Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUL 1, 2023 and ending JUN 30, 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 777 NORTH CAPITOL STREET, N.E.

Room/suite 500

City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20002-4201

F Name and address of principal officer: JULIA D. NOVAK
SAME AS C ABOVE

D Employer identification number 36-2167755

E Telephone number (202)962-3680

G Gross receipts $ 35,539,393.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.ICMA.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1914 **M** State of legal domicile: IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO ADVANCE PROFESSIONAL LOCAL GOVERNMENT THROUGH LEADERSHIP, MANAGEMENT, INNOVATION, AND ETHICS.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	21
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	110
6	Total number of volunteers (estimate if necessary)	6	893
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	290,833.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	48,492.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	10,943,920.	12,169,887.
9	Program service revenue (Part VIII, line 2g)	13,250,459.	13,417,189.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,090,479.	1,573,475.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,198,341.	2,342,067.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	27,483,199.	29,502,618.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,238,071.	1,075,681.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	11,978,449.	13,421,968.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	46,242.	50,678.
b	Total fundraising expenses (Part IX, column (D), line 25) 306,043.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	13,755,508.	15,530,628.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,018,270.	30,078,955.
19	Revenue less expenses. Subtract line 18 from line 12	464,929.	-576,337.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	33,668,757.	35,279,432.
21	Total liabilities (Part X, line 26)	14,203,616.	15,474,626.
22	Net assets or fund balances. Subtract line 21 from line 20	19,465,141.	19,804,806.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

X Sabina G. Agarunova — Signature of officer — Date X 5/15/2025

SABINA AGARUNOVA, CHIEF FINANCIAL OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name RICHARD J. LOCASTRO, CPA	Preparer's signature Richard J. Locastro	Date 05/14/2025	Check ☐ if self-employed	PTIN P00288314
Firm's name GELMAN, ROSENBERG & FREEDMAN				Firm's EIN 52-1392008
Firm's address 4550 MONTGOMERY AVE SUITE 800N BETHESDA, MD 20814-2930				Phone no. 301-951-9090

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
THE INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION (ICMA) IS THE WORLD'S PREMIER LOCAL GOVERNMENT LEADERSHIP AND MANAGEMENT ORGANIZATION. FOUNDED IN 1914 BY VISIONARY REFORMERS WHO SOUGHT TO END MUNICIPAL CORRUPTION AND BRING PROFESSIONALISM AND TRANSPARENCY TO

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... Yes X No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... Yes X No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 9,201,530. including grants of $ 1,075,680.) (Revenue $ 342,883.)
SERVICES TO LOCAL GOVERNMENTS:
GLOBAL PROGRAMS
- THE UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) EFFICIENT, EFFECTIVE, AND STRONG GOVERNANCE (ERAT) PROGRAM CONTINUED WORK TO STRENGTHEN LOCAL GOVERNANCE AND FISCAL MANAGEMENT WITHIN 30 DISTRICT GOVERNMENTS ACROSS INDONESIA.
- THE USAID PHILIPPINES CITIES FOR ENHANCED GOVERNANCE AND ENGAGEMENT (CHANGE) PROGRAM SUPPORTED LOCAL GOVERNMENT SERVICE DELIVERY IN SEVERAL SECONDARY CITIES ACROSS THE COUNTRY.
- AS A SUBCONTRACTOR TO TETRA TECH, ICMA IMPLEMENTED USAID'S CLEAN CITIES, BLUE OCEAN (CCBO) PROGRAM, PROVIDING GOVERNANCE AND CAPACITY-BUILDING TOOLS AND TECHNICAL ASSISTANCE, (SEE SCHEDULE O),

4b (Code:) (Expenses $ 6,217,813. including grants of $) (Revenue $ 4,908,545.)
PROFESSIONAL AND LEADERSHIP DEVELOPMENT:
LEADERSHIP AND PROFESSIONAL DEVELOPMENT ARE KEY TO BUILDING THE CAPACITY OF OUR MEMBERS AND THOSE HOPING TO LEAD LOCAL GOVERNMENTS THROUGHOUT THE WORLD. AMONG SIGNIFICANT PROGRAM ACCOMPLISHMENTS IS THE IMPLEMENTATION OF MAJOR PROGRAMS IN THE NEW ICMA LEARNING MANAGEMENT SYSTEM (LMS), INCLUDING:
- ELEVEN ICMA UNIVERSITY WEBINARS AND 28 STRATEGIC PARTNER-SPONSORED WEBINARS WITH COMBINED PARTICIPATION TOTALING 6,804.
- EFFECTIVE SUPERVISORY PRACTICES 6-PART WEBINAR SERIES WITH 132 PARTICIPANTS.
- TWO BUDGETING GUIDE 3-PART SERIES WITH A TOTAL OF 166 PARTICIPANTS.
- FUNDAMENTALS IN LOCAL GOVERNMENT, (SEE SCHEDULE O),

4c (Code:) (Expenses $ 2,850,243. including grants of $) (Revenue $ 5,916,306.)
MEMBERSHIP:
- CONTINUED EFFORTS TO RECRUIT NEW MEMBERS BY WORKING IN PARTNERSHIP WITH STATE ASSOCIATIONS AND BY LEVERAGING ICMA EVENTS AND CONTENT. ICMA ADDED 2,258 NEW MEMBERS IN FISCAL YEAR 2024, INCLUDING 465 NEW FULL MEMBERS, 314 DEPARTMENT DIRECTOR AFFILIATE MEMBERS, 646 ENTRY- TO MID-LEVEL AFFILIATE MEMBERS, AND 833 NEW MEMBERS IN SUCH OTHER MEMBERSHIP CATEGORIES AS AFFILIATE NOT-IN-SERVICE (NIS), INTERNS, FELLOWS, PROFESSORS, HONORARY, AND RETIRED MEMBERS. WE BEGAN THE YEAR WITH 13,092 TOTAL MEMBERS AND ENDED WITH 13,343, AN INCREASE OF 2%.
- ICMA'S ETHICS PROGRAM FOCUSES ON PROVIDING ADVICE, TRAINING, AND CONTENT TO ADDRESS ISSUES FACED BY MEMBERS AT ALL LEVELS AND ASPECTS OF LOCAL GOVERNMENT. (SEE SCHEDULE O)

4d Other program services (Describe on Schedule O.)
(Expenses $ 3,407,200. including grants of $) (Revenue $ 2,249,455.)

4e Total program service expenses 21,676,786.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	X	
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	X	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	X	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16	X	
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	X	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	115		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 110			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**	X	
b	If "Yes," enter the name of the foreign country PHILIPPINES See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? N/A	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966? N/A	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? N/A	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 N/A **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders N/A **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? N/A **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? N/A If "Yes," complete Form 6069.	**17**		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	21		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	21		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b			X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

SABINA AGARUNOVA - (202)962-3680

777 NORTH CAPITOL STREET, N.E., 500, WASHINGTON, DC 20002-4201

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARC OTT	37.50									
CEO/EXECUTIVE DIRECTOR	2.00			X				575,491.	766.	52,456.
(2) RAYMOND BARAY	37.50									
CHIEF OF STAFF						X		243,598.	0.	26,313.
(3) SABINA AGARUNOVA	37.50									
CHIEF FINANCIAL OFFICER				X				205,683.	0.	41,893.
(4) TAD MCGALLIARD	37.50									
DIR., RES., DEV'L & TECH. ASST					X			183,386.	0.	43,211.
(5) PRISCILLA WILSON	37.50									
CHIEF PEOPLE OFFICER						X		197,049.	0.	20,860.
(6) ISABELLE BULLY-OMICTIN	37.50									
MANAGING DIR. OF GLOB. ENGAGEMENT						X		179,124.	0.	32,780.
(7) HEMANT DESAI	37.50									
CHIEF INFORMATION OFFICER						X		177,967.	0.	26,094.
(8) JEREMY FIGOTEN	37.50									
DIRECTOR, CONFERENCES & EVENTS						X		185,620.	0.	18,188.
(9) LON D. PLUCKHAHN	5.00									
PRESIDENT		X		X				0.	0.	0.
(10) TANYA ANGE	5.00									
PRESIDENT-ELECT		X		X				0.	0.	0.
(11) JEFFREY R. TOWERY	5.00									
PAST PRESIDENT		X		X				0.	0.	0.
(12) PAMELA WEAVER ANTIL	5.00									
REGIONAL VICE PRESIDENT		X		X				0.	0.	0.
(13) JESSI BON	5.00									
REGIONAL VICE PRESIDENT		X		X				0.	0.	0.
(14) NAT ROJANASATHIRA	5.00									
REGIONAL VICE PRESIDENT		X		X				0.	0.	0.
(15) KENNETH R. WILLIAMS	5.00									
REGIONAL VICE PRESIDENT		X		X				0.	0.	0.
(16) DAVE SLEZICKEY	5.00									
REGIONAL VICE PRESIDENT		X		X				0.	0.	0.
(17) PAMELA DAVIS	5.00									
REGIONAL VICE PRESIDENT		X		X				0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CORRIN B. SPIEGEL REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(19) MICHAEL SABLE REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(20) JEFF WECKBACH REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(21) VALMARIE H. TURNER REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(22) JORGE M. GONZALEZ REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(23) ERIC STUCKEY REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(24) SCOTT W. COLBY REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(25) DENNIS J. ENSLINGER REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(26) STEVE BARTHA REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
1b Subtotal								1,947,918.	766.	261,795.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,947,918.	766.	261,795.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 29

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ENCORE GROUP (USA) LLC 525 NEW JERSEY AVE NW, WASHINGTON, DC 20001	AUDIOVISUAL EQUIP. & EVENTS TECHNOLOGY	921,838.
LEVY RESTAURANTS 500 E CESAR CHAVEZ ST, AUSTIN, TX 78701	HOSPITALITY AND EVENT MANAGEMENT	644,719.
FERN EXPOSITION SERVICES LLC 645 LINN STREET, CINCINNATI, OH 45203	EVENTS MANAGEMENT AND LOGISTIC SERVICE	477,744.
HOSTS DESTINATION SERVICES LLC, 2065 E. WINDMILL LANE #154, LAS VEGAS, NV 89123	EVENTS DESTINATION, TRANSPORTATION & ENT	293,559.
CREATIVE CIRCLE, LLC, 1099 14TH STREET NW, STE 860, WASHINGTON, DC 20005	MARKETING & CREATIVE SERVICES	220,950.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 11

