

# CITY COUNCIL STUDY SESSION

**TO:** Mayor and City Council  
**FROM:** Mari E. Macomber, City Manager <sup>MEM</sup>  
**SESSION DATE:** July 16, 2012  
**TIME:** 4:30 p.m.  
**PLACE:** Second Floor Conference Room of City Hall

## **AGENDA:**

- **UPDATE FROM ECONOMIC DEVELOPMENT PARTNERS**
- **REVIEW PERFORMANCE MEASURES**
- **DISCUSS USE TAX**
- **REVIEW COUNCIL AGENDA**
- **REVIEW NEWSLETTER**

## **UPDATE FROM ECONOMIC DEVELOPMENT PARTNERS**

On Monday, we have invited our economic development partners to attend the Study Session for the purpose of updating the Council on their progress. We expect representatives from K-REDI, MREIC and Tourism.

The Council should use this as an opportunity also ask about issues each organization is facing, ways the City can support their efforts, and ideas they have to make Kirksville as attractive as possible to business and visitors.

**Recommendation** – Visit with the group representatives attending the meeting.

## **REVIEW PERFORMANCE MEASURES FROM BUDGET**

Included with this Study Session Packet is the 2nd Quarter Performance Measure Report. As we prepare for the budget, feedback from the Council on these measures would be appreciated.

### **Questions to think about:**

- ◇ Is the measure meaningful?
- ◇ Does the measure provide enough information to let you know what is going on within the city?
- ◇ Are there other items that could be tracked that would add meaning to this quarterly report?

In addition to the Performance Measures a goal tracking system has been developed by City Intern Jacob Owens. It is also included for Council review and comments.

**Recommendation** – I am looking for feedback on the formats and information that is being tracked.

## **DISCUSS USE TAX**

The City Council met in May to discuss the Use Tax. After that meeting you asked that we contact other cities who have the Use Tax to find out how it works. There are 40 counties in the State of Missouri and about 90 cities that have implemented a Use Tax.

To implement a Use Tax, the issue would have to be put before the voters. The State of Missouri has already imposed the tax on out of state purchases using the State's tax rate. A question for the Council is whether or not to narrow what the Use Tax is paid.

We asked other Missouri cities what the Use Tax was assessed on and it appears that those we asked assess on all eligible costs. A comment from a local business owner asked if the City could simply ask for the Use Tax on those items that were affected by the Missouri Supreme Court Ruling. It does not appear that you can pick and choose what you want to charge the Use Tax rate on, or at least it does not appear that any city or county has previously done so based upon the tax rates found on the Department of Revenue website. The Adair County Commission has stated that they will be seeking voter approval asking for the Use Tax on all eligible purchases.

As a reminder, the tax is also on catalog sales and internet purchases. It is assessed for those purchases where a local sales tax is not collected. An out-of-state vendor who has a facility in Missouri will collect the local and state use tax and remit to the Missouri Department of Revenue. If an out-of-state vendor does not have a facility in Missouri, the purchaser of the goods must file a use tax return with the Missouri Department of Revenue only if they have more than **\$2,000 in non-taxed purchases during a calendar** year. Included with this packet is the form that would be completed by a resident. The list below shows what may be subject to use tax collection.

### **Purchases which may be subject to use tax include:**

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

The above answers a lot of the questions the City Council had and mirrors the responses received from other Missouri cities.

Another question that was asked concerned whether or not business owners paid the sales tax on items they purchased outside of the state. The use tax is imposed directly upon the person that stores, uses or consumes the tangible personal property in Missouri. So, if a business owner in Missouri buys something out of state and sells it in Missouri, the person buying would pay the sales tax and the seller would not pay use tax.

As far as the collection of the use tax, it would be remitted to the City much the same way the sales tax revenues are paid out.

**Recommendation** – Unless there are additional questions, an ordinance adding the Use Tax measure to the November ballot is on Monday night's agenda.

## **REVIEW COUNCIL AGENDA**

### **NEWSLETTER REVIEW**

#### Attachments

- Economic Development Staff Report
- Budget Performance Measure Report
- Council Goal Report
- Use Tax Fact Sheet
- DOR Fact Sheet
- Use Tax Return Form (individual)

## **KIRKSVILLE CITY COUNCIL STUDY SESSION ATTACHMENT**

**SUBJECT:** Economic Development Update

**STUDY SESSION MEETING DATE:** July 16, 2012

**CITY DEPARTMENT:** Economic Development

**PREPARED BY:** Melanie Smith, Assistant City Manager

The City Council supports Economic Development through a variety of approaches each year. The key players in the Kirksville area are Kirksville Regional Economic Development, Inc. (K-REDI), Missouri Rural Enterprise and Innovation Center (MREIC)/ Small Business & Technology Development Center (SBTDC), Kirksville Tourism Office and the Economic Development Staff working for the City. Employees from each of these organizations meet quarterly to discuss projects, collaborations and share ideas. Below is a summary of the types of functions that each organization is responsible for:

### ***K-REDI***

K-REDI's mission is to increase economic development in Kirksville and the surrounding area.

Kirksville Regional Economic Development, Inc., better known as K-REDI, is a 501 (c) 3 corporation. The purpose of K-REDI is "to establish a primary industrial development vehicle for Kirksville and the surrounding area." The objective is to create and retain jobs in Northeast Missouri by recruiting and expanding industrial firms in this geographic area, through such activities as selling the Kirksville area to industrial firms, purchasing speculative industrial sites and buildings, and leasing properties to industrial concerns.

In 2003, K-REDI began contracting with the City of Kirksville to provide economic development services. K-REDI's dues-paying and honorary members elect a 17-member board that guides the day-to-day affairs of the corporation. Annual dues paid by community members and businesses range from \$250 to more than \$5,000, depending on the membership classification chosen.

### ***MREIC/SBTDC***

MREIC/SBTDC's mission is to help small businesses grow and succeed.

The Missouri Rural Enterprise and Innovation Center (MREIC)/ Small Business & Technology Development Center (SBTDC), provides small business with free, easy access to business planning, marketing and development. The program is a cooperative effort of the private sector, the educational community, and federal, state, and local governments, and is a part of a state-wide network for training and counseling services. MREIC/SBTDC work with businesses one on one to determine their business needs. Since each business is unique, the assistance received is individualized to meet those

needs. We assist clients in the areas of start-up, marketing, finance, and technology commercialization

### ***KIRKSVILLE TOURISM PROGRAM***

The Tourism Program works to attract visitors to Kirksville for events, conferences, tours, hunting and much more. The Director of Tourism works with a variety of community groups to plan community events including Bacon Festival, Kirksville Air Festival, Red, White and Blue Festival, St. Patrick's Day Events, etc. The program also offers a cooperative marketing program for other small events in our community.

### ***ECONOMIC DEVELOPMENT DEPARTMENT***

City Staff work on retail business attraction and development. They update the City website, Community Profile and Business Resource Guide. They also provide technical assistance for business expansion and retention. They administer various grant programs made available through private and public funding sources including Community Development Block Grants.

