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3.04.01 Purchases The Mayor or the City Council shall have exclusive power and responsibility to make purchases of all supplies, apparatus, equipment, materials, and other things requisite for public purposes in and for the city and to make all necessary contracts for work or labor to be done or material or other necessary things to be furnished for the benefit of the city, or in carrying out any work or undertaking of a public nature therein. REFERENCE: A.C.A. 14-58-303; Ord. No. 98-2

3.04.02 Purchases above discretionary amount Where the amount of expenditure for any purchase or contract exceeds the sum of Twenty Thousand Dollars (\$20,000.00), the Mayor or the City Council shall invite competitive bids thereon by legal advertisement in any local newspaper or by reverse Internet Auction. Bids received pursuant to such procedures shall be opened and read on the date set for receiving said bids, in the presence of the Mayor, or the City Council. The contract shall be awarded to the lowest responsible bidder; provided, however, the Mayor, or the City Council may reject any and all bids received. REFERENCE: A.C.A. 14-58-303; Ord. No. 98-2

3.04.03 Awarding of bid The Mayor or the City Council shall have exclusive power to award the bid to the lowest responsible bidder, but may reject any and all bids received. The governing body, by ordinance, may waive the requirements of competitive bidding in exceptional situations where this procedure is deemed not feasible or practical.

REFERENCE: A.C.A. 14-58-303; Ord. No. 98-2.

3.04.04 Payment of claims

- A. On or before February 1 of each year, the City Council for the city of Helena-West Helena shall pass a budget for the calendar year.
- B. The Mayor of the city of Helena-West Helena or his duly authorized representative may approve for payment out of funds previously appropriated for that purpose, or disapprove any bills, debts, or liabilities asserted as claims against the city.
- C. Advanced approval by Mayor and City Treasurer or City Clerk is required before any item is purchased.
 - 1. Prior to such contract being signed, advanced approval by the Mayor is required. Advance approval is obtained by completing a purchase order or a requisition. In all instances requiring payment, the City Treasurer shall be provided with advance notice in writing of the expense or intended expense.

The purpose of a purchase request is to allow the Mayor, City Clerk and City Treasurer to approve all expenditures prior to the commitment of city resources. When completing a purchase order request or a requisition the following guidelines should be followed:

- a. Prepare the purchase order request or requisition as soon as the purchase requirements are identified.
- b. The purchase order request amount shall be equal the final cost. If there is any deviation said deviation must be approved by the Mayor on a supplemental purchase order with an explanation of the difference.
- c. The purchase request amount can cover expenditures over several months, however, the period of time covered should not exceed the current fiscal year.

2. The requestor must complete a purchase request form with appropriate approval signatures and submit it to the City Treasurer. All Department Heads shall designate a Purchase Order Request Administrator for the Department. The Department Head's Purchase Request Administrator will be responsible for ensuring the proper authorization is obtained before taking the purchase order to the City Treasurer. The purchase order request must be an expenditure approved in the budget or to be approved in the budget by the City Council.
3. A purchase request must be completed prior to making a purchase commitment to a vendor. The only exception will be payroll taxes and other payroll related activities, including but not limited to Writ of Garnishment, child support payments, alimony payment, voluntary wage assignments (payroll deductions) and insurance payments that are deducted from employee's salaries.
4. Purchase Order Request procedure:
 - a. Complete a Purchase Request form for all goods and services. Appropriate forms shall be available through the Treasurer's office. Complete the description of the item requested along with the purpose and the budget line item for the item. An estimate of the cost of the item must also be included. If a specific vendor is suggested, note the vendor.
 - b. Secure approval from appropriate supervisor and the Mayor.
 - c. Submit the approved Purchase Request to the City Treasurer for procession. The Accounts Payable Coordinator will forward a copy of all Purchase Orders to accounts payable for processing.
 - d. Upon receipt of an approved purchase order and vendor invoice, accounts payable will process payments.
 - e. Upon receipt of the original invoice (no copies will be accepted), accounts payable will verify that the invoice contains the terms set forth in the purchase order.
 - f. In those cases where the approved purchase order and original invoice differ, the invoice will be returned to the approving officer for explanation.

5. Office supplies Each department will have an individual (accounts payable coordinator) assigned to the requesting of office supplies for that location. Request should be presented to the City Treasurer for initial assessment of fund availability. The City Clerk and Mayor will approve office supply request form. The Mayor and the City Treasurer shall designate a location within the city where all city supplies will be inventoried and from where all supplies will be disseminated.
6. Contracts A purchase request is require for all contracts with outside parties. A copy of the contract must be attached to the finalized purchase request and forwarded to City Treasurer's office. All contracts shall be reviewed and approved by the City Attorney.
7. Business, travel and expense reports All business travel expenses will be paid in accordance with the Business, Travel and Entertainment Policy. No purchase order or Request for Disbursement Form is required. However, all business expenses must be reimbursed through the city of Helena-West Helena's Expense Report Form with appropriate approvals. (Ord. No. 2006.)

3.04.05 Competitive bidding honored

- A. In a city of the first class, the Mayor or his duly authorized representative may sell or exchange any municipal supplies, materials, or equipment.
- B. No item or lot of supplies, material, or equipment, which is to be disposed of as one (1) unit, shall be sold without competitive bidding if the amount exceeds the maximum provided by ordinance unless the Mayor shall certify in writing to the governing body that, in his opinion, the fair market value of the item or lot is less than the amount established by ordinance as indicated.

REFERENCE: A.C.A. 14-58-306; Ord. No. 98-2.

3.04.06 Business, travel and entertainment policy

- A. General policy This policy outlines the general guidelines for combining business, travel, and entertainment expenses and for reimbursement thereof. This policy applies to the elected officials and employees of the city of Helena-West Helena.

B. Expenses

1. Elected officials and employees will be reimbursed for actual business expenses incurred by them in connection with the performance of assigned duties. To be eligible for reimbursement an expense must be ordinary, reasonable, and necessary and must have been incurred in connection with the city business.
2. All reimbursable expenses must include an agenda or itinerary and a detailed bill or invoice describing the nature of the expenses. An employee must obtain their department head, City Treasurer, and the Mayor's authorization before making travel arrangements. Receipts submitted for reimbursement thirty days beyond the date incurred will not be reimbursed unless approved by the Mayor and the City Treasurer.
3. Elected officials must obtain the Mayor's authorization before making travel arrangements. Receipts submitted by elected officials which are submitted thirty days beyond the date incurred will not be reimbursed unless approved by the Mayor.
4. The city recognizes there are miscellaneous expenses incurred by both employees and elected officials when traveling and it is willing to make reimbursements for such items that are related to or pertinent to the conduct of city business.
5. The city hereby authorizes a per diem payment policy whereby an employee or elected official may be granted a per diem stipend in lieu of detailed receipts and the employee or elected official will be responsible for his or her own expenses beyond the per diem stipend.
6. The per diem allowance is level established as the maximum CONUS (Continental United States) per diem rate for meals and incidentals. The rates differ by locations. However, the average Arkansas rate as of August 1, 2008 is \$51.50. This rate shall be paid in addition to the actual mileage reimbursement when the mode of travel is not in a city-owned or provided vehicle.
7. To encourage regular sustained attendance of the Arkansas Municipal League summer and winter conferences. The per diem allowance shall be a maximum of One Hundred Dollars (\$100.00).
8. The per diem rate is applicable for overnight stays only. For purposes of this ordinance overnight stays include trips which begin before 7:00 a.m. and end after 7:00 p.m. (Ord. No. 2008.)

C. Reimbursement

1. Expense claims for reimbursement will be submitted on the city of Helena-West Helena expense report. This form is available in the Treasurer's office for both employee and elected officials use. All expenses will be submitted on the expense report.
2. Expense reports should be completed on a monthly basis or more frequently, and submitted to the Treasurer's office after obtaining the signed approval of the employee's supervisor. Reimbursement of approved expense reports will be made weekly by the Treasurer's department after approval has been obtained by the Mayor. Expense reports submitted without appropriate supervisory approval will not be reimbursed and will be returned to the employee or elected official.

D. Expenditures The following expenditures are eligible business expenses that are covered by this policy:

1. Airline reservations An elected official or employee should seek to obtain the best routing and most economical fares to meet his/her travel schedule at the time reservations are made. Air travel will be coach class. Anyone desiring to fly business or first class may pay the difference in the fare or use personal frequent flyer awards.
2. Any change from the original ticket must be explained on the expense report. If the air fare is upgraded by the employee to first class, the difference in the original fare and the upgraded fare will not be reimbursed, as it will be considered a personal expense.
3. When a trip is cancelled or a portion of a ticket is not used, the ticket must be returned to the airline or travel line so credit can be obtained.
4. The city will not reimburse employees or elected officials for memberships in airline or car rental clubs or for the use of airplane for business purposes where the cost of reimbursement is in excess of the allowed U.S. General Service Administration (GSA) mileage allowance for airplanes and automobiles. (Ord. No. 2008.)

E. Lodging

1. The city of Helena-West Helena wants its elected officials and employees to have clean, comfortable and convenient lodging, but it also recognizes there are often varying rates within an area. It is requested that the best and most reasonable rate be obtained. Lodging at frequently visited

locations should be negotiated on a city-wide level. The hotel rate in most cities should not exceed \$125.00. Any hotel rate in excess of \$125.00 per night (before taxes) must be approved by the employee's supervisor and the Mayor. Any non-approved amount in excess of this rate will not be reimbursed.

2. The city of Helena-West Helena will not reimburse employees of elected officials for paid television or honor bars in hotels for the use of in-room or hotel safes.
3. Any employee on routine business, accompanied by spouse or any other person who is not an employee of the city will not be reimbursed for the excess of the double occupancy rate over the single occupancy rate. This expense is considered a personal expense of the employee or elected official. The only exception to this rule is a business event, whereby the spouse is included.
4. When plans change, employees and elected officials should avoid unnecessary "no show" billing charges by cancelling reservations before the deadline and obtain and record the cancellation numbers. Elected officials and employees will not be reimbursed for lodging fees in the event of failure to properly cancel guaranteed reservations.

F. Ground transportation Taxis, shuttle buses, and etc: Before requesting the use of rental car, an employee or elected official should consider of forms of ground transportation, such as hotel or air port shuttles, taxi cabs or other public transportation in order to avoid the daily cost of a rental car.

1. Elected official or employees are responsible for making arrangements for the use of a rental car and should reserve a car based on availability and the lowest rate available. The number of passengers will depend on the size of the rental car.
2. Elected officials or employees who rent a vehicle for business purposes and use it on a personal matters, the expense attributed to the personal use will not be reimbursed and should be excluded from the expense report.

G. Business use of a personal vehicle

1. If in connection with city business and elected official an employee must use his/her personal car, the business miles incurred will be reimbursed by the maximum rate allowed by the IRS. The elected official or employee

must obtain approval from his or her supervisor and the Mayor prior to the incurring business mileage. Business mileages are those defined as those miles incurred in connection with performance of an elected official or employee assigned duties in excess of ordinary commuting miles. For example: If any employee's ordinary commuting miles are 15 miles, and you drive 50 miles in connection with city business on a given day, with the trip beginning and ending at the employee's home, the employee will be reimbursed for 35 miles. This example assumes that no other personal miles were incurred. The mileage allowance is intended to cover all expenses with respect to the use of an employee's vehicle. Elected officials may only be reimbursed for mileage if the total trip is in excess of fifty (50) miles.

2. It is the city's policy that its employees comply with all state and federal laws and regulations, regarding the operation of a vehicle for city business.
3. Personal and city-owned vehicles must be covered by liability insurance as required by laws of the state in which the vehicle is licensed. Employees must have a valid driver's license in the state in which they live. Proof of license will be required upon employment if job duties may require driving. Each employee operating a vehicle for city business will provide proof of such license and insurance annually, city-owned vehicles should be operated by employees of the city, except in an emergency situation.

H. Meals

1. An amount of Twenty-Five Dollars (\$25.00) will be considered an average daily amount for meals. The city recognizes that in certain cities (e.g., New York, Chicago, Los Angeles, etc.) that the average daily amount could be exceeded. Consequently, consideration will be given to the city when evaluating the reasonableness of the daily amount for meals. The city will not reimburse for the portion of business meals considered lavish or extravagant under the circumstances.
2. An employee or elected official accompanied by a non-employee or other guest will not be reimbursed for the other party's expenses unless approved by the Mayor.
3. Acceptable documentation for meals is defined as follows: credit card receipt with a detailed billing; guest receipt with a preprinted name and

address of the eating establishment; a cash register tape with the name, amount and date; or if the employee or elected official receives a receipt without a preprinted name and address, they may write the information on the receipt and initial it.

4. Business meals must be ordinary, reasonable and incurred for a specific business purpose. The business purpose must be clearly documented as well as the business relationship of the person(s) entertained. Failure to submit adequate records to substantiate the amount of meal expense, time and place of meal, business purpose of meal and business relationship will result in disallowance of the reimbursement.
 5. Any employee found abusing this policy will be subject to written reprimand.
 6. In those instances where business travel requires the employee to begin the business trip prior to 7:00 p.m. or arrive home later than 7:00 p.m., the city will reimburse the employee or elected official for breakfast and/or dinner. If an employee or elected official is not traveling overnight, lunch will not be reimbursed unless it is part of a working meeting, in which case the purpose of the meeting must be documented.
- I. Parking and toll charges All necessary parking and toll charges incurred in connection with an out-of-town business trip will be reimbursed (e.g., airports, hotels, toll roads, etc.). A receipt is requested for all parking and toll fees. If a receipt cannot be provided, this should be explained when completing the expense report. All parking and toll expenses made in connection with an employee's commute to and from the principal place of work will not be reimbursed.
- J. Miscellaneous expenses Any other reasonable expenses incurred in connection with city business, will be reimbursed. Expenses that fall into this category require a receipt and full explanation of the Expense Report.
(Ord. No. 2006-23, Secs. 1-2.)

CHAPTER 3.08

WRITS OF GARNISHMENT IN DISTRICT COURT

Sections:

3.08.01 Fee paid prior to issuance

3.08.01 Fee paid prior to issuance

- A. The District Court Clerk shall collect a fee of Ten Dollars (\$10.00) for filing or issuing writs of garnishment and executions. This fee is in addition to those fees and costs established by law for specific purposes or where authorized by the county quorum court or municipality.
- B. All funds derived from the fee shall be paid into the treasury of each political subdivision which contributes to the expenses of the District Court based on the percentage of the expenses contributed by the political subdivision to be appropriated for any permissible use in the administration of the District Court.

REFERENCE: A.C.A. 16-17-126; Ord. No. 1574.

CHAPTER 3.12

DRUG CONTROL FUND ESTABLISHED

Sections:

- 3.12.01 Fund created
- 3.12.02 Funds to be deposited
- 3.12.03 Disbursements authorized by law

3.12.01 Fund Created. A special account is hereby created and entitled "Drug Control Fund".

3.12.02 Funds to be deposited. All funds inuring to the benefit of the city resulting from seizure pursuant to A.C.A. §5-64-505 shall be deposited into the aforementioned "Drug Control Fund" account.

3.12.03 Disbursements authorized by law. That disbursements from said "Drug Control Fund" shall be made by authorization of the duly elected Mayor of the city and pursuant to law.

REFERENCE: A.C.A. 5-64-505; Ord. No. 1547.

CHAPTER 3.16

CITY EMPLOYEES DOING BUSINESS WITH CITY

Sections:

3.16.01 Conducting business

3.16.01 Conducting business

- A. City employees may conduct business with the city, as authorized by A.C.A. 14-42-107 under the following conditions:
1. The purchase is under Two Thousand Dollars (\$2,000.00) in value and comparable merchandise, or equipment at comparable prices is not otherwise available within the city.
 2. The cost of the service is under Two Thousand Five Hundred Dollars (\$2,500.00) in value and comparable services at comparable prices are not otherwise available within the city.
- B. On all purchases of merchandise between Two Thousand Dollars (\$2,000.00) and Five Thousand Dollars (\$5,000.00) the procedures established by the city's purchasing ordinance shall be followed.
- C. On all purchases of merchandise of more than Five Thousand Dollars (\$5,000.00) and services of more than Two Thousand Five Hundred Dollars (\$2,500.00), advertisement for bids must be taken pursuant to A.C.A. 14-58-303 unless the City Council shall by ordinance waive competitive bidding in exceptional situations where such procedure is deemed not feasible or practical.
(Ord. No. 20099-12, Sec. 1.)

REFERENCE: A.C.A. 14-42-107; Ord. No. 1416.

CHAPTER 3.20

MILLAGE LEVIED

Sections:

3.20.01 Millage levied on real and personal property

3.20.01 Millage levied on real and personal property.

- A. There is hereby levied on each and every dollar of assessed valuation of real and personal property on the city of Helena-West Helena, Arkansas as ascertained by the assessment of such property for state and county purposes for the preceding fiscal year a tax of .005 mills, which tax, when collected shall be applied and appropriated for the payment of general expenses and other purposes of the city of Helena-West Helena, Arkansas.
- B. There is hereby levied on each and every dollar of assessed valuation of real and personal property in the city of Helena-West Helena, as ascertained by the assessment of such property for state and county purposes of the preceding fiscal year a tax of .0005 mill, which tax, when collected shall be applied and appropriated for the purposes of paying pensions to retired policemen, and pensions to widows and minor children of deceased retired policemen.
- C. There is hereby levied on each and every dollar of assessed valuation of real and personal property in the city of Helena-West Helena, Arkansas as ascertained by the assessment of such property for state and county purposes for the preceding fiscal year a tax of .0005 mill, which tax, when collected shall be applied and appropriated for the purpose of paying pensions to retired firemen, and pensions to the widows and minor children of deceased retired firemen.
- D. The City Clerk of the city of Helena-West Helena is directed to deliver a certified copy of this ordinance to the County Clerk, Phillips County, Arkansas.
REFERENCE: A.C.A. 26-25-102; Ord. No. 1633

CHAPTER 3.24**HOTEL TAX****Sections:**

- 3.24.01 Meeting room facilities
- 3.24.02 Tax on gross receipts
- 3.24.03 Collection

3.24.01 Meeting room facilities A tax of one percent (1%) is hereby levied on the gross proceeds received from the renting, leasing, or otherwise furnishing of hotel, motel, or short-term condominium rental accommodations for sleeping, meeting, or party room facilities for profit in the city, but such accommodations shall not include the rental or lease of such accommodations for periods of thirty (30) days or more. (Ord. No. 2007)

3.24.02 Tax on gross receipts A tax of one percent (1%) is hereby levied on the portion of the gross receipts or gross proceeds received by restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store restaurants, and similar businesses for the sale of prepared food and beverages for on or off-premises consumption, except that such tax shall not apply to such gross receipts or gross proceeds of organizations qualified under Section 501(c)(3) of the Federal Internal Revenue Code. (Ord. No. 2007)

3.24.03 Collection The one percent (1%) tax described in this article shall be paid by the persons, firms, and corporations liable therefore and shall be collected by the Advertising and Promotion Commission of the city, or by a designated agent of the Commission, in the same manner and at the same time as the tax levied by the Arkansas Gross Receipts Act of 1941, A.C.A. 26-52-101, et seq. and the Arkansas Tax Procedure Act, A.C.A. 26-18-101, et seq. shall so far as practicable, be applicable with respect to the enforcement and collection of the tax described in this article. However, the administration and enforcement, and all actions, shall be by and in the name of the Commission through the proper Commission officials or agents. (Ord. No. 2007)