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) REBECCA JANE RYAN REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(28) COLIN TOM BEHEYDT REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
(29) DOUG GILCHRIST REGIONAL VICE PRESIDENT	5.00	X		X				0.	0.	0.
Total to Part VII, Section A, line 1c										

332201 04-01-23

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	917,232.				
	e Government grants (contributions)	1e	9,163,678.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,088,977.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			12,169,887.			
Program Service Revenue		**Business Code**					
	2a MEMBERSHIP DUES	900099		5,916,306.	5,916,306.		
	b PROFESSIONAL DEVELOPMENT	900099		4,908,545.	4,908,545.		
	c RESEARCH/INFORMATION	900099		1,153,246.	1,153,246.		
	d MEMBER SERVICES	900099		805,376.	805,376.		
	e PROGRAM SERVICE REVENUE	900099		342,883.	342,883.		
	f All other program service revenue	900099		290,833.		290,833.	
	g **Total.** Add lines 2a-2f			13,417,189.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,519,189.			1519189.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties			2,743,844.			2743844.
			(i) Real	(ii) Personal			
	6a Gross rents	6a	115,576.				
	b Less: rental expenses	6b	649,452.				
	c Rental income or (loss)	6c	-533,876.				
	d Net rental income or (loss)			-533,876.			-533,876.
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a	5,441,609.				
	b Less: cost or other basis and sales expenses	7b	5,387,323.				
	c Gain or (loss)	7c	54,286.				
	d Net gain or (loss)			54,286.			54,286.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		**Business Code**					
	11a OTHER REVENUE	900099		132,099.			132,099.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			132,099.			
	12 **Total revenue.** See instructions			29,502,618.	13126356.	290,833.	3915542.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	493,736.	493,736.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	88,337.	88,337.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	493,608.	493,608.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,138,925.	181,301.	893,923.	63,701.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	7,875,390.	5,823,913.	1,956,079.	95,398.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	556,177.	318,347.	232,807.	5,023.
9 Other employee benefits	3,070,988.	1,668,032.	1,355,504.	47,452.
10 Payroll taxes	780,488.	407,156.	360,372.	12,960.
11 Fees for services (nonemployees):				
a Management				
b Legal	131,561.		131,561.	
c Accounting	71,725.		71,725.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	50,678.			50,678.
f Investment management fees	51,454.		51,454.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,318,185.	1,851,134.	467,051.	
12 Advertising and promotion	72,531.	72,531.		
13 Office expenses	765,527.	666,701.	97,210.	1,616.
14 Information technology	705,679.	237,837.	467,842.	
15 Royalties	18,658.	18,658.		
16 Occupancy	1,499,907.	1,021,389.	453,328.	25,190.
17 Travel	1,868,213.	1,458,647.	405,610.	3,956.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,451,486.	4,231,863.	219,623.	
20 Interest	69.		69.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	515,740.	3,553.	512,187.	
23 Insurance	149,423.	40,915.	108,508.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a UBIT RELATED TAXES	6,460.		6,460.	
b FIELD OFFICE EXPENSES	2,563,650.	2,563,650.		
c CREDIT CARD FEES	231,876.		231,876.	
d EQUIP. RENTAL & MAINT.	43,132.	22,073.	21,059.	
e All other expenses	65,352.	13,405.	51,878.	69.
25 **Total functional expenses.** Add lines 1 through 24e	30,078,955.	21,676,786.	8,096,126.	306,043.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	601.	1	285.
	2	Savings and temporary cash investments	7,472,643.	2	8,945,322.
	3	Pledges and grants receivable, net	1,239,132.	3	1,155,110.
	4	Accounts receivable, net	945,086.	4	1,227,473.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	1,387,147.	9	930,081.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 4,409,867.			
	b	Less: accumulated depreciation — 10b: 4,033,581.	824,661.	10c	376,286.
	11	Investments - publicly traded securities	18,645,631.	11	20,296,028.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	3,153,856.	15	2,348,847.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	33,668,757.	16	35,279,432.
Liabilities	17	Accounts payable and accrued expenses	3,613,339.	17	4,121,847.
	18	Grants payable		18	
	19	Deferred revenue	6,477,637.	19	6,256,272.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	4,112,640.	25	5,096,507.
	26	**Total liabilities.** Add lines 17 through 25	14,203,616.	26	15,474,626.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	15,427,518.	27	15,410,637.
	28	Net assets with donor restrictions	4,037,623.	28	4,394,169.
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	19,465,141.	32	19,804,806.
	33	Total liabilities and net assets/fund balances	33,668,757.	33	35,279,432.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	29,502,618.
2	Total expenses (must equal Part IX, column (A), line 25)	2	30,078,955.
3	Revenue less expenses. Subtract line 2 from line 1	3	-576,337.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	19,465,141.
5	Net unrealized gains (losses) on investments	5	916,002.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	19,804,806.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number 36-2167755

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13900469.	12451236.	12095556.	10943920.	12169887.	61561068.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	12974919.	9221028.	10848236.	12916648.	13126356.	59087187.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	26875388.	21672264.	22943792.	23860568.	25296243.	120648255
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	3,720.	4,480.	5,227.	3,644.	4,741.	21,812.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b	3,720.	4,480.	5,227.	3,644.	4,741.	21,812.
8 **Public support.** (Subtract line 7c from line 6.)						120626443

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	26875388.	21672264.	22943792.	23860568.	25296243.	120648255
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3846838.	3508335.	3625512.	3805207.	4378609.	19164501.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3846838.	3508335.	3625512.	3805207.	4378609.	19164501.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	72,338.	60,513.	96,730.	25,804.	49,006.	304,391.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	132,657.	132,034.	132,066.	132,000.	132,099.	660,856.
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	30927221.	25373146.	26798100.	27823579.	29855957.	140778003

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	85.69 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	85.36 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	13.61 %
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	13.90 %

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**	
b	A family member of a person described on line 11a above?	**11b**	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**	
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6	Other distributions (*describe in* **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9	Distributable amount for 2023 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 5,556,705.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 1,441,888.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 1,108,424.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 918,573.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 917,232.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 730,883.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 122,158.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 109,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9		$ 97,073.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10		$ 88,625.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11		$ 81,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12		$ 57,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13		$ 56,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14		$ 56,150.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15		$ 54,150.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16		$ 52,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17		$ 50,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
18		$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19		$ 37,793.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
20		$ 32,800.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
21		$ 26,664.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
22		$ 26,250.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
23		$ 25,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
24		$ 24,166.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25		$ 20,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
26		$ 18,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
27		$ 18,900.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
28		$ 16,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
29		$ 15,410.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
30		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Employer identification number
36-2167755

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
31		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
32		$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
33		$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
34		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
35		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
36		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Employer identification number
36-2167755

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
37		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
38		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
39		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
40		$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
41		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
42		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
43		$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
44		$ 8,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
45		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
46		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
47		$ 7,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
48		$ 7,400.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
49		$ 7,320.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
50		$ 6,666.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
51		$ 6,660.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
52		$ 6,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
53		$ 6,290.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
54		$ 6,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
55		$ 5,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
56		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
57		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
58		$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number: 36-2167755

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION	36-2167755

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political campaign activity expenditures ..... $
3 Volunteer hours for political campaign activities .....

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No
4a Was a correction made? ..... ☐ Yes ☐ No
b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... $
4 Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No
5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)	0.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	59,107.	
c Total lobbying expenditures (add lines 1a and 1b)	59,107.	
d Other exempt purpose expenditures	29,901,427.	
e Total exempt purpose expenditures (add lines 1c and 1d)	29,960,534.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.	
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000.	
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.	

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
not over $500,000,	20% of the amount on line 1e.
over $500,000 but not over $1,000,000,	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000,	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000,	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000,	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	289,306.	113,679.	82,844.	59,107.	544,936.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	10,000.	13,000.			23,000.

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-A, LINE 1, LOBBYING ACTIVITIES:

THE PRIMARY OBJECTIVE OF ICMA 'S FORM OF GOVERNMENT ADVOCACY ACTIVITIES IS TO DOCUMENT AND PROMOTE THE BENEFITS OF PROFESSIONAL LOCAL GOVERNMENT MANAGEMENT AND THE COUNCIL-MANAGER FORM OF GOVERNMENT. TO ACHIEVE THIS GOAL, ICMA CREATES CONTENT TO HIGHLIGHT THE ACTIVITIES OF PROFESSIONAL MANAGERS IN ALL FORMS OF LOCAL GOVERNMENT, CONDUCTS RESEARCH AND REPORTS

Part IV **Supplemental Information** *(continued)*

OUT ON FINDINGS REGARDING ISSUES RELATED TO LOCAL GOVERNMENT MANAGEMENT, AND HIGHLIGHTS EXAMPLES OF BEST PRACTICES DEMONSTRATED BY COMMUNITIES THAT OPERATE UNDER THE COUNCIL-MANAGER FORM OF GOVERNMENT OR PROFESSIONAL LOCAL GOVERNMENT MANAGEMENT; DEVELOPS AND DISSEMINATES RELATED EDUCATIONAL MATERIALS; AND RESPONDS TO REQUESTS FOR LIMITED FINANCIAL ASSISTANCE FROM LEGITIMATE LOCAL NON-PROFIT GROUPS PROMOTING ADOPTION/RETENTION OF THE COUNCIL-MANAGER FORM OF GOVERNMENT.