Representatives from each organization will be at the Study Session on July 16<sup>th</sup> to provide the council with an update of current projects and programs.

## COUNCIL 1001

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Type of Measure: Effectiveness</b>					
% of expenditures of General Fund					7.3%
Website visits-average monthly visitors	5,918	6,267			*
<b>Type of Measure: Efficiency</b>					
Cost of general services per Kirksville resident					\$486
<b>Type of Measure: Workload</b>					
Partnership meetings	1	5			8
<b>Type of Measure: Workload</b>					
City Council representation at MML meetings	0	0			2
Participation in City Council and study session meetings	7	10			41
% of performance evals completed within 30 days of due date	N/A	N/A			100%
Citizen communications	0	4			10

## ADMINISTRATION 1002

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Type of Measure: Efficiency</b>					
% of minutes approved w/o amendment	100%	100%			100%
<b>Council Goal: Quality of Life</b>					
<b>Type of Measure: Workload</b>					
Media contacts	22	18			80
Information requests for documents	0	3			*
<b>Council Goal: Protection of City-Owned Assets</b>					
<b>Type of Measure: Workload</b>					
Asset/infrastructure plans developed	0	0			4
Status reports distributed to Council (quarterly basis)	1	1			4
Newsletters distributed to City Council	5	7			26
% of performance evals completed within 30 days of due date	100%				100%

## HUMAN RESOURCES 1003

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Type of Measure: Effectiveness</b>					
% of retention	98%				92%
Average salaries compared to market	*				*
% of All perform evals completed within 30 days of due date	74%				75%
<b>Type of Measure: Workload</b>					
Orientation sessions provided to full-time/temporary	1/3				12/42
Orientation sessions provided by supervisor-full-time/temporary	1/3				12/42
Supervisor and employee training/newsletters	1/7				12/12
Grievances at the City Manager level	0	0			0
Labor management meetings negotiations)/employee meetings	0	1			4/2

## ECONOMIC DEVELOPMENT 1004

### KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Economic Development</b>					
<b>Type of Measure: Effectiveness</b>					
% growth in Downtown TIF assessed real property valuation	-	-			1%
% growth in sales tax revenues (April Only)	+1.67%	+11.66%			.4%
# of Business Resource Guides provided	5	5			75
# of Community Profiles provided	2	20			25
# of referrals made for technical assistance	2	2			10
# of retail businesses contacted for purpose of attraction	4	0			15
# of retail businesses receiving assistance for relocation	2	0			3
# of jobs created from businesses who received assistance	-	-			6
# of new jobs created by major manufacturers	-	-			35
Grants identified	8	8			15
Grants submitted	0	2			8
Grants awarded	1	0			5
Grants administered	8	8			12
<b>Council Goal: Quality of Life</b>					
<b>Type of Measure: Effectiveness</b>					
City-wide assessed real property (millions)	-	-			\$115
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
% of performance evals completed within 30 days of due date	100%	0%			100%

## FINANCE 1005

### KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Type of Measure: Effectiveness</b>					
GFOA award recognition for financial reporting and budgeting	Yes	n/a	n/a	n/a	Yes
% of financial transactions posted by 15 <sup>th</sup> of the following month	100%	100%			100%
MIRMA audit score	95%	n/a	n/a	n/a	99%
Actual General Fund revenues as % of estimated revenues	97%	95%			99%
Budget performance: expended vs. budget	79%	88%			100%
PY management letter recommendations implemented	60%	60%			100%
% of businesses in compliance by the renewal date	88%	88%			100%
% of performance evals completed within 30 days of due date	100%	100%			100%

## INFORMATION SYSTEMS 1006

### KEY PERFORMANCE MEASURES/SERVICE INDICATORS

	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Type of Measure: Effectiveness</b>					
Internal customer satisfaction rating on general IT services	Good	Good			Good
<b>Type of Measure: Efficiency</b>					
# of days to resolve service request (target<5)	2.5	4.66			2.0
<b>Type of Measure: Workload</b>					
# of service requests	73	56			320
# of ITV Sessions Offered	3	7			50
Activity per day/e-mail account	n/a	n/a			*

## MUNICIPAL COURT 1007

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Type of Measure: Effectiveness</b>					
Total cases filed-traffic/ordinance violations	294	294			1,450
Total cases disposed-traffic/ordinance violations	350	311			1,425
Record of conviction compliance rate	100%	100%			100%
<b>Type of Measure: Workload</b>					
Disposition categories-traffic/ordinance					
*In-court dispositions/trial dispositions	9	6			15/10
*In-court dispositions/pleas or findings of guilt	204	181			450/350
*Out-of-court dispositions/court cases disposed w/o court app	3	6			30/30
*Out-of-court dispositions/violation bureau	56	34			190/40
*In and out-of-court dispositions/dismissed and nolle processed	64	72			180/110
*In and out-of-court dispositions/certified to Circuit Court	14	12			14/6

## PUBLIC BUILDINGS 1008

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Protect City-Owned Assets</b>					
<b>Type of Measure: Effectiveness</b>					
Heating fuel usage in ccf (goal=1% reduction/3-year average)	9,269	747			18,100
Electric usage in kWh (goal=1% reduction/3-year average)	139,615	171,261			600,000
<b>Type of Measure: Efficiency</b>					
Safety-number of on-the-job or recordable injuries	0	0			0
Final costs of all major projects as % of budget	0%	0%			100%
% of inspection items in compliance on monthly checklist	100%	99%			95%
<b>Type of Measure: Workload</b>					
# of building items needing repairs in past 12 months	17%	17%			20%

## POLICE DEPARTMENT 1020, 1022, 1023,1024

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>COUNCIL GOAL: QUALITY OF LIFE</b>					
<b>Type of Measure: Effectiveness</b>					
<b>Patrol</b>					
Arrests/protective custody detainees	194	227			1,300
Offenses per 1,000 population	21	35			150
% of thefts and vandalisms cleared	0	0			29%
% of Part 1 crimes cleared**	0	0			35%
% of property crimes cleared	0	0			30%
Foot patrols	64	101			405
Community information releases	30	29			225
Guest editorials	3	30			12
% of performance evals completed within 30 days of due date	100%	71%			95%
Public presentations	10	7			30
Officer-initiated activities as % of all police activities	44%	47%			52%
Traffic stops/enforcement efforts	481	530			4,000
Summons/tickets	245	266			1,900
DWI arrests	5	2			65
Citizen commendations	68	21			300
Formal Citizen complaints	0	0			3

**Type of measure: Workload**

**Patrol**

Accidents	83	45	669
Injury accidents	23	12	78

**FISCAL RESPONSIBILITY AND EFFICIENCY IN GOVT**

**Administration**

**Type of Measure: Effectiveness**

% of performance evals completed within 30 days of due date	100%	100%	95%
Training hours	379	1005	2400
Policies review and tested	0	0	27

**Detectives**

**Type of Measure: Effectiveness**

% of performance evals completed within 30 days of due date	100%	100%	100%
---	------	------	------

**Animal Control**

**Type of Measure: Effectiveness**

% of performance evals completed within 30 days of due date	100%	100%	100%
---	------	------	------

\*Part I crimes are murder, rape, robbery, aggravated assault, theft, theft of motor vehicle and arson

\*\* THIS IS A YEAR-END TOTAL

\*\*\* DUE TO COMPUTER CHANGE OVER THIS DATA WAS NOT CAPTURED.

