



LIMITED-SCOPE PERFORMANCE AUDIT REPORT

Lobbying Services: Evaluating a Small Sample of Local Governments' Reported Payments to Lobbyists and Associations with Lobbyists

AUDIT ABSTRACT

Local governments can employ lobbyists or belong to associations that employ lobbyists. The most direct way local governments pay for lobbying services is by hiring or contracting with a lobbyist. Local governments may also pay fees and dues to associations with lobbyists, although they often join such associations for other benefits they provide (e.g. training and professional development). It is possible such associations may not lobby on behalf of local governments. We selected a sample of the three largest counties, cities, and school districts in Kansas and asked them to report how much they paid for lobbying services. The nine local governments we reviewed reported paying \$427,000 to lobbyists and \$1,324,000 in fees and dues to associations with lobbyists in calendar year 2017. Finally, lobbyists have discretion in determining what services constitute lobbying, which creates a risk lobbyists may report different information to the Secretary of State.

**A Report to the Legislative Post Audit Committee
By the Legislative Division of Post Audit
State of Kansas
September 2018**

From the Legislative Post Auditor:

The Legislative Post Audit Committee authorized this limited-scope audit at its February 14, 2018 meeting. It was approved as three separate limited-scope audits, each addressing a different category of local government. Although we conducted the audits as separate projects, we combined the audits into a single report because of their similarities. This report addresses the following question: How much money do a small sample of counties, cities, and school districts report to us they spent on lobbyists or to associations with lobbyists in 2017?

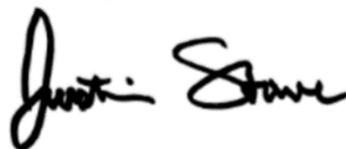
To answer this question, we interviewed Ethics Commission and Secretary of State staff and reviewed state laws to identify lobbying and required reporting requirements. We picked a sample of the three largest counties, cities, and school districts and asked them to report the public funds spent on lobbyists and associations with lobbyists in calendar years 2016 and 2017. We compared information the local governments reported to data available through the Secretary of State when possible. Finally, we interviewed city, county, and school district officials to understand discrepancies and we corrected the reported information as best we could. However, our ability to verify the reported information was limited. We did not evaluate whether lobbyists complied with statutory reporting requirements because it was outside the scope of this audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Overall, we believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit standards require that we report on any work we did related to internal controls, but a review of internal controls was not part of the scope of the audit as approved by the Legislative Post Audit Committee.

This audit was requested by Senator Dennis Pyle and conducted by Amanda Schlumpberger. Kristen Rottinghaus was the audit manager. If you need any additional information about the audit's findings, please contact Amanda at (785) 296-3792.

Sincerely,



Justin Stowe
Legislative Post Auditor

How Much Money Do a Small Sample of Counties, Cities, and School Districts Report to Us They Spent on Lobbyists or to Associations with Lobbyists in 2017?

Background Information

A lobbyist is someone who promotes or opposes legislative matters or the adoption of rules and regulations by a state agency. State law defines lobbying as promoting or opposing any legislative matter or the adoption of any rule and regulation by a state agency. In 2018, Senate Bill 394 expanded the definition of lobbying to also include executive and judicial administrative matters. State law (K.S.A. 46-222) defines a lobbyist as anyone who:

- is employed to a considerable amount for lobbying,
- is appointed as the primary representative of an organization or person to lobby on state-owned or leased property,
- spends \$1,000 or more in any calendar year for lobbying, or
- is hired as an independent contractor and compensated by an executive agency for the purpose of evaluation, management, consulting or acting as a liaison for the executive agency and who engages in lobbying.

Kansas law requires every lobbyist to register annually with the Secretary of State before engaging in lobbying. The Secretary of State maintains a directory of all lobbyists in the state and their employers.

Counties, cities, and school districts can employ lobbyists or belong to associations that employ lobbyists. Local governments can hire a lobbyist on their payroll or contract with a lobbyist or lobbying organization to advocate for their interests in legislative matters. Under this arrangement, local governments make payments to lobbyists for their services, which also can include other non-lobbying services depending on the government. Local governments also belong to local, state, national, and professional associations that employ lobbyists; e.g., the Kansas Association of Counties, the League of Kansas Municipalities, and the Kansas Association of School Boards. Local governments typically belong to these associations because of the professional resources and training services they provide, not for their lobbying services. However, a portion of the fees and dues governments pay to these associations may be used to pay the associations' lobbyists.