IN FISCAL YEAR 2024, ICMA USED AVAILABLE STATISTICS, RESEARCH, AND DATA TO DEVELOP A NUMBER OF OPINION PIECES, EDITORIALS, AND PRESENTATIONS THAT ADVOCATED FOR THE RETENTION OR ADOPTION OF THE COUNCIL-MANAGER FORM OF GOVERNMENT OR THE CITY MANAGER'S AUTHORITY IN A NUMBER OF JURISDICTIONS INCLUDING CROOK COUNTY, OR; TACOMA, WA; PRESCOTT CITY, AZ; CAMBRIDGE, MA; LANSING, MI; LANDER, WY; DALLAS, TX; GUNTER, TX; AURORA, CO; WEDDINGTON, NC; SAN ANTONIO, TX; BECKLEY, WV; ALBUQUERQUE, NM; AND ST. LOUIS, MO.

IN ADDITION TO SUPPORTING COMMUNITIES SEEKING INFORMATION ABOUT VARIOUS FORMS OF GOVERNMENT, ICMA PROVIDES RESOURCES AND GUIDANCE TO INTERNATIONAL DELEGATIONS, STATE ASSOCIATIONS, LOCAL COMMUNITY GROUPS, AND LOCAL GOVERNMENT ORGANIZATIONS.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number 36-2167755

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____%
b Permanent endowment _____%
c Term endowment _____%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		233,300.	200,185.	33,115.
d Equipment		4,102,055.	3,759,888.	342,167.
e Other		74,512.	73,508.	1,004.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				376,286.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) OPERATING LEASE (RIGHT OF USE ASSET)	2,348,847.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	2,348,847.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SUBTENANT DEPOSITS	6,799.
(3) REFUNDABLE ADVANCES	2,740,861.
(4) OPERATING LEASE LIABILITY	2,348,847.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	5,096,507.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	31,539,016.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	916,002.		
b	Donated services and use of facilities	2b	522,398.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	649,452.		
e	Add lines **2a** through **2d**			2e	2,087,852.
3	Subtract line **2e** from line **1**			3	29,451,164.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	51,454.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	51,454.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	29,502,618.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	31,199,351.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	522,398.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	649,452.		
e	Add lines **2a** through **2d**			2e	1,171,850.
3	Subtract line **2e** from line **1**			3	30,027,501.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	51,454.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	51,454.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	30,078,955.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL 649,452.

STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990,PART VIII,

LINE 6B.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES REPORTED AS EXPENSE ON THE FINANCIAL 649,452.

STATEMENTS AND NETTED AGAINST REVENUE ON FORM 990,PART VIII,

LINE 6B.

Part XIII Supplemental Information *(continued)*

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number
36-2167755

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] **Yes** [ ] **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
EAST ASIA AND THE PACIFIC	1	55	PROGRAM SERVICES	MUNICIPAL GOVERNANCE	4,236,346.
RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES	MUNICIPAL GOVERNANCE	29,548.
SOUTH ASIA	0	5	PROGRAM SERVICES	MUNICIPAL GOVERNANCE	697,483.
EAST ASIA AND THE PACIFIC	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		258,927.
SOUTH ASIA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		161,860.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		68,462.
RUSSIA AND NEIGHBORING STATES	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		4,359.
MIDDLE EAST AND NORTH AFRICA	0	2	FUNDRAISNG		18,495.
3 a Subtotal	1	62			5,475,480.
b Total from continuation sheets to Part I	0	3			21,181.
c **Totals** (add lines 3a and 3b)	1	65			5,496,661.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule F (Form 990) 2023**

LHA 332071 11-29-23

Part I **Continuation of Activities per Region.** (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH ASIA	0	1	FUNDRAISNG		5,265.
NORTH AMERICA	0	1	FUNDRAISNG		9,196.
RUSSIA AND NEIGHBORING STATES	0	1	FUNDRAISNG		6,720.
Totals ▶		3			21,181.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		EAST ASIA AND THE PACIFIC	CITIES FOR ENHANCED ENGAGEMENT AND GOVERNANCE (CHANGE) PROGRAM	68,619.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	CITIES FOR ENHANCED ENGAGEMENT AND GOVERNANCE (CHANGE) PROGRAM	43,464.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	CITIES FOR ENHANCED ENGAGEMENT AND GOVERNANCE (CHANGE) PROGRAM	5,268.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	CITIES FOR ENHANCED ENGAGEMENT AND GOVERNANCE (CHANGE) PROGRAM	7,860.	WIRE TRANSFER	0.		
		EAST ASIA AND THE PACIFIC	CITIES FOR ENHANCED ENGAGEMENT AND GOVERNANCE (CHANGE) PROGRAM	5,739.	WIRE TRANSFER	0.		
		SOUTH ASIA	CTA-CAPACITY BUILDING AND SUSTAINABILITY INITIATIVE (CTA-CBSI) PROGRAM	161,860.	WIRE TRANSFER	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	ICMA EUROPE GRANT	68,462.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1

3 Enter total number of other organizations or entities 6

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
FELLOWSHIP STIPENDS	EAST ASIA AND THE PACIFIC	111	116,759.	CASH	0.		
RESEARCH GRANTS	EAST ASIA AND THE PACIFIC	7	11,219.	WIRE TRANSFER	0.		
PARTICPANT STIPENDS	RUSSIA AND NEIGHBORING STATES	7	4,359.	CASH	0.		

Part IV Foreign Forms

1	Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)*	[X] Yes	[ ] No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)*	[ ] Yes	[X] No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)*	[ ] Yes	[X] No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)*	[ ] Yes	[X] No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)*	[ ] Yes	[X] No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)*	[ ] Yes	[X] No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

FIELD OFFICES SEND REPORTS TO THE HOME OFFICE ON A MONTHLY BASIS. REPORTS ARE REVIEWED BY THE ICMA PROGRAM AND FINANCE STAFF. FUNDS ARE ALSO MONITORED BY PROJECT MANAGERS.

PART IV, LINE 1:

THE ORGANIZATION TRANSFERRED CASH TO FOREIGN SUBGRANTEES AND SUBCONTRACTORS. THERE WAS NO TRANSFER OF OWNERSHIP, THEREFORE, NO ADDITIONAL FILING REQUIREMENTS ARE REQUIRED.

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number: 36-2167755

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** [X] Mail solicitations
- **b** [X] Internet and email solicitations
- **c** [ ] Phone solicitations
- **d** [X] In-person solicitations
- **e** [X] Solicitation of non-government grants
- **f** [X] Solicitation of government grants
- **g** [ ] Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] **Yes** [ ] **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
AHMED K. M. ABULABAN - 47 GABI BARAMAKI STREET,	PROPOSAL DEVELOPMENT		X	0.	13,313.	-13,313.
HADEEL KHASAWNEH - SALT HIGHWAY, SAROU, ISKAN AL	PROPOSAL DEVELOPMENT		X	0.	5,182.	-5,182.
MICHAEL ESCHLEMAN - 59 ELDERWOOD DR, STOUGHTON, MA	PROPOSAL DEVELOPMENT		X	0.	11,002.	-11,002.
MOHAMMAD AZIZUR RAHMAN - EKUSHEY TOWER, 20-21, MAIN	PROPOSAL DEVELOPMENT		X	0.	5,265.	-5,265.
NEXUS COOPERATION INC - 53 PHARAND STREET, GATINEAU,	PROPOSAL DEVELOPMENT		X	0.	9,196.	-9,196.
OLHA MAZURENKO - DNIPROVSKA NABEREZHNA ST 13, AP. 110,	PROPOSAL DEVELOPMENT		X	0.	6,720.	-6,720.
Total					50,678.	-50,678.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AK,AR,AL,CA,CO,CT,DC,HI,IL,ME,MA,MS,MI,ND,NH,NJ,NC,NM,NV,OK,OR,PA,SC,TN,UT
WA,WI

SEE PART IV FOR CONTINUATIONS

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility ..... **13a** %

b An outside facility ..... **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: AHMED K. M. ABULABAN

(I) ADDRESS OF FUNDRAISER:

47 GABI BARAMAKI STREET, RAMALLAH, WEST BANK, OTHER COUNTRY P600-1111

(I) NAME OF FUNDRAISER: HADEEL KHASAWNEH

(I) ADDRESS OF FUNDRAISER:

SALT HIGHWAY, SAROU, ISKAN AL JAMAREK 84, AMMAN, JORDAN 11191

Part IV **Supplemental Information** *(continued)*

(I) NAME OF FUNDRAISER: MICHAEL ESCHLEMAN

(I) ADDRESS OF FUNDRAISER: 59 ELDERWOOD DR, STOUGHTON, MA 02072

(I) NAME OF FUNDRAISER: MOHAMMAD AZIZUR RAHMAN

(I) ADDRESS OF FUNDRAISER:

EKUSHEY TOWER, 20-21, MAIN ROAD, SECTION-10, MIRPUR, DHAKA, BANGLADESH

(I) NAME OF FUNDRAISER: NEXUS COOPERATION INC

(I) ADDRESS OF FUNDRAISER:

53 PHARAND STREET, GATINEAU, QUEBEC, CANADA J9A1K9

(I) NAME OF FUNDRAISER: OLHA MAZURENKO

(I) ADDRESS OF FUNDRAISER:

DNIPROVSKA NABEREZHNA ST 13, AP. 110, KYIV, UKRAINE 02098

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number 36-2167755

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
NATIONAL LEAGUE OF CITIES 1301 PENNSYLVANIA AVE, NW WASHINGTON, DC 20004	53-0226780		152,521.	0.			TECHNICAL ASSISTANCE TO LOCAL GOVERNMENTS AND LEVERAGING EXPERTISE TO SUPPORT THE
THE CADMUS GROUP LLC 410 TOTTEN POND ROAD, SUITE 400B WALTHAM, MA 02451	04-2793755		73,501.	0.			IMPLEMENTATION OF THE SOLAR@SCALE AND THE SOLSMART (SOLSMART 2.0) PROGRAMS DESIGNED TO HELP
WORLD RESOURCES INSTITUTE 10 G STREET NE, SUITE 800 WASHINGTON, DC 20002	52-1257057		57,438.	0.			IMPLEMENTATION OF THE SOLSMART PROGRAM MANAGEMENT (SOLSMART 2.0) DESIGNED TO HELP LOCAL
AMERICAN PLANNING ASSOCIATION 205 N. MICHIGAN AVE STE 1200 CHICAGO, IL 60601	52-1134021	501(C)(3)	35,632.	0.			IMPLEMENTATION OF THE SOLAR@SCALE PROGRAM AIMS TO REDUCE LARGE-SCALE SOLAR SOFT COSTS BY
TOWN OF TARBORO 500 N MAIN STREET, PO BOX 220 TARBORO, NC 27886	56-6001350	GOVERNMENT	35,000.	0.			DEVELOPMENT OF A HOUSING STUDY TO ASSESS COMMUNITY NEEDS AND ENHANCE STABILITY FOR BOTH
HARVARD KENNEDY SCHOOL HSK EXEC EDUCATION, 79 JFK ST CAMBRIDGE, MA 02318	04-2103580	501(C)(3)	33,000.	0.			HARVARD KENNEDY SCHOLARSHIP.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 13.