## FIRE DEPARTMENT 1032, 1034, 1036

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
% of emergency operation/mitigation plan updates	0	50%			100%
Emergency operation drills	2	0			5
% of outdoor warnings sirens tested without failure	100%	100%			100%
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
% of performance evals completed within 30 days of due date	80%	80%			95%
Days to complete code violations (goal<=30 days)	13	17			30/85%
Days to complete after turning over to Codes (goal<=10 days)	6	7			10/85%
Classes offered to other organizations	6	3			12
Fire prevention programs offered by age group:					
Adults	7	6			36
College students	4	2			12
High school	2	3			20
Middle school	11	3			20
Primary school	1	6			20
Pre-school	0	2			20
Fire inspections completed annually	367	308			1,349
Business code inspections	7	8			38
<b>Key Measure: Efficiency</b>					
In Minutes - average response time to all incidents (MO avg 7:17)	4:34	4:15			4:23
<b>Key Measure: Workload</b>					
Incident responses	299	296			1,084
% false alarms	6.35%	7.43%			10%
Common business code violation	illumination exits	illumination exits			*
False alarms response incidents	19	20			96
Cause of fire incidents	Misuse of material	Intentional set fires			*

## PUBLIC WORKS DEPARTMENT 1050, 1052

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
% of CSRs closed within 20 working days	78%	82%			95%
Avg time from notification to repair potholes/damaged pavement	1	1			3
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
% of performance evals completed w/in 30 days of due date S&P	100%	100%			100%
<b>Key Measure: Workload</b>					
Days lost to accidents/injury	0	0			0
Miles of snow plowed	3,193	0			14,477
<b>Council Goal: Protect City-Owned Assets</b>					
<b>Key Measure: Effectiveness</b>					
Square feet of concrete replaced	1,578	5,504			13,650
Square feet of asphalt replaced	0	7,130			25,000
Linear feet of cracks sealed by City forces	0	7,105			40,000

## CODE ENFORCEMENT 1073

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
Days to address a citizen complaint (goal=<10 days)	25.63	18.76			10
Nuisance code inspections	870	1166			*
Utility/building code inspections	474	660			*
Cases filed through Municipal Court	31	40			*
New structure permits	14	18			*
All other permits	106	238			*
Participants trained in the OSHA Construction Safety Seminar	26	0			40
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Efficiency</b>					
Days for review and approval of business license (goal=<7 days)	3.81	5.87			7
<b>Key Measure: Workload</b>					
Business licenses approved	90	83			*

## ENGINEERING 1074

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
Average contract price as % of engineer estimate	-	95%			100%
Projects designed in-house	4 in prog	5			6
Estimated construction cost of design in-house	\$560K	\$678K			\$1,100K
Projects designed by consultants	2 in prog	2			5
Estimated construction cost of design by consultants	\$1,100K	\$1,100K			\$3,295K
Final construction cost as % of initial contract price	-				99%
<b>Council Goal: Protect City-Owned Assets</b>					
<b>Key Measure: Effectiveness</b>					
% of performance evals completed within 30 days of due date	-				100%
% street system inventoried	0	0			40%
% GIS database completed for City infrastructure	100	100			100%

## RECREATION ADMINISTRATION 1080

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
Programs offered	n/a	10			20
# of Participants – Tennis	n/a	95			140
Cost per participant – Tennis	n/a	\$35.64			*
# of Participants – Theatre Camp	n/a	24			10
Cost per participant – Theatre Camp	n/a	\$37.56			*
# of Participants – Science Camp	n/a	14			10
Cost per participant – Science Camp	n/a	\$57.80			*
Partnerships	4	5			12
Impressions/Informational displays	50/1	75622/4			3000
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
% of performance evaluations completed within 30 days of due date	100%	n/a			100%
<b>Council Goal: Protect City-Owned Assets</b>					
<b>Key Measure: Effectiveness</b>					
Park master plans reviewed and updated	0	0			2

## AQUATIC CENTER FUND 88

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
Partnerships	2	3			3
Red Cross audit rating (goal=Pass)	n/a	Pass			Pass
# of hours programmed	31%	45%			50%
% of days available for outside pool usage	n/a	96%			90%
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
# of patrons	3871	14385			45000
Cost per visit	\$15.17	\$6.08			*
% increase in revenue	73%	36%			10%
# of participants – swimming lessons	31	100			350
Cost per participant – swimming lessons	\$13.45	\$8.95			*
# of participants – Lifeguard training	n/a	32			12
Cost per participant – Lifeguard training	n/a	\$74.16			*
# of Classes held – Red Cross Training	16	10			25
# of participants per class – Red Cross Training	3	1.3			2
Cost per participant – Red Cross Training	\$24.35	%31.03			*
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
% of performance evals completed within 30 days of due date	n/a	n/a			100%

## WALKING AND CYCLING TRAIL 16

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
Lane-miles of bicycle lanes	0	0			6.5
Lane-miles of bicycle routes	0	0			4
% increase in patrons using multipurpose trails	0	0			10%
Linear feet of compliant sidewalks constructed	0	0			5,920

## AIRPORT FUND 87

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
% of increase in attendance at Kirksville Regional Air Festival	N/A	N/A			30%
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
Hangar occupancy	75%	75%			85%
Gallons sold-Jet A fuel	6846	6960			42,500
Gallons sold-Av Gas fuel	24706	26022			127,188
Commuter passengers served	2487	2829			4,380
Subsidy per commute passenger	140.73	123.72			\$200
% of performance evals completed within 30 days of due date	100%	75%			100%
FAA inspection discrepancies (goal=<3)	N/A	N/A			3

## NORTH PARK FUND 89

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
Partnerships	2	4			3
% of days available for usage	n/a	91%			90%
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
% increase in revenue	167%	18%			10%
% increase in cost of operations	(41%)	0%			(6%)
# of participants – Adult Softball	n/a	490			500
Cost per participant – Adult Softball	n/a	TBD			*

## CAPITAL IMPROVEMENT SALES TAX 31

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Economic Development</b>					
<b>Key Measure: Effectiveness</b>					
Low-interest business loan recipients	0	0			2
% of business improvement loan funding allocation	0	0			100%
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
% of sales tax proceeds coverage of expenses and transfers	-	-			81%
% increase in sales tax revenue over prior year	-	6%			.4%
% increase in capital needs	-	-			(14%)

## TRANSPORTATION SALES TAX FUND 32

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Quality of Life</b>					
<b>Key Measure: Effectiveness</b>					
Linear feet of curb and gutter constructed or replaced	0	1500			6500
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
% of sales tax proceeds coverage of expenditures and transfers	-	-			139%
% increase in sales tax revenue over prior year	-	5%			.4%
					12