No agency compiles aggregate data on the total amount of public funds paid for lobbying services in the state. We did not determine the total amount of public funds lobbyists received in recent years because neither the Secretary of State nor the Ethics Commission aggregates the data at a statewide level, although they do collect the data for individual lobbyists. State law does not require local governments to report how much public funds they paid for lobbying services or to associations with lobbying. Starting in 2017, state law requires every registered lobbyist to report the amount of public funds paid for their services. To report the public funds received, lobbyists must submit an annual form to the Secretary of State. Ethics Commission staff then compare the completed reports to the Secretary of State's lobbyist directory to determine whether each registered lobbyist submitted a report. Ethics Commission staff relies on lobbyists

to accurately self-report their public funds received. Under Kansas law, there is no penalty for failing to file or making false or incomplete public funds reports.

In addition to the public funds report, state law requires lobbyists to periodically report to the Secretary of State the amounts they spent on lobbying activities (e.g., meals for legislators). Those reports were not relevant to this audit because the audit objective was to determine how much public funds a sample of local governments paid for lobbying services, not how much lobbyists spent on lobbying.

In recent years, the Kansas Legislature has considered several bills regarding the use of public funds for lobbying. Only one bill would have restricted the use of public funds for lobbying payments, but several would have created reporting requirements for lobbyists.

- **In 2013 and 2014, the Legislature considered three bills to restrict the use public funds or implement periodic reporting requirements, but none of the bills passed.** Senate Bill 109 in 2013 would have prohibited the use of public funds for lobbying efforts, directly or indirectly, including membership dues and fees to an association that employs a lobbyist. Senate Substitute for House Bill 2141, also in 2013, would have required municipalities to report all public funds used for lobbying services and associations that employ lobbyists. Finally, Substitute for Senate Bill 343 in 2014 would have required lobbyists to report on all public funds received from any governmental entity. All three bills died before becoming law.
- **In 2015, the Legislature passed Senate Bill 42, which required lobbyists to report on all public funds received from governmental entities as described on page 1.** Lobbyists first began submitting public fund reports in January 2017 for the prior calendar year.

To determine how much a small sample of local governments paid to lobbyists in 2017, we selected a sample of the three largest counties, cities, and school districts in Kansas. Our sample was not random and therefore is not representative or projectable to all counties, cities, and school districts in the state. We asked each local government in our sample to report how much public funds they paid to lobbyists and associations with lobbyists. The amounts in this report should be viewed as estimates for two reasons. First, the amounts are self-reported. As part of our request, we asked local governments to attest that the reported data was complete and accurate, and we performed basic checks of the data. However, our ability to verify the information against other data sources was limited as discussed more on page 8. Second, local governments do not have to track or report this information (only lobbyists are required to do so). In some cases, the local governments in our sample had to estimate their payments for lobbying services. For example, a local government that employed someone as both a communications staff person and a lobbyist estimated the portion of that person's time spent on lobbying. Although the amounts are estimates, we think they are reasonable and support our overall findings.

For this audit, we asked local governments in our sample to report expenditures in three categories. This report focuses on the first two types of payments. An itemized listing of the lobbyists and associations each local government reported is available upon request. We did not include the list in this report due to its length.

- Payments made to lobbyists: These amounts include the money local governments paid for lobbying contracts or salaries (direct payments) and lobbyists' lodging, food, and travel (indirect

payments). Some local governments reported full contract amounts, whereas others reported only a portion as described on page 8.

- **Payments made to associations with lobbyists:** These amounts include the fees and dues local governments paid to associations they know have a lobbyist (even if the lobbyist does not lobby for the local government). For example, if a school district pays dues to the Kansas Association of School Boards, which has a registered lobbyist, those payments are captured here.
- **Payments made to associations with no or unknown lobbying services:** These amounts include the fees and dues local governments paid to all other associations, meaning associations they know or do not think have a lobbyist. For example, if a local government pays dues to the International Fire Chiefs Association or the Urban Libraries Council, which do not appear to participate in lobbying, those payments are captured here.

Finally, some local governments in our sample were not able to report the source of funds (e.g., state or local) or type of payment (e.g., indirect or direct) as described in the audit proposal. Although we collected amounts for calendar years 2016 and 2017, the report text is limited to 2017 amounts because changes in reported spending between the two years were small for most governments. For data on calendar year 2016, see *Appendices A, B, and C*.