3 Enter total number of other organizations listed in the line 1 table ..... 3.

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule I (Form 990) 2023**

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

LHA 332101 11-01-23

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NORTHERN ARIZONA UNIVERSITY, INSTITUTE FOR TRIBAL ENVIRONMENTAL PROFESSIONALS - 601 SOUTH KNOLES DRIVE - FLAGSTAFF, AZ 86011	54-6001208	GOVERNMENT	11,643.	0.			IMPLEMENTATION OF THE ENVIRONMENTAL JUSTICE THRIVING COMMUNITIES TECHNICAL ASSISTANCE
COUNTY OF CHESTERFIELD 9901 LORI ROAD CHESTERFIELD, VA 23832	54-6001208	GOVERNMENT	10,000.	0.			DEVELOPMENT AND FACILITATION OF ECONOMIC MOBILITY AND OPPORTUNITIES BY ENGAGING
COUNTY OF EL PASO 800 EAST OVERLAND, SUITE 406 EL PASO, TX 79901	74-6000762	GOVERNMENT	10,000.	0.			DEVELOPMENT AND COLLABORATION WITH THE LOCAL WORKFORCE BOARD TO ENSURE THAT RELIABLE
CITY OF GRESHAM 1333 NW EASTMAN PARKWAY GRESHAM, OR 97030	93-6002176	GOVERNMENT	10,000.	0.			DEVELOPMENT OF A POVERTY REDUCTION AND PREVENTION PLAN TO ADDRESS THE ROOT CAUSES OF POVERTY
COUNTY OF SAN JUAN 117 S MAIN , PO BOX 338 MONTICELLO, UT 84535	87-6000305	GOVERNMENT	10,000.	0.			ENHANCEMENT OF DIVERSIFICATION SECTOR EMPLOYMENT IN THE GOVERNMENT THROUGH THE
CITY OF MORGAN HILL 17555 PEAK AVE MORGAN HILL, CA 95037	94-6000377	GOVERNMENT	10,000.	0.			STRATEGY DEVELOPMENT TO CONNECT SPANISH-SPEAKING AND LOWER INCOME COMMUNITY MEMBERS TO JOBS
CITY OF GRAND ISLAND 100 E 1ST ST, PO BOX 1968 GRAND ISLAND, NE 68802	47-6006205	GOVERNMENT	10,000.	0.			PLAN DEVELOPMENT TO ADDRESS TRANSPORTATION BARRIERS TO WORKFORCE EDUCATIONAL OPPORTUNITIES
CITY OF MEADVILLE 894 DIAMOND PARK MEADVILLE, PA 16335	25-6000867	GOVERNMENT	10,000.	0.			CREATION OF HOUSING PLAN FOR THE CITY OF MEADVILLE THAT WILL DIRECT STAFF'S EFFORTS TO ADDRESS
CITY OF DUBUQUE 50 W. 13TH STREET DUBUQUE, IA 52001	42-6004596	GOVERNMENT	10,000.	0.			IMPLEMENTATION OF EQUITABLE POVERTY REDUCTION AND PREVENTION PLAN THROUGH THE ICMA

Part II **Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments** (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF BELOIT 100 STATE STREET BELOIT, WI 53511	39-6005397	GOVERNMENT	10,000.	0.			POVERTY REDUCTION AND EMPLOYMENT ADVANCEMENT BY CONNECTING INDIVIDUALS WITH RESOURCES TO

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIPS TO ATTEND ICMA CONFERENCES	55	47,320.	0.		
BOB TURNER SCHOLARSHIPS	5	10,091.	0.		
JUDY KELSEY SCHOLARSHIP	2	10,000.	0.		
KEANE AWARD	1	5,000.	0.		
TRANTER LEONG FELLOW SCHOLARSHIP	3	8,807.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

REGISTRATION FOR THE ANNUAL CONFERENCE AND LOCAL GOVERNMENT REIMAGINED EVENTS IS OFFERED, ALONG WITH A TRAVEL STIPEND. THE ASSOCIATION ALSO PROVIDES A VARIETY OF SCHOLARSHIP PROGRAMS SUPPORTING BOTH MID-CAREER AND YOUNG PROFESSIONALS SEEKING INTERNATIONAL EXPERIENCE FROM A MANAGEMENT PERSPECTIVE. ADDITIONALLY, PROGRAMS ARE DESIGNED TO ENSURE THAT HIGH SCHOOL STUDENTS HAVE THE OPPORTUNITY EACH YEAR TO INTERN WITH LOCAL GOVERNMENTS UNDER THE GUIDANCE OF ICMA MEMBER MENTORS. FINALLY, STUDENTS WHO ARE MEMBERS OF THE ICMA STUDENT CHAPTER PROGRAM RECEIVE COMPLIMENTARY

Part III **Continuation of Grants and Other Assistance to Domestic Individuals** (Schedule I (Form 990), Part III.)

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
JOHN GARVEY SCHOLARSHIP	3.	5,359.	0.		
HANSELL AWARD	1.	1,760.	0.		

Part IV Supplemental Information

REGISTRATION TO ATTEND ICMA'S ANNUAL CONFERENCE.

THE ASSOCIATION CLOSELY MONITORS THE USE OF ALL GRANT FUNDS PROVIDED TO SUBRECIPIENTS TO ENSURE THAT PERFORMANCE EXPECTATIONS ARE MET AND PROGRAMS ARE IMPLEMENTED IN ACCORDANCE WITH AGREEMENT REQUIREMENTS AND APPLICABLE FEDERAL LAWS AND REGULATIONS. SUBRECIPIENTS ARE REQUIRED TO SUBMIT PERIODIC FINANCIAL AND TECHNICAL REPORTS OUTLINING PROGRAM ACHIEVEMENTS DURING EACH REPORTING PERIOD. ICMA FINANCE AND PROGRAM STAFF REVIEW THESE REPORTS TO ENSURE COMPLIANCE WITH THE TERMS OF THE SUB-AWARD AGREEMENTS. A VARIETY OF MONITORING TOOLS AND TECHNIQUES ARE USED, INCLUDING BUT NOT LIMITED TO: PROGRAM SITE VISITS TO VERIFY RECORDS AND COMPLIANCE WITH AGREEMENT TERMS AND CONDITIONS, PARTICIPATION IN PROGRAM EVENTS, AND REVIEWS OF FINANCIAL MONITORING AND AUDIT REPORTS.

PART II, LINE 1, COLUMN (H):

(H) PURPOSE OF GRANT OR ASSISTANCE: TECHNICAL ASSISTANCE TO LOCAL GOVERNMENTS AND LEVERAGING EXPERTISE TO SUPPORT THE IMPLEMENTATION OF THE SOLSMART MANAGEMENT (SOLSMART 2.0) AND ENVIRONMENTAL JUSTICE THRIVING COMMUNITIES TECHNICAL ASSISTANCE CENTERS (EJ TCTAC) PROGRAMS. THESE INITIATIVES AIM TO HELP LOCAL GOVERNMENTS REDUCE SOFT-COST BARRIERS TO SOLAR MARKET DEVELOPMENT, STREAMLINE THE PROCESS FOR RESIDENTS TO INSTALL RESIDENTIAL SOLAR ENERGY SYSTEMS, AND ASSIST COMMUNITIES IN ADVANCING THEIR ENVIRONMENTAL AND ENERGY JUSTICE EFFORTS.

(H) PURPOSE OF GRANT OR ASSISTANCE: IMPLEMENTATION OF THE SOLAR@SCALE AND THE SOLSMART (SOLSMART 2.0) PROGRAMS DESIGNED TO HELP LOCAL GOVERNMENTS TO REDUCE SOFT COST BARRIERS TO SOLAR MARKET DEVELOPMENT AND MADE IT EASIER FOR RESIDENTS TO INSTALL RESIDENTIAL SOLAR ENERGY SYSTEM.

Part IV Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: IMPLEMENTATION OF THE SOLSMART PROGRAM MANAGEMENT (SOLSMART 2.0) DESIGNED TO HELP LOCAL GOVERNMENTS TO REDUCE SOFT COST BARRIERS TO SOLAR MARKET DEVELOPMENT AND MADE IT EASIER FOR RESIDENTS TO INSTALL RESIDENTIAL SOLAR ENERGY SYSTEM.

(H) PURPOSE OF GRANT OR ASSISTANCE: IMPLEMENTATION OF THE SOLAR@SCALE PROGRAM AIMS TO REDUCE LARGE-SCALE SOLAR SOFT COSTS BY BRINGING TOGETHER PUBLIC- AND PRIVATE-SECTOR STAKEHOLDERS TO IDENTIFY BEST PRACTICES FOR LOCAL GOVERNMENTS, SPECIAL DISTRICTS, AND OTHER AUTHORITIES THAT HAVE JURISDICTION TO INSTALL LARGE-SCALE SOLAR PROJECTS.

(H) PURPOSE OF GRANT OR ASSISTANCE: DEVELOPMENT OF A HOUSING STUDY TO ASSESS COMMUNITY NEEDS AND ENHANCE STABILITY FOR BOTH PROPERTY OWNERS AND RENTERS THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: IMPLEMENTATION OF THE ENVIRONMENTAL JUSTICE THRIVING COMMUNITIES TECHNICAL ASSISTANCE CENTERS (EJ TCTAC) PROGRAM TO SUPPORT TRIBAL COMMUNITIES IN ADVANCING THEIR ENVIRONMENTAL AND ENERGY JUSTICE INITIATIVES.