% increase in capital needs over prior year	-	-	(41%)
<b>Council Goal: Protect City-Owned Assets</b>			
<b>Key Measure: Effectiveness</b>			
Average Pavement Condition Index (PCI) rating	80	0	78
Square yards of concrete pavement repaired	0	0	5,000
Centerline lane miles of asphalt pavement overlaid or sealed	0	0	4.0
Miles of major street reconstruction or construction	0	0	0.5
Miles of new street added to the inventory	0	0	0

## CENTRAL GARAGE FUND 40

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Government</b>					
<b>Key Measure: Effectiveness</b>					
% of performance evals completed within 30 days of due date	100%	100%			100%
Average cost per breakdown repair	\$65.73	\$60.99			\$81.02
Average downtime hours per vehicle	2.10	3.30			2.55
Average maintenance cost per mile	\$1.29	\$1.36			\$1.18
% of outside labor vs. total vehicle expense	2.42%	3.52%			5.86%
Average availability (%)					
Police patrol cars	99.06%	99.385			99.00%
Fire trucks	98.35%	98.31%			98.68%
Heavy trucks	99.40%	98.30%			98.60%
Medium trucks	98.20%	100%			98.30%
Light trucks/cars	99.65%	99.85%			99.77%
Backhoes	93.47%	97.64%			99.27%
Construction equipment	100%	98.14%			99.57%
Maintenance equipment	98.83%	98.42%			99.25%
Total fleet	98.37%	98.76%			99.18%
% of replacement schedule	25.0%	25%			75%
% of gallons of E-85 used	52.4%	41.85%			48%
Savings realized through usage of OPIS					*

## INSURANCE FUND 60

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Govt</b>					
<b>Key Measure: Effectiveness</b>					
Annual medical/dental/pharmaceutical cost per employee	*				\$8,349
% of participation in biometric screening	97%	97%			69%
% employee participation in wellness activities	70%				*
Average employee sick leave usage (hours)	10				46
Flex plan participants (medical reimbursement program)	125	125			45
% of revenue coverage of health claims/related expenditures					99%
% increase of health claims/related expenditures over prior yr					10%

## UTILITY FUND 80

KEY PERFORMANCE MEASURES/SERVICE INDICATORS	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	Budget 2012
<b>Council Goal: Fiscal Responsibility and Efficiency in Government</b>					
<b>Key Measure: Effectiveness</b>					

Water Treatment	100	100	100%
Wastewater Treatment	100	100	100%
Utility Maintenance	100	100	100%
Overtime Salaries as % of Regular Salaries			
Water Treatment	10.4%	14.0%	9.7%
Wastewater Treatment	7.1%	7.0%	9.8%
Utility Maintenance	2.0%	5.0%	8.9%
% of water billed to water pumped (goal=>90%)	86%	86%	85%
% of reserve maintained			100%
Debt service coverage (goal=>1.1)	1.8	1.7	1.5
% of customers paying accounts on-line	17%	17%	12%
% of estimated meter reads	2%	1%	1%
% of capital projects completed within budget			100%
% of compliance with limits for disinfection byproducts (Trihalomethanes/haloacetic acids)	100%	100%	100%
Water quality complaints	4	0	2
Average time to resolve quality complaints for customer (hours)	1	-	.5
Feet of new or replacement water mains installed	1,980	3,300	9,700
Water main breaks	11	11	51
Avg cost of eight-inch water mains installed in-house (per foot)	30.81	-	\$20.94
Avg cost of six-inch water mains installed by contract (per foot)	-	-	\$75.00
Feet of sewer lines cleaned	88,701	138,686	433,900
Odor and sewer back-up work orders	31	18	100
Reported by-pass events	1	3	10
Million gallons of inflow/inches of rainfall	3.85/15"	6.43/8.68"	3.1/40"
Average BOD (parts per million daily)	13.8	14.56	250
Suspended solids (parts per million daily)	7.4	9.23	240
Average daily outflow (per million gallons per day)	2.5	2.35	3.1
Cost of treatment (per million gallons per day)			\$701.67

## Table of Contents

<b>Economic Development.....</b>	<b><u>3</u></b>
<b>Insure Economic Development Programs are Retained.....</b>	<b><u>3</u></b>
<b>Expand Economic Development Efforts to Include Other Areas....</b>	<b><u>3</u></b>
<b>Continue to Work to Expand and Attract Business in Kirksville....</b>	<b><u>4</u></b>
<b>Continue to Work with Tourism Department to Bring Visitors.....</b>	<b><u>5</u></b>
<b>Work with State of Missouri and Other Partners on DREAM.....</b>	<b><u>6</u></b>
<b>City should focus on retail and service sector.....</b>	<b><u>7</u></b>
<b>Quality of Life.....</b>	<b><u>8</u></b>
<b>Develop Survey Instruments for Timely Community Issues.....</b>	<b><u>8</u></b>
<b>Continue to Identify Infrastructure Needs.....</b>	<b><u>8</u></b>
<b>Continue to implement and enforce beautification efforts.....</b>	<b><u>9</u></b>
<b>Sponsor Community Wide Events.....</b>	<b><u>10</u></b>
<b>Establish Open Communications.....</b>	<b><u>11</u></b>
<b>Work with Community on Items of Mutual Interest.....</b>	<b><u>12</u></b>
<b>Fiscal Responsibility and Efficiency in Government.....</b>	<b><u>12</u></b>
<b>Cost Saving Ideas.....</b>	<b><u>12</u></b>
<b>Long Range Planning.....</b>	<b><u>13</u></b>
<b>Staff Retention.....</b>	<b><u>13</u></b>
<b>Build Partnerships.....</b>	<b><u>14</u></b>
<b>Protect City Owned Assets.....</b>	<b><u>15</u></b>
<b>Asset Inventory.....</b>	<b><u>15</u></b>
<b>Asset Protection.....</b>	<b><u>16</u></b>
<b>Community Pride.....</b>	<b><u>17</u></b>

