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DEPARTMENT

Administration/Human Resources

ACTIVITY

Human Resources

INSTRUCTIONS:

Please limit text and utilize bullets when possible. **Bold items that require special attention.** Note any significant changes to revenue. Do not list individual line item changes unless there is a significant change in amount. **Please limit memo to less than 3 pages.**

REVISED ESTIMATE FOR CURRENT FISCAL YEAR (2025/2026)

Items of Concerns for Current Fiscal Year:

There are a number of benefits to the City in providing training to supervisory level employees, in particular. It is becoming increasingly important that managers and supervisors understand the basics of labor law and are able to competently communicate with employees about various topics related to their work. The requested budget will be used to focus on training that will build on management's ability to provide effective feedback, address performance concerns, and update their knowledge of applicable labor laws. The city benefits when supervisory staff is competent and effective.

Significant Line Item Increases/Decreases for Revised Estimate:

- There is an additional request for training dollars. The HR department and City Administrator have been focused on improving the ability of management staff to provide appropriate support, feedback, and communication to their employees. There is training needed to support these efforts.

Is Revised Estimate for Activity the same as Approved Budget? If not, explain why:

- The revised estimate is slightly higher than the approved budget due to the request for additional training dollars. There have been some reductions in less used line items to help offset the increase.

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

FY 2026/2027 BUDGET REQUEST

Items of Concern for Fiscal Year 2025/2026 (changes in service levels, revenue, etc. that impact budget):

- While there is no formal request for additional personnel in this year's budget for the HR Department, this remains an area of concern. The number of personnel and risk management related initiatives continues to grow and existing staff cannot absorb the workload and achieve the desired outcomes. An additional position has been requested in the past several budgets.
- Provide some funding for an online performance management system. This will improve the effectiveness of the performance evaluations and allow supervisors to provide more meaningful guidance and feedback to employees. The result should be improved employee engagement and increased productivity.

Significant Line Item Increases/Decreases proposed for FY 2025/2026 (include justification for increases)

- Legal fees line items have been increased by \$5000. (61220) All three bargaining units have contracts expiring June 30, 2027 which will result in the start of negotiations in the fall of 2026.
- There is an additional request of \$15,000 for money for computer software. (61340) This is for the purchase of a performance management to assist management staff in efforts to effectively and efficiently manage employee performance.

Is Budget Request the same as the Revised Estimate for the Previous Fiscal Year? If not, explain why:

- The request for budget is higher than the revised estimate for the reasons mentioned above.

FY 2026/2027 CAPITAL OUTLAY REQUESTS

Capital Outlay Requests (item and cost) for FY 2022/2023 (item and cost)

- No capital requests were included in the previous year.

Please note
whether capital
requests were
included in Form
11 in the previous
year.

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: GENERAL GOVERNMENT		DEPARTMENT: CITY ADMINISTRATOR					ACTIVITY: HUMAN RESOURCES				
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL FISCAL YEAR 2023/2024	ACTUAL FISCAL YEAR 2024/2025	BUDGET FISCAL YEAR 2025/2026	FIRST 3 MOS FISCAL YEAR 2025/2026	LAST 9 MOS FISCAL YEAR 2025/2026	ESTIMATE FISCAL YEAR 2025/2026	CITY ADMIN ESTIMATE FISCAL YEAR 2025/2026	BUDGET REQUEST FISCAL YEAR 2026/2027	CITY ADMIN REVISION FISCAL YEAR 2026/2027	APPROVED BUDGET 2026/2027
(A)	(B)	(C)	(D)	(E)		(F2)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES											
41XXX	REGULAR SALARIES & WAGES	\$104,426	\$111,374	\$115,900	\$26,502	\$86,746	113,248	\$113,200	\$119,000	\$119,000	
42XXX	PART TIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
43XXX	OVERTIME SALARIES & WAGES	0	0	0	0	0	0	0	0	0	
44XXX	OTHER SALARIES & WAGES	634	609	600	123	463	586	600	600	600	
45XXX	PENSION & RETIREMENT	17,532	18,718	19,900	4,408	14,904	19,312	19,300	20,400	20,400	
46XXX	INSURANCE	30,453	31,948	33,200	8,289	23,521	31,810	31,800	34,200	34,200	
SUBTOTAL		\$153,045	\$162,649	\$169,600	\$39,322	\$125,634	\$164,956	\$164,900	\$174,200	\$174,200	\$0
COMMODITIES											
51XXX	OFFICE SUPPLIES	\$135	\$241	\$1,200	\$36	\$514	\$550	\$500	\$550	\$500	\$0
52XXX	OPERATING SUPPLIES	114	17	400	0	300	300	300	300	300	0
53XXX	REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		\$249	\$258	\$1,600	\$36	\$814	\$850	\$800	\$850	\$800	\$0
CONTRACTUAL SERVICES											
61XXX	PROFESSIONAL FEES	\$91,354	\$17,872	\$30,500	\$3,884	\$26,616	\$30,500	\$30,500	\$52,400	\$35,500	\$0
62XXX	TECHNICAL SERVICES	658	325	1,100	72	528	600	600	600	600	0
63XXX	RENTALS	0	0	0	0	0	0	0	0	0	0
64XXX	TRAVEL AND EDUCATION	19,649	11,593	13,200	150	18,050	18,200	18,200	23,600	13,600	0
65XXX	COMMUNICATIONS & UTILITIES	4,397	4,421	4,400	1,598	3,002	4,600	4,600	4,400	4,400	0
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0
67XXX	REPAIR & MAINTENANCE SERVICES	0	0	0	0	0	0	0	0	0	0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0
69XXX	MISCELLANEOUS	461	337	1,200	0	700	700	700	700	700	0
SUBTOTAL		\$116,519	\$34,548	\$50,400	\$5,704	\$48,896	\$54,600	\$54,600	\$81,700	\$54,800	\$0
CAPITAL OUTLAY											
71XXX	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
72XXX	BUILDINGS	0	0	0	0	0	0	0	0	0	
73XXX	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	
74XXX	EQUIPMENT	0	0	0	0	0	0	0	16,900	0	
SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,900	\$0	\$0
9XXXX	TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES		\$269,813	\$197,455	\$221,600	\$45,062	\$175,344	\$220,406	\$220,300	\$273,650	\$229,800	\$0