(H) PURPOSE OF GRANT OR ASSISTANCE: DEVELOPMENT AND FACILITATION OF ECONOMIC MOBILITY AND OPPORTUNITIES BY ENGAGING WITH STAKEHOLDERS THROUGH EDUCATION AND LEARNING IN KEY FOCUS AREAS SUCH AS FINANCIAL LITERACY, WORKFORCE DEVELOPMENT, QUALITY CHILDCARE, AND SAFE AND STABLE HOUSING THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: DEVELOPMENT AND COLLABORATION WITH

Part IV Supplemental Information

THE LOCAL WORKFORCE BOARD TO ENSURE THAT RELIABLE CHILDCARE PROVIDERS IN THE REGION ARE ABLE TO UPGRADE CHILDCARE ENVIRONMENTS TO EARLY CHILDHOOD EDUCATION CENTERS TO HELP MEET GROWING DEMANDS AND CERTIFICATIONS REQUIRED BY THE STATE OF TEXAS THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: DEVELOPMENT OF A POVERTY REDUCTION AND PREVENTION PLAN TO ADDRESS THE ROOT CAUSES OF POVERTY INCLUDING STRATEGIES FOCUSED ON UPWARD MOBILITY AND OPPORTUNITIES THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: ENHANCEMENT OF DIVERSIFICATION SECTOR EMPLOYMENT IN THE GOVERNMENT THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM IN THE COUNTY OF SAN JUAN.

(H) PURPOSE OF GRANT OR ASSISTANCE: STRATEGY DEVELOPMENT TO CONNECT SPANISH-SPEAKING AND LOWER INCOME COMMUNITY MEMBERS TO JOBS AND HOUSING RESOURCES, WHILE ALSO INCREASING THEIR SENSE OF BELONGING TO THE GREATER COMMUNITY THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: PLAN DEVELOPMENT TO ADDRESS TRANSPORTATION BARRIERS TO WORKFORCE EDUCATIONAL OPPORTUNITIES AND MAJOR AREAS OF EMPLOYMENT WITHIN THE CITY OF GRAND ISLAND THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: CREATION OF HOUSING PLAN FOR THE CITY OF MEADVILLE THAT WILL DIRECT STAFF'S EFFORTS TO ADDRESS HOUSING

Part IV **Supplemental Information**

NEEDS IN THE CITY THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: IMPLEMENTATION OF EQUITABLE POVERTY REDUCTION AND PREVENTION PLAN THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

(H) PURPOSE OF GRANT OR ASSISTANCE: POVERTY REDUCTION AND EMPLOYMENT ADVANCEMENT BY CONNECTING INDIVIDUALS WITH RESOURCES TO OVERCOME IDENTIFIED OBSTACLES OF TRANSPORTATION, CHILDCARE, AND SKILLS DEVELOPMENT, AND CREATE AN ECOSYSTEM OF SUPPORTIVE MENTORS, INSTITUTIONS, AND ALLIES WORKING COLLABORATIVELY TO REDUCE THE POVERTY RATE THROUGH THE ICMA GATES ECONOMIC MOBILITY AND OPPORTUNITY PROGRAM.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number: 36-2167755

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use		
	☒ Travel for companions ☐ Payments for business use of personal residence		
	☒ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b**	X	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**	X	
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee ☐ Written employment contract		
	☐ Independent compensation consultant ☐ Compensation survey or study		
	☒ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5a**		X
b	Any related organization? **5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6a**		X
b	Any related organization? **6b**		X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**	X	
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) MARC OTT	(i)	502,819.	25,570.	47,102.	37,550.	14,906.	627,947.	0.
CEO/EXECUTIVE DIRECTOR	(ii)	766.	0.	0.	0.	0.	766.	0.
(2) RAYMOND BARAY	(i)	243,598.	0.	0.	24,880.	1,433.	269,911.	0.
CHIEF OF STAFF	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SABINA AGARUNOVA	(i)	205,683.	0.	0.	22,142.	19,751.	247,576.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TAD MCGALLIARD	(i)	183,386.	0.	0.	20,177.	23,034.	226,597.	0.
DIR., RES., DEV'L & TECH. ASST	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) PRISCILLA WILSON	(i)	197,049.	0.	0.	18,916.	1,944.	217,909.	0.
CHIEF PEOPLE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ISABELLE BULLY-OMICTIN	(i)	179,124.	0.	0.	18,905.	13,875.	211,904.	0.
MANAGING DIR. OF GLOB. ENGAGEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) HEMANT DESAI	(i)	177,967.	0.	0.	9,703.	16,391.	204,061.	0.
CHIEF INFORMATION OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JEREMY FIGOTEN	(i)	185,620.	0.	0.	16,941.	1,247.	203,808.	0.
DIRECTOR, CONFERENCES & EVENTS	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

ICMA'S CEO/EXECUTIVE DIRECTOR WAS PROVIDED COMPENSATION FOR COMPANION TRAVEL, WHICH WAS GROSSED UP AND INCLUDED IN TAXABLE WAGES, PER THE TERMS OF HIS EMPLOYMENT AGREEMENT.

PART I, LINE 7:

MARC OTT RECEIVED A MERIT-BASED BONUS OF $25,570 IN 2023.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LOCAL GOVERNANCE; ICMA STRIVES TO BUILD BETTER, MORE LIVABLE COMMUNITIES BY ADVANCING THE PROFESSIONAL MANAGEMENT OF LOCAL GOVERNMENTS WORLDWIDE. ICMA'S CORE VALUES CONTINUE TO BE ROOTED IN OUR STRINGENTLY ENFORCED CODE OF ETHICS AND COMMITMENT TO REPRESENTATIVE DEMOCRACY.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

INCLUDING A NEW SKIL TECHNICAL MANUAL FOR LOCAL GOVERNMENT OFFICIALS. THE PROJECT CONCLUDED IN JUNE 2024.

- HOSTED MORE THAN 50 YOUNG PROFESSIONALS FROM 11 COUNTRIES WORKING IN SUSTAINABLE DEVELOPMENT AND THE ENVIRONMENT AS A PART OF THE YOUNG SOUTHEAST ASIAN LEADERS INITIATIVE PROFESSIONAL FELLOWS PROGRAM FUNDED BY THE U.S. DEPARTMENT OF STATE.

- THE USAID CENTRAL TIBETAN ADMINISTRATION CAPACITY BUILDING AND SUSTAINABILITY INITIATIVE (CTA-CBSI) PROGRAM GREW THE CAPABILITIES OF CTA TO PROVIDE BETTER SERVICES TO THEIR COMMUNITY RESIDENTS.

- THE U.S. DEPARTMENT OF ENERGY-FUNDED SOLSMART PROGRAM DESIGNATED MANY COMMUNITIES IN 2024, RECOGNIZING THEM FOR IMPLEMENTING BEST PRACTICES IN SOLAR PLANNING, POLICY, AND MARKET DEVELOPMENT. THE PROGRAM ALSO TRAINED HUNDREDS OF LOCAL LEADERS IN SOLAR PERMITTING, INSPECTION, PLANNING, ZONING, AND RELATED TOPICS.

- IN COORDINATION WITH NEW YORK UNIVERSITY LANGONE HEALTH, ICMA PRESENTED CITY HEALTH DASHBOARD SESSIONS AT THE ICMA ANNUAL CONFERENCE, WHILE ALSO ENCOURAGING ITS USE BY LOCAL GOVERNMENT PROFESSIONALS.

- COMPLETED THE TECHNICAL ASSISTANCE TO BROWNFIELDS COMMUNITIES PROGRAM

FOR EPA REGION 4 (KENTUCKY, TENNESSEE, NORTH CAROLINA, SOUTH CAROLINA, GEORGIA, FLORIDA, ALABAMA, AND MISSISSIPPI), PROVIDING TECHNICAL ASSISTANCE TO LOCAL, REGIONAL, AND STATE GOVERNMENTS, NONPROFIT ORGANIZATIONS, AND OTHER ENTITIES TO HELP PUT LAND INTO PRODUCTIVE USE.

- ICMA IS A CONTRACTING PARTNER WITH THE INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL ON THE U.S. ECONOMIC DEVELOPMENT ADMINISTRATION-FUNDED ECONOMIC RECOVERY CORPS, WHICH PLACES MID-CAREER FELLOWS IN UNDER-RESOURCED COMMUNITIES NATIONWIDE TO TACKLE CRITICAL ECONOMIC RECOVERY ISSUES.
- IMPLEMENTED PROGRAM ACTIVITIES AS PART OF THE THRIVING COMMUNITIES TECHNICAL ASSISTANCE CENTER (EJ TCTAC) FUNDED BY THE U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA). ICMA PROVIDED TECHNICAL ASSISTANCE AND TRAINING SUPPORT TO COMMUNITIES AND NONPROFIT PARTNERS ACROSS THE UNITED STATES.
- LAUNCHED NEW PROGRAMS WITH SUPPORT FROM THE U.S. DEPARTMENT OF ENERGY (DOE) TO HELP LOCAL GOVERNMENTS DESIGN LEADING PRACTICES IN PLANNING, ZONING, PERMITTING, INSPECTIONS, COMMUNITY ENGAGEMENT, AND FINANCING OF DISTRIBUTED WIND AND EV CHARGING PROJECTS.

GLOBAL ENGAGEMENT

- ICMA ORGANIZED AND HELD GLOBAL ENGAGEMENT COMMITTEE MEETINGS AND MEMBER EXCHANGES IN ALULA, SAUDI ARABIA, AND BRUGES AND HASSELT, BELGIUM. IN ADDITION, HELD ICMA EUROPE MEETINGS IN HASSELT, BELGIUM.
- BEGAN IMPLEMENTING THE GLOBAL OPERATING MODEL APPROVED BY THE ICMA EXECUTIVE BOARD IN AUGUST 2023.
- IMPLEMENTED NEW AGREEMENTS WITH GLOBAL LOCAL GOVERNMENT ORGANIZATIONS BASED ON RELATIONSHIP MODELS APPROVED BY THE ICMA EXECUTIVE BOARD IN

DECEMBER 2023.

