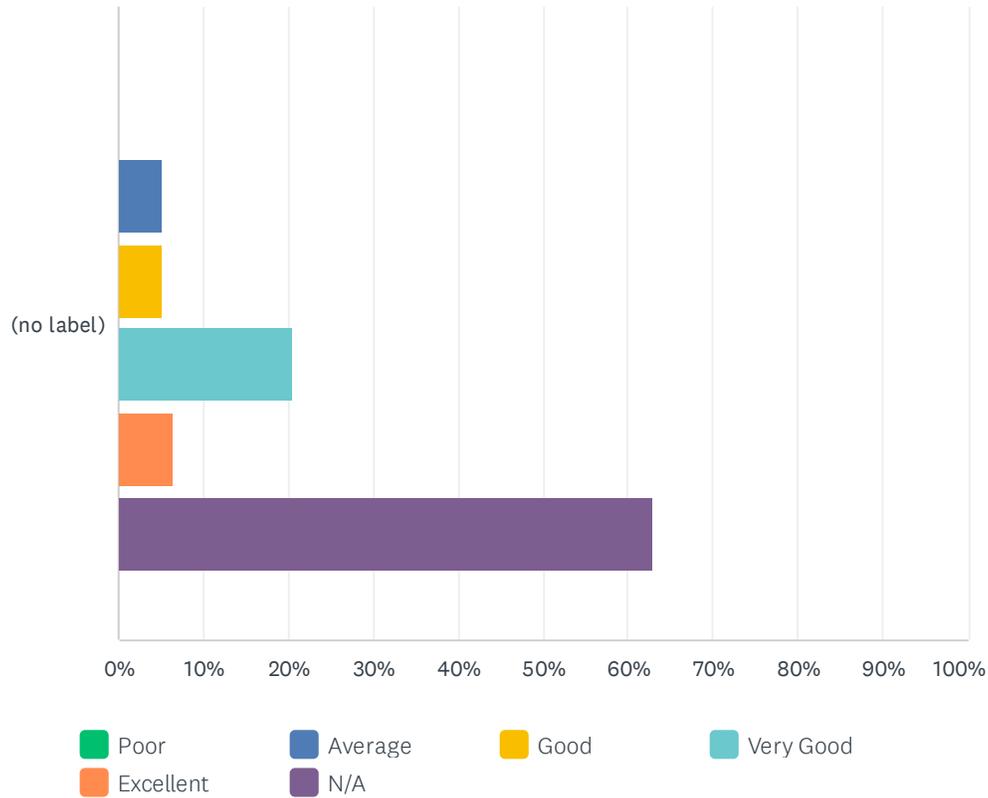
Answered: 81 Skipped: 38



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00% 0	6.17% 5	7.41% 6	13.58% 11	11.11% 9	61.73% 50	81	3.77

## Q3 The 24 Billion Dollar Investment - A Statewide Look at our Transportation System

Answered: 78 Skipped: 41

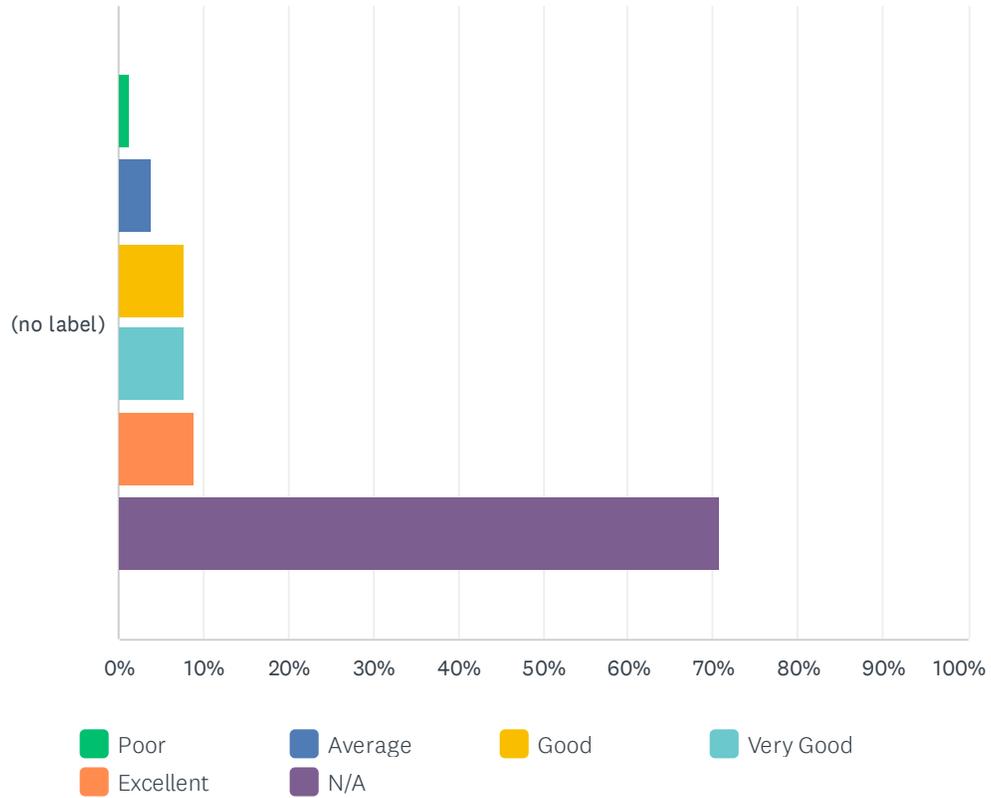


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	5.13%	5.13%	20.51%	6.41%	62.82%	78	3.76
	0	4	4	16	5	49		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	John Bullen was most relevant. Excellent!	9/7/2023 12:14 PM
2	This was a discussion that really needed slides or handouts. Hard to follow.	9/7/2023 11:32 AM
3	Should do this beginning with a presentation that lays out the lay of the land.	9/7/2023 11:31 AM

## Q4 Collaborating for Educational Excellence

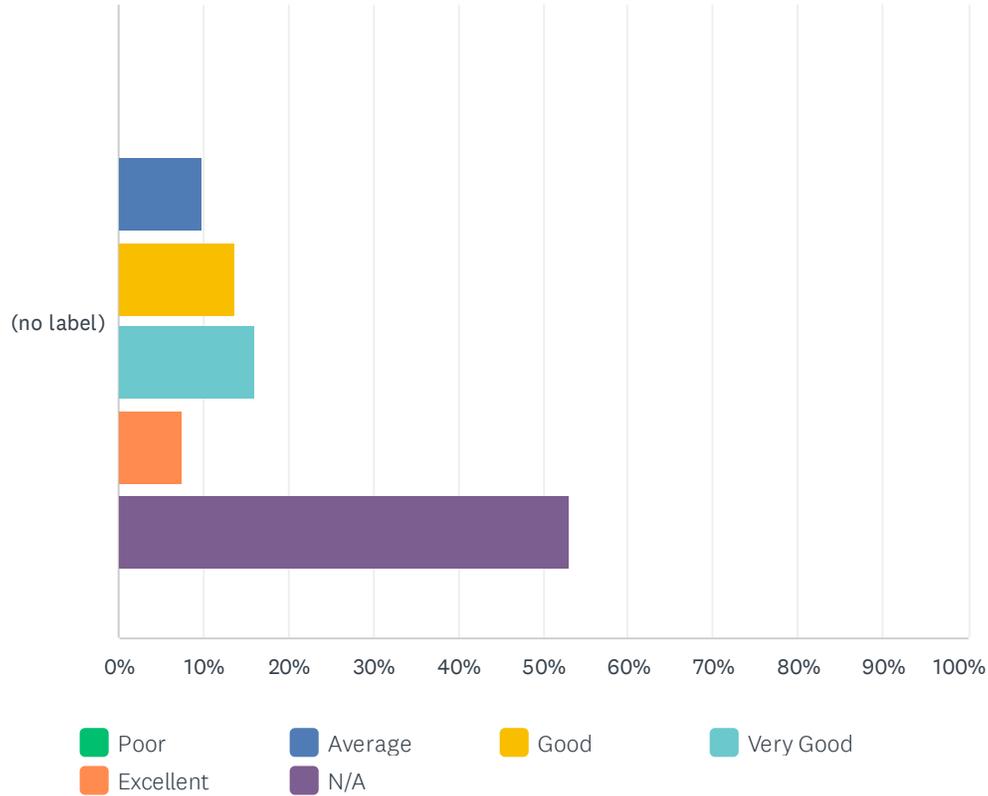
Answered: 79 Skipped: 40



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.27%	3.80%	7.59%	7.59%	8.86%	70.89%		
	1	3	6	6	7	56	79	3.65

## Q5 Don't Look Away - Taking on the Challenge of Finding Solutions for Arizona's Unhoused

Answered: 81 Skipped: 38

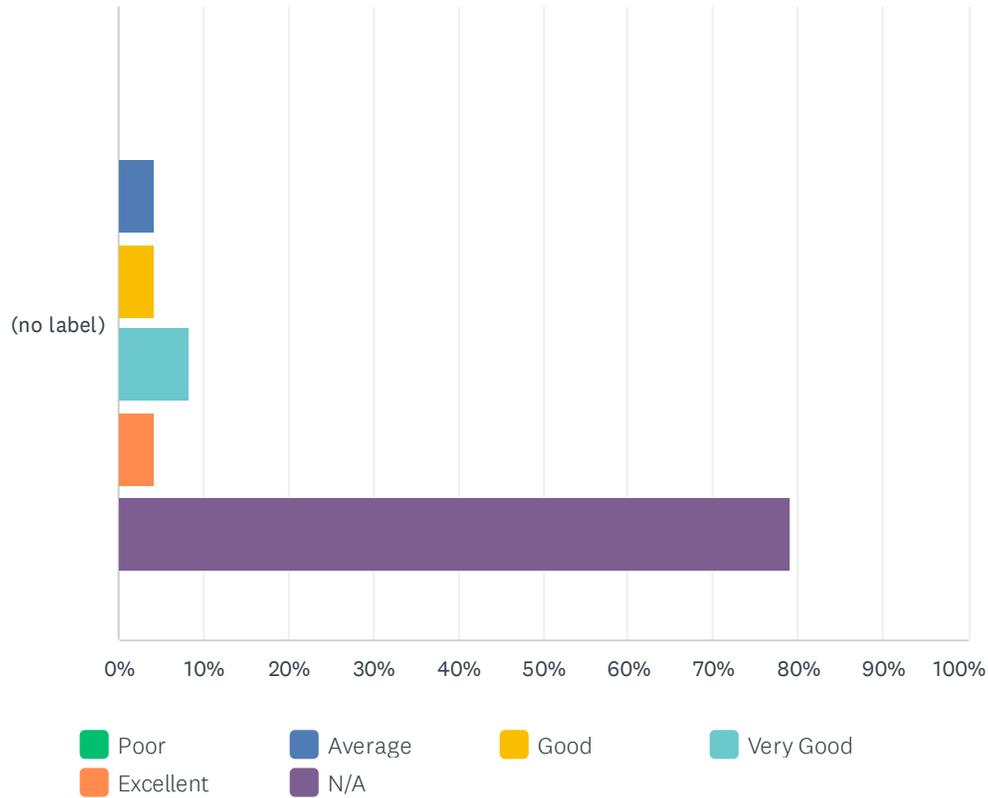


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	9.88%	13.58%	16.05%	7.41%	53.09%	81	3.45
	0	8	11	13	6	43		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Can build off of this. No pun intended.	9/11/2023 12:35 PM
2	There were no new solutions and it was the same information most already know.	9/11/2023 8:46 AM
3	Only directed to urban areas. Being rural, this didn't help me much.	9/8/2023 7:48 AM
4	It wasn't as broad a scope as I was hoping and it repeated much of what was said last year.	9/7/2023 1:50 PM
5	Really good moderator. Speakers had strong guidance and takeaways for the audience. It isn't the speakers fault but with a big room and their room set up, some slides could have helped keep the attention of folks in the back of the room.	9/7/2023 1:36 PM

## Q6 Lights, Camera, Cash: Welcoming Arizona's Film Industry and the Dollars That Follow

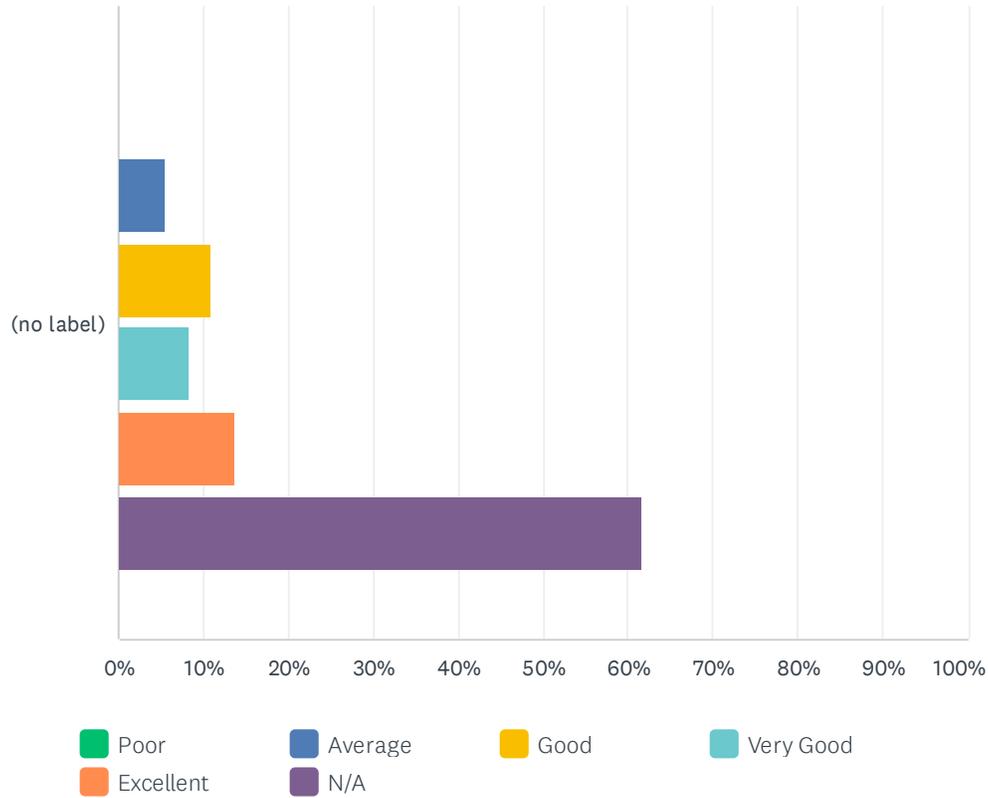
Answered: 72 Skipped: 47



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	4.17%	4.17%	8.33%	4.17%	79.17%	72	3.60
	0	3	3	6	3	57		

## Q7 Sober Living Homes: Challenges and Best Practices

Answered: 73 Skipped: 46

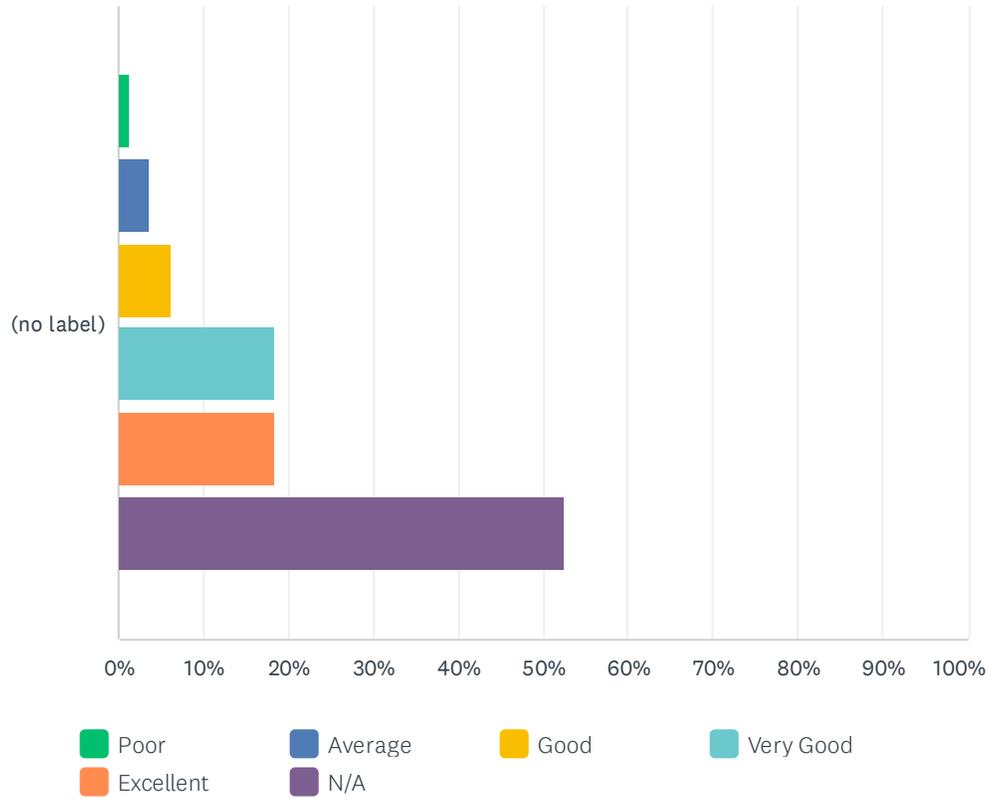


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	5.48%	10.96%	8.22%	13.70%	61.64%	73	3.79
	0	4	8	6	10	45		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	This not an issue in my City, but now have knowledge of what to look for and how to combat it.	9/7/2023 2:47 PM
2	Great back & forth. Would like to have seen more on state law on this, legal vs illegal group homes, etc.	9/7/2023 1:08 PM
3	The state Senator in the audience should have also been on the panel, as we move from all acknowledging we have a major problem, to trying find solutions for all.	9/7/2023 11:32 AM

## Q8 Water: What's Happening - And What's Next

Answered: 82 Skipped: 37

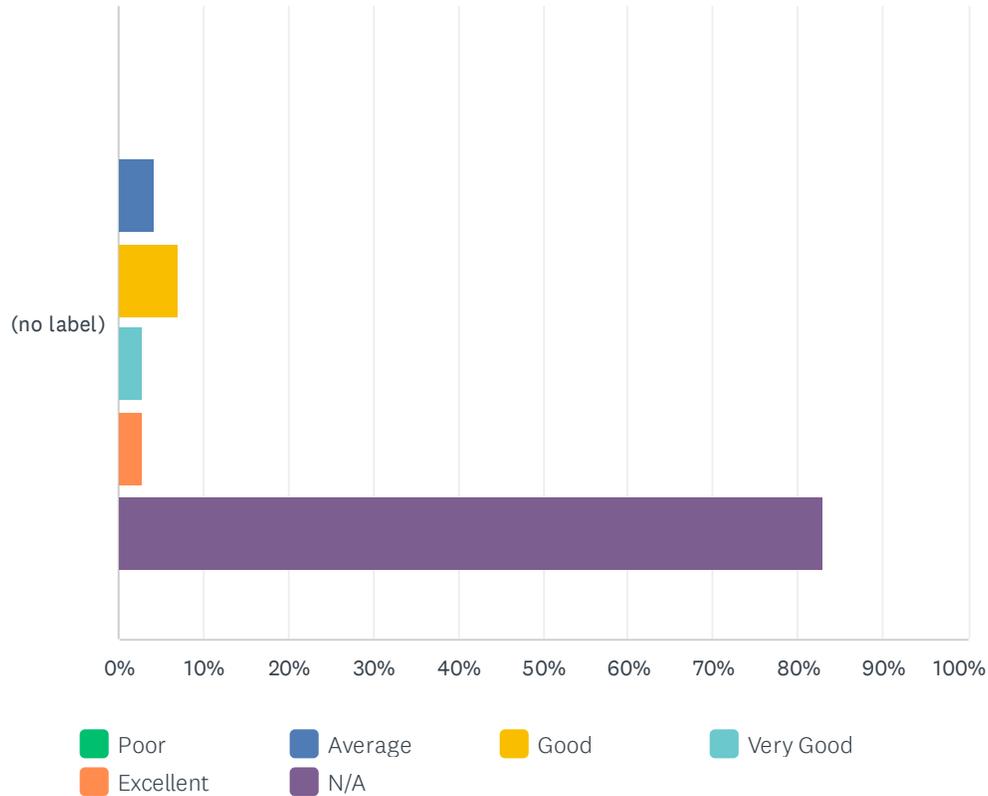


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.22%	3.66%	6.10%	18.29%	18.29%	52.44%	82	4.03
	1	3	5	15	15	43		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	The focus of discussion was strictly CAP, the only concern was Maricopa and Pima Counties, no rural or at. I fact they made it sound like ag was irrelevant.	9/11/2023 6:36 PM
2	Didn't learn much	9/11/2023 12:35 PM

## Q9 Coming in Hot! Building Arizona's Heat Resilient Future

Answered: 70 Skipped: 49

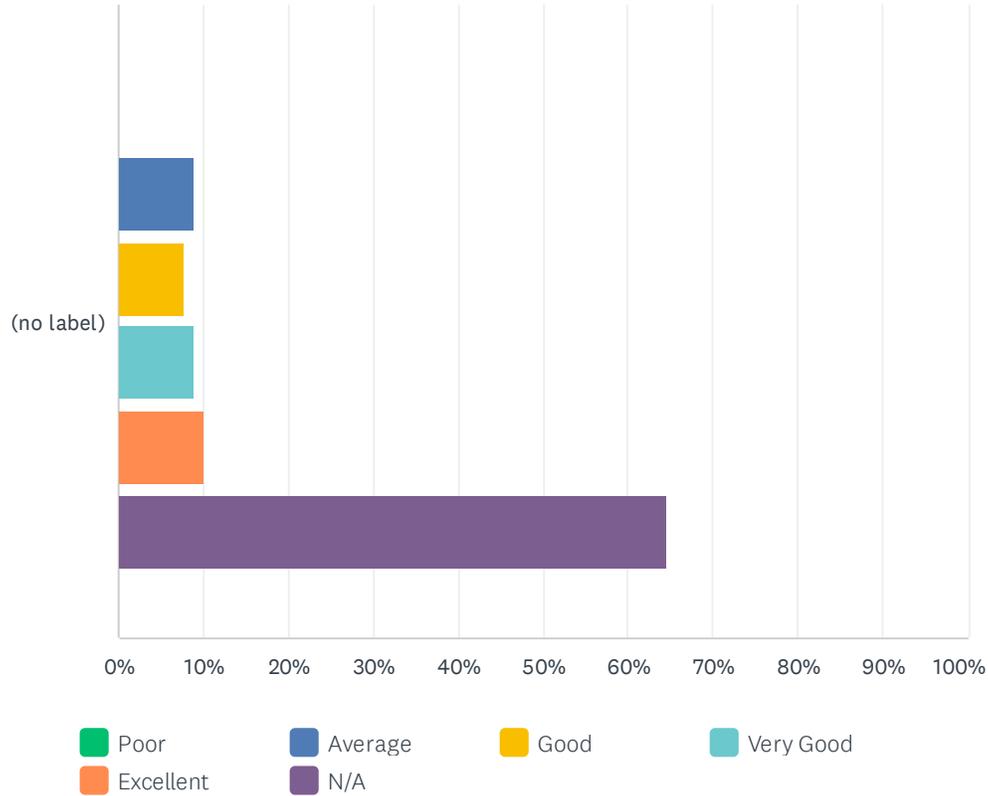


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	4.29%	7.14%	2.86%	2.86%	82.86%	70	3.25
	0	3	5	2	2	58		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	this session needed slides, a clearer direction and probably a third speaker - preferably a scientist from U of A like Ladd Keith to talk about heat before the policy talk started. story telling was on point, but the impact of this session could have been stronger. these are important issues.	9/7/2023 1:36 PM
2	It would've been nice to have information of the best plants to plant in AZ to survive the heat and cold.	9/4/2023 1:54 PM