Form 12

FY 2026/2027 Budget

Department-Prioritized Budget Reductions if Necessary

Reductions Needed Based on Form 2
Department Budget Request for 2026/2027

If 1%

If 3%

If 5%

Amount of Reduction Needed Based on Form 2 Amounts
(Personal Services + Commodities + Contractual) x %

\$ 2,568

\$ 7,703

\$ 12,838

Detail of Potential Reductions:

Account Description

Personal Services Accounts:

64200	Travel	300	1,000	1,000
64500	Mileage	50	150	200
65100	Advertising	1,000	1,500	2,000
69400	Dues and Memberships	200	500	500
64700	In-House Training	1,100	4,600	9,150

Commodities Accounts:

Contractual Services Accounts:

Total Department-Prioritized Budget Reductions

\$ 2,650

\$ 7,750

\$ 12,850

Difference Over (Under) Targeted Amount

\$ 83

\$ 48

\$ 13

**CITY OF MUSCATINE
2026/2027 BUDGET**

**GOALS & OBJECTIVES
For 2025/2026**

DEPARTMENT:

City Administrator

ACTIVITY:

Human Resources

OBJECTIVES TO BE ACCOMPLISHED IN 2025/2026

- To complete implementation of the new payroll time entry system and the employee self-service portal. **(Strategic Plan – Excellent Customer Service)**
- To conduct employee training on the use of the payroll time entry and employee self-service software systems. **(Strategic Plan – Excellent Customer Service)**
- To conduct supervisory training on various topics such as FMLA, ADA, and Fair Labor Standards to help ensure city compliance in these areas. **(Strategic Plan – Excellent Customer Service)**
- To review and determine steps for a performance management system; work to implement options identified.

STATUS REPORT ON 2025/2026 OBJECTIVES:

- To complete implementation of the new payroll time entry system and the employee self-service portal. **(Strategic Plan – Excellent Customer Service)** **This is about 60% complete with additional departments being added this winter.**
- To conduct employee training on the use of the payroll time entry and employee self-service software systems. **(Strategic Plan – Excellent Customer Service)** **This training is ongoing in each department as they come online with the software. Office personnel have been trained in process to submit payroll using this system.**
- To conduct supervisory training on various topics such as FMLA, ADA, and Fair Labor Standards to help ensure city compliance in these areas. **(Strategic Plan – Excellent Customer Service)** **Supervisors have attended an FMLA/ADA training. Additional training is planned for handling disciplinary issues in spring 2026.**
- To review and determine steps for a performance management system; work to implement options identified. **This has not been advanced. There is a budget request in the upcoming budget for software to implement a system.**

NARRATIVE ON RECENT DEPARTMENT/ACTIVITY ACCOMPLISHMENTS:

The Human Resources (HR) Department has been active in a variety of areas this year.

The HR staff is in the process of implementing an electronic pay system and an employee self service portal. This work is being done in collaboration with the Finance Department. It is expected the implementation will be complete by the end of this current fiscal year. This will provide not only an updated payroll processing system, but easier access for employees to information about their pay and benefits. It will also allow employees to make necessary changes to tax withholding and benefits online.

The leadership training course continues. The goal is for all employees to attend this training.

All supervisors also attended a mandatory FMLA/ADA training during this fiscal year. Additional training on handling discipline is currently planned.

The HR continues to work in all areas related to employee matters that support the operating departments. This includes, but is not limited to, creating all action forms for hiring, promotions, pay increases, terminations, and reclassifications. The department assists supervisors and department heads with policy interpretation, performance issues, and other matters related to employee issues.

This department is also responsible for handling worker's compensation claims, benefit enrollments and changes, bargaining unit negotiations, maintenance of personnel and medical files, the City's drug testing program, tracking of leave, uniform orders, and coordinating training.

**CITY OF MUSCATINE
2026/2027 BUDGET
GOALS & OBJECTIVES**

GOAL STATEMENT:

(Only complete if different from 2025/2026)

OBJECTIVES TO BE ACCOMPLISHED IN 2026/2027:

- To review and determine steps for a performance management system; work to implement options identified.
- To implement additional tools available in ESS portal such as open enrollment and time off requests.
- To continue efforts to provide supervisory training and improve competency.

**CITY OF MUSCATINE
2026/2027 BUDGET
PERFORMANCE MEASURES**

PERFORMANCE MEASURES

	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Estimated 2025/2026	Estimated 2026/2027
Full-time Positions Hired	31	23	22	20	22
Permanent Part-time Positions Hired	14	6	14	20	20
Retirements	10	5	5	10	8
Personnel Actions Processed	445	526	400	450	450
Employment Applications Received *	1,477*	989	1446	1400	1400
Civil Service Examinations Administered	32	15	19	18	17
Employee Training Programs	5	5	4	5	5
Civil Service Commission Meetings	4	4	4	4	4

* Increased applications are being received with the implementation of the Acquire TM software.