- ORGANIZED AND SUPPORTED 15 GLOBAL SESSIONS AND EVENTS AT THE ICMA ANNUAL CONFERENCE IN AUSTIN, TEXAS. SUPPORTED THE PARTICIPATION OF OVER 80 INTERNATIONAL ATTENDEES.

- LAUNCHED ICMA GOVERNANCE TASK FORCE IN AUGUST 2023 AND HELD REGULAR MEETINGS TO DISCUSS CHANGES TO ICMA'S GOVERNANCE MODEL.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

A SERIES OF 10 E-COURSES DESIGNED FOR EARLY-CAREER PROFESSIONALS WITH 44 TOTAL PARTICIPANTS.

- PROVIDED ONLINE AND IN-PERSON CERTIFICATE AND MICRO CERTIFICATE PROGRAMS WITH 213 TOTAL PARTICIPANTS.

- PRODUCED AND DELIVERED 17 MICRO CERTIFICATES AT THE ANNUAL CONFERENCE TO MORE THAN 584 PARTICIPANTS.

- DELIVERED A SUCCESSFUL ICMA GETTYSBURG LEADERSHIP INSTITUTE WITH 35 PARTICIPANTS AND AN ADDITIONAL PROGRAM FOR A COHORT OF 11.

LEARNING AND NETWORKING OPPORTUNITIES THROUGH CONFERENCES:

TO SERVE THE LEADERSHIP AND PROFESSIONAL DEVELOPMENT NEEDS OF THE LOCAL GOVERNMENT COMMUNITY, ICMA HELD ITS 109TH ANNUAL CONFERENCE, SEPTEMBER 30-OCTOBER 4, 2023, IN AUSTIN, TEXAS, WITH 5,504 REGISTRANTS. THE CONFERENCE OFFERED 235 LEARNING OPPORTUNITIES, INCLUDING AN OPPORTUNITY TO PURCHASE ON DEMAND ACCESS TO THE SESSIONS, INCLUDING ALL FOUR GENERAL SESSIONS.

THE 2024 ICMA LOCAL GOVERNMENT REIMAGINED CONFERENCES BROUGHT 640 MEMBERS AND NONMEMBERS TOGETHER FROM AROUND THE WORLD FOR THESE TWO

Name of the organization INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number 36-2167755

EVENTS HELD IN BOSTON, MASSACHUSETTS, IN MARCH AND PALM DESERT, CALIFORNIA, IN JUNE 2024, WITH THE THEME OF "HOW AI IS RESHAPING THE LANDSCAPE OF LOCAL GOVERNANCE."

THE 3RD ICMA EQUITY SUMMIT, WEAVING EQUITY INTO THE FABRIC OF LOCAL GOVERNMENT, WAS HELD VIRTUALLY JULY 20-21, 2023. ATTENDEES ENGAGED IN CONVERSATIONS DURING THE TWO-DAY EVENT THAT PROVIDED DEEP DIVES ON EVERYTHING EQUITY, FROM ACCOUNTABILITY TO ZIP CODES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

IN ADDITION, ICMA STAFF PRESENTED 15 ETHICS SESSIONS AT ICMA EVENTS AND STATE/REGIONAL ASSOCIATION MEETINGS. FINALLY, 16 ETHICS ARTICLES WERE PUBLISHED IN THE PM MAGAZINE.

- KICKED OFF THE 100TH ANNIVERSARY CELEBRATION OF THE CODE OF ETHICS IN JANUARY 2024. THE YEAR-LONG COMMEMORATION INCLUDED MONTHLY FEATURES IN PM MAGAZINE, ARTICLES IN LEADERSHIP MATTERS, DIGITAL MEDIA, SPOTLIGHTS AND STORIES FROM THE MEMBERSHIP, AS WELL AS AN INTERACTIVE TIMELINE HIGHLIGHTING THE CODE'S HISTORY IN WORDS AND PICTURES.

- ICMA'S RELATIONSHIP WITH STATE ASSOCIATIONS EMPHASIZES A PARTNERSHIP ON ETHICS. TO FURTHER THIS GOAL, ICMA OFFERS STATE ASSOCIATION EXECUTIVE BOARDS A BRIEFING ON THE STATE ASSOCIATION'S ROLE IN ICMA'S ETHICS REVIEW PROCESS. EIGHT MEETINGS WERE HELD IN CONJUNCTION WITH A STATE CONFERENCE OR VIRTUALLY, WITH MORE THAN 800 PARTICIPANTS.

- THE COMMITTEE ON PROFESSIONAL CONDUCT (CPC) WORKED WITH THE MEMBERSHIP AND OUTREACH COMMITTEE TO REVIEW THE ICMA MEMBERSHIP PROCESS, WHICH RESULTED IN UPDATES TO THE MEMBERSHIP APPLICATION AND RENEWAL PROCESSES FOCUSED ON PROMOTING THE CODE.

- RESPONDED TO 116 ETHICS INQUIRIES FROM MEMBERS SEEKING CONFIDENTIAL ADVICE AND ASSISTANCE IN RESOLVING ETHICAL DILEMMAS. ICMA ENFORCES THE CODE THROUGH A FORMAL PEER-REVIEW PROCESS THAT THE ICMA COMMITTEE ON PROFESSIONAL CONDUCT (CPC) ADMINISTERS AS OUTLINED IN THE RULES OF PROCEDURE FOR ENFORCEMENT. THE CPC COMPLETED 30 ETHICS CASE REVIEWS WITH 25 COMPLAINTS PENDING AT THE END OF THE FISCAL YEAR.

- IN 2013, THE ICMA EXECUTIVE BOARD APPROVED CPC'S PLAN TO REVIEW EACH TENET WITH THE MEMBERSHIP. THIS STRUCTURED EFFORT RESULTED IN REVIEWING 10 TENETS AND THEIR ASSOCIATED GUIDELINES OF THE CODE. THE TWO PRINCIPLES REMAINING WERE TENET 8 (PROFESSIONAL DEVELOPMENT) AND TENET 10 (ENCROACHMENT OF RESPONSIBILITIES). IN THIS FISCAL YEAR, ICMA FACILITATED DISCUSSION ON THESE TENETS AT SIX STATE ASSOCIATION MEETINGS AND TWO LOCAL GOVERNMENT REIMAGINED CONFERENCES.

- CONTINUED TO PROVIDE CAREER DEVELOPMENT SUPPORT TO MEMBERS AND THE PROFESSION AT LARGE BY ENGAGING STUDENTS IN MORE THAN 145 CHAPTERS WORLDWIDE, PLACING APPROXIMATELY 30 RECENT GRADUATES IN MANAGEMENT FELLOWSHIPS. THE BOB TURNER SCHOLARS PROGRAM LAUNCHED ITS SECOND PILOT WITH NINE HOST COMMUNITIES FOR THIS YEAR'S COHORT: DOUGLASVILLE, GEORGIA; SALINAS, CALIFORNIA; WAUWATOSA, WISCONSIN; MINERAL COUNTY COMMISSION, WEST VIRGINIA; ELK GROVE, ILLINOIS; STATE COLLEGE, PENNSYLVANIA; MOLINE, ILLINOIS; ANNA, TEXAS; AND MOUNTAIN BROOK, ALABAMA. THESE COMMUNITIES HOSTED 14 HIGH SCHOOL BOB TURNER SCHOLARS, WHO AS PART OF THIS PROGRAM, WORKED FOR THE COMMUNITY UNDER THE MENTORSHIP OF ICMA MEMBERS TO ADVANCE THE LOCAL GOVERNMENT MANAGEMENT PROFESSION.

- THE ICMA JOB CENTER HOSTED MORE THAN 2,900 LOCAL GOVERNMENT RECRUITMENTS AND A ROSTER OF CAREER GUIDES TO HELP MEMBERS AND CAREER CHANGERS AT ALL CAREER STAGES.

- AWARDED A SCHOLARSHIP TO ATTEND THE HARVARD KENNEDY SCHOOL'S SENIOR EXECUTIVES IN STATE AND LOCAL GOVERNMENT PROGRAM TO ICMA MEMBER KELLY DIMARTINO, CITY MANAGER OF FORT COLLINS, COLORADO, IN 2023. ICMA'S HKS PANEL REVIEWED AND RANKED APPLICANTS FOR THE 2024 SUMMER PROGRAM AND SELECTED DR. SCOTT ANDREWS, ASSISTANT CITY MANAGER, BAKERSFIELD, CALIFORNIA, AS THE 2024 SCHOLARSHIP RECIPIENT. IN FEBRUARY, THE SCHOLARSHIP WAS RENAMED ICMA'S WILLIAM FERGUSON JR. SCHOLARSHIP IN HONOR OF LONGTIME FUNDER, BILL FERGUSON OF THE FERGUSON GROUP.

- THE JUDY L. KELSEY SCHOLARSHIP IS GRANTED TO TWO FEMALE FELLOWS EACH YEAR AND AIMS TO SUPPLEMENT THEIR INCOME AND COVER PERSONAL EXPENSES ACCORDING TO THEIR NEEDS, WHICH MAY INCLUDE LIVING COSTS, STUDENT LOAN REPAYMENTS, OR EXPENSES RELATED TO PERSONAL OR PROFESSIONAL DEVELOPMENT. FY 2024 RECIPIENTS WERE KAT CONSADOR FROM PHOENIX AND MELISSA MATA FROM FORT LAUDERDALE.

- ICMA COACHING PROGRAM INCLUDES THREE PROFESSIONAL DEVELOPMENT TOOLS: THE ICMA COACHCONNECT TOOL, SIX COACHING WEBINARS, AND ICMA CAREER COMPASS FREE OF CHARGE THROUGH A PARTNERSHIP WITH STATE ASSOCIATIONS. KICKED OFF THE 2024 COACHING SEASON IN JANUARY WITH THE FIRST WEBINAR IN MARCH 2024 WITH CLOSE TO 1,000 REGISTRANTS. OUR 308 COACHES AND 323 ACTIVE LEARNERS HAVE BEEN ENGAGING IN 1:1 MENTORSHIP SESSIONS ON THE ICMA COACHCONNECT PLATFORM.