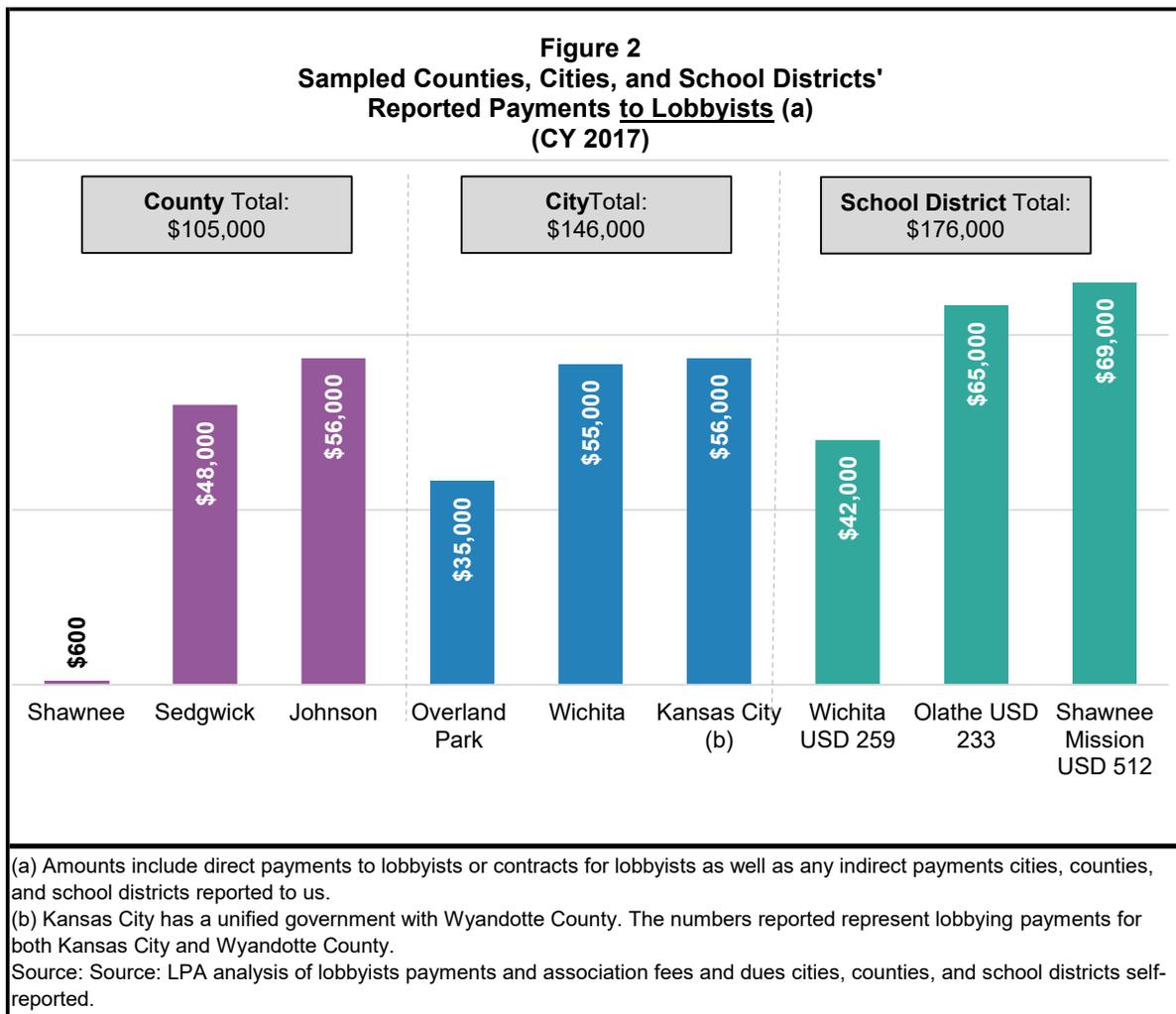
Finding #1: The Nine Local Governments We Reviewed Reported Paying a Total of \$427,000 to Lobbyists in Calendar Year 2017

The most direct way local governments pay for lobbying services is by hiring or contracting with a registered lobbyist. We asked the three largest counties, cities, and school districts in Kansas to report the total amount of money they paid to lobbyists in 2017. *Figure 1* summarizes the amounts local governments reported. As the figure shows, the nine counties, cities, and school districts in our sample reported they paid a total of \$427,000 to lobbyists in 2017.

Expenditure Type	Counties	Cities	School Districts	Totals
Total Expenditures	\$1,221,923,000	\$1,185,862,000	\$1,382,853,000	\$3,790,638,000
Lobbyist Payments (b)	\$105,000	\$146,000	\$176,000	\$427,000
Associations With Known Lobbying (c)	\$333,000	\$534,000	\$457,000	\$1,324,000
Associations With No or Unknown Lobbying	\$751,000	\$263,000	\$95,000	\$1,109,000

(a) Sampled cities include Wichita, Overland Park, and Kansas City. Sampled counties include Sedgwick, Shawnee, and Johnson. Sampled school districts include Wichita, Shawnee Mission, and Olathe.
 (b) Amounts include direct payments to lobbyists or contracts for lobbyists as well as any indirect payments cities, counties, and school districts reported to us.
 (c) Amounts reported in this category may include national associations that appear to have a lobbyist or lobbying activity, although the activities might not meet the federal definition of lobbying.
 Source: LPA analysis of lobbyists payments and association fees and dues cities, counties, and school districts self-reported.

