

TITLE 3

FISCAL AFFAIRS

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- 3.04 Purchases
- 3.08 Single Transaction
- 3.12 City Employees Conducting Business with the City

CHAPTER 3.04

PURCHASES

Sections:

- 3.04.01 \$5,000 or Under
- 3.04.02 Over \$5,000.00
- 3.04.03 Approval of payments
- 3.04.04 Sale or exchange of supplies, materials or equipment valued at less than \$5,000.00
- 3.04.05 Fixed asset
- 3.04.06 Emergency Spending

3.04.01 \$5,000 or Under The Mayor or his duly authorized representative shall have exclusive power and responsibility to make purchases of all supplies, apparatus, equipment, materials and other things requisite for public purposes for the city of Mayflower, Arkansas, 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 where the amount of the expenditure for any purpose or contract does not exceed the sum of Five Thousand Dollars (\$5,000.00). (Ord. No. 2022-03, Sec. 1)

3.04.02 Over \$5,000.00 Where the amount of expenditure for any purchase or contract exceeds the sum of Five Thousand Dollars (\$5,000), the Mayor or his duly authorized representative shall cause the matter to be placed before the City Council for a voice vote regarding said particular purchase or contract prior to entering any such purchase or contract agreement, either at a regular meeting of the City Council, or at a specially-called meeting of the City Council, provided that all open-meeting notice requirements are complied with under Arkansas law. Bids shall not be required for contracts or purchases of less than the statutory minimum of \$35,000. However, the City Council, by voice vote, may elect to require

competitive bids on a case-by-case basis. The Mayor shall not require authorization for spending greater than \$5,000 for purchases or contracts previously authorized in the annual budget or otherwise as part of a previously approved purchase plan. (Ord. No. 2022-03, Sec. 1)

3.04.03 Approval of payments The Mayor or his duly authorized representative may approve for payment out of any funds previously appropriated for that purpose, or disapprove any bills, debts or liabilities asserted as claims against the city, when funds on hand are adequate to pay such bills, debts or liabilities. The payment or disapproval of any bills, debts or liabilities not covered by a previous appropriation shall require confirmation of the governing body. (Ord. No. 2022-03, Sec. 1)

3.04.04 Sale or exchange of supplies, materials or equipment valued at less than \$5,000.00 That the Mayor or his duly authorized representative may sell or exchange any municipal supplies, materials or equipment without approval of the City Council if such supplies, materials or equipment have a value of less than Five Thousand Dollars (\$5,000.00). (Ord. No. 2022-03, Sec. 1)

3.04.05 Fixed asset Where the amount of expenditure for any purchase such as land, buildings, motor vehicles, and equipment exceeds the sum of Ten Thousand Dollars (\$10,000.00), that purchased shall be considered a fixed asset. (Ord. No. 2022-03, Sec. 1)

3.04.06 Emergency Spending. The spending provisions of this section shall be suspended and increased to an amount of \$10,000 during any periods of emergency declared by either the Faulkner County Judge and/or the Governor of Arkansas, provided that the Mayor or his authorized designee may expend funds of up to \$10,000 without City Council approval for purchases and contracts deemed necessary for the efficient and orderly operation of government, or for the immediate protection of health, welfare, and well-being of the citizens and visitors of Mayflower during the period of such emergency. Any spending amounts higher than \$10,000 shall still require approval of the Mayflower City Council at either a regular city council meeting or at a specially-called meeting of the, provided that all open-meeting notice requirements are complied with under Arkansas law. (Ord. No. 2022-03, Sec. 1)

CHAPTER 3.08

SINGLE TRANSACTION

Sections:

3.08.01 Definition

3.08.01 Definition The term "single transaction" for the purposes of the local sales tax, shall be defined according to the nature of the goods purchased, as follows:

- A. When two or more devices in which, upon which or by which any person or property is, or may be, transported or drawn, including but not limited to on-road vehicles, whether required to be licensed or not, off-road vehicles, farm vehicles, airplanes, water vessels, or motor vehicles, or non-motorized vehicles, and mobile homes, or sold to a person by a seller, each individual unit, whether part of a "fleet" sale or not, shall be treated as a single transaction for the purpose of the local sales tax.
- B. The charges for utility services, which are subject to the taxes levied under this ordinance, and which are furnished on a continuous service basis, whether such services are paid daily, weekly, monthly, or annually for the purposes of the local sales tax, shall be computed in daily increments and each such daily charge increment shall be considered to be a single transaction for the purpose of the local sales tax.
- C. For sales of building materials and supplies to contractors, builders or other persons, a single transaction, for the purposes of the local sales tax, shall be deemed to be any single sale on which is reflected on a single invoice, receipt or statement, on which an aggregate sales (or use) tax figure has been reported and remitted to the state.
- D. When two or more items of major household appliances, commercial appliances, major equipment and machinery are sold each individual unit shall be treated as a single transaction for the purpose of the local sales tax.
- E. For groceries, drug items, dry goods and other tangible personal property and/or services not otherwise expressly covered in this section, a single transaction shall be deemed to be any single sale which is reflected on a single invoice, receipt or statement, on which an aggregate sales tax figure has been reported and remitted to the state.

CHAPTER 3.12
CITY EMPLOYEES CONDUCTING
BUSINESS WITH THE CITY

Sections:

3.12.01 Authorizations

3.12.01 Authorizations

1. Crystal Hatfield and Ashley McElroy are city employees but also provide cleaning services to the city, particularly in secure areas where the public is not allowed.
2. Chris Myers is a city employee who has a painting business as well. As stated above, he has the security to enter or supervise those entering, secure areas which are not granted to the general public.

The above-mentioned individuals are able to provide goods and services to the City at prices and quality comparable to or better than those that could be provided by businesses outside of the City and already have access to sensitive areas that they would clean or paint. (Ord. No. 2020-04, Sec. 1)