- AT ITS SEPTEMBER 2023 MEETING, THE ICMA EXECUTIVE BOARD APPROVED THE CREATION OF A NEW AWARD IN RECOGNITION OF MARTHA PEREGO'S CONTRIBUTIONS TO THE LOCAL GOVERNMENT PROFESSION, TITLED ADVOCACY FOR THE PROFESSION AWARD IN HONOR OF MARTHA PEREGO. CRITERIA AND ELIGIBILITY REQUIREMENTS WERE PROVIDED BY ICMA'S AWARDS PANEL AND APPROVED BY THE BOARD IN DECEMBER 2023. THIS IS THE FIRST PROFESSIONAL ICMA AWARD NAMED IN HONOR OF A WOMAN, AND MARTHA PRESENTED THE AWARD TO THE INAUGURAL RECIPIENT

AT THE 2024 PITTSBURGH CONFERENCE.

- ICMA'S LOCAL GOVERNMENT EXCELLENCE AWARDS PROGRAM CELEBRATED 55 YEARS IN 2023. RECIPIENTS OF 2023 LOCAL GOVERNMENT EXCELLENCE AWARDS AND SERVICE AWARDS WERE RECOGNIZED IN THE SEPTEMBER 2023 PM, AS WELL AS ONSITE AT THE ANNUAL CONFERENCE IN AUSTIN, TEXAS. FOUR MEMBERS RECEIVED ICMA'S HIGHEST HONOR, THE DISTINGUISHED SERVICE AWARD. IN MAY 2024, 146 LOCAL GOVERNMENT EXCELLENCE AWARDS NOMINATIONS WERE SUBMITTED AND RECIPIENTS WERE HONORED DURING THE 2024 PITTSBURGH CONFERENCE.

- COMPLIMENTARY REGISTRATIONS WERE EXTENDED TO 36 MANAGERS IN TRANSITION (MIT) TO ATTEND THE 2023 ICMA ANNUAL CONFERENCE IN AUSTIN, INCLUDING SIX MEMBERS WHO ALSO RECEIVED STIPENDS FOR TRAVEL AND LODGING. THERE ARE CURRENTLY 103 MEMBERS ENROLLED IN THE MIT PROGRAM. THE NEWLY PUBLISHED MIT GUIDEBOOK, DEVELOPED BY THE MIT TASK FORCE TWO YEARS AGO, IS AVAILABLE FOR DOWNLOAD ON ICMA'S WEBSITE.

- ICMA'S 113 SENIOR ADVISORS, IN PARTNERSHIP WITH 30 STATE ASSOCIATIONS, CONTINUE TO PROVIDE ONGOING SUPPORT TO FIRST-TIME ADMINISTRATORS, MEMBERS IN TRANSITION, AND PROFESSIONALS SEEKING ADVICE.

- OVER 200 MEMBERS RESPONDED TO LAST YEAR'S CALL FOR VOLUNTEERS FOR AN OPPORTUNITY TO BE APPOINTED BY ICMA'S PRESIDENT-ELECT TO SERVE ON ONE OF THE 15 MEMBER COMMITTEES. THESE MEMBER COMMITTEES AND TASK FORCES PROVIDE MEMBERS WITH AN OPPORTUNITY FOR ENGAGEMENT AND TO WORK ON ICMA'S KEY PRIORITIES. THE 2024 CALL FOR VOLUNTEERS OPENED IN MARCH WITH COMMITTEE AND TASK FORCE SERVICE BEGINNING IN THE FALL.

- THE ASSISTANT CHIEF ADMINISTRATIVE OFFICERS (ACAO) COMMITTEE COORDINATED THE "ART OF ASSISTANT LEADERSHIP" SESSION AT THE ICMA ANNUAL CONFERENCE AND AUTHORED A MONTHLY COLUMN IN PM MAGAZINE FOCUSED ON THE PERSONAL AND PROFESSIONAL APPROACH TO THE ROLE. THIS EFFORT IS

PART OF ICMA'S OVERALL STRATEGY TO BUILD COHORTS AT THE FUNCTIONAL LEVEL TO SUPPORT PERSONAL AND PROFESSIONAL CAREER ADVANCEMENT.

- FOLLOWING THE ICMA EXECUTIVE BOARD'S DIRECTION AT ITS DECEMBER 2023 MEETING, A SHELEADSGOV COMMITTEE WAS CREATED TO SERVE AS THE ADVISORY BOARD TO ICMA STAFF AND THE BOARD ON ISSUES RELATED TO WOMEN IN THE PROFESSION AND TO FOCUS ON INITIATIVES THAT PRODUCE INFORMATION, RESOURCES, AND PROGRAMS ALIGNED WITH THE ENVISION ICMA STRATEGY OF DEVELOPING TALENTED WOMEN IN THE PROFESSION. A SPECIAL SECTION OF THE MARCH ISSUE OF PM AND A DIGITAL SUPPLEMENT HIGHLIGHTED THE WORK OF 30 EXTRAORDINARY WOMEN IN LOCAL GOVERNMENT MANAGEMENT AROUND THE WORLD. ICMA HOSTED A VIRTUAL TALK "WOMEN IN LOCAL GOVERNMENT: A CONVERSATION ON CHALLENGES AND OPPORTUNITIES" IN JANUARY, DURING MENTORING MONTH, WITH MORE THAN 200 PARTICIPANTS. THE 4TH ANNUAL SHELEADSGOV VIRTUAL FORUM, SPONSORED BY CIGNA, WAS HELD MARCH 6, WITH 1,332 REGISTRANTS.

- ICMA'S VETERANS PROGRAMS CONTINUE TO THRIVE, WITH 23 FELLOWS HOSTED IN MORE THAN 110 LOCAL GOVERNMENTS AS VETERANS LOCAL GOVERNMENT MANAGEMENT FELLOWS (VLGMF). NINE OF THEM ACCEPTED POSITIONS IN LOCAL GOVERNMENTS. OUR PARTNERSHIP WITH THE ARMY NOW INCLUDES A ROUTINE INVITATION TO SPEAK AT THEIR INSTITUTIONAL SCHOOL FOR INSTALLATION MANAGEMENT. HOSTED 14 ARMY GARRISON COMMANDERS AND 14 CITY/COUNTY MANAGERS AT THE MARCH ORIENTATION HELD AT THE PENTAGON. MORE THAN 90% RATED THE PROGRAM AS VERY USEFUL FOR THEIR PROFESSIONAL DEVELOPMENT. WE ARE ALSO FOCUSING ON BUILDING OUR RELATIONSHIP WITH COLLEGES AND UNIVERSITIES TO PROMOTE LOCAL GOVERNMENT CAREER OPPORTUNITIES TO STUDENTS WHO ARE USING THEIR GI BILL, COMPOSED MAINLY OF VETERANS AND ALSO INCLUDING MANY FAMILY MEMBERS OF VETERANS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

RESEARCH AND PUBLICATIONS:

ICMA DEVELOPS SIGNIFICANT RESEARCH-BASED CONTENT ON LOCAL GOVERNANCE.

- WITH SUPPORT FROM THE BILL & MELINDA GATES FOUNDATION, DEVELOPED KNOWLEDGE RESOURCES, INCLUDING WORKSHOPS, ARTICLES, AND VIDEOS ON ECONOMIC MOBILITY AND OPPORTUNITY FOR LOCAL GOVERNMENT LEADERS AND MANAGERS; HOSTED VIRTUAL AND IN-PERSON OPEN-ACCESS TRAININGS; AND FACILITATED PEER LEARNING COHORTS FOR A SELECT GROUP OF HIGHLY MOTIVATED LOCAL GOVERNMENT STAKEHOLDERS.

- PUBLISHED A NEW BOOK ON TAX INCREMENT FINANCING FOR LOCAL GOVERNMENT LEADERS.

- PUBLISHED A NEW EDITION OF EFFECTIVE SUPERVISORY PRACTICES.

- CREATED NEW CONTENT ON INNOVATION THROUGH ICMA'S LOCAL GOVERNMENT REIMAGINED INITIATIVE.

- DEVELOPED NEW REPORTS ON INNOVATIONS IN BROWNFIELDS REDEVELOPMENT AND A SUMMARY REPORT ON ECONOMIC MOBILITY AND OPPORTUNITY.

OUTREACH:

TO ACHIEVE OUR GOALS OF ENSURING FUTURE-READY LEADERS AND POSITIONING ICMA AS A THOUGHT LEADER, WE CONTINUED TO FOCUS ON CREATING MORE ENGAGING CONTENT TO ATTRACT MEMBERS AND THEIR STAFF AND EXPAND OUR OUTREACH ON PRIORITY TOPIC AREAS. EXAMPLES INCLUDE:

- PUBLISHED 12 ISSUES (IN BOTH PRINT AND DIGITAL FORMATS) OF PUBLIC MANAGEMENT (PM) MAGAZINE, ICMA'S FLAGSHIP PUBLICATION, WITH A PRINT CIRCULATION OF 11,000. ISSUE TOPICS INCLUDED SUSTAINABILITY, CRISIS MANAGEMENT, INSPIRING LEADERS AND INNOVATIVE COMMUNITIES, PUBLIC SAFETY, COUNTIES, HOUSING, CAREERS/WORKFORCE, USING DATA TO DRIVE SUCCESS, ETHICS, FINANCE AND BUDGETING, PUBLIC HEALTH, AND COMMUNITY ENGAGEMENT.

- PUBLISHED 13 ISSUES OF PM ALERT, THE MONTHLY PM MAGAZINE E-NEWSLETTER WITH OVER 22,000 SUBSCRIBERS, WITH AN OPEN RATE OF 35% AND A CLICK-THROUGH RATE OF 11%.

- PUBLISHED 49 ISSUES OF LEADERSHIP MATTERS, WITH OPEN RATES OF 35% FOR THE MEMBER EDITION AND 21% FOR THE NONMEMBER EDITION, AND AVERAGE CLICK-THROUGH RATES OF 19% FOR THE MEMBER EDITION AND 8% FOR THE NONMEMBER EDITION. THE TOTAL NUMBER OF SUBSCRIBERS IS 36,353, A 20% INCREASE OVER THE PREVIOUS YEAR.