Our three sampled counties (Shawnee, Sedgwick, and Johnson) reported paying \$105,000 to lobbyists in 2017. *Figure 2* shows 2017 lobbyist payments for each of the nine local governments we reviewed. These are all self-reported amounts, which we verified to the extent possible. As the figure shows, Johnson County reported paying \$56,000 in public funds for lobbying services and Sedgwick County reported paying \$48,000. Shawnee County’s reported \$600 payment is significantly smaller than both Sedgwick and Johnson counties. Sedgwick and Johnson counties contract with a lobbyist for their services so their reported payments reflect their contract amounts. Conversely, Shawnee County officials told us they did not have a dedicated lobbyist. Instead, they told us the county counselor serves as a lobbyist for the Board of Shawnee County Commissioners and is the lobbying presence for the county. The reported amount for Shawnee County represents what the county paid for the county counselor’s lobbyist registration fee and an estimated portion of their salary that accounts for lobbying duties.



Our three sampled cities (Overland Park, Wichita, and Kansas City) reported paying \$146,000 to lobbyists in 2017. As *Figure 2* shows, Overland Park reported paying \$35,000 to lobbyists, whereas both Wichita and Kansas City reported paying about \$55,000 and \$56,000 for lobbying services in 2017, respectively. Overland Park and Wichita contract with an individual lobbyist or a lobbying firm. Kansas City pays a staff member for lobbying as part of their job duties. As a unified government, Kansas City’s payments include lobbying for the city and Wyandotte County. Overland Park reported the portion of the contract that pays for promoting

and opposing legislative action; however, Wichita and Kansas City reported the amounts for all services, including time lobbyists spend in committees, writing reports, and participating on conference calls.

Our three sampled school districts (Wichita, Olathe, and Shawnee Mission) reported paying \$176,000 to lobbyists in 2017. As *Figure 2* on page 4 shows, Wichita school district reported paying \$42,000 in 2017 for lobbying services, the Olathe school district reported paying \$65,000, and the Shawnee Mission school district reported paying \$69,000. All three districts' payments represent contract costs. However, Wichita's costs also include an estimated portion of an employee's salary for a position which also includes lobbying for the district.

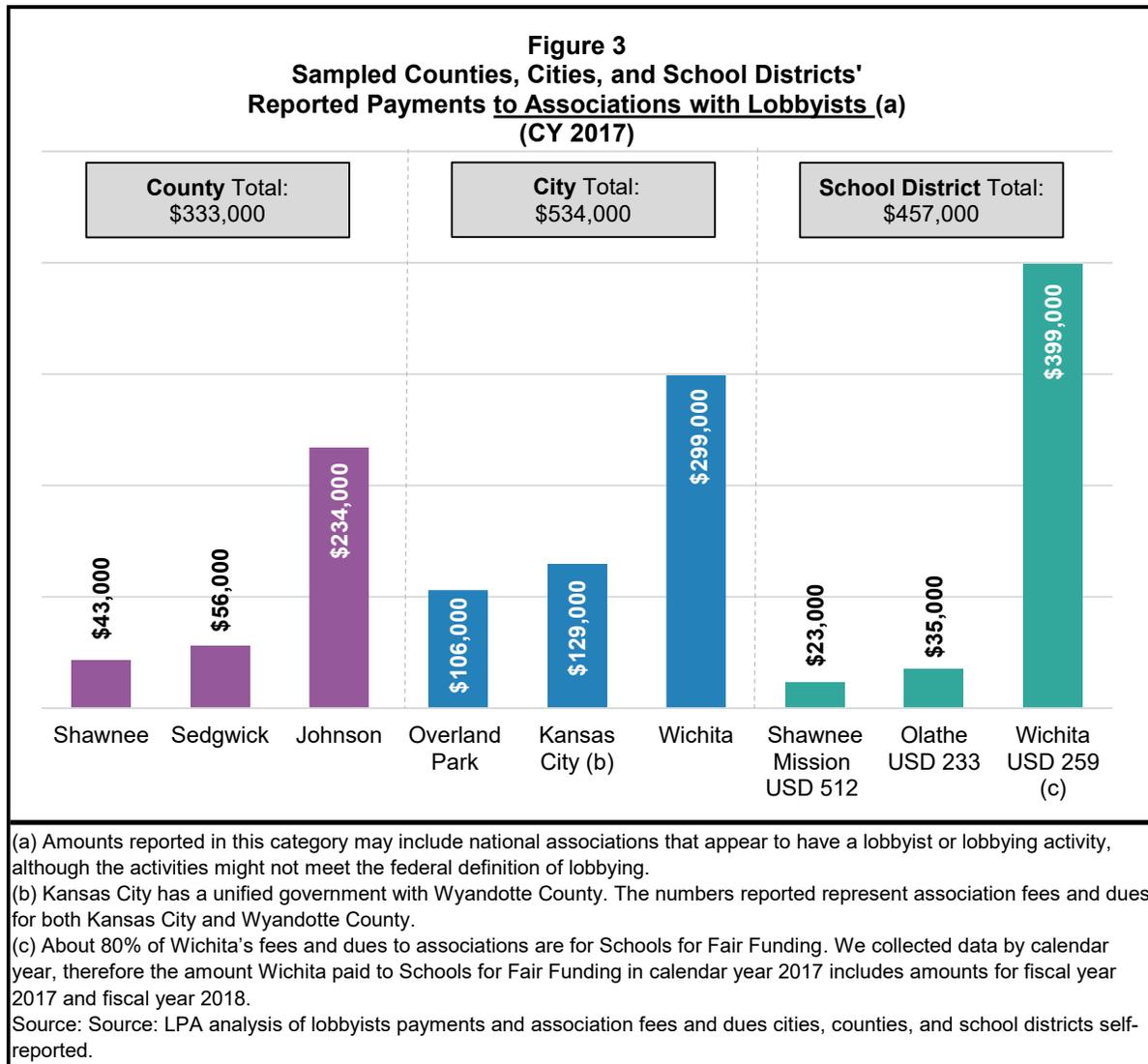
Each local government's payments to lobbyists was about .01% of their total expenditures in 2017. For example, the three cities in our sample reported total expenditures of \$1.2 billion in 2017. Their combined lobbyist payments were \$146,000 or .01% of their total expenditures. Counties and school districts' reported lobbyist payments were also .01% of their total expenditures.