## Q10 From the Housing Trust Fund to Your Community: Homeruns in Affordable Housing

Answered: 79 Skipped: 40

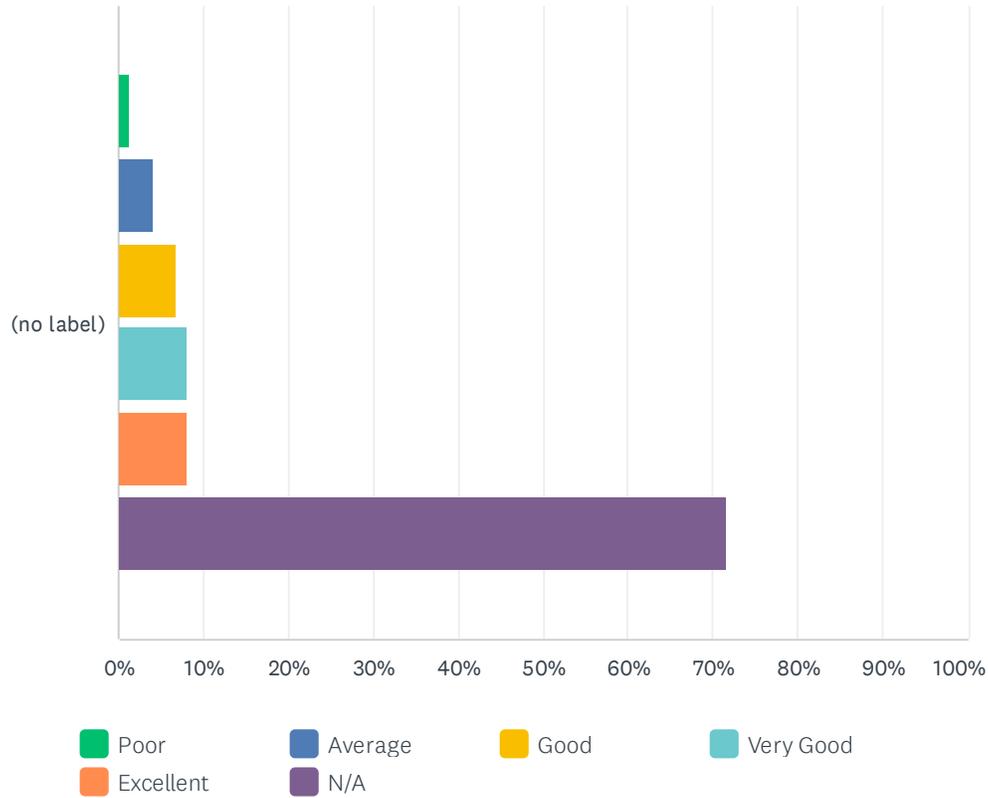


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	8.86%	7.59%	8.86%	10.13%	64.56%	79	3.57
	0	7	6	7	8	51		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Good new information	9/11/2023 11:02 AM
2	N	9/8/2023 1:12 PM
3	Targeted urban problems so not very helpful to me	9/8/2023 7:48 AM
4	Enjoyed hearing how Tempe and other towns and cities are addressing the problem of affordable housing.	9/7/2023 1:50 PM

## Q11 Cultivating Arizona's Cultural Economy

Answered: 74 Skipped: 45

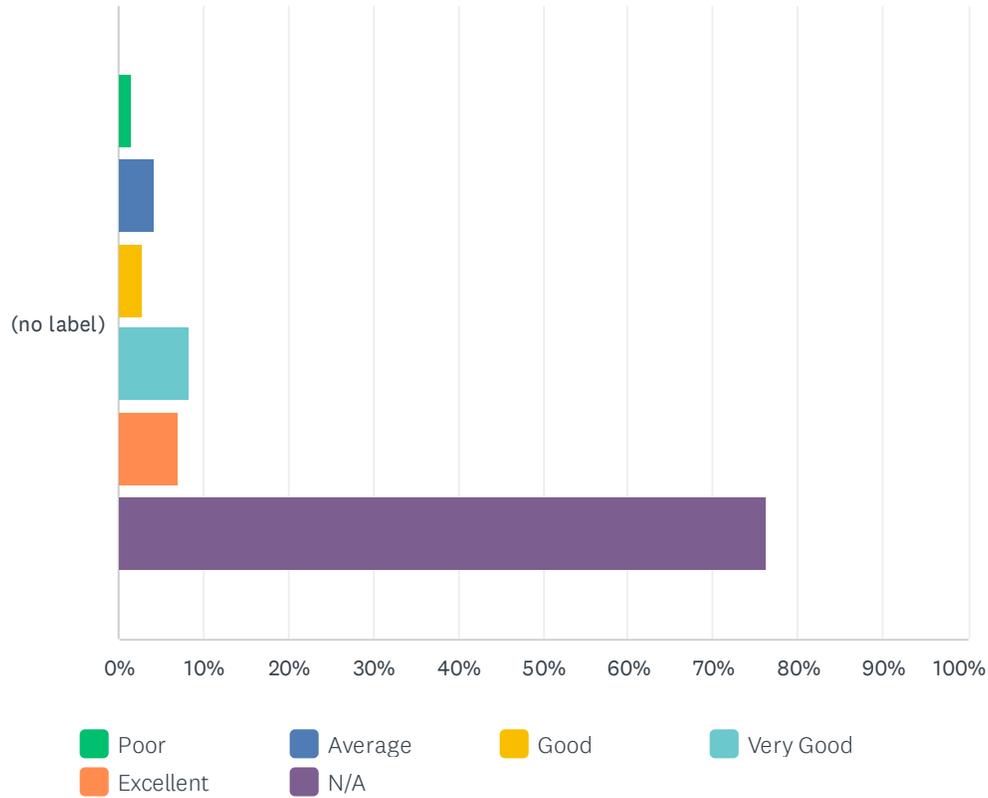


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.35%	4.05%	6.76%	8.11%	8.11%	71.62%	74	3.62
	1	3	5	6	6	53		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Panelists need to have timed answers or else they'll hog the mic as was in this case. Should have been presentation style.	9/7/2023 11:31 AM
2	There wasn't a lot of useful information provided on how Cities or Towns without a natural draw can create a cultural event.	9/7/2023 11:03 AM

## Q12 2024: The Year of Rural Broadband Connectivity

Answered: 72 Skipped: 47

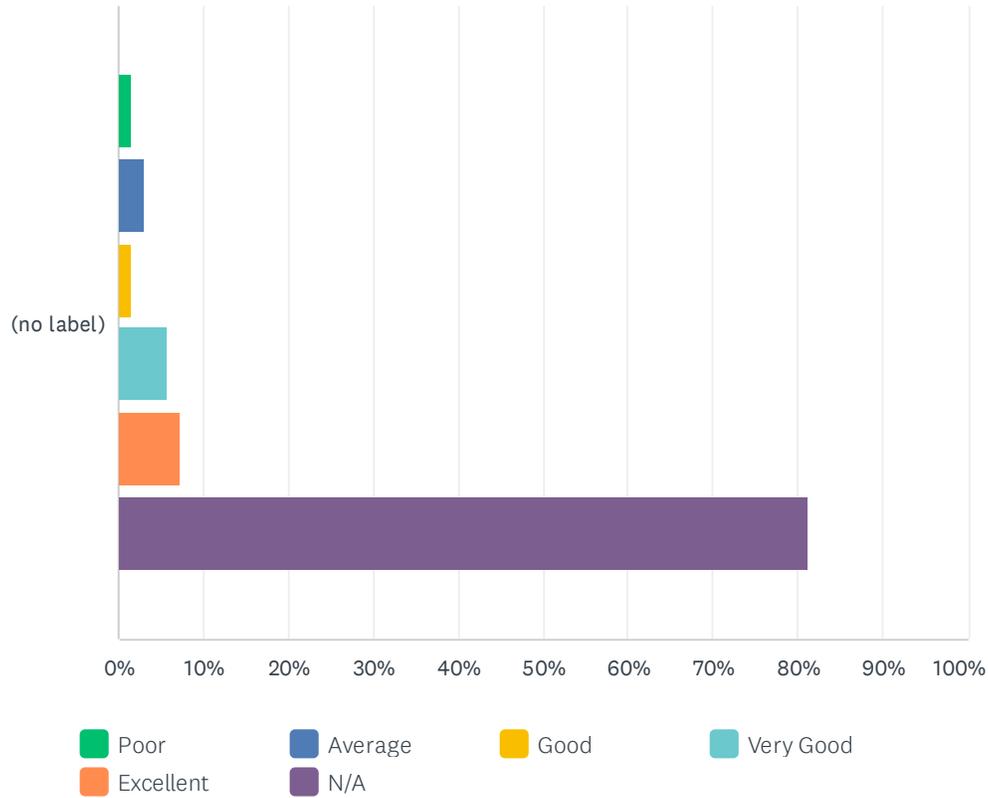


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.39%	4.17%	2.78%	8.33%	6.94%	76.39%	72	3.65
	1	3	2	6	5	55		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Jeff Mirasola was engaging and knowledgeable	9/8/2023 2:27 PM
2	Same old yap that bennifits big populations and overlook the small towns and villages	9/4/2023 1:54 PM

## Q13 Powering Arizona's Growth: How Utilities are Planning for the Future

Answered: 69 Skipped: 50

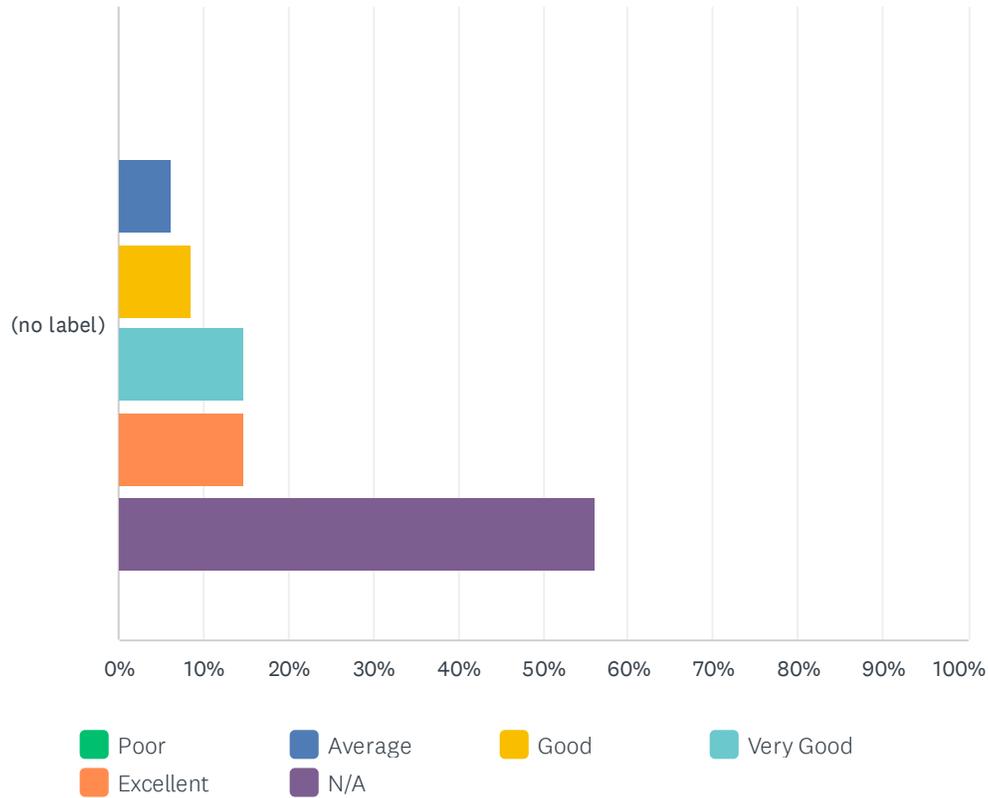


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.45%	2.90%	1.45%	5.80%	7.25%	81.16%	69	3.77
	1	2	1	4	5	56		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	All utilities should participate	9/8/2023 2:27 PM

## Q14 Women in Leadership: Life Hacks - Better Decision Making to Better Outcomes

Answered: 82 Skipped: 37

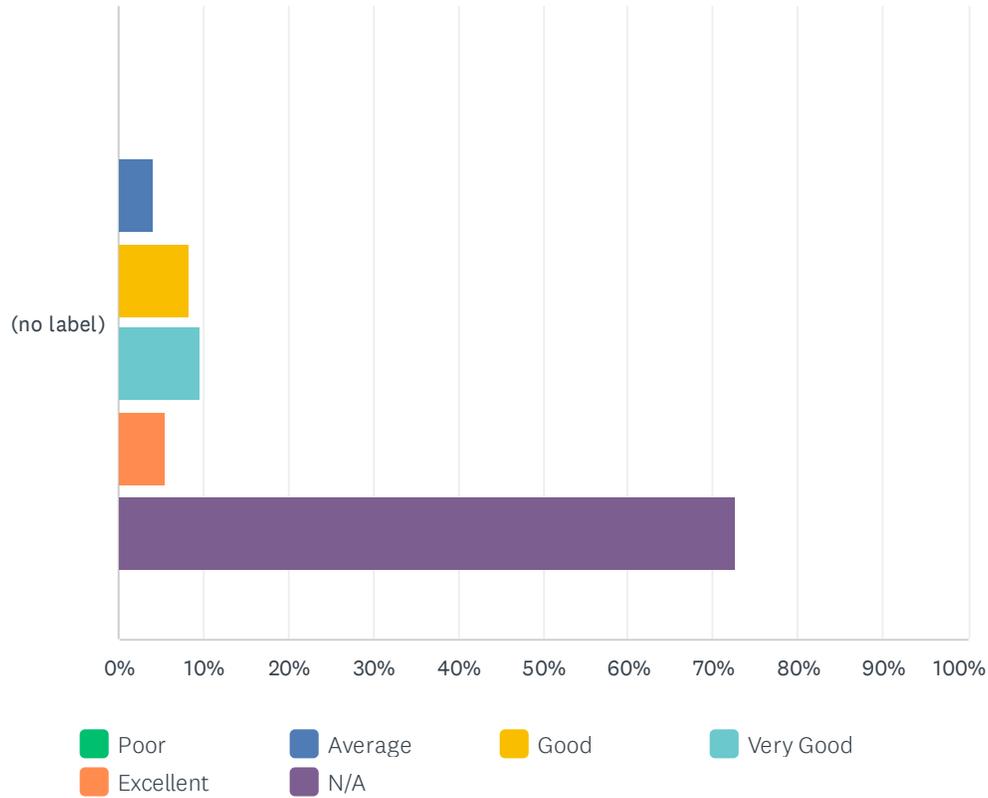


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.10%	8.54%	14.63%	14.63%	56.10%	82	3.86
	0	5	7	12	12	46		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	I was hoping there would be more attendees.	9/18/2023 8:11 AM
2	Didn't introduce people in the room this time. I was always interested in meeting other women. Speakers were ok, but like format in year's past better.	9/9/2023 8:05 PM
3	Avoid male bashing. Siged, Progressive Female leader!	9/7/2023 3:51 PM
4	Not as impactful as in years past... would like to see elected officials from smaller municipalities who don't have the ability to "staff everything out."	9/7/2023 11:10 AM

## Q15 Building the Path to a Healthy Housing Supply

Answered: 73 Skipped: 46

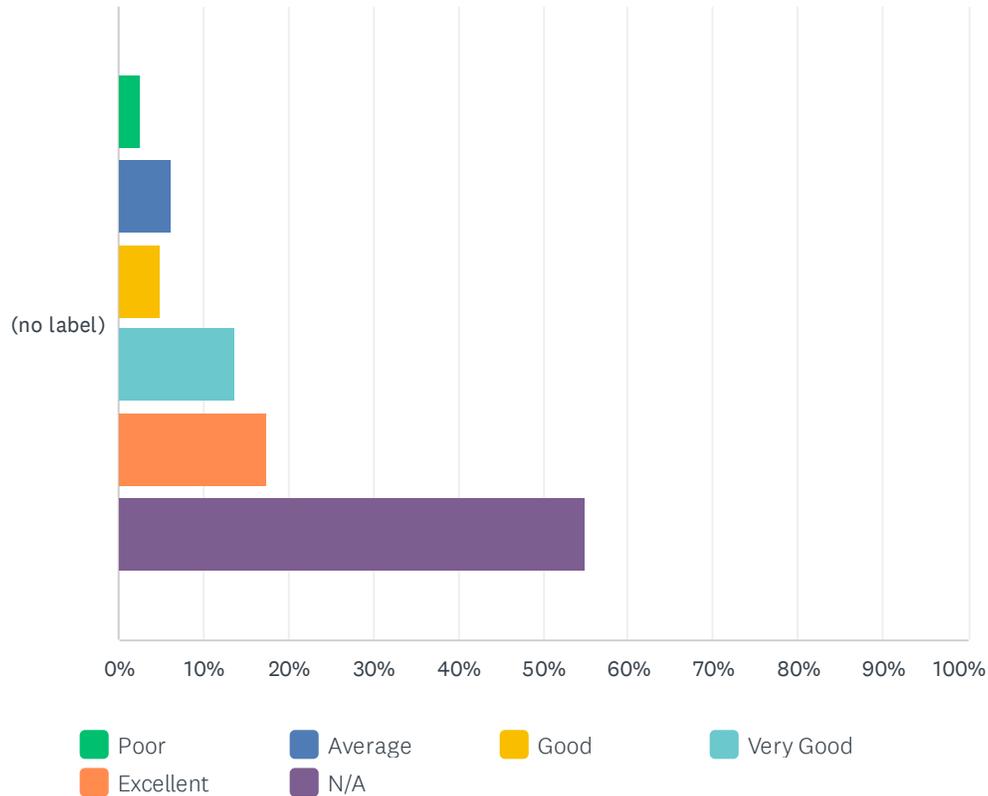


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	4.11%	8.22%	9.59%	5.48%	72.60%	73	3.60
	0	3	6	7	4	53		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Some good ideas and contact information.	9/8/2023 7:48 AM

## Q16 Development Agreements: Incentivizing Development While Protecting Municipalities

Answered: 80 Skipped: 39

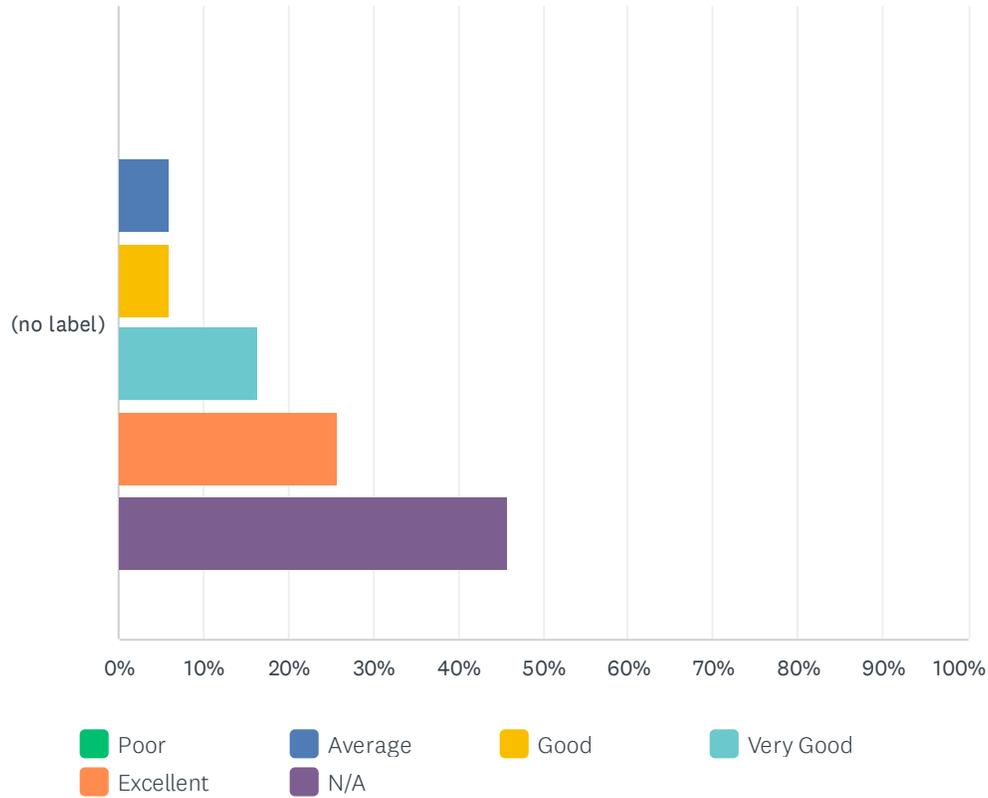


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	2.50%	6.25%	5.00%	13.75%	17.50%	55.00%	80	3.83
	2	5	4	11	14	44		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Poorly facilitated. Too much insider like conversation amongst the panelists. Could have been distilled down to 5 minutes. Basics were not covered--focused too much on nuanced examples.	9/11/2023 12:35 PM
2	Good summary of information	9/8/2023 10:36 AM
3	Very Very Good and helpful	9/7/2023 6:53 PM
4	Insightful, as my City is currently experiencing a boom in our growth.	9/7/2023 2:47 PM
5	Good information, but pretty dry. Powerpoint with points would have been helpful.	9/7/2023 1:08 PM
6	Best conference I have ever been to! So well organized, great for the vendors to socialize with the elected, and breakout sessions were packed full of great information.	9/7/2023 11:43 AM
7	This was a topic that really needed slides or handouts. Hard to follow discussion only.	9/7/2023 11:32 AM