- PRODUCED 10 EPISODES OF ICMA'S VOICES IN LOCAL GOVERNMENT PODCAST, WITH 7,665 TOTAL DOWNLOADS AND 3,817 UNIQUE LISTENERS. EPISODES FOCUSED ON PROMOTING ICMA MEMBERSHIP, THOUGHT LEADERSHIP EVENTS AND PROGRAMS, CAREER DEVELOPMENT, THE IMPACT OF ARTIFICIAL INTELLIGENCE ON GOVERNMENT, GOVERNMENT FINANCE, MEDIATION/CONFLICT RESOLUTION, INFRASTRUCTURE AND AFFORDABLE HOUSING, COMMUNITY ENGAGEMENT, AND LEADERSHIP.

- COMPLEMENTING PM MAGAZINE AND THE VOICES IN LOCAL GOVERNMENT PODCAST, THE ICMA BLOG SERVES AS A FORUM FOR LOCAL GOVERNMENT PROFESSIONALS AND SUBJECT MATTER EXPERTS TO SHARE THEIR KNOWLEDGE AND EXPERTISE WITH THEIR PEERS. THE BLOG HAD 102,800 UNIQUE PAGE VIEWS.

- OUR SOCIAL MEDIA AUDIENCE REACHED 104,823, WITH A NET GROWTH OF 7,816 FOLLOWERS ACROSS ALL PLATFORMS, REFLECTING A GROWING ONLINE PRESENCE. ENGAGEMENT REMAINED STRONG, WITH A 3.2% OVERALL RATE AND 83,399 TOTAL INTERACTIONS. LINKEDIN LED IN PERFORMANCE, ACHIEVING A 4.4% ENGAGEMENT RATE AND ADDING 7,063 FOLLOWERS. FACEBOOK AND INSTAGRAM BOTH GREW, GAINING 554 AND 341 FOLLOWERS, RESPECTIVELY. ADDITIONALLY, OUR CONTENT REACHED A WIDE AUDIENCE, GENERATING 2,588,089 IMPRESSIONS, 45,197 LINK CLICKS, AND 93,941 VIDEO VIEWS.

- THE ICMA WEBSITE HAD OVER 3.5 MILLION PAGE VIEWS AND OVER 784,000

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VISITORS.

- THE ICMA CONNECT COMMUNITY HAD 4,669 LOGINS, 466 DISCUSSION POSTS, AND 164 NEW THREADS.

- ICMA'S MEDIA OUTREACH COVERED A BROAD SPECTRUM OF ISSUES, WITH THE GREATEST REACH ON TOPICS OF ARTIFICIAL INTELLIGENCE, ETHICS IN LOCAL GOVERNMENT, VALUE OF PROFESSIONAL MANAGEMENT, AND EXPERTISE IN FORMS OF LOCAL GOVERNMENT.

EXPENSES $ 3,407,200. INCLUDING GRANTS OF $ 0. REVENUE $ 2,249,455.

FORM 990, PART VI, SECTION A, LINE 6:

CORPORATE MEMBERS: ANY PERSON WHOSE PROFESSIONAL CONDUCT CONFORMS TO THE ASSOCIATION'S CODE OF ETHICS IS ELIGIBLE TO BE A FULL MEMBER IF THAT PERSON SERVES AS A FULL-TIME ADMINISTRATIVE HEAD OF A LOCAL GOVERNMENT, A FULL-TIME ADMINSTRATIVE ASSISTANT, ASSISTANT CITY/COUNTY MANAGER, ASSISTANT DIRECTOR OF A COUNCIL OF GOVERNMENTS OR A STATE/PROVINCIAL ASSOCIATION OF LOCAL GOVERNMENT, OR ASSISTANT ADMINISTRATOR, HOWEVER DESIGNATED, HAVING SIGNIFICANT GENERAL ADMINISTRATIVE RESPONSIBILITY IN A LOCAL GOVERNMENT POSITION AND WAS APPOINTED TO THAT POSITION BY THE CITY OR COUNTY MANAGER OR CHIEF ADMINISTRATOR.

FORM 990, PART VI, SECTION A, LINE 7A:

THE REGIONAL VICE PRESIDENTS ARE ELECTED BY A MAJORITY VOTE OF THE CORPORATE MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7B:

THE CONSTITUTION AND THE CODE OF ETHICS MAY BE AMENDED BY A MAJORITY VOTE OF THE CORPORATE MEMBERSHIP.

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FORM 990, PART VI, SECTION A, LINE 8B:

THE ORGANIZATION DOES NOT HAVE ANY COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT OF THE FORM 990 WAS PROVIDED TO THE TO THE AUDIT, FINANCE, AND BUSINESS OPERATIONS COMMITTEE FOR REVIEW. A COPY OF THE RETURN WAS MADE AVAILABLE TO ALL BOARD MEMBERS BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH YEAR, EXECUTIVE BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES ARE REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICT OF INTEREST. IN ACCORDANCE WITH ICMA'S CONFLICT OF INTEREST POLICY, ANY SUSPECTED INSTANCES OF CONFLICT OF INTEREST ARE THOROUGHLY INVESTIGATED. CONFIRMED VIOLATIONS OF THE POLICY WILL RESULT IN APPROPRIATE DISCIPLINARY ACTION UP TO AND INCLUDING TERMINATION. THIS POLICY APPLIES TO ALL EMPLOYEES AND BOARD MEMBERS.

FORM 990, PART VI, SECTION B, LINE 15A:

THE CEO/EXECUTIVE DIRECTOR'S SALARY IS REVIEWED BY THE ICMA BOARD PERFORMANCE EVALUATION COMMITTEE ON AN ANNUAL BASIS. SALARY COMPARISONS OF CEO/EXECUTIVE DIRECTORS OF OTHER COMPARABLE ORGANIZATIONS ARE PROVIDED ANNUALLY TO THE EVALUATION COMMITTEE TO AID IN THEIR SALARY ADJUSTMENT RECOMMENDATIONS TO THE FULL BOARD OF DIRECTORS, WHICH VOTES ON THE RECOMMENDATIONS. THE RESULT IS THEN COMMUNICATED TO THE CHIEF PEOPLE OFFICER AND THE CHIEF FINANCIAL OFFICER FOR EXECUTION OF THE APPROVED ADJUSTMENTS. THE LAST COMPENSATION REVIEW WAS APPROVED IN SEPTEMBER 2023.

FOR OTHER OFFICERS AND KEY EMPLOYEES, THE CHIEF PEOPLE OFFICER ENSURES THAT

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THE SALARIES OF ICMA STAFF ARE IN LINE WITH THE MARKETPLACE AND ADJUSTMENTS ARE MADE WHERE NEEDED. PERIODICALLY, AN INDEPENDENT FIRM IS ASKED TO REVIEW THE JOB CLASSIFICATION AND SALARY STRUCTURES TO ENSURE THEY ARE MARKET COMPETITIVE. THE MOST RECENT COMPREHENSIVE COMPENSATION STUDY WAS CONDUCTED IN FY 2023, WITH SALARY AND GRADE ADJUSTMENTS MADE AS NECESSARY. ALL EMPLOYEE COMPENSATION COSTS ARE WITHIN THE FISCAL YEAR BUDGET APPROVED BY THE FULL ICMA EXECUTIVE BOARD.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AR,CA,HI,IL,MA,MI,NH,NJ,NM,NC,ND,PA,SC,TN,UT,OR,WI

FORM 990, PART VI, SECTION C, LINE 19:

THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

Employer identification number: 36-2167755

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
MISSIONSQUARE RETIREMENT - 23-7268394 777 N. CAPITOL ST NE, #600 WASHINGTON, DC 20002	HELPING PUBLIC SECTOR EMPLOYEES BUILD RETIREMENT SECURITY	DELAWARE	501(C)(3)	LINE 10	INTERNATIONAL CITY/COUNTY MANAGEMENT		X
ICMA EUROPE PESTOVATELSKA 2, 821-04 BRATOSLAVA, SLOVAKIA	ADVANCE ICMA'S MISSION BY SERVING AS A PLATFORM FOR ICMA'S INT'L AFFILIATES	SLOVAKIA	FOREIGN	N/A	INTERNATIONAL CITY/COUNTY MANAGEMENT	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2023

SEE PART VII FOR CONTINUATIONS

332161 09-28-23 LHA

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
CENTER FOR PUBLIC ADMINISTRATION AND SERVICE, INC. - 52-1655825, 777 N. CAPITOL ST. NE, STE 600, WASHINGTON, DC 20002	REIT HOLDING THE HEADQUARTERS	MD	INTERNATIONAL CITY/COUNTY MANAGEMENT	C CORP	3,587,017.	9,319,792.	33.33%		X

SEE PART VII FOR CONTINUATIONS80

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	X	
b Gift, grant, or capital contribution to related organization(s)	1b	X	
c Gift, grant, or capital contribution from related organization(s)	1c	X	
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f	X	
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o		X
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q	X	
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	MISSIONSQUARE RETIREMENT	A	2,743,844.	FMV
(2)	CENTER FOR PUBLIC ADMINISTRATION AND SERVICE, INC.	F	750,000.	FMV
(3)	CENTER FOR PUBLIC ADMINISTRATION AND SERVICE, INC.	K	2,186,841.	FMV
(4)	ICMA EUROPE	B	68,462.	FMV
(5)	MISSIONSQUARE RETIREMENT	C	917,232.	FMV
(6)	MISSIONSQUARE RETIREMENT	Q	1,057.	FMV

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

MISSIONSQUARE RETIREMENT

DIRECT CONTROLLING ENTITY: INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

NAME OF RELATED ORGANIZATION:

ICMA EUROPE

DIRECT CONTROLLING ENTITY: INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

CENTER FOR PUBLIC ADMINISTRATION AND SERVICE, INC.

DIRECT CONTROLLING ENTITY: INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION