

(Published in the Topeka Metro News July 29, 2009)

**ORDINANCE NO. 19285**

AN ORDINANCE introduced by City Manager Norton N. Bonaparte, Jr., concerning the restructuring of funds within the City's financial accounting system, amending City of Topeka Code §§ 2-334, 30-504, 106-226 through 106-229, 112-299 and 164-8 and specifically repealing said original sections and repealing §§ 2-327, 2-328 and 2-329.

WHEREAS, the City currently has 79 funds being used to track revenues and expenditures for the City; and

WHEREAS, reducing the number of funds will allow for better transparency and improve the ease citizens have in understanding the City's accounting system; and

WHEREAS, the Governmental Accounting Standards Board has changed the definitions of certain types of funds and the City desires to meet the new criteria by elimination or consolidation of certain funds; and

WHEREAS, restructuring will also reduce staff time needed for maintaining separate funds.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF TOPEKA, KANSAS:

Section 1. That section 2-327, Parks and recreation fund, of The Code of the City of Topeka, Kansas, is hereby repealed:

**~~Parks and recreation fund.~~**

~~(a) — There is hereby created in the city treasury a special revenue fund to be known as the parks and recreation fund. Any taxes from the general revenues of the city, or from a special levy of property taxes for such fund as provided by K.S.A. 79-1950, shall be credited to the parks and recreation fund. Moneys credited to the parks and recreation fund shall be expended to carry out the purposes of this section pursuant~~

to the adopted budget and appropriations of the city council.

Section 2. That any remaining balance in the parks and recreation fund as of January 1, 2010, shall be transferred to the City's general fund.

Section 3. That section 2-328, Zoo improvement reserve fund, of The Code of the City of Topeka, Kansas, is hereby repealed.

**Zoo improvement reserve fund.**

~~(a) There is hereby created a zoo improvement reserve fund. The fund is established for the purpose of providing a depository for moneys to be used for capital improvements at the city zoo.~~

~~(b) The fund shall receive grants or donations from either public or private sources, interest on the funds held in the fund, and any other fund having available resources and legal authority to be so deposited or transferred. All such transfers shall be subject to budget appropriations and shall be specifically authorized by resolution of the city council. All expenditures from the fund shall only be for the purpose stated in this section and shall only be made upon approval by the city manager.~~

Section 4. That any remaining balance in zoo improvement reserve fund as of January 1, 2010, shall be transferred to the City's general fund.

Section 5. That section 2-329, Economic development revolving loan fund, of The Code of the City of Topeka, Kansas, is hereby repealed.

**Economic development revolving loan fund.**

~~(a) There is hereby created the city economic development revolving loan fund. The purpose of the fund shall be to promote, stimulate and improve the economic welfare of the city and assist in the creation, retention, expansion and development of economic opportunities for its citizens. The fund shall be administered by the housing~~

and neighborhood development department.

(b) ~~The director of the housing and neighborhood development department of the city shall promulgate rules and regulations relating to the operation, management and marketing of the fund. The rules and regulations shall take effect and be in force from and after their consideration and approval by the city manager.~~

(c) ~~Moneys from the fund shall be used as leverage with private moneys to promote, stimulate and improve:~~

~~(1) Minority business enterprises.~~

~~(2) Small business enterprises.~~

~~(3) Businesses within designated enterprise zones.~~

~~(4) Such other activities and uses as may be deemed appropriate.~~

(d) ~~Initial capitalization to establish the fund shall be from community development block grant moneys. Once established, the fund may be further capitalized by allocations from other public or private sources.~~

Section 6. That any remaining balance in economic development revolving loan fund as of January 1, 2010, shall be transferred to the City's general fund.

Section 7. That section 2-334, Crime prevention fund, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

**Crime prevention fundLaw enforcement special revenue fund.**

(a) There is hereby created a law enforcement special revenue fund. This fund is established for the purpose of providing a depository for money received from court fees, warrant fees, forfeited drug funds, proceeds from other forfeited assets and other designated fees. Monies in this fund will be used for crime prevention activities, health benefits for members of the police department, and for training and equipment

78 purchases. Expenditures will be appropriated as part of the City's budget  
79 process.~~There is hereby created a crime prevention fund. The fund is established for~~  
80 ~~the purpose of providing a depository for monies to be used for crime prevention~~  
81 ~~programs in the city.~~

82 (b) ~~The fund shall be administered by the Topeka Police Department. No~~  
83 ~~payments from the fund shall be used to pay salary, wages, or other compensation to~~  
84 ~~any agent, employee, or contractor of the city unless otherwise approved by the city~~  
85 ~~council. The city's police department shall provide to the city council an accounting of~~  
86 ~~the fund, specifically listing all expenditures, no later than February 1 of each year.~~

87 (c) ~~—~~The fund shall receive the sum of \$3.50 from the court costs assessed in  
88 each case filed in municipal court charging a criminal or public offense or charging an  
89 offense defined to be a moving violation by rules and regulations adopted pursuant to  
90 K.S.A. 8-249 and amendments thereto, where there is a finding of guilty or plea of  
91 guilty, a plea of no contest, forfeiture of bond or a diversion, along with such other  
92 grants or donations from either public or private sources, interest on the monies held in  
93 the fund, and may receive budgeted transfers from any other fund having available  
94 resources and legal authority to be so deposited or transferred. All such transfers shall  
95 be subject to budget appropriations ~~and shall be specifically authorized by resolution of~~  
96 ~~the city council. All expenditures from the fund shall only be for the purpose stated in~~  
97 ~~this section and shall only be made upon approval by resolution of the city council.~~

98 (c) Any remaining balance in the crime prevention fund as of January 1, 2010,  
99 shall be transferred to the law enforcement special reserve fund.