## Q17 League Legislative Update and Look Ahead

Answered: 85 Skipped: 34

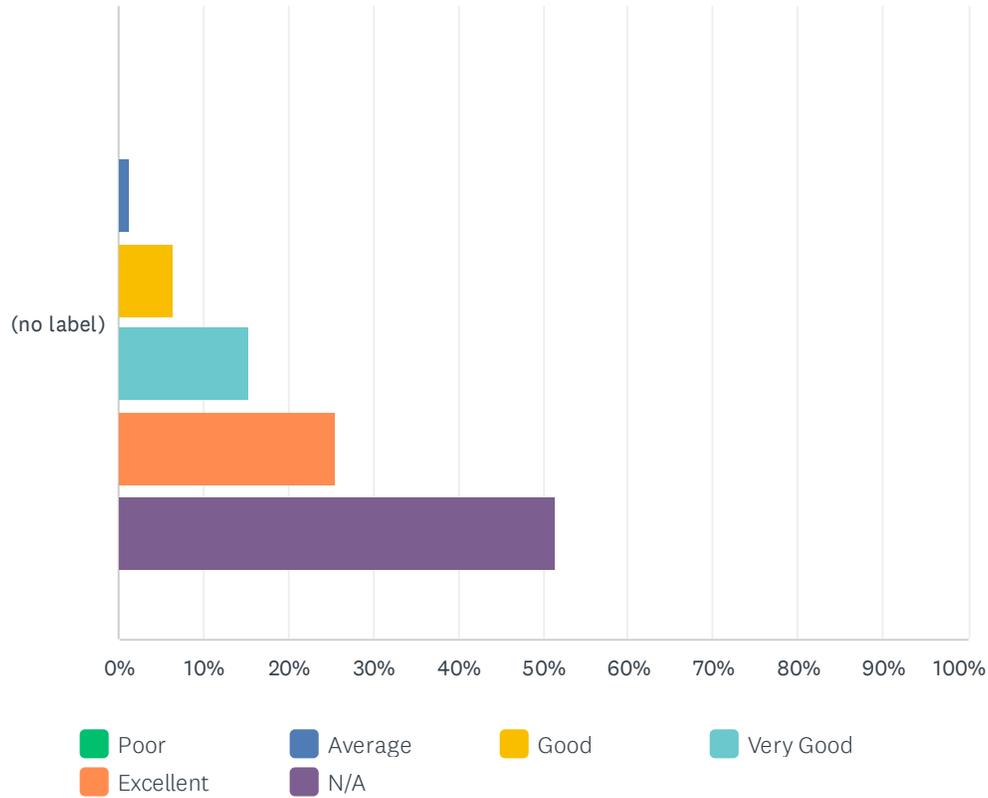


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	5.88%	5.88%	16.47%	25.88%	45.88%	85	4.15
	0	5	5	14	22	39		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	not sure why the chicken story went so deep. it is not unusual to have backyard chickens (hens) in cities all across the country. but otherwise really good session. informative.	9/7/2023 1:40 PM

## Q18 Effective Council - Manager Relationships

Answered: 78 Skipped: 41

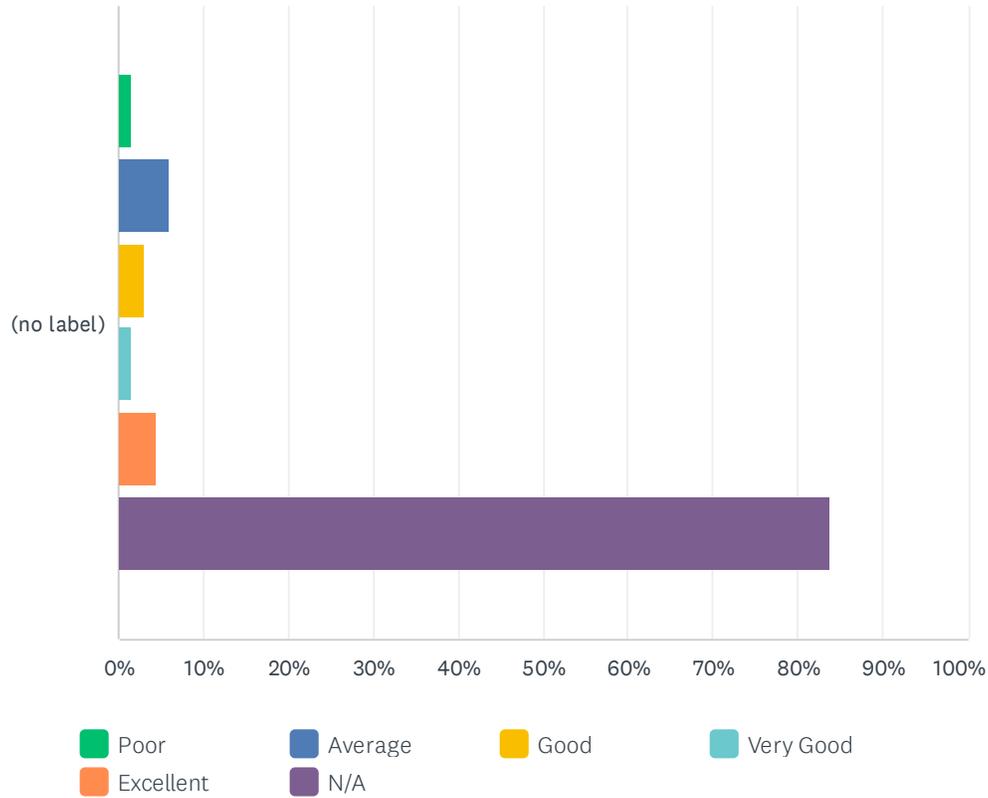


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	1.28%	6.41%	15.38%	25.64%	51.28%	78	4.34
	0	1	5	12	20	40		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	This was a fun session with Gilbert Davidson and his rival from ASU. There are some serious problems I'm sure should be addressed, but it provided some levity.	9/7/2023 1:50 PM
2	Amazing panelists, please bring them back again.	9/7/2023 12:49 PM
3	Appreciated the diversity of city town size represented. Practical tips!	9/7/2023 12:05 PM
4	It might be helpful to have questions submitted in advance rather than the open forum at the end. Allowed for gaps of time and people leaving early.	9/7/2023 10:56 AM

## Q19 Healthy Workforce and Employee Wellness

Answered: 68 Skipped: 51

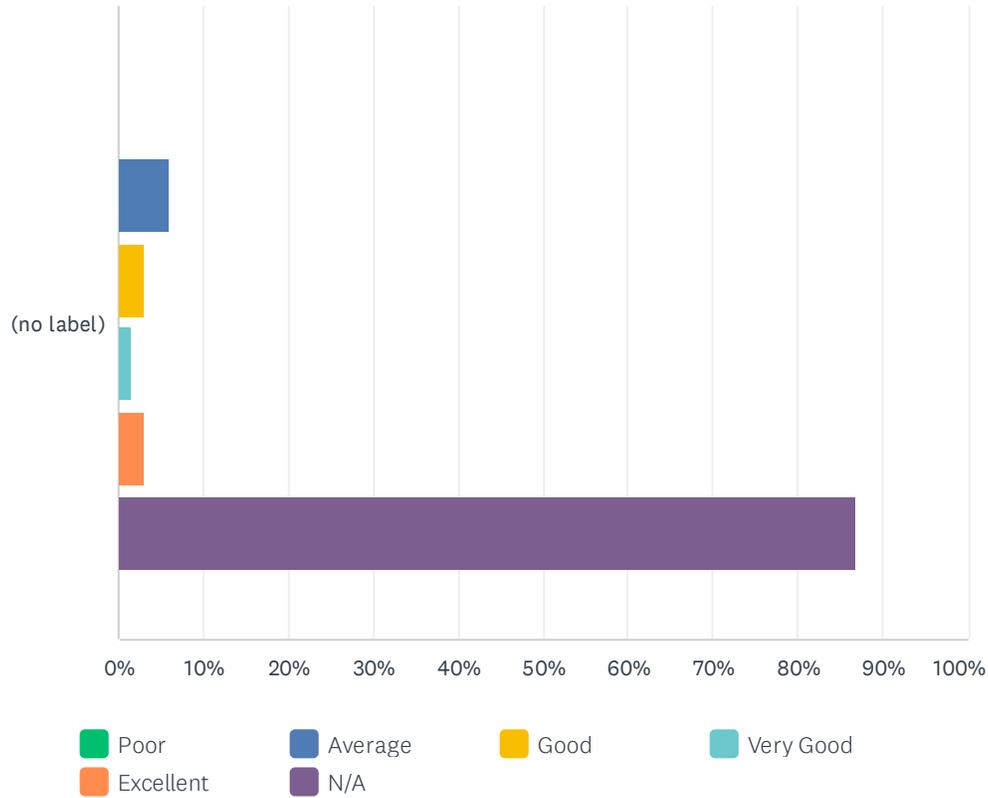


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.47%	5.88%	2.94%	1.47%	4.41%	83.82%	68	3.09
	1	4	2	1	3	57		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	There was no discussion on a healthy workforce or employee wellness. This session was a marketing ploy to invest in insurance. Disappointed.	9/7/2023 11:45 AM

## Q20 Inclusive Connectivity to Close the Digital Divide

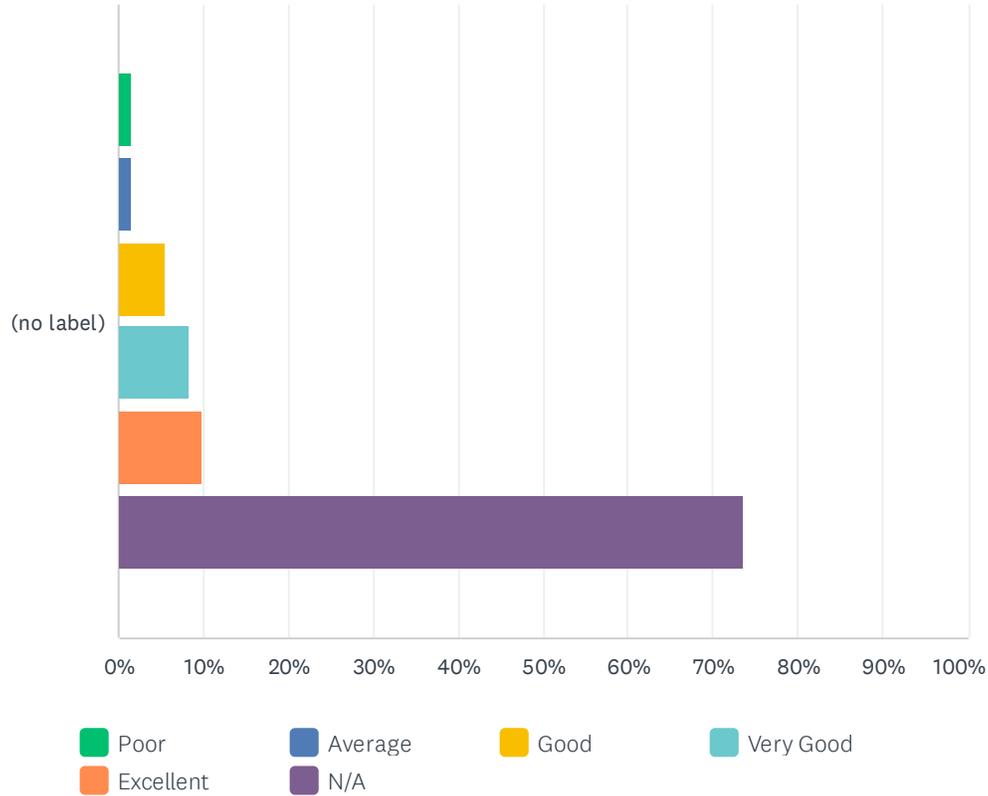
Answered: 68 Skipped: 51



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	5.88%	2.94%	1.47%	2.94%	86.76%	68	3.11
	0	4	2	1	2	59		

## Q21 Leveraging Your Voice at the State Capitol: Lobbying for Local Elected Officials

Answered: 72 Skipped: 47

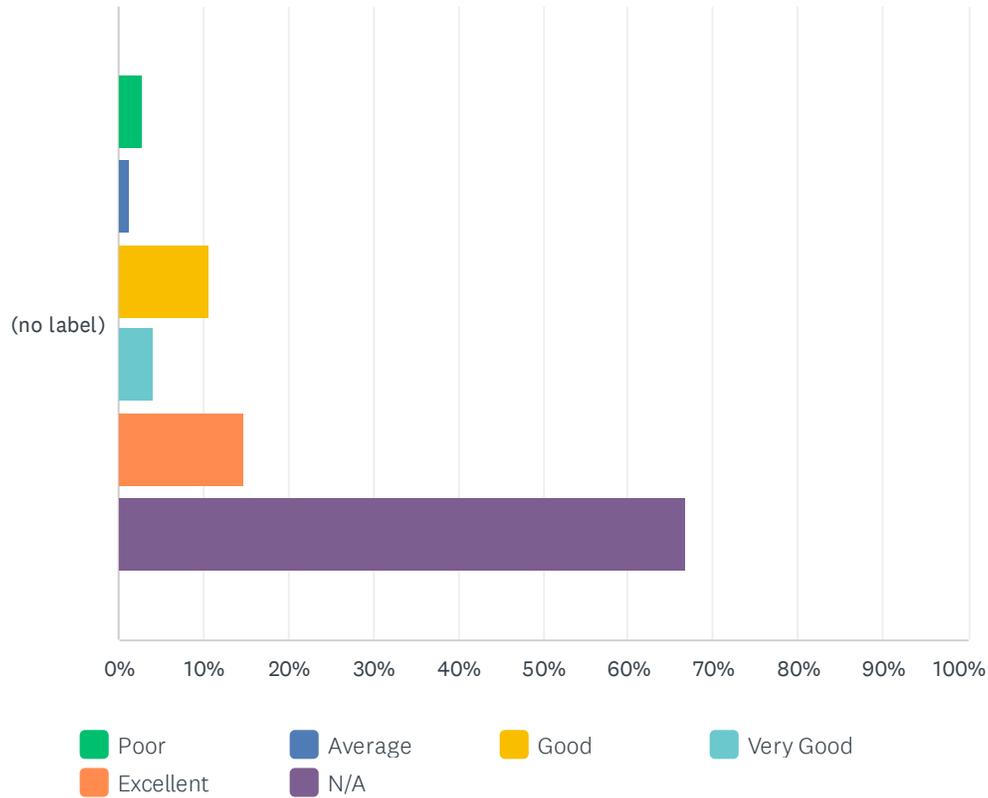


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.39%	1.39%	5.56%	8.33%	9.72%	73.61%		
	1	1	4	6	7	53	72	3.89

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Very interesting. Topics were fun, lighthearted and comedic.	9/7/2023 11:45 AM

## Q22 Long Term Solutions to AZ's Affordable Housing Crisis / The Future & Power of Arizona's LIHTC Program

Answered: 75 Skipped: 44

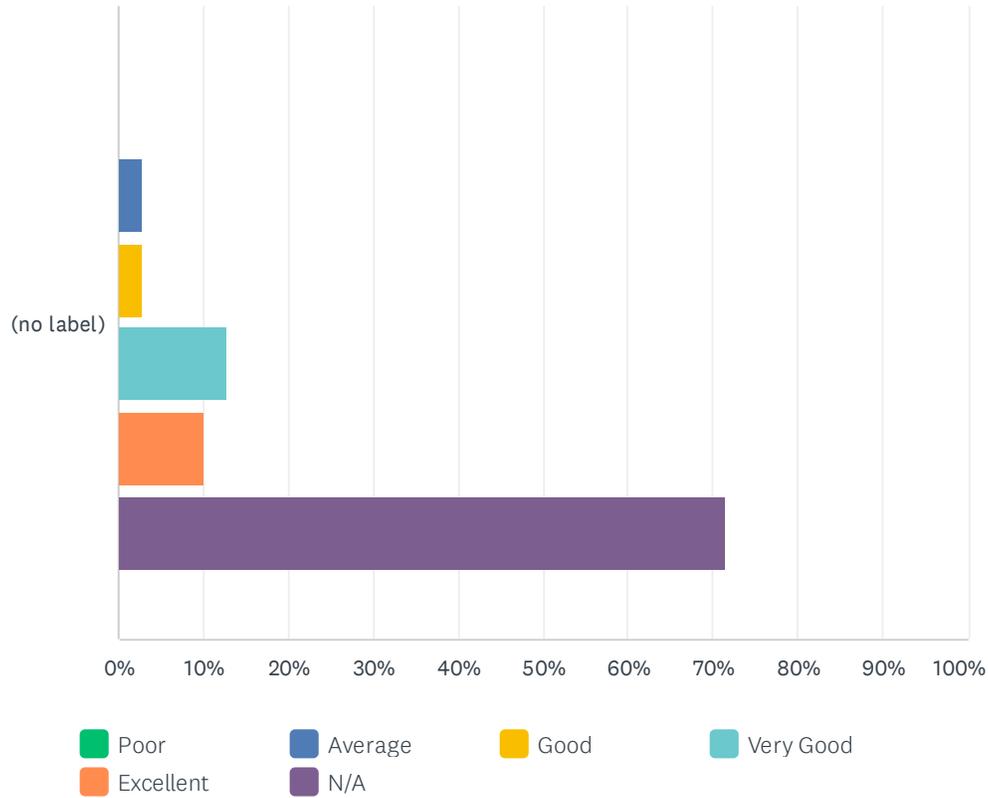


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	2.67%	1.33%	10.67%	4.00%	14.67%	66.67%	75	3.80
	2	1	8	3	11	50		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Good contact information.	9/8/2023 7:51 AM

## Q23 Data, Density, and Distribution - The Development Trifecta

Answered: 70 Skipped: 49

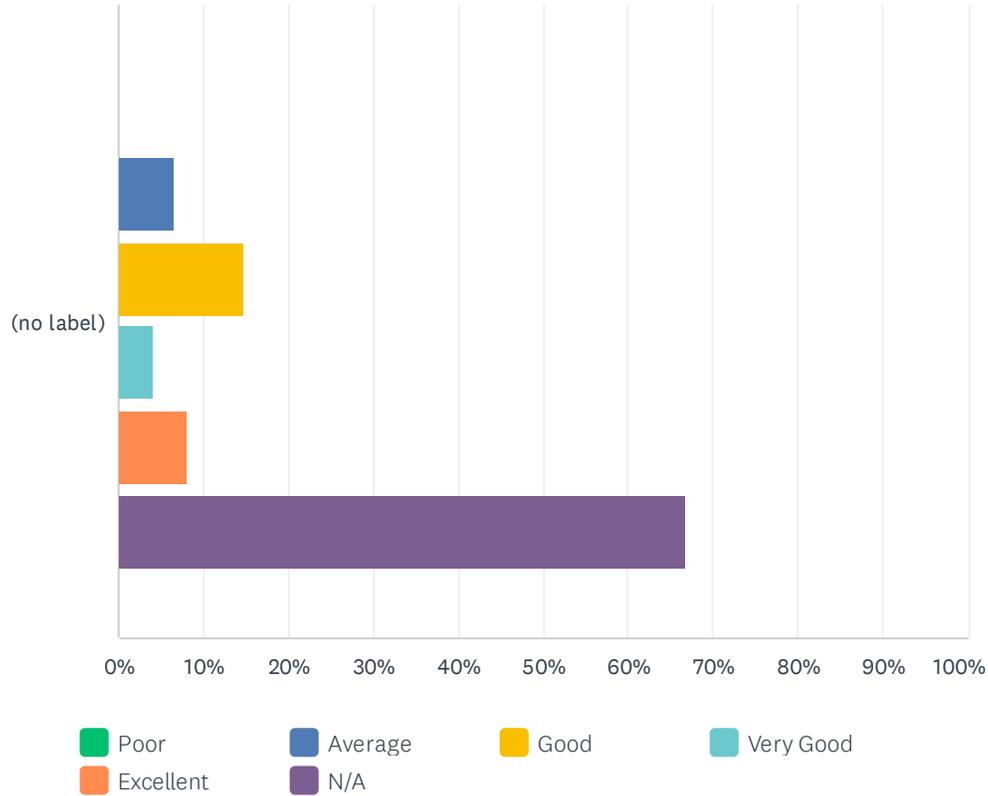


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	2.86%	2.86%	12.86%	10.00%	71.43%	70	4.05
	0	2	2	9	7	50		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Would benefit from more of a textbook how-to approach	9/11/2023 12:38 PM

## Q24 Putting Our Heads Together: Building a Stronger Link Between Business and Government

Answered: 75 Skipped: 44

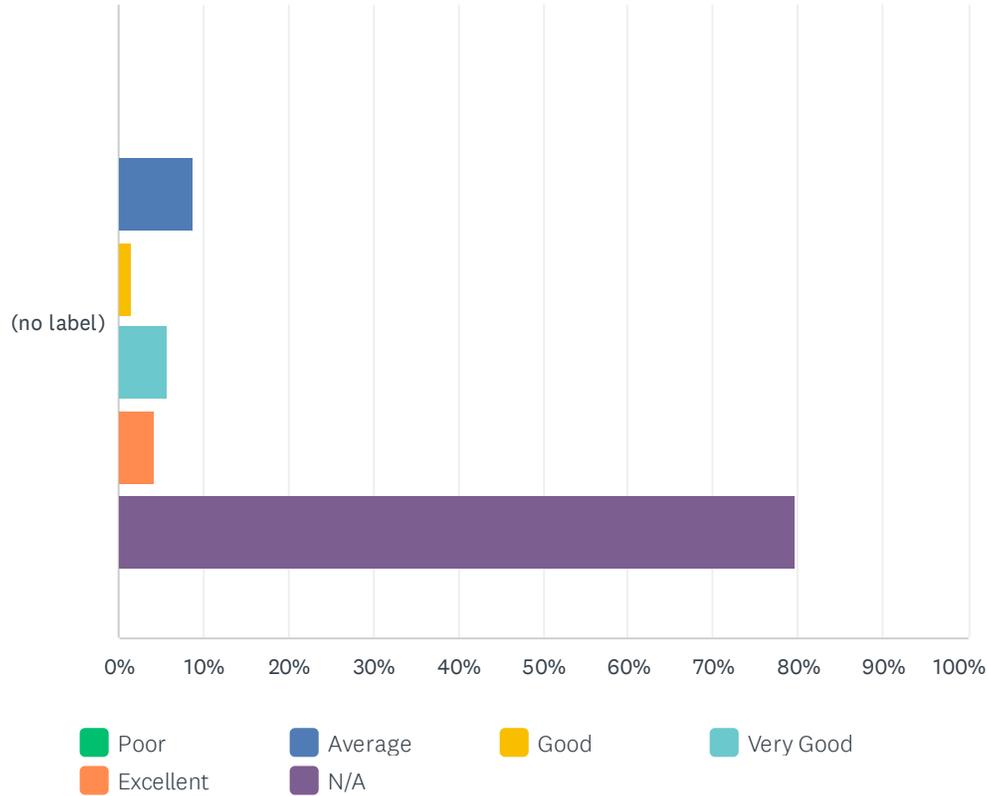


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.67%	14.67%	4.00%	8.00%	66.67%	75	3.40
	0	5	11	3	6	50		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Another presentation where slides or handouts would have helped!	9/7/2023 12:05 PM
2	Moderator was informal and casual and made the panel discussion engaging.	9/7/2023 11:32 AM