Finding #2: The Nine Local Governments We Reviewed Reported Paying a Total of \$1,324,000 in Fees and Dues to Associations with a Lobbyist in Calendar Year 2017

As mentioned on page 1, local governments pay fees and dues to associations. Local government officials told us they do not always know if an association has a lobbyist who lobbies on their behalf. They told us that is because they join such associations for the other benefits they provide (e.g. training). Additionally, they told us associations that have a lobbyist may not be lobbying on behalf of the local government. For example, some school districts pay fees to local chambers of commerce, which often have lobbyists who do not lobby on behalf of the district's interests. The results reported here represent reported payments to associations that appear to have a lobbyist, regardless of whether the local government joined the association for lobbying services or for other reasons.

To determine how much a small sample of local governments paid in fees and dues to associations with a lobbyist in calendar years 2016 and 2017, we asked local governments to separate their fees and dues into two categories—fees and dues paid to associations they know have a lobbyist and fees and dues to all other associations. We performed basic checks on the information local governments reported to us, and we adjusted the classification of an association when appropriate based on comparisons to the state lobbyist directory, what other local governments reported, and our research of associations reported. If it appeared that an association has a lobbyist, or some form of lobbying activity based on our verification, we classified it as an association with a lobbyist. For national associations, we did not determine if the association's apparent lobbying activity met federal definitions of lobbying. We confirmed if it appeared that the association had a lobbyist or lobbying activity. We were unable to verify that all reported association fees and dues were complete and accurate or the lobbying status of all reported associations. Given the audit question, we think these estimates are still reasonable to support our findings.

Figure 1 on page 3 summarizes local governments' reported fees and dues to associations in calendar year 2017. As the figure shows, all nine counties, cities, and school districts in our sample reported they paid a total of about \$1.3 million in fees and dues to associations with lobbyists during that period.



Our three sampled counties reported spending \$333,000 in fees and dues to associations with a lobbyist in 2017. **Figure 3** shows the fees and dues the nine local governments in our sample paid to associations with a lobbyist. Johnson County reported paying \$234,000, which is a significantly larger amount than Shawnee and Sedgwick counties. About 56% of Johnson County's fees and dues to associations are for a single association, the Mid-America Regional Council. Sedgwick County reported \$56,000 in fees and dues to associations with a lobbyist and Shawnee County reported paying \$43,000. Counties in our sample reported fees and dues going to professional associations like the Kansas Association of Counties and League of Kansas Municipalities. They also reported paying fees and dues to local chambers of commerce, as well as national associations like the National Association of Counties. Officials told us the National Association of Counties represents municipal interests nationally but does not meet federal definitions of lobbying.

Our three sampled cities reported spending \$534,000 in fees and dues to associations with a lobbyist in 2017. As *Figure 3* shows, city spending on fees and dues to associations with a lobbyist varied. As the figure shows, Wichita reported spending \$299,000 on fees and dues to associations with a lobbyist, whereas Kansas City and Overland Park reported spending \$129,000 and \$106,000, respectively. Kansas City's spending represents associations for both the city and county because they have a unified government. Cities in our sample reported paying dues to professional organizations such as the Kansas Bar Association, city-interest associations like the League of Kansas Municipalities, business-interest associations like chambers of commerce, and national organizations like the National League of Cities. Officials told us the National League of Cities represents municipal interests nationally but does not meet federal definitions of lobbying.