100 Section 8. That section 30-504, Other provisions, of The Code of the City of  
101 Topeka, Kansas, is hereby amended to read as follows:

**Other provisions.**

*Distribution of fees/fines collected.* All license fees collected pursuant to this article shall be deposited to the law enforcement special revenue ~~transferred annually by the city treasurer to the crime prevention fund.~~ Any fines collected for violations of this article shall be paid into the general fund.

Section 9. That Chapter 106, Article III, Division 5, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

**DIVISION 5. POLICE BENEFIT FUND ACCOUNT**

Section 10. That section 106-226, Created, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

**Created.**

(a) There is hereby created in the ~~office of the city treasury~~ a separate accounting unit within the law enforcement special revenue fund to be known as the police benefit fund ~~fund~~ account.

(b) Any remaining balance in the police benefit fund as of January 1, 2010, shall be transferred to the law enforcement special reserve fund.

Section 11. That section 106-227, Fees credited to fund, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

**Fees credited to fund.**

There shall be credited to the police benefit fund ~~fund~~ account in the law enforcement special revenue fund, the fees for the issuance and service of warrants from the municipal court, when and as such fees which shall be collected by the chief of police are turned over to the ~~city treasurer~~ finance department by the chief of police.

126           Section 12. That section 106-228, Purpose, of The Code of the City of Topeka,  
127 Kansas, is hereby amended to read as follows:

128           **Purpose.**

129           The police benefit ~~fund~~account shall be held by the ~~city treasurer~~finance  
130 department for the following purposes and for none other: The relief of members of the  
131 police department who may be injured while on duty or who may become ill or otherwise  
132 incur medical expense while employees of the department by providing cash payments  
133 or reimbursements of part or all of the medical expenses actually incurred by members  
134 of the department or by providing life, health or accident insurance for such purposes.

135           Section 13. That section 106-229, Payment of benefits, of The Code of the City  
136 of Topeka, Kansas, is hereby amended to read as follows:

137           **Payment of benefits.**

138           (a) The extent and proportion to which members of the police department  
139 shall become eligible for cash payments or for reimbursement of medical expenses  
140 incurred, and whether or not life, accident or health insurance shall be provided, and to  
141 what extent, from the ~~fund~~account, shall be determined by the members of the Topeka  
142 Police Benefit Fund, Incorporated, as provided for in the bylaws of the Topeka Police  
143 Benefit Fund, Incorporated. The eligibility of a particular claimant to the benefits  
144 provided in this division shall be passed upon by the board of trustees of the Topeka  
145 Police Benefit Fund, Incorporated.

146           (b) The ~~city treasurer~~finance department is hereby authorized to make  
147 payments from the ~~police benefit~~law enforcement special revenue fund upon vouchers  
148 signed by the individual claimant, approved by majority vote of the board of trustees of  
149 the Topeka Police Benefit Fund, Incorporated, and approved by the ~~city auditor~~finance

and budget director or designee, but not otherwise.

Section 14. That section 112-299, Costs may be assessed as a lien, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

**Costs may be assessed as a lien.**

(a) The amount of the cost of repairs, alterations or improvements, vacating and closing, or removal or demolition including the costs of extermination and/or asbestos abatement procedures by the chief of police shall be a lien against the real property upon which such cost was incurred and such lien, including as part thereof allowance of the chief of police's costs, may be foreclosed in judicial proceedings in the manner provided or authorized by law for loans secured by liens on real property, or shall be assessed as a special assessment against the lot or parcel of land on which the structure was located. The city clerk shall, at the time of certifying other city taxes, certify the unpaid portion of the aforesaid costs. The county clerk shall also extend the same on the tax rolls of the county against the lot or parcel of land. If the structure is removed or demolished by the chief of police, salvage value of the structure if any shall be credited against the costs of removal or demolition.

(b) Any taxes, assessments, fees or other charges imposed by this chapter, including any assessments levied against private property owners for the purpose of recovering demolition costs incurred, shall be deposited in the city's ~~unsafe structure~~ general fund.

(c) Any remaining balance in the unsafe structure fund as of January 1, 2010, shall be transferred to the city's general fund.

Section 15. That section 164-8, Disposition of fees, of The Code of the City of Topeka, Kansas, is hereby amended to read as follows:

**Disposition of fees.**

(a) All monies derived from the fees established in City of Topeka Code section 164-6 shall be deposited into the city's general fund~~established by the director of budget and financial services, and used and applied for the general operation of the Topeka Zoological Park.~~

(b) Any remaining balance in said zoo fund as of January 1, 2010, shall be transferred to the city's general fund.

Section 16. That original sections 2-334, 30-504, 106-226 through 106-229, 112-299 and 164-8 of The Code of the City of Topeka, Kansas, are hereby specifically repealed.

Section 17. This ordinance shall take effect and be in force from January 1, 2010, and after its passage, approval and publication in the official City newspaper.

PASSED AND APPROVED by the City Council July 22, 2009.

CITY OF TOPEKA, KANSAS

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William W. Bunten, Mayor

ATTEST:

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Brenda Younger, City Clerk