## Q25 Building Arizona's Energy and Water Future: The Power of Adopting Green Building Codes

Answered: 69 Skipped: 50

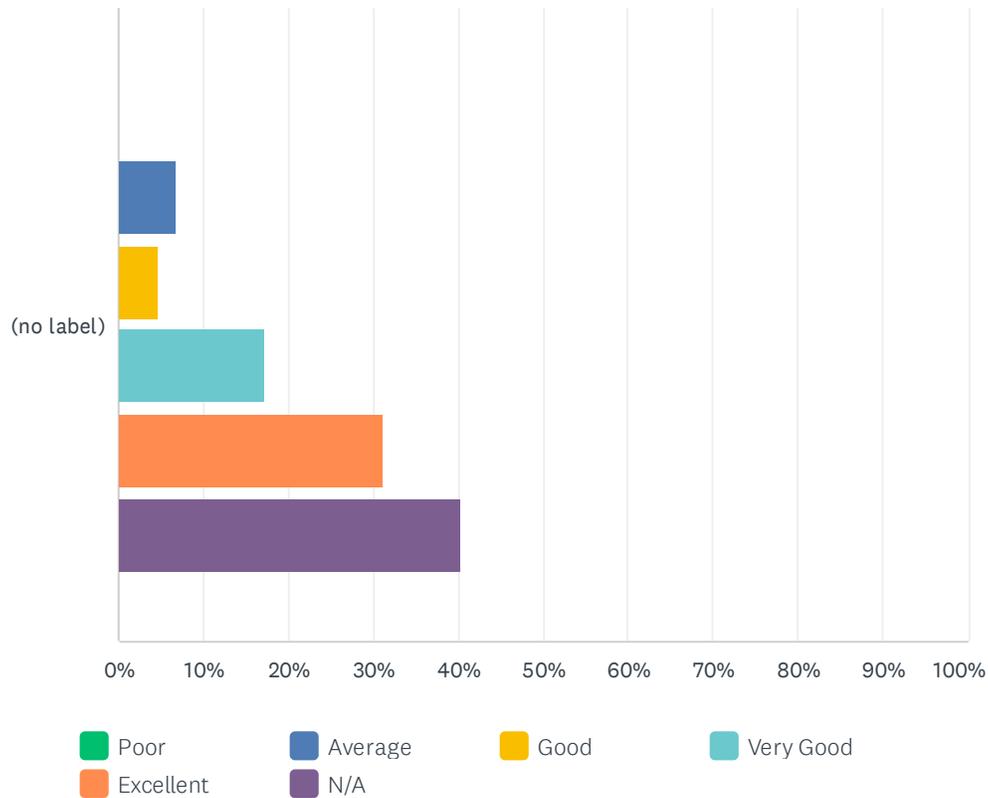


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	8.70%	1.45%	5.80%	4.35%	79.71%	69	3.29
	0	6	1	4	3	55		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Very interesting	9/8/2023 10:38 AM
2	moderator was terrific. speakers were informed and collaborative. sorry that the guy from the state had COVID. but understood why he was missing. also this room and its dynamics were much nicer. the windows, lighting and smaller space were good.	9/7/2023 1:40 PM

## Q26 Reading the Tea Leaves: Pundits Discuss the Policy and Politics

Answered: 87 Skipped: 32

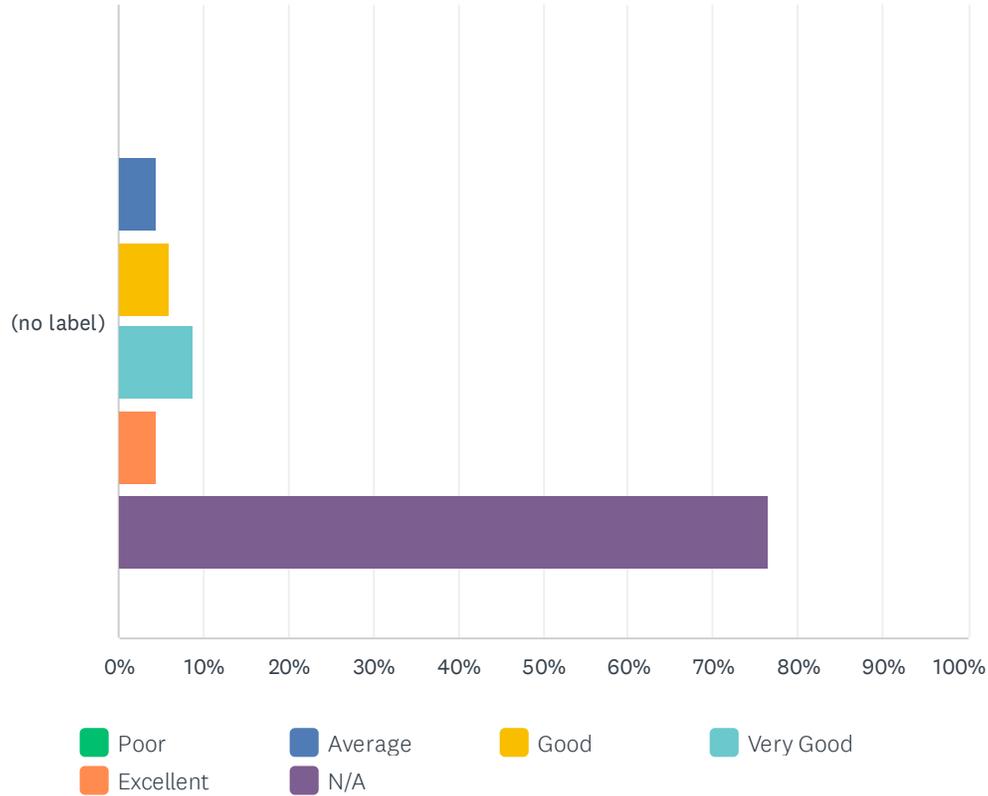


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.90%	4.60%	17.24%	31.03%	40.23%	87	4.21
	0	6	4	15	27	35		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Entertaining, enlightening, pragmatic.	9/11/2023 12:38 PM
2	I always enjoy this session	9/11/2023 11:07 AM
3	Great panel	9/8/2023 2:28 PM
4	My favorite every year!	9/7/2023 6:39 PM
5	This was fun and interesting.	9/7/2023 1:50 PM
6	Moderator could be better. In the past, Paul Bentz did a great job!	9/7/2023 12:17 PM
7	Experienced speakers who know how to present. Great insights!	9/7/2023 12:05 PM
8	Great information and outlooks from a variety of viewpoints.	9/7/2023 11:09 AM
9	Kirk Adams was fantastic and provided the best insight.	9/7/2023 11:00 AM
10	Sound quality was really bad.	9/7/2023 10:57 AM

## Q27 ULI Arizona Technical Assistance Program: Assisting Communities in AZ with Difficult Development and Planning Issues

Answered: 68 Skipped: 51

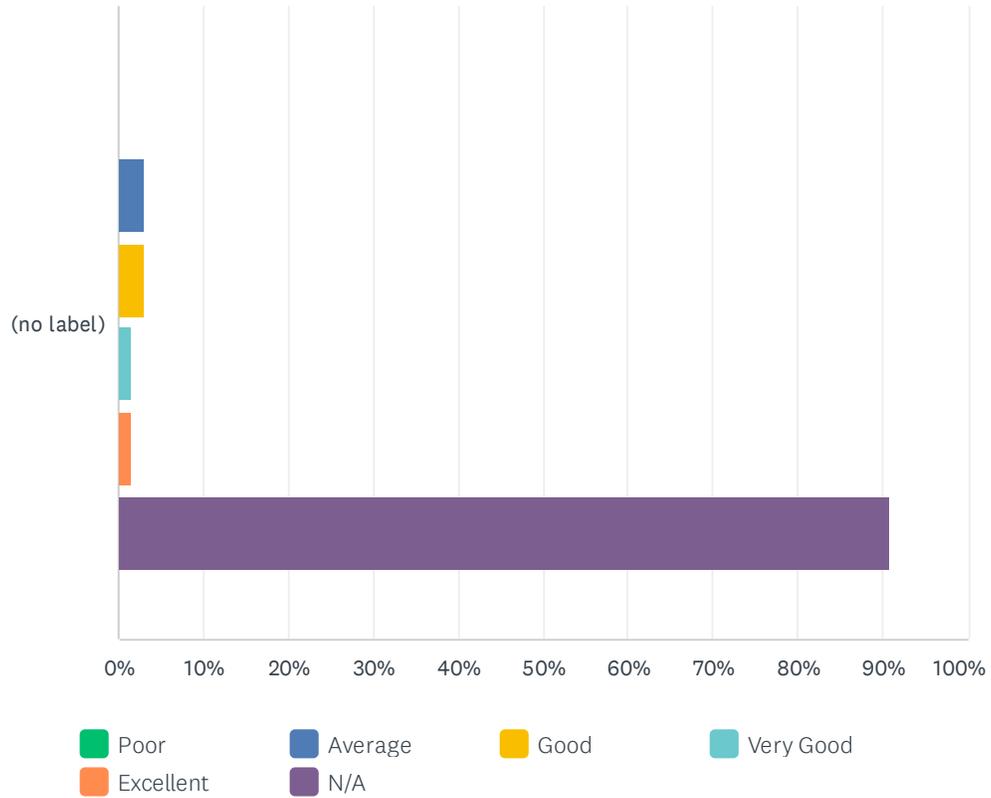


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	4.41%	5.88%	8.82%	4.41%	76.47%	68	3.56
	0	3	4	6	3	52		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	this also needed slides with a map of the project, what they worked on, the before/after. the project was really old, like 2015 or 2017 in Eloy so confused why they were still talking about it as an example. comm dev director was knowledgeable.	9/7/2023 1:40 PM

## Q28 Exploring Arizona's Innovation Economy

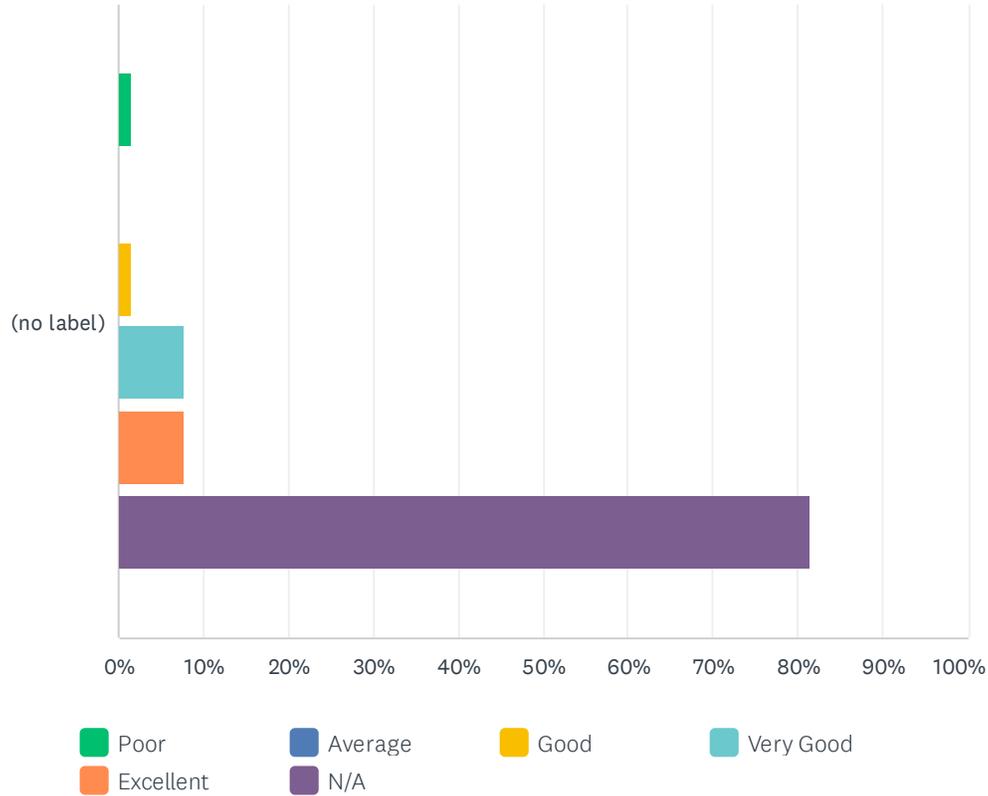
Answered: 65 Skipped: 54



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	3.08%	3.08%	1.54%	1.54%	90.77%	65	3.17
	0	2	2	1	1	59		

## Q29 Arizona and Beyond: Why International Trade Matters to the Grand Canyon State

Answered: 65 Skipped: 54

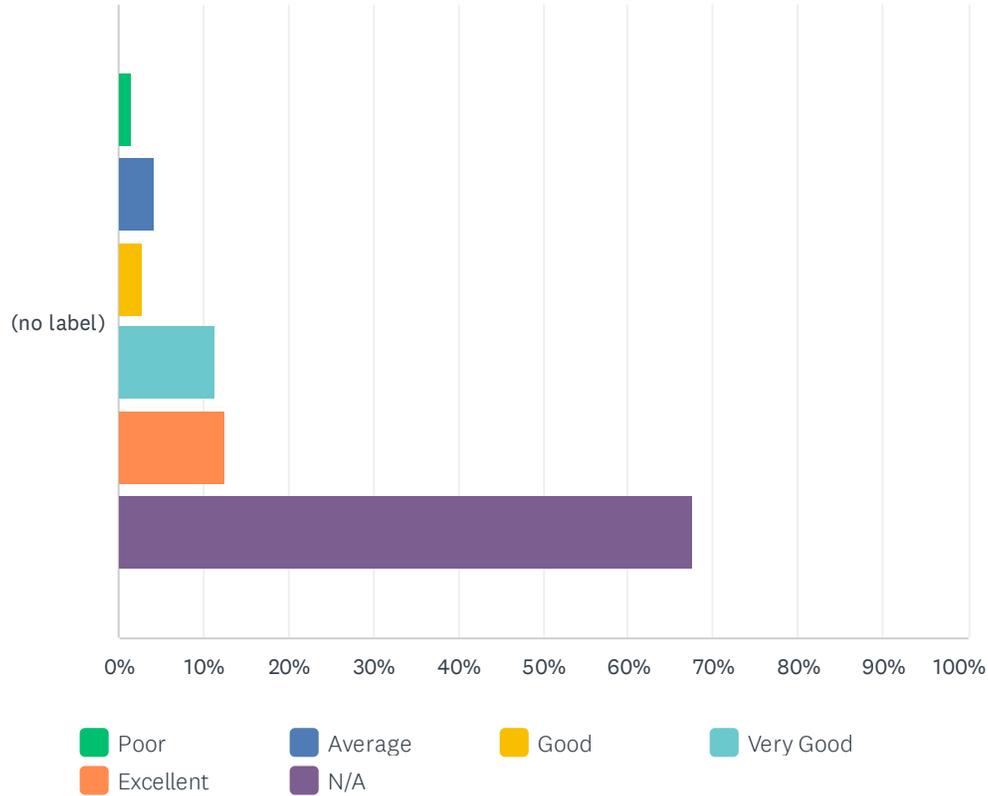


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.54%	0.00%	1.54%	7.69%	7.69%	81.54%	65	4.08
	1	0	1	5	5	53		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Lots of helpful data, all panelists were great presenters	9/7/2023 11:32 AM

## Q30 City Budgets & Bond Funding 101: Financial Strategies for Effective Governance

Answered: 71 Skipped: 48

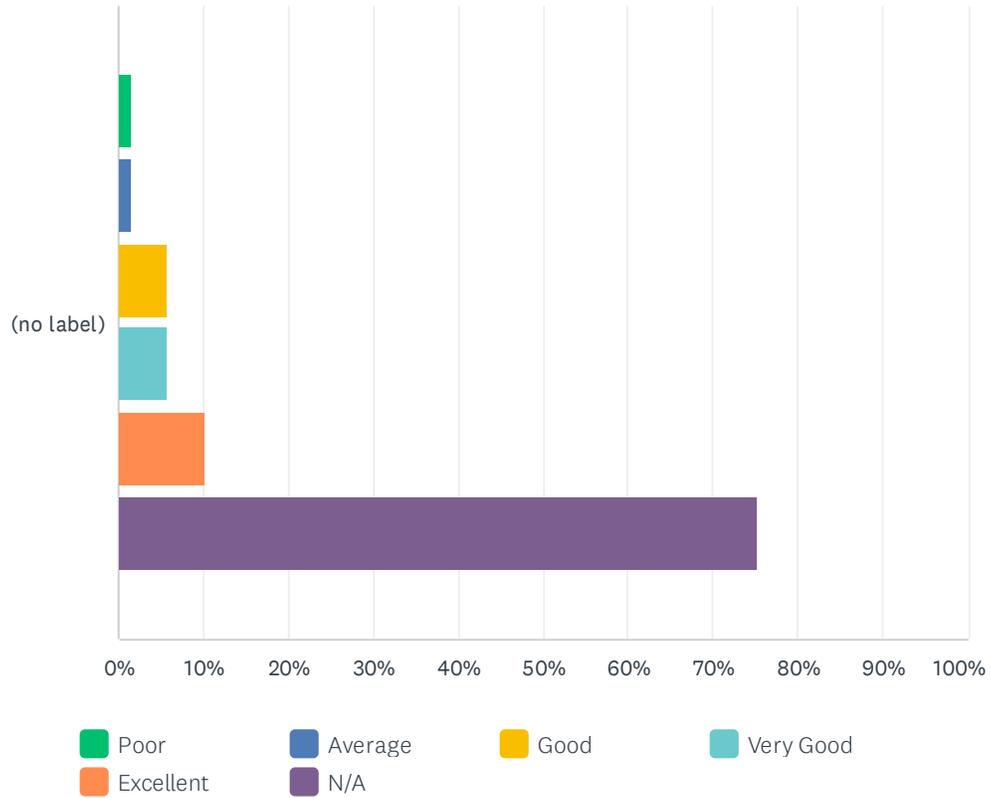


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.41%	4.23%	2.82%	11.27%	12.68%	67.61%	71	3.91
	1	3	2	8	9	48		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Glendale, Goodyear and Surprise are going out to bond this November. Suggest having them at next year's conference for tips and lessons learned.	9/7/2023 4:10 PM
2	This was very 101... I was hoping for some additional insights and information outside of the general budgeting and bonding.	9/7/2023 11:05 AM

## Q31 Water Infrastructure Funding Workshop

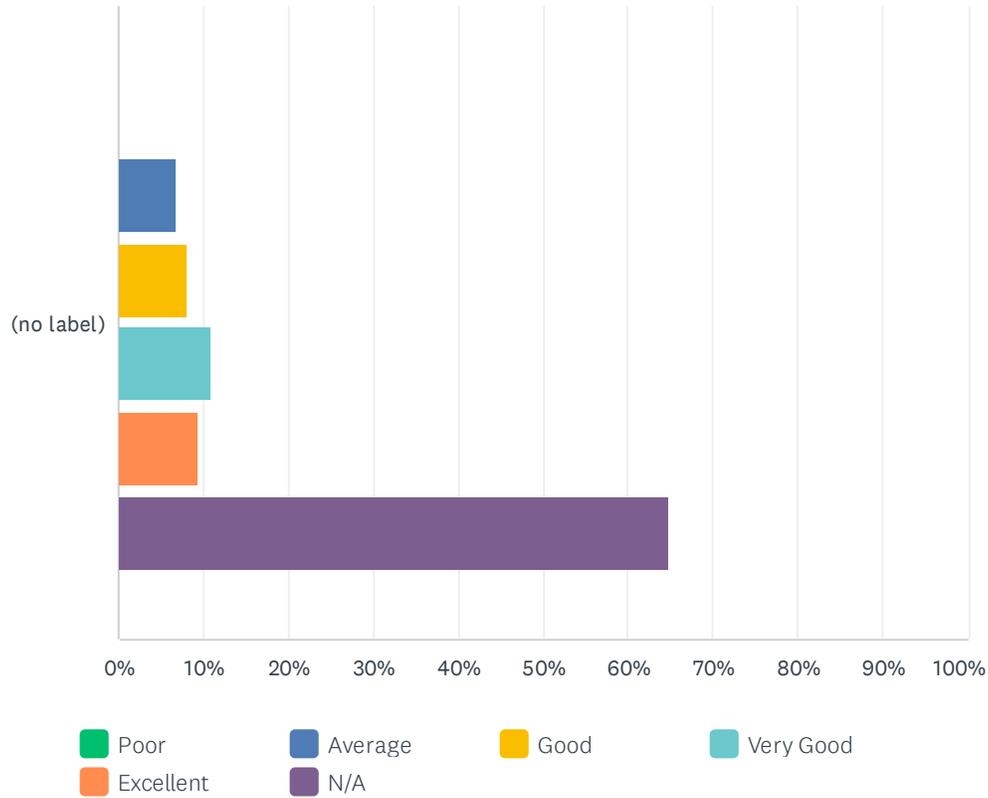
Answered: 69 Skipped: 50



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.45%	1.45%	5.80%	5.80%	10.14%	75.36%	69	3.88
	1	1	4	4	7	52		