<b>Economic Development (ED)</b>				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Insure that the community's comprehensive economic development programs are retained (ED)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status		Date Established	
Facilitate a qtrly meeting with all ED professionals	w		End of 2010	Coordinate/encourage quarterly meetings with all economic development operations
	s			
	c			
	o	√		
City offered loan to MREIC	w		7/2/12	Understand the budgets of each economic development organization within the community
	s			
	c			
	o	√		
City sits on Chamber, Tourism, KREDI and MREIC boards	w			Facilitate partnerships whenever possible between the economic development organizations
	s			
	c			
	o	√		
EDA building up and running	w		2/2012	Work to establish a one-stop economic development shop using the former TCRC Building
	s			
	c			
	o	√		
Comments:				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Expand economic development efforts to include other areas of focus specific to the City's efforts, excluding industrial recruitment and tourism (ED)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status		Date Established	
Council has toured Maritz and Cenveo this year.	w		As dates become available	Meet with Major Employers annually
	s			
	c			

	o	√		
City maintains Location One – state website of available properties	w			Work with local realtors, building owners to market available commercial buildings
	s			
	c			
	o	√		
Worked with Hardees. Have sent information to other vendors – no response	w		Hardees to open in August, 2012	Inventory existing businesses to determine gaps in services and work to attract franchising businesses to the community
	s			
	c			
	o	√		
City also now attends the Chamber's Small Business Meetings	w		Monthly	Attend the monthly Chamber of Commerce Economic Development Committee meeting
	s			
	c			
	o	√		
Have provided a few loans. Working on guidelines for improvements	w	√	Developed in 2006	Develop a low interest loan program that would provide funds to downtown building owners to improve the store fronts/facades of downtown businesses
	s			
	c			
	o			
Have discussed but have made little progress	w			Include in the City's airport layout plan locations for business development projects
	s			
	c			
	o			
Have been working to locate Enterprise Car Rental to airport	w		Began in 2011	Identify businesses ideal for location at the municipal airport and work to recruit these businesses
	s			
	c			
	o	√		
EDA building offers possible incubator space	w	√	2012	Explore concept of an incubator with Truman State University to provide on-campus services to students
	s			
	c			
	o			
	w			Work with educational institutions to find out how to retain workforce to adapt to new work environment
	s			
	c			
	o	√		
Comments:				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Continue to work with the Kirksville Regional Economic Development Incorporated (K-REDI), Kirksville Area Chamber of Commerce, and the Missouri Rural Enterprise and Innovation Center to attract and expand business in Kirksville (ED)</b>				

<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status		Date Established	
City owns the EDA building and provides full building support and part of clerical pay	w		2003 Clerical pay began in 2012	Support day-to-day operations through use of city facilities, access to staff expertise, etc.
	s			
	c			
	o	√		
This is a constant work in progress. Admin Assist in Administration works on this	w			Maintain Community Profile, keep website up to date including property listings, develop flyers, brochures when needed
	s			
	c			
	o	√		
Information is available and provided through press releases and other events	w			Provide up-to-date information on airport services and improvements
	s			
	c			
	o	√		
Two evaluations were completed in the past 6 months.	w		Policy effective in 2009	Identify incentives based upon criteria established in City Council Policy #9 Economic Development
	s			
	c			
	o	√		
Will do when prospect presentation is needed	w			Assist with the preparation of individualized presentations under direction of Director of Job Creation
	s			
	c			
	o	√		
Same as above	w			Pursue state and federal incentives available for projects as recommended by KREDI and staff
	s			
	c			
	o	√		
Discussions have begun through the Chamber Economic Development Committee	w	√	2012	Explore how the TCRC might serve as a potential incubator space for use by Innovation Center for start-up businesses
	s			
	c			
	o			
Comments:				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Continue to work with the Tourism Office to develop a tourism program expanding the number of visitors to Kirksville (ED)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			

	Status		Date Established	
Current reps – City Manager and Sheila Pruett	w		Served since inception	City Manager and a Council appointee will serve on Tourism Board
	s			
	c			
	o	√		
Organizations and ideas submitted regularly.	w		Ongoing	Assist in identifying target organizations, events and activities
	s			
	c			
	o	√		
City is taking the lead on the Battle of KV event.	w		Began in 2010	Provide City support in planning, organizing and hosting events
	s			
	c			
	o	√		
We had made some progress – Marketing Committee will est. regular mtgs	w	√		Encourage a comprehensive marketing plan that includes benchmarks for success
	s			
	c			
	o			
Contact has been made with State contractor. Billboards up. Permanent signs budgeted	w	√	New Highway opened 10/2011	Support efforts to promote Kirksville along new Highway 63.
	s			
	c			
	o			
Comments:				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Work with the State of Missouri, TIF Commission, downtown partners, KDIC, downtown businesses, property owners, residents and the community on DREAM (ED)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status		Date Established	
City completed DREAM efforts.	w		Awarded in 2007	Continue to work with the State of Missouri on DREAM process
	s			
	c	√		
	o			
Projects included some loan funds, CDBG grants, and hiring a director for the DT	w			Identify programs and projects that could benefit from DREAM
	s			
	c	√		
	o			

Obtained funds both through CDBG and MoDOT	w			Maximize TIF Funds by securing other funds through DREAM
	s			
	c			
	o	√		
Identified design guidelines – issue failed determining ordinance or guide	w	√	Began March 2010	Identify projects key for collaboration
	s			
	c			
	o			
Grant ended – city received full clearance and compliance from state	w		Began in 2009	Work with KDIC to insure compliance with CDBG funding for Executive Director
	s			
	c	√		
	o			
Meetings and public presentations were held to explain CID. KDIC disbanded	w		KDIC disbanded in June 2012	Meet with the KDIC to discuss DREAM and Downtown Progress including membership/fundraising status
	s			
	c	√		
	o			
Comments:				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>City should focus on retail and service sector attraction and retention (ED)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status	Date Established		
Worked with South 63 CID – center is full. Hardees is coming to town	w	√		Identify potential retail companies that are needed to meet community needs soliciting interest through mail, email and telephone contacts
	s			
	c			
	o			
No Progress	w			Identify potential service providers that are needed to meet community needs soliciting interest through mail, email and telephone contacts
	s			
	c			
	o			
This is on going	w			Assemble list of available properties through local real estate offices that would be placed on City website and marketed to targeted retail and service companies
	s			
	c			
	o	√		
Program developed	w			Develop low interest loan program including application requirements to include financial information, focus of the loans, and process for review and approval
	s			
	c	√		
	o			

No Progress	W			Help businesses develop a web presence
	S			
	C			
	O			
Two programs presented in Newsletter	W		July 2012	Develop a shop local campaign – include success stories
	S			
	C			
	O			
No Progress	W			Conduct surveys to find out why people shop in Kirksville, why businesses chose to locate to Kirksville
	S			
	C			
	O			
Comments:				
<b>Quality of Life (QofL)</b>				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Develop Survey instruments throughout the year that focus on timely community issues. (QofL)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status	Priority		
Encouraged participation in needs assessment and community strategic plan	W	√		Use Kirksville Connection to ask questions of citizens seeking input on a variety of topics. Questions in the Connection should be limited to no more than 3
	S			
	C			
	O			
No issues identified at this time	W			Work with other organizations and community groups to determine interest of citizens on topics of mutual interest (similar to Day Care and Community Needs Assessment)
	S			
	C			
	O			
Comments:				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Continue to identify infrastructure needs within existing areas of the City of Kirksville (QofL)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			