Our three sampled school districts reported spending \$457,000 in fees and dues to associations with a lobbyist in 2017. As *Figure 3* shows, the Wichita school district reported spending significantly more on fees and dues to associations with a lobbyist than the Shawnee Mission and Olathe districts. Wichita reported spending \$399,000 in fees and dues to associations with lobbyists. Olathe reported paying \$35,000 to associations with a lobbyist, and Shawnee Mission reported paying \$23,000. About 80% of Wichita schools' fees and dues to associations are for a single association, Schools for Fair Funding. We collected data by calendar year, therefore the amount Wichita paid to Schools for Fair Funding in calendar year 2017 includes amounts for fiscal year 2017 and fiscal year 2018. Wichita officials told us if they were not involved in school funding litigation, they would not be a member of the organization. No other members of our sample reported paying dues and fees to Schools for Fair Funding.

School districts in our sample reported paying fees and dues to professional associations with lobbyists such as the Kansas Association of School Boards and United School Administrators of Kansas. They also reported paying fees and dues to local chambers of commerce, as well as national associations like the National Association of School Boards Association.

Each local government's fees and dues to associations with lobbyists is between .03% and .05% of their total expenditures in 2017. For example, the three cities in our sample combined fees and dues to associations with lobbyists were \$534,000 or .05% of their combined \$1.2 billion in expenditures. Counties and school districts' reported fees and dues to associations with lobbyists were about .03% of their total expenditures.

The nine sampled counties, cities, and school districts reported they also paid about \$1.1 million in fees and dues to associations with no or unknown lobbying activities in 2017. *Figure 1* on page 3 shows the public funds local governments paid to associations that officials knew did not have a lobbyist or were unsure if they did. Examples of associations that local governments reported in this group included the American Institute of Certified Public Accountants, International Association of Fire Chiefs, American Jail Association, and American Association of School Administrators.

Finding #3: Lobbyists have Discretion in Determining What Services Constitute Lobbying, which Creates a Risk Different Information is Reported to the Secretary of State.

State law and the public funds report give lobbyists discretion to determine what services constitute lobbying services. State law (K.S.A. 46-295) requires registered lobbyists to report the public funds they receive for lobbying services annually to the Secretary of State. State law broadly defines what constitutes lobbying services. The Ethics Commission designs the form lobbyists use to report public funds to the Secretary of State. The form recites statutory language but does not provide guidance on what activities should be considered lobbying services. The Ethics Commission can provide assistance by phone, email, or in-person. However, lobbyists exercise discretion in determining what services are lobbying and must be reported.

Lobbyists for the local governments in our sample differed in reporting some or all the public funds they received as being for lobbying services. Lobbyists receive public funds from a governmental entity for a variety of services. Some of those services are clearly related to promoting or opposing legislative action. Other services are less clear such as attending legislative committee meetings, writing reports for the local government, participating on conference calls, and researching issues. Lobbyists use their discretion in determining which of these services should be reported to the Secretary of State as lobbying services. In their reports to the Secretary of State, some lobbyists excluded amounts in their contracts that they did not think were for lobbying services. Other lobbyists reported their entire contract amounts.

- **A lobbyist for one local government in our sample reported the total contract amount on his public funds report.** Sedgwick County's lobbyist reported the full contract amount he received as being related to lobbying services.
- **Other lobbyists reported only the portion of their contract or salary that they thought constituted lobbying services on their public funds report.** For example, Wichita and Overland Park's lobbyists reported only a portion of their contract amounts were for lobbying services. They did not report the full contract amounts the cities paid them for all duties conducted under the contract.

Differences in what services lobbyists report being paid for with public funds may result in inconsistent information being available to the public. It also limited our ability to verify the total amounts of public funds paid to lobbyists that local governments reported to us. For example, we could not verify the total contract amount a county reported to us if its lobbyist reported only a portion of the total contract amount to the Secretary of State.

Recommendations

1. To address the issue of lobbyists' discretion on their public fund reports (page 8), the Ethics Commission should provide additional guidance to registered lobbyists on what constitutes lobbying services and therefore what public funds received lobbyists should report.

Potential Issues for Further Consideration

We identified one issue that might be worth evaluating in more detail, but because of the limited scope of the audit, we did not have time to fully develop it. Although we had unresolved questions about the following issue, more audit work would be needed to determine whether it is a problem.

- 1. The data lobbyists report to the Secretary of State and the Ethics Commission may have additional technical and reporting issues.** Our work was based on what local governments reported to us. It was not our objective to audit the data reported to the Secretary of State. However, during the course of our work we noted there could be possible issues with the efficiency and reliability of the data and data systems the Secretary of State and Ethics Commission use. For example, during our verification process we found instances where public funds reports were not in the Secretary of State's searchable lobbyist system. It is possible that lobbyists filed these reports on paper, but the large number of missing reports might indicate a larger problem. The Ethics Commission also cannot do much to check reports submitted to them, so they are largely reliant on lobbyists to accurately self-report. We did not determine if these possible issues were problems, nor did we determine the extent of the issues because it was outside the scope of this audit. Additional work in this area could include a more thorough review of the data and data systems the agencies use to collect and report lobbyist payments.