## Q32 Rural Renaissance: Empowering Communities for Economic Growth

Answered: 74 Skipped: 45

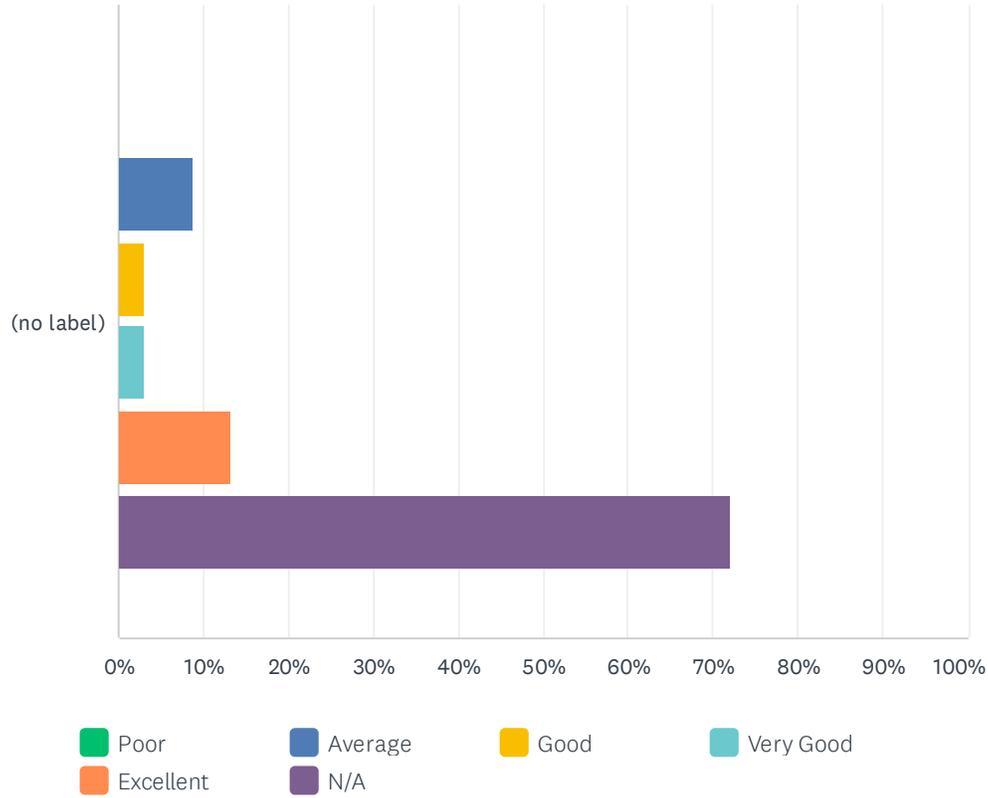


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	6.76%	8.11%	10.81%	9.46%	64.86%	74	3.65
	0	5	6	8	7	48		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	Poorly structured session. Could have been much better.	9/11/2023 12:38 PM
2	Loved how the panel broke out and spoke with different tables. Got to go in depth on applicable items.	9/8/2023 10:38 AM
3	At least it was with emphasis on rural problems	9/8/2023 7:51 AM
4	Almost too much information to glean too much from it.	9/7/2023 11:24 AM

## Q33 Vision - Strategy - Execute (then rinse and repeat) - New Mayor/Council Workshop

Answered: 68 Skipped: 51

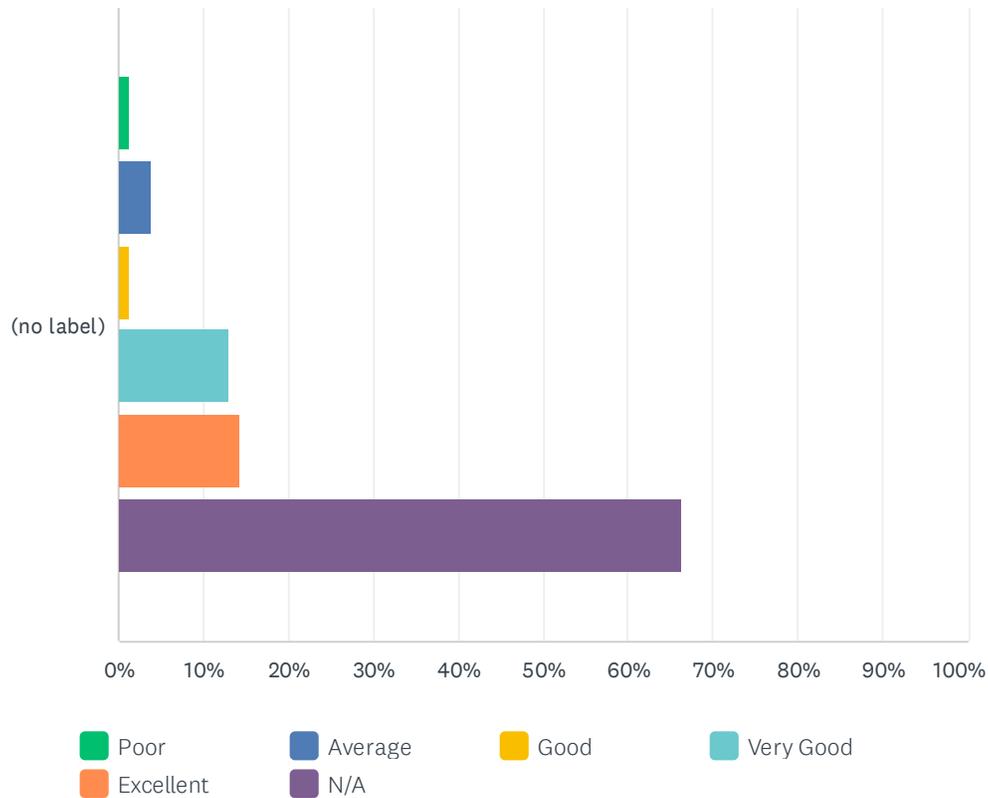


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	8.82%	2.94%	2.94%	13.24%	72.06%	68	3.74
	0	6	2	2	9	49		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	I appreciated the Mayor's stories more than anything else.	9/7/2023 12:05 PM

## Q34 Speed Networking Breakfast for Municipal Officials

Answered: 77 Skipped: 42

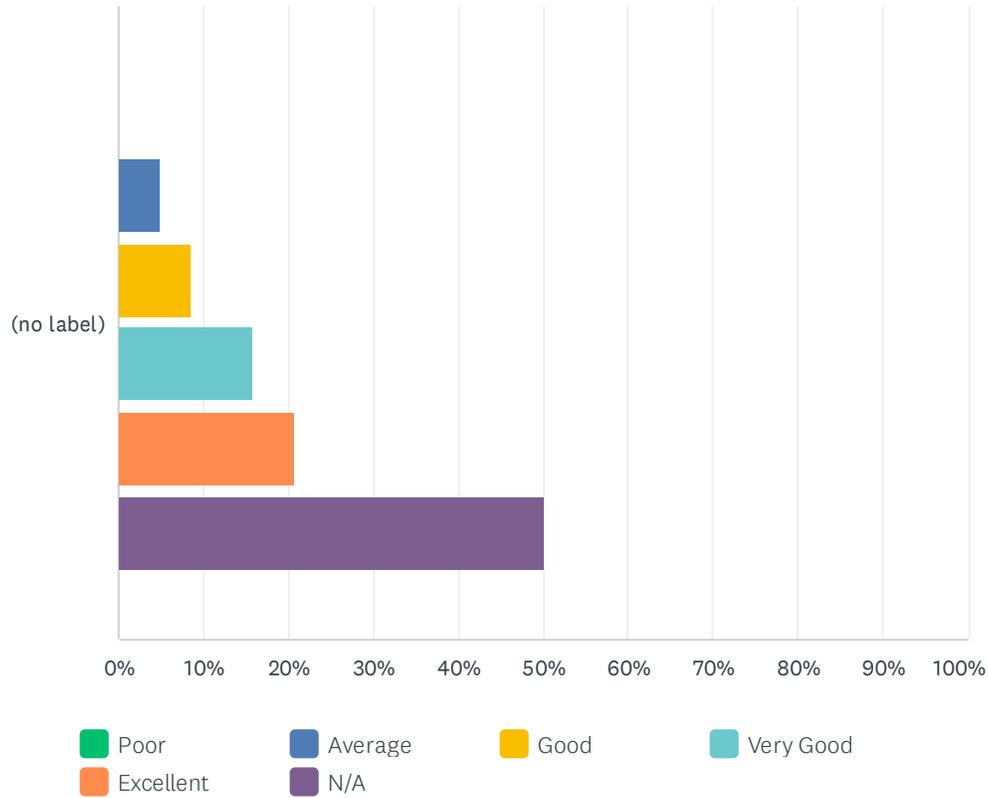


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.30%	3.90%	1.30%	12.99%	14.29%	66.23%	77	4.04
	1	3	1	10	11	51		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	This would be the first event of the conference. Held during the happy hour. It would be more effective if more people were there.	10/10/2023 7:55 PM
2	Although I could not attend this year , I think this is a worthwhile opportunity	9/8/2023 7:52 AM
3	very interesting meeting other officials	9/7/2023 10:21 PM
4	This was very productive. Some great ideas were shared.	9/7/2023 1:50 PM
5	Always an excellent session!	9/7/2023 11:11 AM

## Q35 Closing General Session - Work, Laugh, Repeat

Answered: 82 Skipped: 37

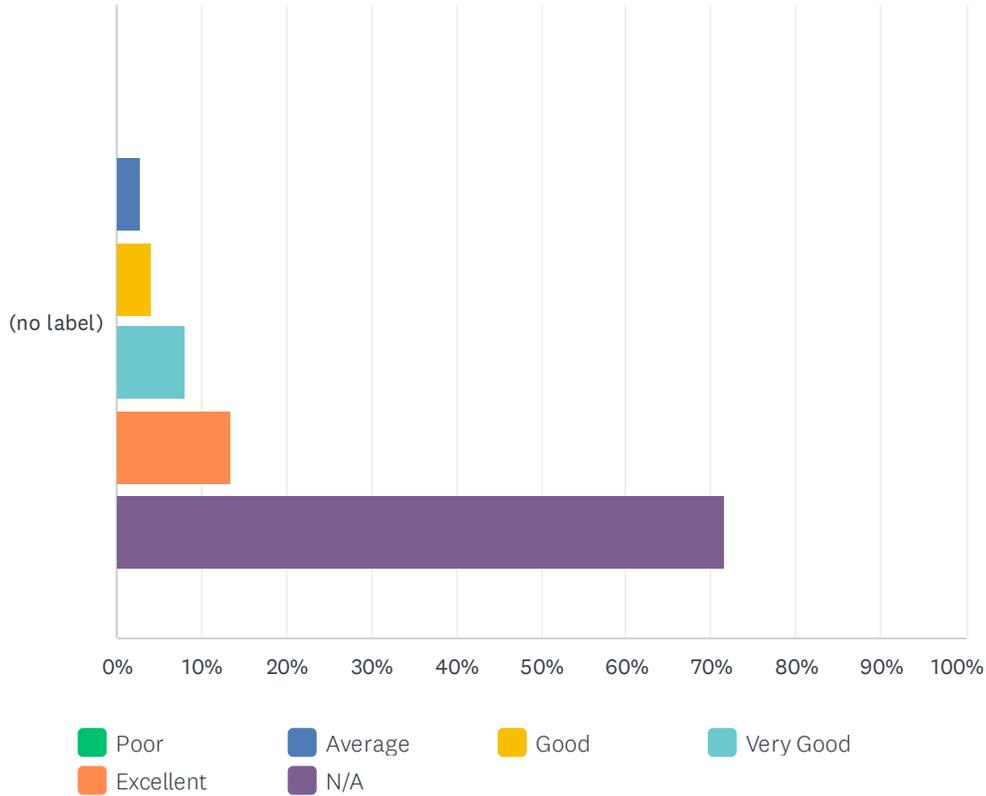


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	4.88%	8.54%	15.85%	20.73%	50.00%	82	4.05
	0	4	7	13	17	41		

#	PLEASE PROVIDE ANY COMMENTS ON THE SESSION HERE.	DATE
1	I thoroughly enjoyed this session. Too bad it was so poorly attended	9/11/2023 11:08 AM
2	Something different!	9/8/2023 7:16 PM
3	Overall Conference was one of the best I've attended.Thank You!	9/7/2023 2:15 PM
4	Enjoyed this session and left with some light heartedness.	9/7/2023 1:50 PM

## Q36 Pre-Conference Session: Advancing The Arizona We Want - Resilient Infrastructure & Sustainable Water Future

Answered: 74 Skipped: 45

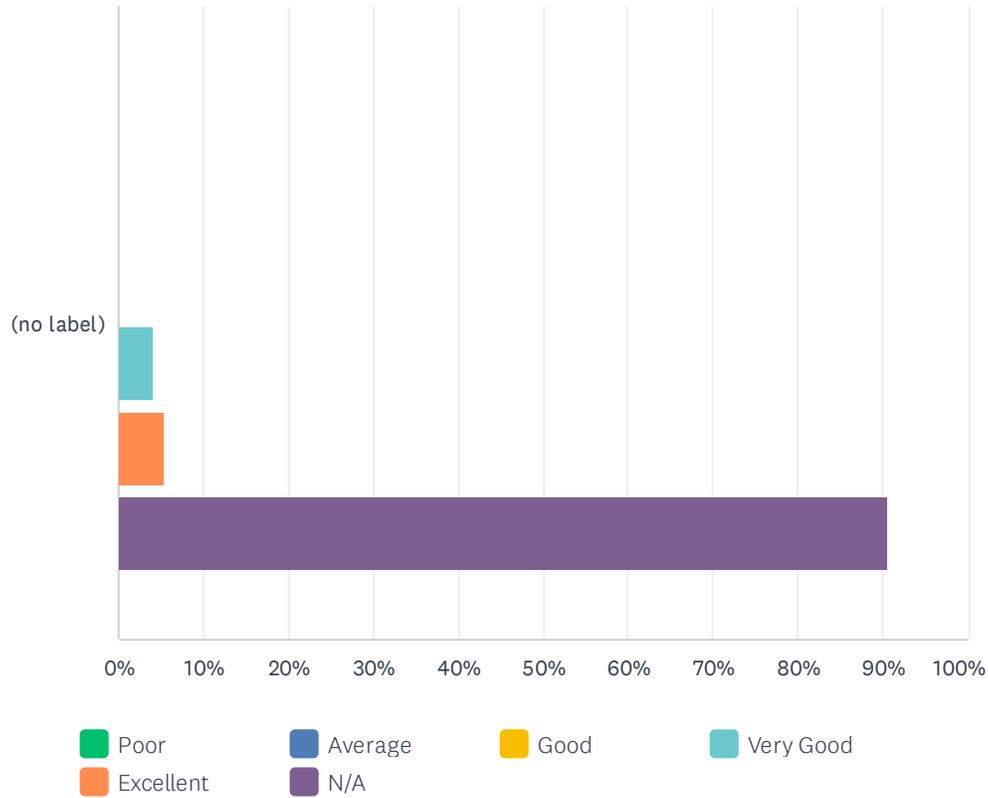


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	2.70%	4.05%	8.11%	13.51%	71.62%	74	4.14
	0	2	3	6	10	53		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	The Center for the Future of Arizona is always informative and appreciate all the charts and stats they shared. I took several pictures of them. I enjoyed meeting Evelyn and everytime I saw her said hello.	9/7/2023 1:54 PM
2	No water no future selling AZ water weather by agriculture or hydrogen to others will dry up AZ and in time there will be nothing much left. Overpopulation will also dry AZ up.	9/4/2023 2:04 PM

## Q37 Golf Tournament

Answered: 75 Skipped: 44

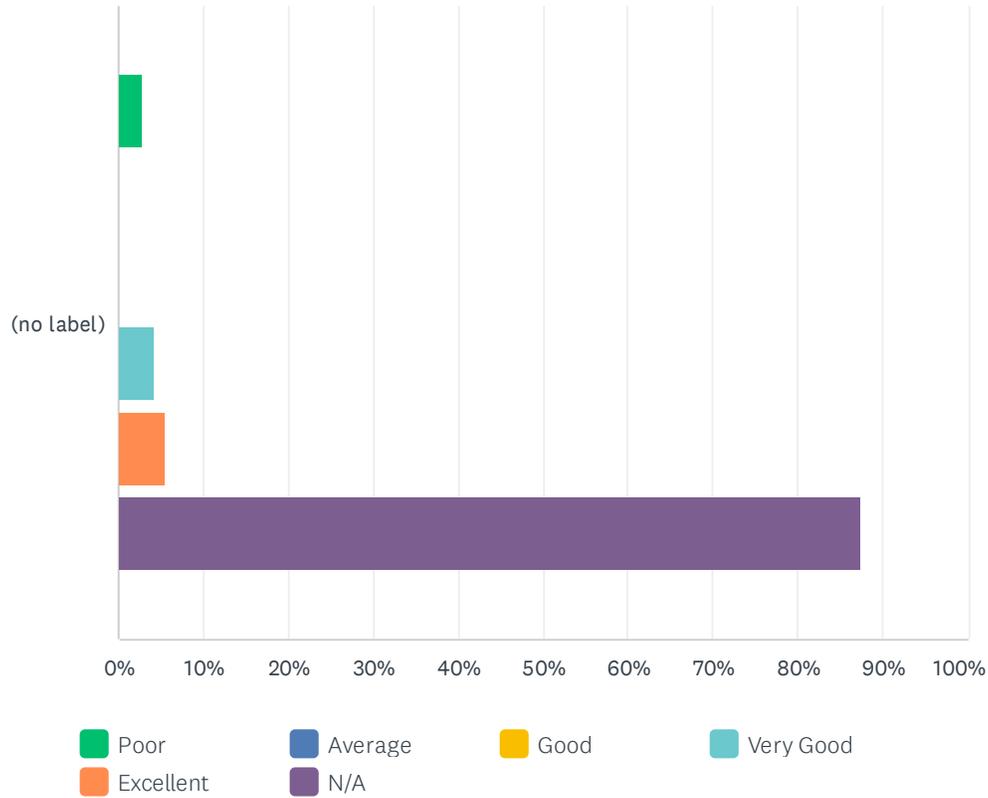


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	0.00%	0.00%	0.00%	4.00%	5.33%	90.67%	75	4.57
	0	0	0	3	4	68		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	What were the final scores? I couldn't find anything about the golf tournament posted anywhere. Course was in excellent shape and staff were awesome.	9/7/2023 1:43 PM
2	Couldn't find where the results were posted.	9/7/2023 11:25 AM

## Q38 Spouse/Guest Tour: Tour of Titan Missile Museum

Answered: 71 Skipped: 48

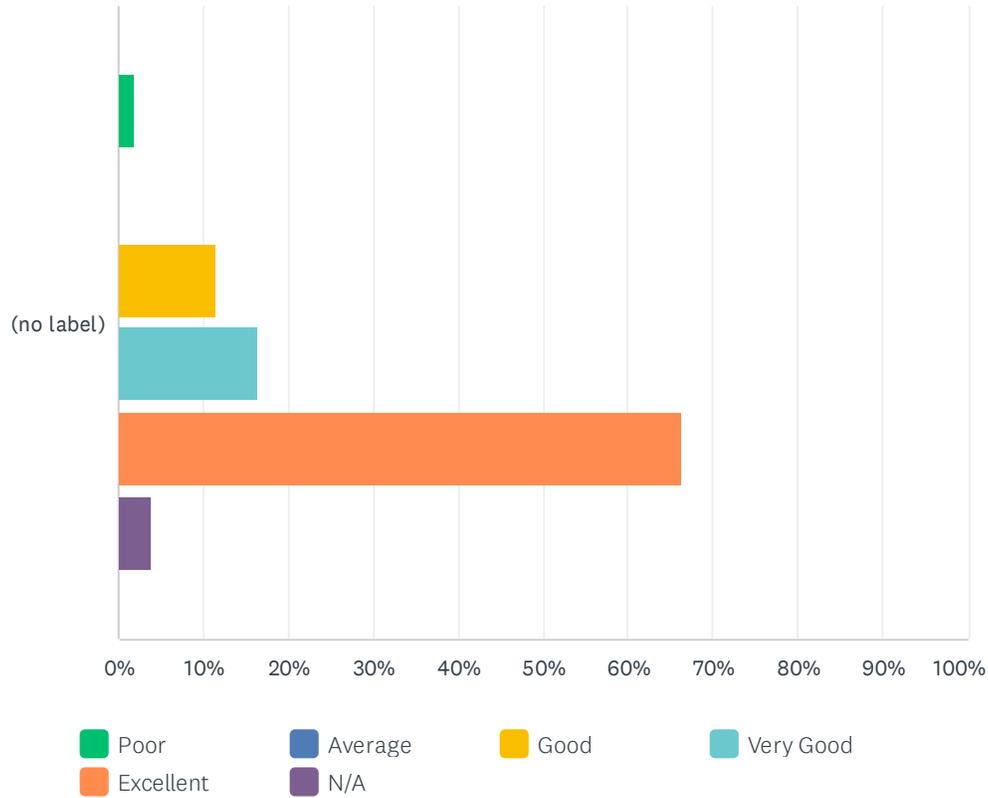


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	2.82%	0.00%	0.00%	4.23%	5.63%	87.32%	71	3.78
	2	0	0	3	4	62		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	We paid for this but there was no room for my spouse when he got to the bus..	9/9/2023 9:44 AM
2	I thought this was for spouse/guests, not elected officials. Sadly no extra room for a spouse that wanted to go.	9/8/2023 12:55 PM
3	My husband couldn't go because of the steps. Sorry it wasn't handicapped accessible!	9/8/2023 7:54 AM

## Q39 Showcase of Cities and Towns Event

Answered: 104 Skipped: 15



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.92% 2	0.00% 0	11.54% 12	16.35% 17	66.35% 69	3.85% 4	104	4.51

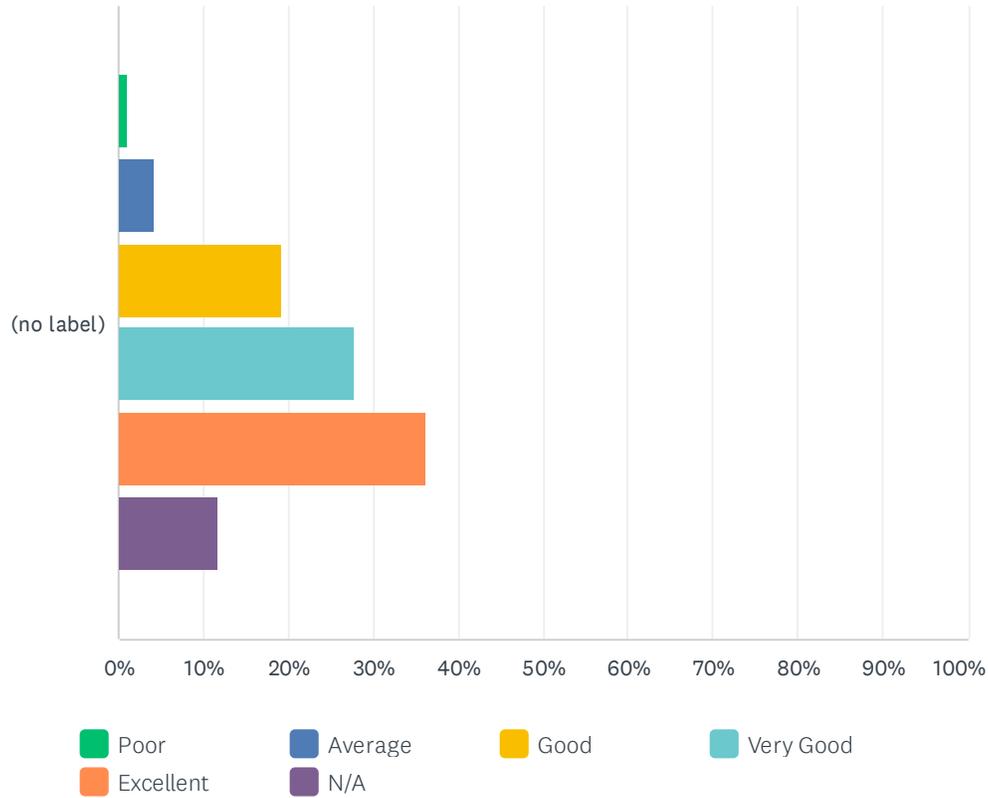
#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	This event continues to get better each year.	9/18/2023 8:13 AM
2	Not enough space, hot and crowded	9/14/2023 10:40 AM
3	Participants with music need to spaced out.	9/14/2023 9:05 AM
4	Adult trick or treating...	9/11/2023 12:39 PM
5	It was a little difficult for folks to get around in a tight space.	9/11/2023 10:18 AM
6	Excellent. A highlight of the conference as always.	9/8/2023 4:25 PM
7	Very small room , food poorly set up in hallway , not enough tables for eating	9/8/2023 1:18 PM
8	Crowded, but a lot of fun.	9/8/2023 10:39 AM
9	Best fun ever! The kids are always a highlight!!	9/8/2023 7:54 AM
10	Too crowded. This events needs more space.	9/7/2023 5:00 PM
11	My FAVORITE part of the confrence. GREAT networking and comradarie.	9/7/2023 4:10 PM
12	So crowded	9/7/2023 2:36 PM

## 2023 League Annual Conference Survey

13	Fantastic!	9/7/2023 2:16 PM
14	This was a lot of fun. I came home with some great reminders of the towns and cities that were there. I especially enjoyed the coffees from Tempe and Wilcox, and the produce from Nogales. I also collected the pins for my lanyard, and enjoyed tasting the tequila.	9/7/2023 1:54 PM
15	Lots if fun!	9/7/2023 1:43 PM
16	The room was challenging as it was very crowded.	9/7/2023 1:41 PM
17	Always fun. Staff said that unloading area was difficult at best. Soda/water would have been nice. Food was great...but not many drink choices other then alcohol.	9/7/2023 1:10 PM
18	Space was very tight!	9/7/2023 12:06 PM
19	I was a little disappointed in that we are trying to showcase our cities and the move is to hire local bars to come in and serve alcohol. I think we are moving away from what the purpose is.	9/7/2023 11:53 AM
20	Every year our cities and towns are stepping up more notches making this the biggest event of the year to showcase our communities. This was the best one yet.	9/7/2023 11:47 AM
21	Extremely crowded and the food was cold with limited places to sit and eat.	9/7/2023 11:34 AM
22	This was a fun showcase, but very cramped.	9/7/2023 11:33 AM
23	Lots of fun at this one!	9/7/2023 11:25 AM
24	The only issues, was there almost needed to be more space. It was so crowded which was great to see but it was impossible to move around.	9/7/2023 11:21 AM
25	The venue was way to small and very hot.	9/7/2023 11:21 AM
26	Really excellent displays, but the space was a little tight for the number of people in attendance	9/7/2023 11:13 AM
27	Loved how excited the participants were about there cities. My favorite part of the event.	9/7/2023 11:10 AM
28	The space was extremely tight. It was hard getting through the aisles. I was also disappointed with the dinner option. Every other meal had a decent vegetarian option. The Showcase evening has consistently dropped the ball on this.	9/7/2023 11:08 AM
29	Venue was too small for the number of people in attendance	9/7/2023 11:02 AM
30	This is amazing!	9/7/2023 11:00 AM
31	Way too crowded	9/7/2023 11:00 AM
32	Always an excellent event. It's a lot of fun.	9/7/2023 10:58 AM
33	Too crowded to even see what different cities were showcasing.	9/1/2023 5:33 PM

## Q40 Tuesday - Welcome Reception

Answered: 94 Skipped: 25

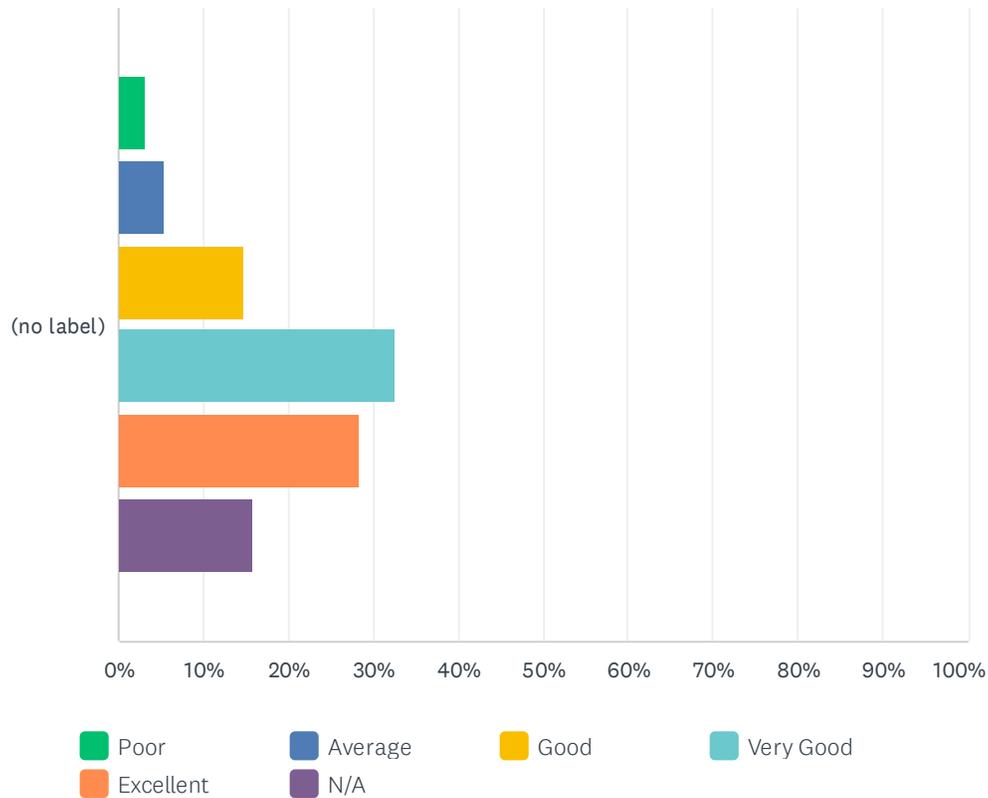


	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	1.06%	4.26%	19.15%	27.66%	36.17%	11.70%	94	4.06
	1	4	18	26	34	11		

#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	But it would be better if it was more interactive.	10/10/2023 7:56 PM
2	Very crowded; space seemed small for the number of people	9/11/2023 10:58 AM
3	Very nice resort but to small for the amount of people	9/8/2023 1:26 PM
4	Great opportunity to chat with sponsors	9/8/2023 7:56 AM
5	It was nice that Governor Hobb's joined us. The food was great!	9/7/2023 1:56 PM
6	area was very loud and crowded	9/7/2023 12:20 PM
7	Very crowded and very warm in the lobby.	9/7/2023 11:11 AM
8	Food was good	9/7/2023 10:57 AM

## Q41 Wednesday - Dinner, President's Update, and Entertainment

Answered: 95 Skipped: 24



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	3.16%	5.26%	14.74%	32.63%	28.42%	15.79%	95	3.92
	3	5	14	31	27	15		

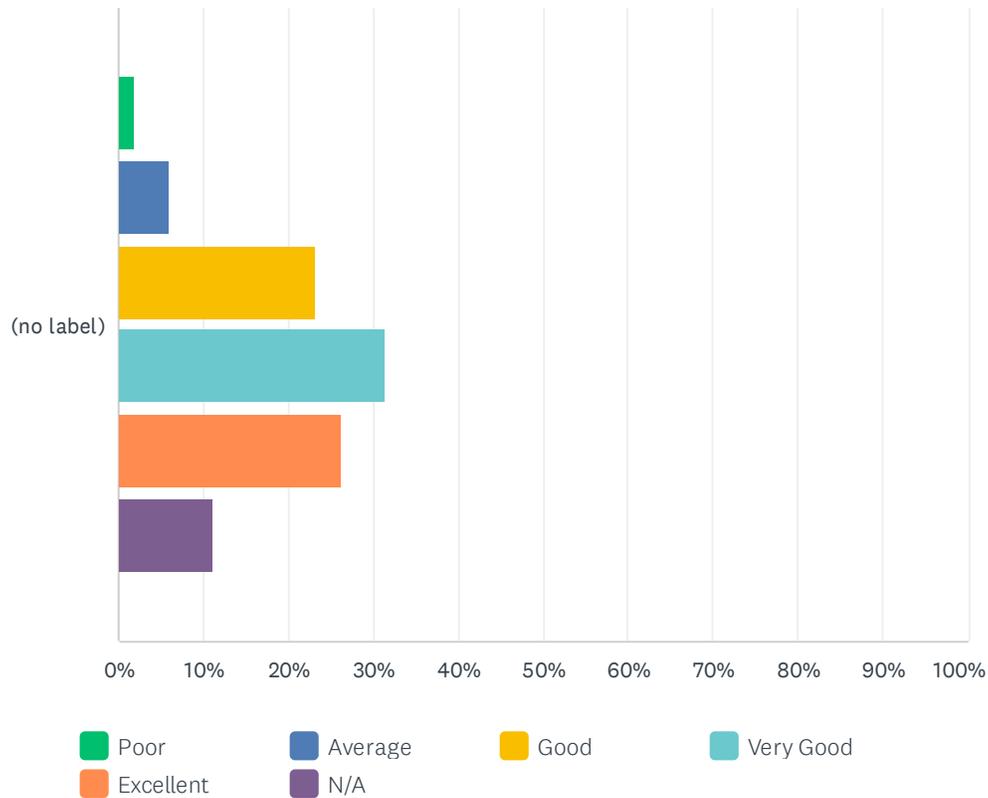
#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Service awards should be with the presidents dinner.	9/11/2023 3:48 PM
2	I thought the video was a good idea. The meal seemed like eating leftovers.	9/11/2023 11:12 AM
3	Dinner items were served cold to our table.	9/11/2023 9:50 AM
4	A speaker would good for the dinner. Governor, Senator, Panel, Inspiration, etc.	9/8/2023 7:18 PM
5	Food was terrible	9/8/2023 1:26 PM
6	Dinner wasn't a winner. Meat was terrible	9/8/2023 7:56 AM
7	Band was good, but I didn't think it fit the venue.	9/7/2023 1:11 PM
8	We were asked if we wanted salmon or rib eye. Then we were told there is no rib eye and that will be chicken. Then we never got the salmon because they ran out.	9/7/2023 11:55 AM
9	We were given the same food as the day before. Most people at my table stated "It looks like we're having leftovers"	9/7/2023 11:48 AM
10	I believe the venue was way to small it was very hot.	9/7/2023 11:24 AM
11	The program was very good and enjoyed hearing the governor speak.	9/7/2023 11:11 AM

## 2023 League Annual Conference Survey

12	Lunch seemed like leftovers, not good	9/7/2023 10:57 AM
13	Food was dry but tasted good	9/4/2023 2:06 PM

## Q42 Thursday - Legislative and Service Award Luncheon

Answered: 99 Skipped: 20



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	N/A	TOTAL	WEIGHTED AVERAGE
(no label)	2.02%	6.06%	23.23%	31.31%	26.26%	11.11%	99	3.83
	2	6	23	31	26	11		

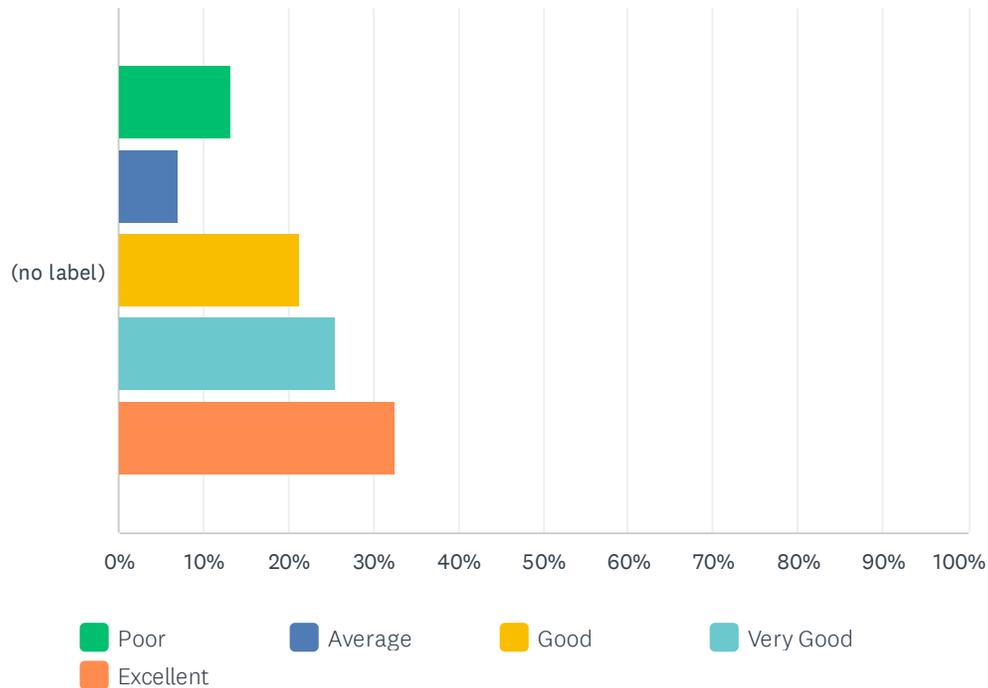
#	PLEASE PROVIDE ANY COMMENTS HERE.	DATE
1	Should be held in Friday morning.	10/10/2023 7:56 PM
2	We didn't get lunch. They ran out.	9/15/2023 4:51 PM
3	Food was uninspired.	9/11/2023 10:18 AM
4	A speaker would be good for the lunch too.	9/8/2023 7:18 PM
5	Awards were good, food terrible	9/8/2023 1:26 PM
6	No long speaker, short and sweet.	9/8/2023 12:56 PM
7	Salads dependable rest OK. Better than dinner!	9/8/2023 7:56 AM
8	ran out of food for some in attendance	9/7/2023 10:22 PM
9	It is nice to acknowledge everyone for their service. It isn't done enough! I enjoyed seeing some of my friends up there.	9/7/2023 1:56 PM
10	Most of my table was not served lunch! I had to leave to go get food. Terrible planning!!	9/7/2023 12:07 PM
11	Have folks walk on stage to receive their award.	9/7/2023 11:33 AM
12	The lunch was over booked and hard to hear the awards.	9/7/2023 11:24 AM

## 2023 League Annual Conference Survey

13	The recognitions are wonderful, but the session is a little long. Would it be possible to line up the honorees ahead of time, take their photos first, and then bring them on stage in a line for them to be recognized. It could expedite the process.	9/7/2023 11:15 AM
14	The meals seemed the same.	9/7/2023 11:01 AM
15	The awards portion was brief, very good. Food, not so good	9/7/2023 10:57 AM
16	Not repeating lunch would have been nice.	9/7/2023 10:57 AM

### Q43 Please rate your overall satisfaction with resort accommodations.

Answered: 98 Skipped: 21



	POOR	AVERAGE	GOOD	VERY GOOD	EXCELLENT	TOTAL	WEIGHTED AVERAGE
(no label)	13.27%	7.14%	21.43%	25.51%	32.65%	98	3.57
	13	7	21	25	32		

#	OTHER (PLEASE SPECIFY)	DATE
1	Conference center was too small to accomodate us we had to find a hotel 13 miles away which was an inconvenience.	10/12/2023 8:44 AM
2	Too small, no trash cans	9/15/2023 4:53 PM
3	Space was too small to accomodate the conference	9/14/2023 10:41 AM
4	Not at the host hotel	9/11/2023 3:50 PM
5	I can't tell how awful it was to not be able to stay on site. Being 20 minutes away at the Doubletree plus being at the mercy of buses was a poor experience. Having nowhere to go during downtime made for miserably long days, especially on Thursday where there were numerous time gaps. The accomodations and overall property were at the Doubletree were so substandard compared to the JW Marriott that it was like being a second class citizen. Even if I was at an adjacent property with a 5 or 10 minute walk, it would have been better than this experience.	9/11/2023 12:46 PM
6	Not enough rooms available	9/11/2023 10:59 AM
7	It was very difficult to participate fully in the conference when we had to stay at the overflow hotel. The shuttle service available really didn't match the time commitment required for the conference. At the conference hotel, there were a lot of bugs, including people who had bugs land on them or their food.	9/11/2023 10:22 AM
8	We have outgrown this venue. I would not recommend staying here again. Also, there were a lot of bugs in the conference rooms and the hotel rooms.	9/11/2023 9:52 AM

## 2023 League Annual Conference Survey

9	The resort is great, however it is not large enough to accomodate the conference and being off-site was not enjoyable and took away from the overall conference experience	9/8/2023 5:27 PM
10	Best accommodations ever!	9/8/2023 2:29 PM
11	Resort accommodation excellent I was one of lucky ones that had a room. As I stated previously resort too small to handle such a number . A large number had to travel miles each day via shuttle as there was insufficient parking.	9/8/2023 1:36 PM
12	Just a little small for such a large group.	9/8/2023 12:57 PM
13	Terrible parking, can never 'seem' to get a reservation at the host hotel despite trying for many years. Appears the League puts a block on folks who are not with Cities/Towns from staying at the host hotel. Shuttle service was very disjointed with drop offs in one place and pick ups in another.	9/8/2023 10:43 AM
14	Beautiful location. Parking was tricky.	9/8/2023 10:42 AM
15	Room and facility and grounds were beautiful but we had bugs (maybe bedbugs??) in our bathroom. I told the resort desk but nothing was done about them.	9/8/2023 7:59 AM
16	long distances between locations and residential	9/7/2023 10:24 PM
17	more rooms	9/7/2023 6:57 PM
18	It's impossible to please everyone when it comes to resort accommodations, especially in a hotel that isn't large enough for all attendees. It was disappointing to not have a room at the main hotel, but kudos to League Staff for managing all of the reservations and for trying a new process!	9/7/2023 4:18 PM
19	Very disapointing that I was not able to stay at the conference hotel. The shuttle was great when I used it. However, when I didn't, parking was a challenge.	9/7/2023 4:13 PM
20	Parking horrible	9/7/2023 3:18 PM
21	Fantastic conference!	9/7/2023 2:49 PM
22	The staff from the entry, desk, on the phone, service were all very nice. My room had a few bugs, one that bit me in my sleep.	9/7/2023 2:01 PM
23	not enough rooms had to stay offsite	9/7/2023 12:23 PM
24	I think if we can't all be in the same hotel we should only go to ones that we can. The logistics were a nightmare. Confusing on drop off and pick up location for shuttle. Shuttle often didn't even have air conditioning.	9/7/2023 11:59 AM
25	The Showcase was outstanding.	9/7/2023 11:53 AM
26	Not enough room to stay on-site	9/7/2023 11:34 AM
27	We were booked at all three hotels which was crazy in itself. It was not well marked on where to get the shuttles at the host hotel. The staff at the host hotel were overwhelmed and frankly rude on more than one occasion. .	9/7/2023 11:34 AM
28	Overflow hotel Doubletree at TCC was a good option. It would be better if all attendees could be at the same property.	9/7/2023 11:24 AM
29	I stayed at a hotel that was not on the list of overflow places.	9/7/2023 11:22 AM
30	That valet situation was terrible. The hotel is not appropriate for that size of a conference. I don't think	9/7/2023 11:20 AM
31	Parking was poor. Food was not of high quality throughout event.	9/7/2023 11:18 AM
32	All of the large group activities were too warm and crowded. The lack of a shuttle bus to overflow parking following the morning sessions was unacceptable.	9/7/2023 11:16 AM
33	Not enough rooms, only 1 restaurant open, broken escalators, not an ideal venue.	9/7/2023 11:09 AM
34	The event has outgrown the venue. The resort seemed overwhelmed, lack of parking and shuttles were a very big problem for those unable to stay on site.	9/7/2023 11:04 AM

## 2023 League Annual Conference Survey

35	The resort was excellent. I understand that it's a tight fit - but this conference is going to be tight anywhere. I think it was as good as can be expected.	9/7/2023 11:04 AM
36	Could not stay at the resort	9/7/2023 11:01 AM
37	Nice resort, just too small.	9/7/2023 11:00 AM
38	Clean, if there were security they were not visable. Big property lots of walking. The Signature Grill was absolutely EXCELLENT	9/4/2023 2:20 PM

## Q44 Please let us know what worked well and what we can do to improve the League Annual Conference for next year.

Answered: 60 Skipped: 59

#	RESPONSES	DATE
1	Larger accomodations	10/12/2023 8:44 AM
2	This is my second year attending the conference. And it had the same agenda order as the first year. I think it's important for some thing to change out because if it is the same thing next year, I'm not sure I will attend.	10/10/2023 7:56 PM
3	The MYAC kids didn't get as much out of the speakers this year as they did last year. They would like to know more about MYAC's and how to improve the experience and what works for other cities and towns.	9/28/2023 4:32 PM
4	League staff at check in and throughout was amazing. Especially Tina.	9/15/2023 4:53 PM
5	To make sure that most attendees are able to stay in the hosting hotel or try to secure a hotel closer to the hosting hotel for those that cannot stay in the hosting hotel.	9/14/2023 11:34 AM
6	We asked that our booth would be placed away from others that would have live or sound system music. Our Mariachi group was drowned by the sound system music next door.	9/14/2023 9:09 AM
7	It would be very good to see more representation from rural municipalities/organizations on every panel. Too many times panelist discussion is limited to large metro areas so rural discussions do not take place.	9/11/2023 6:40 PM
8	Return it to PHX. Last year's location was the best. Easy freeway access and hotels.	9/11/2023 3:50 PM
9	Outstanding conference! It was a pleasure to attend. I learned a lot and there were many opportunities to network. It would be great to have structured networking opportunities for cities/legislators who are facing similar challenges or are of a similar size/budget.	9/11/2023 1:19 PM
10	Per my answer in question 43, please allow all participants to stay at the same property or being within a short walking distance. Being stuck at the downtown Doubletree made for an awful experience. I don't think I would come to this event again if I'm stuck off-site again. Also, the quality of the breakout sessions was hit or miss. It seemed apparent that some participants were prepared and others not. Some facilitators were skilled and others not. Overall, from a learning perspective, I could have gotten as much value at home participating in a few zoom sessions. I'm not interested in a boondoggle. I want value out of this event, and I thought it was short on value.	9/11/2023 12:46 PM
11	Conference is getting really big (which is great!) but venues seem small for the number of attendees; it's not as enjoyable when not everyone is able to stay at the hotel; everyone being together allows for better networking opportunities	9/11/2023 10:59 AM
12	Please hold it at a location that can accommodate the number of participants and can make better food.	9/11/2023 10:22 AM
13	Due to the parking, lack of customer service and the size of the resort not being able to accommodate the attendees, I would not have the League Conference at this resort again.	9/11/2023 9:52 AM
14	The opening speaker needs to include youth attending. Workshops seem to be "same ole" ones. Need some new topics. Election issues are big in AZ...we need to help navigate the good, bad and ugly. Highlight some of the big names in companies that come to AZ like Lucid Kohler, Google, etc. To help navigate their strategies.	9/9/2023 8:12 PM
15	tucsin too far, no rooms, toomuch traffic, too hot--choose a diffrent time during thyr, stay in phx area, dont ever invite the socialist pig governor and senator and othe state reps---they hate citys and twns	9/9/2023 3:21 PM
16	Having a hotel that fit us was much better this year.	9/8/2023 7:18 PM

## 2023 League Annual Conference Survey

17	A resort that can accommodate all	9/8/2023 5:27 PM
18	Keep the conference in Tucson. Everyone goes home in Phoenix	9/8/2023 2:29 PM
19	The guest speaker Keven Brown . Larger facility with larger space for people to mingle.	9/8/2023 1:36 PM
20	a hotel that accommodates all attendees	9/8/2023 12:36 PM
21	Select a larger venue that can accommodate everyone	9/8/2023 10:43 AM
22	Programming was great and offered many interesting sessions. Sessions and activities were well spaced.	9/8/2023 10:42 AM
23	Keep the Thursday night as is!!	9/8/2023 7:59 AM
24	great break out groups! more time networking/breakfast	9/7/2023 10:24 PM
25	Lots of Coffee More Bar stations	9/7/2023 6:57 PM
26	Loved the conference!	9/7/2023 6:41 PM
27	The size of the attendees may make this site impractical for the next years.	9/7/2023 5:11 PM
28	Congrats to Matt and team on another successful conference. As always, League Staff is excellent!	9/7/2023 4:18 PM
29	This year there seems to be more separate opportunities/receptions for mayors for sponsors which is great. Suggest organizing something similar for general audience with perhaps smaller groups of mayors.	9/7/2023 4:13 PM
30	On site or near by room availability is always problematic at this venue.	9/7/2023 2:19 PM
31	It would be nice if the speakers would meet people at the entry doors to shake hands (like a pastor at church) and introduce themselves either before or after the session. Same with the dinners, receptions and luncheons. They just speak and run.	9/7/2023 2:01 PM
32	Strong, formal moderators made for better sessions. If rooms are big, slides help. Conversations among speakers at the table up front get lost at the back of the room.	9/7/2023 1:48 PM
33	Provide some nutritious breakfasts.	9/7/2023 1:44 PM
34	Unfortunately, we definitely need to hold this event in a larger space. The conference hotel rooms were not available and I had to stay off site. The parking was very challenging.	9/7/2023 1:42 PM
35	Breakfast-seems like there were breakfasts before vs continental. Soda/water for showcase. Flag ceremony, backwards was fun but made lineup confusing...you could see flagholders literally doing their ABC's to determine order. Thank you for sober living presentation and development agreement discussions. Thought it was little heavy on homeless/housing...but those are buzz words these days. Maybe a session on CM contracts Pros & cons.	9/7/2023 1:14 PM
36	Lots of good info. It was hard to keep track of people and their info. I would suggest a little list of presenters with contact info and space to take notes for future contact.	9/7/2023 12:23 PM
37	Meals and sufficient water for everyone. Seems like the kitchen was not keeping up.	9/7/2023 12:09 PM
38	Pick a bigger hotel. Maybe it has to be in Phoenix every year. We are too big and having to stay off site is not fun and didn't work very well with shuttles. Told we could start setting up at 2pm for showcase and that was delayed. Food issues and didn't get served one meal had to eat off someone else plate. The escalator didn't work.	9/7/2023 11:59 AM
39	Each year this is becoming more problematic. League needs to be mindful that this conference is geared for cities and town Council members. They should have 1st privilege to acquiring rooms before Representative, Senators, vendors etc. This created a very difficult dynamic for Council Members who could not acquire a room. They were placed 15 minutes away with no shuttle service. Please put more care into registration to ensure COUNCIL members of cities and towns get first dibs on rooms. Then if you have any rooms left over you can open it to all others.	9/7/2023 11:53 AM
40	Please improve the ability to reserve rooms in the host hotel. It is a nightmare trying to get our whole group in the same hotel and does not make for a pleasant experience if we are separated. Additionally, it would be nice to enjoy the holiday weekend, so could you start the conference on Monday and end on Thursday so we can enjoy the long weekend, possibly the	9/7/2023 11:38 AM

## 2023 League Annual Conference Survey

last one before kids return to school. Or, cancel the Friday events all together, as attendance is extremely low.

41	Have more rooms on-site	9/7/2023 11:34 AM
42	The conference really needs to be at a larger venue. I believe Phoenix area is much more centrally located and can accommodate a larger group. Things were just so tight you couldn't have a conversation as there were just people on top of people.	9/7/2023 11:34 AM
43	It would be nice if there was a location that could house everyone from your municipality.	9/7/2023 11:33 AM
44	Stay away from panel discussions, you all over use them.	9/7/2023 11:33 AM
45	It was my first time attending as a new council member, I didn't really know what to expect. I am not sure I chose the sessions I attended very well, but did get a lot out of the conference in general.	9/7/2023 11:26 AM
46	Basic needs: water and coffee stations throughout the conference area all conference days.	9/7/2023 11:24 AM
47	Overall everything was excellent and I really enjoyed my time. It was nice to see so many drink tickets and the hotel was beautiful.	9/7/2023 11:22 AM
48	I love the Tucson, but you should think about having it at the Tucson Convention Center and using the surrounding hotels. That will allow more people to attend.	9/7/2023 11:20 AM
49	Have a VRBO subject discussion.	9/7/2023 11:18 AM
50	Despite the frustration with the hotel, I had a really great time in Tucson and thought the conference was very well done, again. It's not easy and Matt and the League Team did a great job.	9/7/2023 11:16 AM
51	I believe you are in Phoenix next year so finding a larger venue will be easier. The next time you are in Tucson though you need to find a venue that is more spacious and more accessible.	9/7/2023 11:16 AM
52	Please provide a vegetarian option for the Showcase dinner.	9/7/2023 11:08 AM
53	Would like to see/have more breakout sessions for rural communities.	9/7/2023 11:06 AM
54	As we grow, would it benefit consideration for a small community "track". Even if we start small with morning track?	9/7/2023 11:04 AM
55	Look for large venues for future conferences.	9/7/2023 11:04 AM
56	This conference is incredible, and a testament to the planning and work of League staff. I've gone to many conferences, and I'm always impressed with League run ones. I've heard plenty of talk about moving this out of Southern Arizona, but I implore Matt and the League to keep it here. In fact, I would say it should be every other year in Tucson. Conference sessions and day time stuff are vital, but the networking and mingling after sessions is probably the most important part. Most of the attendees are in Maricopa County area, and when the conference is held in town about 80-90% of attendees leave by 9pm. I enjoy the opportunity to network late into the night. Please keep it cycling in Southern Arizona at least once every three years.	9/7/2023 11:04 AM
57	Very good general sessions. Good selection of breakout sessions. Large venues are limited but it would be nice to hold this event in a place that can accommodate everyone. A 20-30 minute drive each way is definitely an inconvenience.	9/7/2023 11:00 AM
58	Shuttle to hotel was not convenient. Pick up location was not ideal because you couldn't track the shuttle while in A/C location. I would suggest using a vehicle tracker in the future, so guests know when shuttle is there or in transit. I think this would go along way and could help increase usage.	9/7/2023 11:00 AM
59	A better more relevant keynote speaker. Provide Towns under 5 k with better solutions to resolve issues like roads and infrastructure.	9/4/2023 2:20 PM
60	The great networking	9/1/2023 9:42 AM



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**EXECUTIVE COMMITTEE MEETING**

Thursday, November 9, 2023

**Agenda Item #3            2022-2023 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, 2023

**Action Requested:**        Approval of Audit Report



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

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the League of Arizona Cities and Towns (League) as of and for the year ended June 30, 2023, and have issued our report thereon dated October 9, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated August 31, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

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

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

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the useful lives and remaining useful lives of capital assets is based on the League's previous experience and current condition of capital assets. We evaluated the key factors and assumptions used to develop the useful lives and remaining useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of compensated absences is based on employees who have currently vested and those who are expected to vest. We evaluated the key factors and assumptions used to develop compensated absences balance in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of the pension liability is based on actuarial assumptions prepared by a third-party actuary. We evaluated the key factors and assumptions used to develop the pension liability in determining it is reasonable in relation to the financial statements taken as a whole.

##### *Financial statement disclosures*

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

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

***Significant unusual transactions***

We identified no significant unusual transactions.

***Difficulties encountered in performing the audit***

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

***Uncorrected misstatements***

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

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

***Corrected misstatements***

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

***Disagreements with management***

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

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated October 9, 2023.

***Management consultations with other independent accountants***

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

***Significant issues discussed with management prior to engagement***

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

**Other information included in annual reports**

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

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document. You are responsible to provide us the opportunity to review such documents before issuance.

\* \* \*

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



**CliftonLarsonAllen LLP**

Phoenix, Arizona  
October 9, 2023

**Summary of Uncorrected Misstatements**

Description	Debit	Credit
<b>PAJE #1</b>		
To record the OPEB Liability related to ASRS.		
OPEB Asset	\$ 71,883	\$ -
OPEB Liability	-	1,172
Unrestricted Net Position	-	17,638
Deferred Inflows of Resources	-	45,470
Deferred Outflows of Resources	6,418	-
OPEB Expense	-	14,021
	<b>\$ 78,301</b>	<b>\$ 78,301</b>

**LEAGUE OF ARIZONA CITIES AND TOWNS**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2023**



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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the League of Arizona Cities and Towns (League), as of and for the year ended June 30, 2023, 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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

#### **Responsibilities of Management for the Financial Statements**

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2023, on our consideration of the League's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the League's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the League's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Phoenix, Arizona  
October 9, 2023

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**LEAGUE OF ARIZONA CITIES AND TOWNS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

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, 2023. 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 \$774,242 (net position). Of this amount, \$386,787 is invested in capital assets while unrestricted net position had a surplus balance of \$387,455.
- ◆ As of the close of the current fiscal year, the League of Arizona Cities and Towns' general fund reported an ending fund balance of \$2,248,351, an increase of \$61,701 in comparison with the prior year.
- ◆ At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,090,033 or 60% of total General Fund expenditures.
- ◆ General Fund revenues were above budgeted revenues by \$484,566 for fiscal year 2023. Expenditures were above budget by \$306,039 in the General Fund.
- ◆ General Fund revenues exceeded expenditures by \$61,701.
- ◆ The League includes one separate legal entity in its report - The Property Corporation of Arizona Cities and Towns. Although legally separate, the "component unit" is important because the League is financially accountable. A description of the component unit is available in Note 1 on page 20. Separate Financial Statements are not available for this entity.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**LEAGUE OF ARIZONA CITIES AND TOWNS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

**Government-Wide Financial Statements**

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

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

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

**Fund Financial Statements**

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

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

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

**LEAGUE OF ARIZONA CITIES AND TOWNS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

**Notes to Basic Financial Statements**

The notes to the basic financial statements (pages 20 - 32) provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements and should be read with the financial statements.

**Required Supplementary Information Other Than MD&A**

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

The League reports the schedule of the League's proportionate share of the net pension liability and contributions following the notes to the financial statements on page 33.

**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, 2023 showing that assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$774,242. 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
	2023	2022	
<b>Assets</b>			
Current and Other Assets	\$ 2,999,202	\$ 2,945,242	1.8 %
Capital Assets:			
Nondepreciable	51,611	51,611	-
Depreciable (Net)	335,176	273,834	22.4
Total Assets	3,385,989	3,270,687	3.5
<b>Deferred Outflows of Resources</b>	312,239	417,961	(25.3)
<b>Liabilities</b>			
Other Liabilities	652,963	546,098	19.6
Noncurrent Liabilities:			
Due Within One Year	163,303	146,483	11.5
Due in More Than One Year	2,051,703	1,638,503	25.2
Total Liabilities	2,867,969	2,331,084	23.0
<b>Deferred Inflows of Resources</b>	56,017	547,863	(89.8)
<b>Net Position</b>			
Investment in Capital Assets	386,787	325,445	18.8
Unrestricted	387,455	484,256	(20.0)
Total Net Position	\$ 774,242	\$ 809,701	(4.4)

**LEAGUE OF ARIZONA CITIES AND TOWNS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

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

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

**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	
	2023	2022
<b>REVENUES</b>		
General Revenues:		
Affiliate Group Contributions	\$ 191,337	\$ 159,450
Annual Conference, Seminars, and Meetings	774,953	642,266
Membership Dues	2,234,308	2,226,241
Risk Management	179,899	166,971
Rental Revenue	26,446	25,621
Other Income	165,207	73,629
Total Revenues	3,572,150	3,294,178
<b>EXPENSES</b>		
General Government		
Salaries and Employee Benefits	2,136,833	1,958,356
Annual Conference, Seminars, and Travel	594,381	481,011
Consultant and Professional Services	483,954	337,786
Executive Committee	5,228	2,475
Insurance	10,106	15,964
Membership Dues and Subscriptions	69,244	67,423
Office Supplies, Printing, and Rentals	93,931	80,200
Postage and Shipping	4,642	3,416
Rent, Utilities, and Communication	56,606	52,176
Maintenance Services and Agreements	101,711	55,761
Depreciation	50,973	41,387
Total Expenses	3,607,609	3,095,955
<b>CHANGE IN NET POSITION</b>	(35,459)	198,223
Net Position - Beginning of Year	809,701	611,478
<b>NET POSITION - END OF YEAR</b>	\$ 774,242	\$ 809,701

**LEAGUE OF ARIZONA CITIES AND TOWNS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

Revenues increased \$277,972. The major increase in revenues included a \$132,687 increase in annual conference and seminar revenues. The increase was the result of more participation in the August 2022 annual conference as a result of COVID-19 restrictions lifted for a full year.

Expenses increased by \$511,654 over the previous fiscal year. The increase was primarily due to increased salary costs, annual conference costs with increased participation and increased professional service costs associated with increased inflation.

**FINANCIAL ANALYSIS OF THE LEAGUE'S FUNDS**

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

As of the end of the current fiscal year, the League's General Fund reported an ending fund balance of \$2,248,351, an increase of \$61,701 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 60% of total General Fund expenditures.

In addition to the increase in revenues, the League reported an increase in General Fund expenditures of \$323,909. The increase was primarily due to the July 2022 annual conference having increased participation. Additionally, salaries and employee benefits also increased as a result of annual cost of living adjustments and merit increases.

**BUDGETARY HIGHLIGHTS**

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

General Fund revenues of \$3,543,740 exceeded budgeted revenues of \$3,059,174 by \$484,566 and expenditures of \$3,482,039 were more than budgeted expenditures of \$3,176,000 by \$306,039.

The result of revenues over budget was largely due to annual conference revenues being more than budgeted revenues by \$322,493. The result of revenues over budget was due to the uncertainty of the COVID-19 pandemic's affect on the League's annual conference during the budget preparation process.

Major expenditure budget variances during the current fiscal year included annual conference and seminars exceeding budget by \$304,897 and consultant and professional services exceeding budget by \$51,105. Annual Conference and seminars exceeded budget due to uncertainties of the COVID-19 pandemic's affect on the League's annual conference. The consultant and professional services exceeded budget due to lobbying services required for cities and towns during the fiscal year.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2023**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

The League's capital assets for its governmental activities as of June 30, 2023 amount to \$386,787 (net of accumulated depreciation), an increase of 24%. 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:

- ◆ Leasehold improvements

Table A-3 provides a breakdown of the capital assets of the League at June 30, 2023 and 2022.

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

	Governmental Activities		Percent Change
	2023	2022	
Land	\$ 51,611	\$ 51,611	-
Buildings and Building Improvements	321,017	253,593	26.6
Equipment and Furniture	14,159	20,241	(30.0)
Total Capital Assets	\$ 386,787	\$ 325,445	

The League did not have any outstanding bonded indebtedness.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

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

**REQUESTS FOR INFORMATION**

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

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

Or visit our website at:

<http://www.azleague.org>

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## **BASIC FINANCIAL STATEMENTS**

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**LEAGUE OF ARIZONA CITIES AND TOWNS  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and Investments	\$ 2,747,353
Accounts Receivable, Net	80,817
Prepaid Items	171,032
Capital Assets:	
Nondepreciable	51,611
Depreciable Assets	335,176
Total Capital Assets	386,787
Total Assets	3,385,989
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflow of Resources Related to Pension Liability	312,239
 <b>LIABILITIES</b>	
Accounts Payable	55,426
Unearned Revenue	597,537
Long-Term Liabilities:	
Due Within One Year	163,303
Due in More Than One Year	2,051,703
Total Liabilities	2,867,969
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflow of Resources Related to Pension Liability	56,017
 <b>NET POSITION</b>	
Investment in Capital Assets	386,787
Unrestricted	387,455
Total Net Position	\$ 774,242

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

**FUNCTIONS/PROGRAMS**

Governmental Activities:

General Government:

Expenses:

Salaries and Employee Benefits	\$ 2,136,833
Annual Conference, Seminars, and Travel	594,381
Consultant and Professional Services	483,954
Executive Committee	5,228
Insurance	10,106
Membership Dues and Subscriptions	69,244
Office Supplies, Printing, and Rentals	93,931
Postage and Shipping	4,642
Rent, Utilities, and Communication	56,606
Maintenance Services and Agreements	101,711
Depreciation	50,973
Total Expenses	<u>3,607,609</u>

General Revenues:

Affiliate Group Contributions	191,337
Annual Conference	722,493
Membership Dues	2,234,308
Risk Management	179,899
Rental Revenue	26,446
Seminars and Meetings	52,460
Partnership Programs	46,054
Miscellaneous	18,750
Investment Income	100,403
Total General Revenues	<u>3,572,150</u>

**CHANGE IN NET POSITION** (35,459)

Net Position - Beginning of Year 809,701

**NET POSITION - END OF YEAR** \$ 774,242

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2023**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and Investments	\$ 2,650,420
Accounts Receivable, Net	78,870
Prepaid Items	158,318
Total Assets	<u>\$ 2,887,608</u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts Payable	\$ 46,351
Unearned Revenue	592,906
Total Liabilities	<u>639,257</u>
Fund Balances:	
Nonspendable for Prepaid Items	158,318
Unassigned	2,090,033
Total Fund Balance	<u>2,248,351</u>
 Total Liabilities and Fund Balance	 <u>\$ 2,887,608</u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
RECONCILIATION OF THE BALANCE SHEET  
OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

Total fund balances for governmental funds		\$ 2,248,351
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the governmental funds. Those assets consist of:		
Governmental capital assets	\$ 122,787	
Less: accumulated depreciation	<u>(109,166)</u>	
Capital assets used in governmental activities		13,621
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions		312,239
Deferred inflows of resources related to pensions		<u>(56,017)</u>
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Net pension liability	(2,051,703)	
Compensated absence payable	<u>(163,303)</u>	
Total long-term liabilities		(2,215,006)
Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the statement of net position		
		<u>471,054</u>
Total net position of governmental activities		<u><u>\$ 774,242</u></u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2023**

	General Fund
<b>REVENUES</b>	
Affiliate Group Contributions	\$ 191,337
Annual Conference	722,493
Membership Dues	2,234,308
Risk Management	179,899
Seminars and Meetings	52,460
Partnership Programs	46,054
Miscellaneous	16,803
Investment Income	100,386
Total Revenues	3,543,740
<b>EXPENDITURES</b>	
General Government	
Current:	
Salaries and Employee Benefits	2,092,937
Annual Conference, Seminars, and Travel	594,381
Consultant and Professional Services	476,105
Executive Committee	5,228
Insurance	6,363
Membership Dues and Subscriptions	69,244
Office Supplies, Printing, and Rentals	84,187
Postage and Shipping	4,642
Rent, Utilities, and Communication	129,208
Capital Outlay	19,744
Total Expenditures	3,482,039
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	61,701
Fund Balance - Beginning of Year	2,186,650
<b>FUND BALANCE - END OF YEAR</b>	\$ 2,248,351

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

Net change in fund balances - total governmental funds \$ 61,701

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

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

Depreciation expense	<u>\$ (5,668)</u>	
Net change in capital assets		(5,668)

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

Pension contributions	182,992	
Pension expense	<u>(210,068)</u>	
		(27,076)

Compensated absences do not require the use of current financial resources in the governmental funds and are therefore not reported as expenditures in the governmental funds; however, the net change in compensated absences is reported as a net increase or decrease in the government-wide financial statements. (16,820)

Internal Service Funds are used by management to charge rent for the use of the facility owned by the Property Corporation. The net revenue of the Internal Service Fund is reported with governmental activities. (47,596)

Change in net position of governmental activities \$ (35,459)

**LEAGUE OF ARIZONA CITIES AND TOWNS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED JUNE 30, 2023**

	Final Budget	Actual	Variance
<b>REVENUES</b>			
Affiliate Group Contributions	\$ 150,367	\$ 191,337	\$ 40,970
Annual Conference	400,000	722,493	322,493
Membership Dues	2,234,307	2,234,308	1
Risk Management	167,000	179,899	12,899
Seminars and Meetings	40,000	52,460	12,460
Partnership Programs	48,500	46,054	(2,446)
Miscellaneous	14,000	16,803	2,803
Investment Income	5,000	100,386	95,386
Total Revenues	<u>3,059,174</u>	<u>3,543,740</u>	<u>484,566</u>
<b>EXPENDITURES</b>			
General Government			
Current:			
Salaries and Employee Benefits	2,094,000	2,092,937	1,063
Annual Conference and Seminars	274,000	578,897	(304,897)
Travel	20,000	15,484	4,516
Consultant and Professional Services	425,000	476,105	(51,105)
Executive Committee	6,000	5,228	772
Insurance	9,000	6,363	2,637
Membership Dues and Subscriptions	64,000	69,244	(5,244)
Office Supplies, Printing, and Rentals	74,000	84,187	(10,187)
Postage and Shipping	6,000	4,642	1,358
Rent, Utilities, and Communication	129,000	129,208	(208)
Capital Outlay	75,000	19,744	55,256
Total Expenditures	<u>3,176,000</u>	<u>3,482,039</u>	<u>(306,039)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(116,826)	61,701	178,527
Fund Balance - Beginning of Year	<u>2,221,733</u>	<u>2,186,650</u>	<u>(35,083)</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 2,104,907</u>	<u>\$ 2,248,351</u>	<u>\$ 143,444</u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2023**

	<u>Governmental Activities - Internal Service Fund</u>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 96,933
Accounts Receivable, Net	1,947
Prepaid Items	12,714
Total Current Assets	<u>111,594</u>
Capital Assets:	
Nondepreciable	51,611
Depreciable (Net)	321,555
Total Capital Assets	<u>373,166</u>
Total Assets	<u>484,760</u>
 <b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	9,075
Unearned Revenue	4,631
Total Current Liabilities	<u>13,706</u>
 <b>NET POSITION</b>	
Investment in Capital Assets	373,166
Unrestricted	<u>97,888</u>
Total Net Position	<u><u>\$ 471,054</u></u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2023**

	<u>Governmental Activities - Internal Service Fund</u>
<b>OPERATING REVENUES</b>	
Rental Revenue	\$ 131,446
Miscellaneous	1,947
Total Operating Revenues	<u>133,393</u>
<b>OPERATING EXPENSES</b>	
Utilities	32,398
Repairs and Maintenance Services and Agreements	101,711
Accounting and Auditing	7,849
Insurance	3,743
Depreciation	45,305
Total Operating Expenses	<u>191,006</u>
<b>OPERATING LOSS</b>	(57,613)
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Investment Income	<u>17</u>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS</b>	(57,596)
Capital Contribution	<u>10,000</u>
<b>CHANGE IN NET POSITION</b>	(47,596)
Net Position - Beginning of Year	<u>518,650</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 471,054</u></u>

See accompanying Notes to Basic Financial Statements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2023**

	<u>Governmental Activities - Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 126,679
Payments to Suppliers	<u>(138,976)</u>
Net Cash Flows Provided by Operating Activities	(12,297)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchases of Capital Assets	(112,315)
Capital Contribution	<u>10,000</u>
Net Cash Flows Provided by Capital and Related Financing Activities	(102,315)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Income	<u>17</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	(114,595)
Cash and Cash Equivalents - Beginning of Year	<u>211,528</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 96,933</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating Loss	\$ (57,613)
<b>ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Depreciation Expense	45,305
Change in Assets/Liabilities:	
Accounts Receivable	(437)
Prepaid Items	940
Accounts Payable	5,785
Unearned Revenue	<u>(6,277)</u>
Net Cash Provided by Operating Activities	<u><u>\$ (12,297)</u></u>

See accompanying Notes to Basic Financial Statements.

## **NOTES TO BASIC FINANCIAL STATEMENTS**

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**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

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

Included within the reporting entity:

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

**B. Government-Wide and Fund Financial Statements**

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

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

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

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

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

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

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

The League reports the following major governmental fund:

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

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Additionally, the League reports the following fund type:

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

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

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

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

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

**1. Deposits and Investments**

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

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

**2. Receivables**

All receivables are shown net of an allowance for uncollectibles.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**3. Prepaid Items**

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

**4. Capital Assets**

Capital assets, which include land, buildings and improvements, and furniture, fixtures and equipment, 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
Furniture, Fixtures, and Equipment	3 to 10 Years

**5. Deferred Outflows of Resources**

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

**6. Compensated Absences**

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

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**7. Pension Plans**

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

**8. Deferred Inflows of Resources**

The League reports deferred inflows of resources for pension 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. The League reported no restricted net position.

**10. Fund Equity**

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

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Budgetary Information**

The League’s budget policy provides that the Executive Committee adopt and approve an annual budget. The budget is a planning and control device; it is not legally binding. The budget for the General Fund is prepared on the modified accrual basis of accounting. The League reported an overexpenditure for general government expenditures of \$306,039. Cash was available to meet the overexpenditures.

**NOTE 3 DETAILED NOTES ON ALL FUNDS**

**A. Assets**

**1. Deposits and Investments**

Deposits and investments at June 30, 2023 consist of the following:

Deposits:	
Cash in Bank	\$ 457,576
Investments:	
State Treasurer’s Investment Pool	2,289,777
Total Cash and Cash Equivalents	<u>\$ 2,747,353</u>

Deposits

At June 30, 2023, the carrying amount of the League’s deposits was \$457,576 and the bank balance was \$480,373 of which \$250,000 was insured by federal depository insurance and the remaining \$230,373 was uninsured and uncollateralized.

Investments

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

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

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

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Assets (Continued)**

**1. Deposits and Investments (Continued)**

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

**2. Capital Assets**

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets, Not Being Depreciated:				
Land	\$ 51,611	\$ -	\$ -	\$ 51,611
Capital Assets, Being Depreciated:				
Buildings and Building Improvements	823,806	112,315	-	936,121
Equipment and Furniture	161,378	-	-	161,378
Total Capital Assets, Being Depreciated	<u>985,184</u>	<u>112,315</u>	<u>-</u>	<u>1,097,499</u>
Accumulated Depreciation for:				
Buildings and Building Improvements	(570,213)	(44,891)	-	(615,104)
Equipment and Furniture	(141,137)	(6,082)	-	(147,219)
Total Accumulated Depreciation	<u>(711,350)</u>	<u>(50,973)</u>	<u>-</u>	<u>(762,323)</u>
Total Capital Assets, Being Depreciated, Net	273,834	61,342	-	335,176
Governmental Activities Capital Assets, Net	<u>\$ 325,445</u>	<u>\$ 61,342</u>	<u>\$ -</u>	<u>\$ 386,787</u>

Depreciation expense was charged to functions/programs as follows:

<b>Governmental Activities:</b>	
General Government	\$ 5,668
Internal Service Fund	45,305
Total Depreciation Expense, Governmental Activities	<u>\$ 50,973</u>

**3. Unearned Revenue**

Resources received are recognized as unearned revenue to the extent that the earnings process has not been completed. These resources are recorded as revenue when the related obligations have been satisfied. As of June 30, 2023, the League reported \$592,906 of unearned revenue in the governmental funds and \$597,537 of unearned revenue in the governmental activities. Unearned revenue was largely composed of summer conference registration fees, sponsorship revenues, and membership dues.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Assets (Continued)**

**4. Long-Term Debt**

The compensated absences are paid entirely by the General Fund of the League. Changes in compensated absences for the year ended June 30, 2023 are as follows:

	Beginning of Year	Additions	Retirements	End of Year	Due within One Year
Governmental Activities: Compensated Absences	\$ 146,483	\$ 131,244	\$ (114,424)	\$ 163,303	\$ 163,303

**NOTE 4 OTHER INFORMATION**

**A. Risk Management**

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

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

**B. Economic Dependence**

The League receives 63% of its revenues from membership dues. The League's operations depend on continued support from this funding source.

**C. Commitments**

On December 30, 2021 and March 15, 2023, the League signed commitments with two hotels for the 2023 and 2024 Annual Conferences. At June 30, 2023, the League is liable for \$448,728 if the League cancels the agreements.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**D. Retirement Plans**

The League contributes to the Arizona State Retirement System pension plan described below. The plan is a component unit of the State of Arizona. At June 30, 2023, the League reported the following amounts related to the pension plan to which it contributes:

Statement of Net Position and Statement of Activities	Governmental Activities
Net Pension Liability	\$ 2,051,703
Deferred Outflows of Resources	312,239
Deferred Inflows of Resources	56,017
Pension Expense	210,068

**Arizona State Retirement System**

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

The OPEB is not included in the League’s financial statements due to the OPEB Liability being immaterial to the League.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**D. Retirement Plans (Continued)**

**Arizona State Retirement System (Continued)**

**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:

	Before July 1, 2011	On or After July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 year age 50* any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* any years age 65
Final average salary is based on	Highest 36 Months of last 120 months	Highest 60 months of last 120 months
Benefit percentage per year of service	2.1% to 2.3 %	2.1% to 2.3 %

\* With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the survivor benefit is determined by the retirement benefit option chosen. 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.

**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, 2023, active ASRS members were required by statute to contribute at the actuarially determined rate of 12.17% of the members' annual covered payroll, and the League was required by statute to contribute at the actuarially determined rate of 12.17% of the active members' annual covered payroll. In addition, the League was required by statute to contribute at the actuarially determined rate of 9.68% 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 plan for the year ended June 30, 2023, were \$182,992.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**D. Retirement Plans (Continued)**

**Arizona State Retirement System (Continued)**

During the fiscal year ended June 30, 2023, the League paid all ASRS pension contributions out of the General Fund.

**Pension Liability** – At June 30, 2023, the League reported a liability of \$2,051,703 for its proportionate share of the ASRS’ net pension liability. The net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2021, to the measurement date of June 30, 2022. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2020, including decreasing the discount rate from 7.5% to 7.0% and changing the projected salary increases from 2.7%–7.2% to 2.9%–8.4%.

The League’s proportion of the net pension 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, 2022. The League’s proportion measured as of June 30, 2022, was 0.01247%, which was a decrease of 0.00004 from its proportion measured as of June 30, 2021.

**Pension Expense and Deferred Outflows/Inflows of Resources** – For the year ended June 30, 2023, the League recognized pension expense for ASRS of \$210,068. At June 30, 2023, the League reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 17,482	\$ -
Change in Assumptions	101,830	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	54,044
Changes in Proportion and Differences Between League Contributions and Proportionate Share of Contributions	9,935	1,973
Contributions Subsequent to the Measurement Date	182,992	-
Total	\$ 312,239	\$ 56,017

The \$182,992 reported as deferred outflows of resources related to ASRS pensions resulting from the League contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**D. Retirement Plans (Continued)**

**Arizona State Retirement System (Continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2024	\$ 100,441
2025	(19,878)
2026	(93,833)
2027	86,500

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

Actuarial Valuation Date	June 30, 2021
Actuarial Roll Forward Date	June 30, 2022
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

Actuarial assumptions used in the June 30, 2021 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 pension plan investments was determined to be 7.0% using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension 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.

**LEAGUE OF ARIZONA CITIES AND TOWNS  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 OTHER INFORMATION (CONTINUED)**

**D. Retirement Plans (Continued)**

**Arizona State Retirement System (Continued)**

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	50 %	3.90 %
Credit	20	5.30
Interest rate sensitive bonds	10	(0.20)
Real Estate	20	6.00
Total	<u>100 %</u>	

**Discount Rate** – At June 30, 2022, the discount rate used to measure the ASRS total pension liability was 7.0 percent, which was a decrease of 0.5 from the discount rate used as of June 30, 2020. 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 pension plan’s 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
The League’s Proportionate Share of the Net Pension Liability	\$ 3,027,227	\$ 2,051,703	\$ 1,238,269

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**LEAGUE OF ARIZONA CITIES AND TOWNS  
SCHEDULE OF THE LEAGUE'S PROPORTIONATE SHARE OF THE NET  
PENSION LIABILITY AND CONTRIBUTIONS  
ARIZONA STATE RETIREMENT SYSTEM (ASRS) PLAN  
2022 AND EIGHT YEARS PRIOR**

	Fiscal Year (Measurement Date)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)**
League's Proportion of the Net Pension Liability	0.012571%	0.012470%	0.012510%	0.013030%	0.013850%	0.013230%	0.013370%	0.012749%	0.011847%	0.012466%
League's Proportionate Share of the Net Pension Liability	\$ 2,051,703	\$ 1,638,503	\$ 2,167,548	\$ 1,896,017	\$ 1,931,588	\$ 2,060,976	\$ 2,158,052	\$ 1,985,850	\$ 1,753,013	\$ 2,072,421
League's Covered Payroll	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	\$ 1,219,254	\$ 1,217,272	\$ 1,152,870	N/A *
League's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	135.04 %	112.85 %	150.52 %	133.16 %	134.24 %	161.03 %	177.00 %	163.14 %	152.06 %	N/A *
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.26 %	78.58 %	69.33 %	73.24 %	73.40 %	69.92 %	67.06 %	68.35 %	69.49 %	57.28 %

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually Required Contribution	\$ 182,992	\$ 179,720	\$ 163,021	\$ 156,867	\$ 150,831	\$ 143,194	\$ 128,672	\$ 129,371	\$ 127,877	\$ 114,272
Contributions in Relation to the Contractually Required Contribution	182,992	179,720	163,021	156,867	150,831	143,194	128,672	129,371	127,877	114,272
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
League's Covered Payroll	\$ 1,566,356	\$ 1,519,334	\$ 1,451,973	\$ 1,440,064	\$ 1,423,875	\$ 1,438,882	\$ 1,279,852	\$ 1,219,254	\$ 1,217,272	\$ 1,152,870
Contributions as a Percentage of Covered Payroll	11.68 %	11.83 %	11.23 %	10.89 %	10.59 %	9.95 %	10.05 %	10.61 %	10.51 %	9.91 %

# **GOVERNMENT AUDITING STANDARDS REPORT**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the League of Arizona Cities and Towns (League), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the League's basic financial statements, and have issued our report thereon dated October 9, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

Board of Directors  
League of Arizona Cities and Towns

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Phoenix, Arizona  
October 9, 2023



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**EXECUTIVE COMMITTEE MEETING**

Thursday, November 9, 2023

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

**Summary:**

The Second Regular Session of the Fifty-Sixth Legislature will convene on January 8, 2024. Legislative staff have been finalizing language and doing research on legislative items and will provide the Executive Committee with an update and projections on the following topics:

- League Resolutions
- Housing
- Sober Living Homes
- Residential Rental and Food Tax
- Short-term Rentals

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



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**EXECUTIVE COMMITTEE MEETING**

Thursday, November 9, 2023

**Agenda Item #5      Resolution Supporting Continuation of the Affordable Connectivity Program**

**Summary:**      The Affordable Connectivity Program (ACP) is an FCC benefit program that helps ensure that households can afford the broadband they need for work, school, healthcare and more. One benefit is a discount of up to \$30 per month toward internet service for eligible households and up to \$75 per month for households on qualifying Tribal lands. ACP is projected to run out of funding sometime in 2024 unless new funds are appropriated. The drafted resolution expresses support from the Executive Committee for continued funding of the program.

**Responsible Person:**      President Douglas Nicholls

**Attachment:**      Proposed Resolution

**Action Requested:**      Approval

## RESOLUTION

### **A RESOLUTION OF THE LEAGUE OF ARIZONA CITIES AND TOWNS EXECUTIVE COMMITTEE SUPPORTING THE CONTINUATION OF THE AFFORDABLE CONNECTIVITY PROGRAM (ACP) AND URGING THE FEDERAL GOVERNMENT TO PROVIDE FUNDING SUFFICIENT TO MEET THE NEED OF QUALIFYING AMERICANS.**

**WHEREAS**, in 2021, as part of the bipartisan Infrastructure Investment and Jobs Act's historic investment in broadband infrastructure and digital equity, Congress appropriated more than fourteen billion dollars for the Affordable Connectivity Program (ACP); and

**WHEREAS**, Congress assigned the Federal Communications Commission to administer the ACP, the successor program to the Emergency Broadband Benefit, which helped almost nine million households afford internet access during the pandemic; and

**WHEREAS**, under the ACP, eligible households can receive up to thirty dollars per month discount toward internet services and up to seventy-five dollars per month for households on qualifying tribal lands; and

**WHEREAS**, eligible households may also receive a one-time discount of up to one hundred dollars to purchase a laptop, desktop computer, or tablet from participating providers; and

**WHEREAS**, Arizonans have received over \$180M in assistance from ACP, ensuring families needing critical internet access are not denied due to limited income; and

**WHEREAS**, additional federal programs like the Digital Equity Plan and the Broadband Equity, Access and Deployment Program will work bring access to reliable, high-speed internet access to all of Arizona, but do not address the affordability of that access; and

**WHEREAS**, based on current take rates, the more than fourteen billion dollars in funding appropriated for the ACP program could be exhausted in 2024; and

**WHEREAS**, the ACP has been a critical tool in helping bridge the "digital divide" that exists between those who have access to modern information and communications technology and those who do not.

**THEREFORE, BE IT RESOLVED** that the Executive Committee of the League of Arizona Cities and Towns, does hereby express its support for the continuation of the ACP and urge the federal government to provide funding sufficient to meet the need of qualifying Americans, and ensure that low-income Arizona households can continue to receive the support they need to participate in the digital arena.

**PASSED AND ADOPTED** by the League of Arizona Cities and Towns Executive Committee, this 9<sup>th</sup> day of November 2023.

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Mayor Douglas Nicholls, League President



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

League Budget Report  
Property Corporation Budget Report

**League of Arizona Cities & Towns**  
**FY 2022-2023 Budget vs. Actual**  
**July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Affiliate Group Contribution	25,666.66	195,500.00	-169,833.34	13.1%
4005 · Annual Conference	823,042.50	500,000.00	323,042.50	164.6%
4010 · Dues	2,080,982.00	2,361,478.00	-280,496.00	88.1%
4020 · Miscellaneous	1,619.10	14,000.00	-12,380.90	11.6%
4016 · Partnership Programs	5,000.00	41,000.00	-36,000.00	12.2%
4030 · Risk Pool	47,801.30	185,000.00	-137,198.70	25.8%
4035 · Seminars & Meetings	0.00	50,000.00	-50,000.00	0.0%
4040 · Interest Income	20,546.43	25,000.00	-4,453.57	82.2%
<b>Total Income</b>	<b>3,004,657.99</b>	<b>3,371,978.00</b>	<b>-367,320.01</b>	<b>89.1%</b>
<b>Expense</b>				
5005 · Annual Conference (Expense)	556,093.76	230,000.00	326,093.76	241.8%
5010 · Benefits	160,225.63	586,000.00	-425,774.37	27.3%
5015 · Capital Outlay	390.96	15,000.00	-14,609.04	2.6%
5030 · Equipment Rental & Maintenance	-132.85	8,000.00	-8,132.85	-1.7%
5035 · Executive Committee	1,301.47	7,000.00	-5,698.53	18.6%
5050 · Insurance	2,574.50	9,000.00	-6,425.50	28.6%
5055 · Postage & Shipping	46.00	6,000.00	-5,954.00	0.8%
5057 · PR & Communications	21,650.57	62,000.00	-40,349.43	34.9%
5060 · Printing	0.00	14,000.00	-14,000.00	0.0%
5065 · Professional Services				
5065-1 · Accounting Services	6,442.35	54,000.00	-47,557.65	11.9%
5065-3 · Legal Services	0.00	36,000.00	-36,000.00	0.0%
5065-2 · Contract Lobbying & Consul...	54,928.75	323,000.00	-268,071.25	17.0%
<b>Total 5065 · Professional Services</b>	<b>61,371.10</b>	<b>413,000.00</b>	<b>-351,628.90</b>	<b>14.9%</b>
5070 · Rent	26,250.00	105,000.00	-78,750.00	25.0%
5071 · Salaries	418,731.38	1,700,000.00	-1,281,268.62	24.6%
5075 · Seminars and Meetings	5,590.37	47,000.00	-41,409.63	11.9%
5085 · Subscriptions & Dues	40,928.19	72,000.00	-31,071.81	56.8%
5090 · Supplies	21,223.25	55,000.00	-33,776.75	38.6%
5095 · Telecommunications	4,351.12	24,000.00	-19,648.88	18.1%
5100 · Travel	10,373.68	20,000.00	-9,626.32	51.9%
5115 · Prop Corp-Bldg Improvement Fu...	0.00	10,000.00	-10,000.00	0.0%
<b>Total Expense</b>	<b>1,330,969.13</b>	<b>3,383,000.00</b>	<b>-2,052,030.87</b>	<b>39.3%</b>
<b>Net Ordinary Income</b>	<b>1,673,688.86</b>	<b>-11,022.00</b>	<b>1,684,710.86</b>	<b>-15,185.0%</b>
<b>Net Income</b>	<b>1,673,688.86</b>	<b>-11,022.00</b>	<b>1,684,710.86</b>	<b>-15,185.0%</b>

**Property Corporation**  
**FY 2022-2023 Budget vs. Actual**  
**July through September 2023**

	Jul - Sep 23	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	40,553.10	132,180.00	-91,626.90	30.7%
4005 · Miscellaneous	0.00	1,500.00	-1,500.00	0.0%
4010 · Interest	4.11	20.00	-15.89	20.6%
<b>Total Income</b>	<b>40,557.21</b>	<b>143,700.00</b>	<b>-103,142.79</b>	<b>28.2%</b>
<b>Expense</b>				
5000 · Maintenance Services/Agreements	19,289.41	55,000.00	-35,710.59	35.1%
5015 · Utilities	7,359.38	24,000.00	-16,640.62	30.7%
5020 · Repairs and Maintenance	2,154.37	15,000.00	-12,845.63	14.4%
5025 · Operating Expenses	312.38	6,000.00	-5,687.62	5.2%
5030 · Accounting and Auditing	770.00	8,700.00	-7,930.00	8.9%
5035 · Insurance	1,324.50	6,500.00	-5,175.50	20.4%
5040 · Capital Outlay	0.00	20,000.00	-20,000.00	0.0%
<b>Total Expense</b>	<b>31,210.04</b>	<b>135,200.00</b>	<b>-103,989.96</b>	<b>23.1%</b>
<b>Net Ordinary Income</b>	<b>9,347.17</b>	<b>8,500.00</b>	<b>847.17</b>	<b>110.0%</b>
<b>Net Income</b>	<b>9,347.17</b>	<b>8,500.00</b>	<b>847.17</b>	<b>110.0%</b>