	Status		Date Established	
Continual process	w			Annually evaluate the quality of existing streets using paver system, water working with Missouri DNR on owner supervised program, sewer, storm drainage, and lighting
	s			
	c			
	o	√		
Have park and tree plans for some but not all parks	w			Identify future needs for each community park through the creation of park plans
	s	√		
	c			
	o			
Need to encourage use of funds	w	√		Work to eliminate sub-standard housing conditions as identified using low interest loan funds
	s			
	c			
	o			
City Manager and other community members participating in state wide wireless project	w			Explore the possibility of implementing a wireless network for the community
	s			
	c			
	o	√		
Plan is to complete something for Council consideration by year-end	w	√		Evaluate the existing hike/bike trail plans and develop a complete streets plan to implement
	s			
	c			
	o			
Comments:				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Continue to implement and enforce beautification efforts to promote community pride (QofL)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status		Date Established	
Chamber community betterment group disbanded	w			Work with Community Groups to encourage a focus on "Community Pride"
	s			
	c			
	o			
Council approved design to eliminate a few more corners in downtown	w	√		Implement a plan to maintain the downtown public spaces identifying those areas that are the responsibility of the City's Public Works Department
	s			
	c			
	o			
Completed by City staff letters sent out to other property owners	w	√		Complete a review of existing rights of ways that are the City's responsibility to maintain
	s			
	c			
	o			

Ongoing, even with no rain people are having problems keeping grass mowed	w		Enforce City property maintenance codes
	s		
	c		
	o	√	
No Progress	w		Expand the City's Adopt-a-Street Program, evaluate an Adopt-a-Spot Program
	s		
	c		
	o		
Loan is in place. Will revitalize Affordable Housing Board	w	√	Use loan repayment funds to provide low interest loans to qualifying home owners for housing renovations including roofs, windows, siding, etc.
	s		
	c		
	o		
Currently have Big Event – should we do something else	w		Create a Community Day to reinvest back into the community
	s		
	c		
	o		
Comments:			
<i>Objective:</i>		<i>Action Steps:</i>	
<b>Sponsor community-wide events – include all events whether cash or in-kind support given (QofL)</b>			
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going		
	Status	Date Established	
Provided staff support throughout event	w		July 4 - 6 Red, White and Blue Festival
	s		
	c	√	
	o		
Funds provided	w		Friday Nights on the Square
	s		
	c	√	
	o		
Participate in Marketing and committee work	w	√	Cape Air Airfest
	s		
	c		
	o		
Will provide city support for event	w	√	NEMO Triathlon
	s		
	c		
	o		

As needed	W		Fall 2012	TSU Parade
	S			
	C			
	O			
As needed	W		Fall 2012	KHS Parade
	S			
	C			
	O			
City provides financial support for this	W			Art in the Park program
	S			
	C			
	O			
As needed	W		March 2012	St. Patricks Day Parade
	S			
	C			
	O			
As needed	W			Provide staff and equipment support to Truman, ATSU and public school for special events
	S			
	C			
	O	√		
Comments:				
<b>Objective:</b>			<b>Action Steps:</b>	
<b>Establish Open Communications (QofL)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status		Date Established	
Use website, Facebook, Twitter, Cable Channel 3, Kirksville Connection	W			Promote events
	S			
	C			
	O	√		
Information is constantly added	W			Create a robust online presence through website
	S			
	C	√		
	O			
Emails and Citizen Service Tracker are used	W			Respond to citizen comments through use of electronic medium
	S			
	C	√		
	O			
Comments:				

<i>Objective:</i>			<i>Action Steps:</i>		
<b>Work with Community and Community Organizations on Items of Mutual Interest (QofL)</b>					
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going				
	Status		Date Established		
Day Care survey was completed and presented	w		December 2011	Work with Human Resource Group on Day Care Needs	
	s				
	c	√			
	o				
Community Center Needs Assessment complete – hotels have been given report	w		February 2012	Complete Community Center Needs Assessment	
	s				
	c	√			
	o				
Comments:					
<b>Fiscal Responsibility and Efficiency in Government (FR)</b>					
<i>Objective:</i>			<i>Action Steps:</i>		
<b>Cost Saving Ideas (FR)</b>					
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going				
	Status		Date Established		
Performance contracting approved and in process	w	√		Produce cost savings ideas on how to reduce the budget – focusing on increments of \$5,000 or more	
	s				
	c				
	o				
	w			Track cost savings measures and carry implemented ideas over year after year including the evaluation of savings using OPIS (oil price information service)	
	s				
	c				
	o				
Need to develop a program	w			Encourage employees to come up with cost savings measures	
	s				
	c				
	o				
Comments:					

<i>Objective:</i>			<i>Action Steps:</i>		
<b>Long Range Planning (FR)</b>					
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going				
	Status	Date Established			
EDA building established exploring incubator space	w		02/2012	Develop long range plan for the former TCRC building	
	s				
	c	√			
	o				
We provided this for health insurance and more recently employee pay	w	√		Analyze costs compared to benefits for new projects or programs, as part of the research process	
	s				
	c				
	o				
Similar goal above.	w			Develop long range plans of 5 years and 10 years plus for all city owned buildings and facilities	
	s				
	c				
	o	√			
New Finance Director has started to think about long term projections	w	√		Develop a five-year rolling revenue projections for each of the following funds: General, Capital Improvements, Transportation Sales Tax, Airport, Aquatic Center	
	s				
	c				
	o				
Council met with HDR twice this year on plans for ww plant	w	√	April 2 and July 2	Continue to develop an action plan to address upcoming state regulations for the wastewater treatment plant to insure compliance with new State and Federal regulations	
	s				
	c				
	o				
Comments:					
<i>Objective:</i>			<i>Action Steps:</i>		
<b>Staff Retention (FR)</b>					
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going				
	Status	Date Established			
HR Manager provides orientation to all new hires	w			Provide orientation to all new employees including review of personnel benefits and job responsibilities	
	s				
	c				
	o	√			

Performance Measures est. in budget to highlight this requirement	W			Complete performance assessments within 30 days of employee's anniversary date
	S			
	C			
	O	√		
No Progress on this	W			Explore incentives for those individuals who perform beyond expectations
	S			
	C			
	O			
City Manager has a small budget allocation to recognize outstanding efforts	W			Continue recognition of work by City Manager providing small incentives
	S			
	C			
	O	√		
Council expanded step system by adding two more steps	W		Effective January 2012	Minimize recruitment and training costs and lost productivity by increasing retention levels of employees through improved wages
	S			
	C			
	O	√		
Payroll stuffers, emails, meetings are held.	W			Improve communications at all levels of the organization through newsletters, payroll stuffers, employee meetings, email correspondence, department meetings
	S			
	C			
	O	√		
Each department conducts necessary training	W			Provide necessary training needed to maintain required certifications
	S			
	C			
	O	√		
Working with PD and Finance	W	√		Develop a plan to encourage employees interested in advancement
	S			
	C			
	O			
Comments:				
<b>Objective:</b>			<b>Action Steps:</b>	
<b>Build Partnerships (FR)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status		Date Established	
Office and Building maintenance purchases continue. All vehicles centrally purchased	W			Continue the implementation of joint purchasing for office supplies and building maintenance supplies. Work to identify other possible internal purchases to include common items like safety equipment, herbicides, etc.
	S			
	C			
	O	√		

Have extended offers to work together but to date no response	w			Explore with other governmental groups – i.e. school district, county, etc. on potential joint purchasing projects
	s			
	c			
	o	√		
Citizen Service Tracker is great. Permits and other items need to be evaluated.	w	√		Explore technology enhancements that would allow citizens more access to City services online such as bill payments, permit purchasing, license renewals
	s			
	c			
	o			
Met with ATSU, TSU, Library and County	w			Continue partnership meetings with Adair County Commission, Kirksville R-III, Truman State University and ATSU
	s			
	c			
	o	√		
City is an active member of many organizations	w			Develop partnerships with other organizations – Arts Association, KDIC, Chamber of Commerce, etc.
	s			
	c			
	o	√		
City Manager through Chamber Govt Affairs led the updating of the Strategic Plan	w		Began in 2011 will finish fall of 2012	Identify other partnerships, hosting meetings to identify shared goals and agendas
	s			
	c			
	o			
	w			Continue to foster strong relations with existing community partners – Chamber of Commerce, Kirksville Airport Association, Kirksville Arts Association, KDIC, KBSA, service clubs and other organizations
	s			
	c			
	o	√		
	w			Continue to work with State and Federal partners on shared goals and agendas – DNR, MDC, MoDOT, FAA, and state and local representatives
	s			
	c			
	o	√		
Police established Citizens Police Academy. Plan to implement a Friends of Forest Llewellyn	w		Began in 2011 soliciting new group	Build partnerships with citizens on shared issues of concern
	s			
	c			
	o	√		
Chief Behrens is an active member	w			Continue to work within Region B RHSOC of the state of Missouri
	s			
	c			
	o	√		
Comments:				
<b>Protect City Owned Assets (PCOA)</b>				
<i>Objective:</i>			<i>Action Steps:</i>	
<b>Asset Inventory (PCOA)</b>				

<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going		
	Status	Date Established	
Completed a comprehensive training and mandatory requirements	w		March 2012
	s		
	c	√	
	o	√	
We have an inventory of all assets. We need to develop list of training skills	w		
	s		
	c		
	o	√	
We have added all training information on the computer	w	√	2011
	s		
	c		
	o		
Will need to be evaluated by Finance Director	w	√	
	s		
	c		
	o		
Engineering Firm Selected - Jviation	w		May 18, 2012
	s		
	c		
	o		
Comments:			
<i>Objective:</i>			<i>Action Steps:</i>
<b>Asset Protection (PCOA)</b>			
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going		
	Status	Date Established	
	w		Periodic
	s		
	c		
	o	√	
Completed water, sewer, streets, building, parks and airport for 2012 budget	w		September of Each Year
	s		
	c		
	o	√	
Complete a survey of peer cities including list of services provided to determine how we compare			
Continue to implement and update long-range plans for capital assets – water, sewer, streets, buildings, parks and airport			

Currently working on document to present to Council in September	w	√	Will present in September	Prepare a comprehensive document that includes the five-year plans for water, sewer and streets, incorporate the long range plans of the City's Comprehensive Plan into this document
	s			
	c			
	o			
Have a 5 year rolling plan for each. Airport is in conjunction with State of Missouri	w		Fall of the Year	Develop long-range plans for public buildings, parks and airports
	s			
	c			
	o	√		
Currently provide costs and funding sources	w			Determine costs of long-range plans, calculate costs and outline funding plans to support efforts
	s			
	c			
	o	√		
Inconsistent progress on this action step.	w	√		Work with other partners of the E911 Joint Services Board to develop a long-term sustainability plan for the E911 Center
	s			
	c			
	o			
<b>Objective:</b>			<b>Action Steps:</b>	
<b>Community Pride (PCOA)</b>				
<i>Date and Contact</i>	W = Work in Progress S = Significant Progress C = Completed O = On-going			
	Status	Date Established		
KV Connection articles on parks, streets and stormwater	w		January – June 2012	Communicate capital plans to the citizens through the Kirksville Connection, hosted public venues, website and cable channel 3
	s			
	c			
	o	√		
Plans are available on website, made public at various meetings	w		ATC LPRC City Council	Communicate this information to the general public through City Council meetings, Commission Meetings
	s			
	c			
	o	√		
Staff is working on a Friends of Cemetery Committee	w	√	May 2012	Work with citizen groups to establish ways to address issues that arise through collaborations identifying responsibilities of all concerned and determining appropriate course of action for each
	s			
	c			
	o			
Promoted and supported Big Event Run Adopt a Street Program	w		March 2012	Support the efforts of organizations who are focusing on a community pride campaign
	s			
	c			
	o	√		
Comments:				

## **CITY USE TAX FACT SHEET**

Note: The MML also has prepared a model use tax election ordinance.)

### **Municipalities May Enact A Use Tax**

Sections 144.757.144.761 RSMo. authorizes any incorporation city, town or village to impose a local use tax.

### **What is the Local Use Tax?**

The local use tax is applied, in lieu of the local sales tax, on transactions that individuals and businesses conduct with out-of-state vendors, including catalog and direct market sales.

### **Is This a Fair Tax?**

Yes, the main purpose of the local use tax is to create a level playing field for your local retail businesses that must collect the city sales taxes. Currently, your local retailers are at a competitive disadvantage with out-of-state vendors who do not have to collect local sales taxes. The local use tax will fix this "loophole."

### **City Adopting a Use Tax Must Submit Ordinance to Voters**

The governing body of any city may adopt a local use tax ordinance. However, the proposal must be submitted to the voters of the city at either a city, county or state general, primary or special election and receive a majority of the votes cast on the proposal.

### **What Use Tax Rate is Authorized**

The city may impose a use tax only at the same rate as its city sales tax rate. If the city's sales tax rate is repealed, reduced or increased, by voter approval, then the city's use tax rate is similarly repealed, reduced or increased.

### **What if the City's Voters Turn Down the Use Tax?**

If the voters of the city do not authorize a local sales tax, the legislative body of the city may submit the sales tax proposal again at the later election. There is no limitation as to how many times the local sales tax proposal may be submitted to the electorate.

### **When Does a City Use tax Ordinance Take Effect?**

If the city voters approve the use tax on August 6, 1996, then the tax becomes effective October 1, 1996, as long as the Director of Revenue receives notice of adoption of the local use tax on or before August 16.

If the city voters approve the use tax after December 31, 1996, then the tax becomes effective on the first day of the calendar quarter which begins at least forty-five days after the Director of Revenue receives notice of adoption of the local use tax.

### **How is the Tax Collected?**

If the out-of-state vendor has a facility in Missouri, the vendor will collect the local use tax, along with the state use tax, and remit both to the Missouri Department of Revenue (DOR). If the out-of-state vendor does not have a facility in Missouri, the purchaser must file a use tax return

with DOR but only if the individual or business has more than \$2,000 in such purchases during the calendar year.

### **The State Director of Revenue Collects the tax for the City**

Under the law, the State Director of Revenue collects both the state and city use taxes. City taxes, less charges for collection, are sent back to the city imposing the tax. A city receives only the amount of tax imposed by it and collected from it. Thus, while the state is not sharing any of its revenues with a city imposing a local use tax, the state is providing its collection machinery, and no additional collection machinery or additional personnel will be required by the city in order for the city to receive a city use tax.

### **What Does the State Charge for the Collection of the City Use Tax and How is the City tax Accounted For?**

The Director of revenue is required to deposit all city use taxes collected in a special City Use Tax Trust Fund, less one percent for the cost of collection. The one percent deducted, less the cost of premiums on surety bonds, is deposited in the State General Revenue Fund. The Director of Revenue of the state is to keep an accurate record of the amount of money collected from each city.

### **When is Local City Use Tax Money Distributed to the City?**

The law provides that not later than the tenth day of each month the State Treasurer will distribute all moneys deposited in the City Use Tax Trust Fund during the preceding month to the city treasurer or to any other officer as may be designated by city ordinance of any city imposing the use tax.

### **What Purchases are Exempt From the Use Tax?**

If an item is exempt from the state and local sales tax, it is also exempt from the state and local use tax, including raw materials and component parts used in manufacturing, machinery used in manufacturing, farm equipment, etc.

### **How Much will My City Receive From a Local use Tax?**

It is very difficult to estimate the revenue from a local use tax because it is based on the purchases made by individuals and businesses in your city from out-of-state vendors. There is no information available on such sales in prior years.

## **DOR FACT SHEET**

### **Use Tax**

Use tax is imposed on the use, storage or consumption of tangible personal property shipped into Missouri from out of state. The state use tax rate is also imposed at a rate of 4.225%. In addition, cities and counties may impose local use tax. The amount of use tax paid on the transaction will depend on the combined local use tax rate in effect at the Missouri location to which the tangible personal property is shipped. Either the out-of-state seller will collect and remit the use tax directly to Missouri or the purchaser is responsible for remitting the tax to the department if the out-of-state seller does not collect use tax on the transaction. Local use taxes are distributed in the same manner as sales tax. Missouri cannot require out of state companies that do not have nexus or “direct connection” with the state to collect and remit use tax.

Any vendor and its affiliates selling tangible personal property to Missouri customers should collect and pay sales or use tax in order to be eligible to receive Missouri state contracts, regardless of whether that vendor or affiliate has nexus with Missouri.

Effective August 28, 2003, Section 34.040.6 states, “The commissioner of administration and other agencies to which the state purchasing law applies shall not contract for goods or services with a vendor if the vendor or an affiliate of the vendor makes sales at retail of tangible personal property or for the purpose of storage, use, or consumption in this state but fails to collect and properly pay the tax as provided in chapter 114, RSMo. For purposes of this section, “affiliate of the vendor” shall mean any person or entity that is controlled by or is under common control with the vendor, whether through stock ownership or otherwise.”



MISSOURI DEPARTMENT OF REVENUE  
2011 INDIVIDUAL CONSUMER'S  
USE TAX RETURN

FORM <b>4340</b> REV. (12-2011)		TAX PERIOD Jan. - Dec. 11 (201112)	DUE DATE 04/17/2012												
LAST NAME		FIRST NAME	INITIAL												
SPOUSE'S LAST NAME		FIRST NAME	INITIAL												
ADDRESS		CITY	STATE												
CITY		STATE	ZIP CODE												
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.		<table border="1"> <thead> <tr> <th>TAXABLE PURCHASES</th> <th>TAX RATE</th> <th>CONSUMER'S USE TAX</th> </tr> </thead> <tbody> <tr> <td>A.</td> <td></td> <td>1.</td> </tr> <tr> <td>B.</td> <td>4.225%</td> <td>2.</td> </tr> <tr> <td colspan="2"><b>Total Individual Consumer's Use Tax Due (U.S. funds only)</b> .....</td> <td>3.</td> </tr> </tbody> </table>		TAXABLE PURCHASES	TAX RATE	CONSUMER'S USE TAX	A.		1.	B.	4.225%	2.	<b>Total Individual Consumer's Use Tax Due (U.S. funds only)</b> .....		3.
TAXABLE PURCHASES	TAX RATE	CONSUMER'S USE TAX													
A.		1.													
B.	4.225%	2.													
<b>Total Individual Consumer's Use Tax Due (U.S. funds only)</b> .....		3.													
SIGNATURE(S)		DATE	DAYTIME TELEPHONE												
		/ /	( ) -												
<p>MAKE CHECK PAYABLE TO: MISSOURI DEPARTMENT OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840. <b>DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.</b> If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.</p>															

(12-2011)

MISSOURI DEPARTMENT OF REVENUE  
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

**This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.**

**What is Consumer's Use Tax?** Use tax is imposed on the storage, use, or consumption of tangible personal property in this state. You must pay consumer's use tax on tangible personal property stored, used, or consumed in Missouri unless you paid tax to the seller or the property is exempt from tax.

**What is Taxable?** If an out-of-state seller does not collect use tax from the purchaser, the purchaser is responsible for remitting the use tax to Missouri (unless the property is purchased for resale or otherwise exempt by statute). Also, a seller not engaged in business is not required to collect Missouri tax but the purchaser in these instances is responsible for remitting use tax to Missouri. A purchaser is required to file a use tax return if the cumulative purchases subject to use tax exceed \$2,000 in a calendar year. Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2011, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO (\$4,000 x 4.225 percent = \$169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

**Purchases which may be subject to use tax include:**

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

**Why am I required to file?** When you make purchases on which the seller is not required to collect the tax you must pay the tax directly to the state of Missouri.

The use tax rates may be found on the internet at <http://dor.mo.gov/business/sales/rates/2011/>. Use the "USE RATE" column to ensure correct rates.

**HOW TO FILE**

Compile a list of purchases made during 2011 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2011 Individual Consumer's Use Tax Return. The due date for filing the return is April 17, 2012.

**TAXABLE PURCHASES/TAX RATE**

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. The use tax rate for Missouri is 4.225 percent unless the city or county for your residential location has enacted a local option use tax, which will increase the tax rate. The correct use tax rate can be found at: <http://dor.mo.gov/business/sales/rates/2011/>. Use the "USE RATE" column.

If the use tax rate is **greater than** 4.225 percent, enter your taxable purchases on Line A and the applicable tax rate.

If the use tax rate is 4.225 percent, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225 percent. You may be required to use both Lines A and B if you resided in different locations during 2011.

**CONSUMER'S USE TAX**

Multiply taxable purchases (Line(s) A and B) by the appropriate tax rate and enter the amount on Line(s) 1 and 2.

**TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE**

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Department of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. **You may not use your individual income tax refund to pay your use tax liability.**

Sign and date the return.

**MAIL TO:** Department of Revenue  
P.O. Box 840  
Jefferson City, MO 65105-0840

For questions regarding the Missouri consumer's use tax, please e-mail [salesuse@dor.mo.gov](mailto:salesuse@dor.mo.gov) or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

(12-2011)