Agency Response

On August 17, 2018, we provided copies of the draft audit report to officials with the nine local governments in our sample, the Ethics Commission, and the Secretary of State. We made several clarifications and adjustments to the final report as a result of the organizations' reviews, but those changes did not substantively affect our findings.

We had one recommendation for the Ethics Commission, and therefore requested they provide a formal response to the audit. We did not have any recommendations for the nine local governments or Secretary of State, so their responses were optional. We received formal responses from the Ethics Commission, Sedgwick County, and Overland Park and have summarized their responses below. The full texts of the three organizations' responses are on file and available from Legislative Post Audit.

The Ethics Commission generally agreed with the audit's findings and recommendation and indicated it will consider additional ways to provide clarity to individuals about properly filing public funds reports. This may include issuing an opinion on the public funds report or providing a memorandum to all lobbyists with specific instructions regarding what to include on public funds reports.

Sedgwick County generally agreed with the audit's findings. They said they pay fees and dues to associations that provide legal education, public safety industry standards and education, government finance best practices, audit compliance standards, and others. As such, they said these associations are critical in providing skills, education, and networks to their staff.

Overland Park officials did not agree with some of the audit's findings or methodological decisions, but we did not change our findings or recommendation as a result of those concerns as described below.

- **Overland Park officials were concerned that expenditures in the report do not accurately represent payments for lobbyist services.** Officials agreed that the reported payments to lobbyists accurately reflect the city's lobbying expenses. However, they were concerned that payments to associations with a lobbyist do not represent expenditures for lobbying because only one association they pay dues and fees to, the League of Kansas Municipalities, lobbies on behalf of the city. Although we recognize officials' concerns, we included payments to associations in our report to address the audit question. Additionally, we agree that fees and dues paid to associations with lobbyists often represent payments for more than just lobbying services but think we have made that sufficiently clear in the report.
- **Overland Park officials disagreed with how we categorized some association fees and dues.** In their response, officials said they thought payments to associations with lobbyists may be misleading, because they include associations with lobbyists that might not lobby on behalf of the city. For example, they questioned why we included payments to associations that do not lobby on behalf of the city like the Mid-America Regional Council but did not include payments to organizations like Wal-Mart and Amazon that also have lobbyists. We had to largely rely on agencies to accurately self-report payments to associations they thought were relevant to the audit. However, we used our judgment where we could. We did not think it made sense to include payments to organizations like Wal-Mart or Amazon because we consider them to be vendors and not associations.

- **Overland Park officials disagreed with our finding that lobbyists may report different information to the Secretary of State.** Officials said they were not convinced of this finding, because they did not see any evidence that a lobbyist failed to report a lobbying service funded with public funds. Officials said that if some lobbyists are reporting different public fund amounts to the Secretary of State, it is likely due to lobbyists erring on the side of caution and reporting funds for services that are not defined as lobbying services. City officials were concerned that statute is clear about what constitutes lobbying services and would have liked the report to make clear that there was no evidence of any lobbyist abusing their discretion in their reports. We did not modify our report because we think there is sufficient evidence that lobbyists may report differing amounts on their public fund reports. For example, one lobbyist in our sample reported the full contract amount, whereas others reported just a portion of their contract. We did not evaluate whether lobbyists are under or overreporting their services, because that was beyond the scope of the audit, which focused on a sample of local governments.

APPENDIX A
Total Reported Spending on Lobbyist Payments and Association Fees and Dues by
Sampled Counties in Calendar Years 2016 and 2017

This appendix summarizes the amount of public funds counties in our sample reported spending on lobbying (direct and indirect), fees and dues for associations with known lobbying, and fees and dues for associations for no or unknown lobbying in calendar years 2016 and 2017.

Appendix A			
Counties' Total Reported Spending on Lobbyist Payments and Association Fees and Dues,			
(CY 2016 and CY 2017)			
Expenditure Type	CY 2016	CY 2017	% Change
Johnson County			
Total Expenditures	\$690,450,000	\$670,564,000	-3%
Lobbyist Payments	\$61,000	\$56,000	-8%
Associations With Known Lobbying (a)	\$197,000	\$234,000	19%
Associations With No or Unknown Lobbying	\$524,000	\$478,000	-9%
Sedgwick County			
Total Expenditures	\$414,859,000	\$424,157,000	2%
Lobbyist Payments	\$48,000	\$48,000	0%
Associations With Known Lobbying (a)	\$42,000	\$56,000	33%
Associations With No or Unknown Lobbying	\$245,000	\$246,000	0%
Shawnee County			
Total Expenditures	\$133,816,000	\$127,202,000	-5%
Lobbyist Payments	\$600	\$600	0%
Associations With Known Lobbying (a)	\$46,000	\$43,000	-7%
Associations With No or Unknown Lobbying	\$26,000	\$26,000	0%
(a) Amounts reported in this category may include national associations that appear to have a lobbyist or lobbying activity, although the activities might not meet the federal definition of lobbying. Source: LPA analysis of lobbyists payments and association fees and dues cities, counties, and school districts self-reported.			

APPENDIX B

**Total Reported Spending on Lobbyist Payments and Association Fees and Dues by
Sampled Cities in Calendar Years 2016 and 2017**

This appendix summarizes the amount of public funds cities in our sample reported spending on lobbying (direct and indirect), fees and dues for associations with known lobbying, and fees and dues for associations for no or unknown lobbying in calendar years 2016 and 2017.

Appendix B			
Cities' Total Reported Spending on Lobbyist Payments and Association Fees and Dues, (CY 2016 and CY 2017)			
Expenditure Type	CY 2016 (a)	CY 2017	% Change
Kansas City (b)			
Total Expenditures	\$312,084,000	\$322,559,000	3%
Lobbyist Payments	\$58,000	\$56,000	-3%
Associations With Known Lobbying (c)	\$125,000	\$129,000	3%
Associations With No or Unknown Lobbying	\$94,000	\$94,000	0%
Overland Park			
Total Expenditures	\$251,778,000	\$229,205,000	-9%
Lobbyist Payments	\$33,000	\$35,000	6%
Associations With Known Lobbying (c)	\$102,000	\$106,000	4%
Associations With No or Unknown Lobbying	\$62,000	\$60,000	-3%
Wichita			
Total Expenditures	\$599,476,000	\$634,097,000	6%
Lobbyist Payments	\$51,000	\$55,000	8%
Associations With Known Lobbying (c)	\$274,000	\$299,000	9%
Associations With No or Unknown Lobbying	\$117,000	\$109,000	-7%
(a) 2016 association fees and dues Kansas City reported are estimates based on 2017 data.			
(b) Kansas City has a unified government with Wyandotte County. The numbers reported represent lobbying payments and association fees and dues for both Kansas City and Wyandotte County.			
(c) Amounts reported in this category may include national associations that appear to have a lobbyist or lobbying activity, although the activities might not meet the federal definition of lobbying.			
Source: LPA analysis of lobbyists payments and association fees and dues cities, counties, and school districts self-reported.			

APPENDIX C

Total Reported Spending on Lobbyist Payments and Association Fees and Dues by Sampled School Districts in Calendar Years 2016 and 2017

This appendix summarizes the amount of public funds school districts in our sample reported spending on lobbying (direct and indirect), fees and dues for associations with known lobbying, and fees and dues for associations for no or unknown lobbying in calendar years 2016 and 2017.

Appendix C			
School Districts' Total Reported Spending on Lobbyist Payments and Association Fees and Dues, (CY 2016 and CY 2017)			
Expenditure Type	CY 2016	CY 2017	% Change
Olathe Schools (USD 233)			
Total Expenditures	\$402,956,000	\$427,734,000	6%
Lobbyist Payments	\$16,000	\$65,000	306%
Associations With Known Lobbying (a)	\$33,000	\$35,000	6%
Associations With No or Unknown Lobbying	\$7,500	\$12,000	60%
Shawnee Mission Schools (USD 512)			
Total Expenditures	\$318,969,000	\$331,136,000	4%
Lobbyist Payments	\$66,000	\$69,000	5%
Associations With Known Lobbying (a)	\$23,000	\$23,000	0%
Associations With No or Unknown Lobbying	\$1,000	\$1,400	40%
Wichita Schools (USD 259) (b)			
Total Expenditures (c)	\$681,229,000	\$623,984,000	-8%
Lobbyist Payments	\$30,000	\$42,000	40%
Associations With Known Lobbying (a)	\$327,000	\$399,000	22%
Associations With No or Unknown Lobbying	\$74,000	\$81,000	9%
<p>(a) Amounts reported in this category may include national associations that appear to have a lobbyist or lobbying activity, although the activities might not meet the federal definition of lobbying.</p> <p>(b) About 80% of Wichita's fees and dues to associations with lobbyists are to Schools for Fair Funding. We collected data by calendar year, therefore the amounts paid to Schools for Fair Funding in the reported calendar years represent payments for multiple fiscal years.</p> <p>(c) Wichita expenditures are estimates for calendar years 2016 and 2017.</p> <p>Source: LPA analysis of lobbyists payments and association fees and dues cities, counties, and school districts self-reported.</p>			