

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.

DEPARTMENT

WATER POLLUTION CONTROL

ACTIVITY

LABORATORY OPERATIONS

REVISED ESTIMATE FOR CURRENT FISCAL YEAR (2025/2026)

Items of Concerns for Current Fiscal Year:

- The WIMS subscription fee. It is used for plant operations and the laboratory.
- The steam distillation is \$9,500.00 less than budgeted.
- The high temperature block is \$1,400.00 less, but this includes a fumes scrubber that was not used previously.
- The WIMS training from June 2025 for \$12,221.60 was not billed until October 2025 by the Aquatics Informatics company.

Significant Line Item Increases/Decreases for Revised Estimate:

- 52830 Tool & Minor Equip: Increase \$8,100.00. Moving small capital items here per Finance.
- 61340 Computer/Software: Increased to \$10,500.00 for subscription for plant WIMS program purchased this year.

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

- No, the Revised Estimate is \$5,400.00 higher than the Approved Budget due to WIMS lab data program annual subscription.

FY 2026/2027 BUDGET REQUEST

Items of Concern for Fiscal Year 2026/2027 (changes in service levels, revenue, etc. that impact budget):

- Due to Tariffs the laboratory supplies budget is increased by \$2,000.00.

Significant Line Item Increases/Decreases proposed for FY 2026/2027 (include justification for increases)

- 52210 Lab Supplies: Increased \$2,000.00. Tarriffs and other inflationary costs are driving up prices for lab supplies.

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

- No, the Budget Request is \$10,100.00 higher than the Revised Estimate due to tarriffs and inflationary costs driving up prices for lab supplies. We also moved small capital purchases to this.

FY 2026/2027 CAPITAL OUTLAY REQUESTS

Capital Outlay Requests (item and cost) for FY 2026/2027 (item and cost)

- Plate sealer: \$7,800. Use for microbiological determinization. Item is used for sealing each sample. Current sealer is 8 years old.

Function:
Business Type

Department:
Water Pollution Control

Activity:
Laboratory Operations

	Actual 2023/2024	Actual 2024/2025	Budget 2025/2026	Revised Estimate 2025/2026	Budget 2026/2027	Percent Change
Expenditure Summary						
Personal Services	\$ 365,714	\$ 385,249	\$ 422,600	\$ 422,000	\$ 435,700	3.10%
Commodities	83,457	82,194	82,500	82,600	92,700	12.36%
Contractual Services	52,114	54,310	44,500	53,000	49,800	11.91%
Capital Outlay	26,573	145,412	40,000	41,000	7,800	-80.50%
Transfers	-	-	-	-	-	
Total Expenditures	<u>\$ 527,858</u>	<u>\$ 667,165</u>	<u>\$ 589,600</u>	<u>\$ 598,600</u>	<u>\$ 586,000</u>	-0.61%
Funding Sources						
Sewer Charges	\$ 433,230	\$ 568,724	\$ 499,600	\$ 508,600	\$ 496,000	-0.72%
Analytical Charges	<u>94,628</u>	<u>98,441</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	0.00%
Total Funding Sources	<u>\$ 527,858</u>	<u>\$ 667,165</u>	<u>\$ 589,600</u>	<u>\$ 598,600</u>	<u>\$ 586,000</u>	-0.61%

Personnel Schedule						
	Actual 2023/2024	Actual 2024/2025	Budget 2025/2026	Revised Estimate 2025/2026	Budget 2026/2027	Budget Amount 2026/2027
Full Time:						
Chemist	1.00	1.00	1.00	1.00	1.00	
Laboratory Technician	<u>2.00</u>	<u>2.00</u>	<u>2.00</u> (1)	<u>3.00</u>	<u>3.00</u>	
Total Full Time	3.00	3.00	3.00	4.00	4.00	
Part Time:						
Laboratory Technician	<u>0.73</u>	<u>0.73</u>	<u>0.73</u> (1)	<u>-</u>	<u>-</u>	
Total	3.73	3.73	3.73	4.00	4.00	\$ 301,500
Employee Benefits						<u>134,200</u>
Total Personal Services						<u>\$ 435,700</u>
1. Part Time Laboratory Technician moved to Full Time FY 26						

Capital Outlay			
Item	Quantity	Replacement	Amount
Plate Sealer - IDEXX	1	Yes	\$ 7,800

CITY OF MUSCATINE
DETAILED EXPENDITURE CLASSIFICATION
FORM 2

FUNCTION: BUSINESS TYPE		DEPARTMENT: WATER POLLUTION CONTROL						ACTIVITY: LABORATORY OPERATIONS			
ACCT NO.	ACCOUNT CLASSIFICATION	ACTUAL	ACTUAL	BUDGET	FIRST 3 MOS	LAST 9 MOS	ESTIMATE	CITY ADMIN	BUDGET	CITY ADMIN	APPROVED
		FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	ESTIMATE	REQUEST	REVISION	
		2023/2024	2024/2025	2025/2026	2025/2026	2025/2026	2025/2026	2025/2026	2026/2027	2026/2027	BUDGET
(A)	(B)	(C)	(D)	(E)	(F1)	(F2)	(F)	(G)	(H)	(I)	(J)
PERSONAL SERVICES											
41XXX	REGULAR SALARIES & WAGES	\$214,471	\$225,640	\$292,700	\$66,401	\$226,550	\$292,951	\$293,000	\$301,500	\$301,500	
42XXX	PART TIME SALARIES & WAGES	41,907	45,247	0	0	0	\$0	0	0	0	
43XXX	OVERTIME SALARIES & WAGES	3,204	3,862	1,700	1,248	452	\$1,700	1,700	1,700	1,700	
44XXX	OTHER SALARIES & WAGES	1,138	1,164	1,400	260	1,183	\$1,443	1,400	1,700	1,700	
45XXX	PENSION & RETIREMENT	43,740	46,319	50,600	11,392	38,997	\$50,389	50,400	52,100	52,100	
46XXX	INSURANCE	61,254	63,017	76,200	20,835	54,672	\$75,507	75,500	78,700	78,700	
SUBTOTAL		\$365,714	\$385,249	\$422,600	\$100,136	\$321,854	\$421,990	\$422,000	\$435,700	\$435,700	\$0
COMMODITIES											
51XXX	OFFICE SUPPLIES	\$2,475	\$1,950	\$2,100	\$44	\$2,056	\$2,100	\$2,100	\$2,100	\$2,100	\$0
52XXX	OPERATING SUPPLIES	77,968	77,188	76,800	18,504	58,396	76,900	76,900	87,000	87,000	0
53XXX	REPAIR & MAINTENANCE SUPPLIES	3,014	3,056	3,600	284	3,316	3,600	3,600	3,600	3,600	0
SUBTOTAL		\$83,457	\$82,194	\$82,500	\$18,832	\$63,768	\$82,600	\$82,600	\$92,700	\$92,700	\$0
CONTRACTUAL SERVICES											
61XXX	PROFESSIONAL FEES	\$0	\$250	\$400	\$0	\$10,900	\$10,900	\$10,900	\$10,900	\$10,900	\$0
62XXX	TECHNICAL SERVICES	17,806	15,033	12,000	4,351	7,449	11,800	11,800	11,800	11,800	0
63XXX	RENTALS	1,605	1,205	1,600	602	998	1,600	1,600	1,600	1,600	0
64XXX	TRAVEL AND EDUCATION	842	1,978	3,700	3,472	428	3,900	3,900	700	700	0
65XXX	COMMUNICATIONS & UTILITIES	360	360	400	90	310	400	400	400	400	0
66XXX	INSURANCE	0	0	0	0	0	0	0	0	0	0
67XXX	REPAIR & MAINTENANCE SERVICES	29,730	32,242	22,500	487	21,013	21,500	21,500	21,500	21,500	0
68XXX	AID TO AGENCIES	0	0	0	0	0	0	0	0	0	0
69XXX	MISCELLANEOUS	1,771	3,242	3,900	94	2,806	2,900	2,900	2,900	2,900	0
SUBTOTAL		\$52,114	\$54,310	\$44,500	\$9,096	\$43,904	\$53,000	\$53,000	\$49,800	\$49,800	\$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	26,573	145,412	40,000	28,541	12,442	\$40,983	41,000	7,800	7,800	
SUBTOTAL		\$26,573	\$145,412	\$40,000	\$28,541	\$12,442	\$40,983	\$41,000	\$7,800	\$7,800	\$0
9XXXX	TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$527,858	\$667,165	\$589,600	\$156,605	\$441,968	\$598,573	\$598,600	\$586,000	\$586,000	\$0

Form 11

FY 2026/2027 Budget

Five Year Capital Outlay Projections - _____ Department/Division

Fiscal Year 2026/2027		Capital Outlay Classification (Check One)				Estimated Cost
		Vehicles	Equip- ment	Improve- ments	Other	
1.	Plate Sealer - IDEXX		X			7,800
2.						
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						7,800
Fiscal Year 2027/2028						
1.	Auto Sampler for IC		X			7,000
2.	Block Digester and Controller Digestions		X			6,000
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						13,000
Fiscal Year 2028/2029						
1.	Scientific Glassware Washer		X			18,000
2.	Benchtop Sterilizer 23L					11,000
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						29,000
Fiscal Year 2029/2030						
1.	Incubator		X			8,500
2.						
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						8,500
Fiscal Year 2030/2031						
1.	Analytical Balance - 2		X			5,000
2.	Sampler Effluent		X			10,000
3.						
4.						
5.						
6.						
7.						
8.						
Fiscal Year Total						15,000
Grand Total						73,300

FY 2026/2027 Budget

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

If 5%

\$ 28,910

6,000

13,000

3,000

1,200

100

1,000

3,800

900

\$ 29,000

\$ 90

**CITY OF MUSCATINE
2026/2027 BUDGET**

**GOALS & OBJECTIVES
For 2026/2027**

DEPARTMENT:

Water and Resource Recovery Facility

ACTIVITY:

Laboratory

STATUS REPORT ON 2025/2026 OBJECTIVES:

1. Continue to meet the sampling requests for in-house analyses for plant operations. Provide testing for all industrial users.
2. To have all laboratory staff trained in all testing. Training to include metals training. The WRRF laboratory written methods will continue to be updated for ease of use for the new employees.
3. The laboratory will implement the increased documentation requirements for all testing. This will include updating the methods to reflect the new regulations. (local, state, and federal)
4. The laboratory will continue to analyze Performance Evaluation and DMRQA samples, along with in-house quality control samples, to assist in determining where improvements can be made. The laboratory will implement new documentation of capability for each analyst performing testing on each test they are currently performing.
5. The lab will provide support for the co-digestion HSW and MORC waste that is hauled.
6. The laboratory will continue to work with Muscatine County residents whom wish to have their Septic System Discharge Testing tested at the Muscatine WRRF Lab as required by the Iowa DNR.
7. The laboratory will continue to work with providing analysis for Safe Drinking Water, and will work on metals testing for Safe Drinking Water.
8. The Chemist will continue to assist with the WRRF Pretreatment Program in regards to working on an ongoing basis with the EPA (Environmental Protection Agency) and provide support to the program.
9. A Laboratory Information Management System (LIMS) will be implemented to help in the testing tracking, reporting and tracking training for the technicians to keep current with the new requirements for good laboratory practices.
10. The laboratory will work with operations for sampling of the lift stations, and stream samples to check the low industrial high residential areas for metals background.

11. The laboratory staff will continue to attend courses put on by the Iowa Department of Natural Resources and courses that are provided online by lead by various vendors.

NARRATIVE ON RECENT DEPARTMENT/ACTIVITY ACCOMPLISHMENTS:

The Muscatine Environmental Laboratory had a lot of work done to the mechanical air unit that keeps toxic fumes from collecting in the building. A new air intake duct was completed and new computer control system installed to ensure a safe working environment for staff. The Lab was certified by the State and should be commended for all the work they do while going through the certification process. They continue to work on the new lab data program or WIMS that links lab data input with operators data for better process control. They completed over 7,500 sample tests this year, an increase from 6,800 last year.

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

GOAL STATEMENT:

(Only complete if different from 2026/2027)

OBJECTIVES TO BE ACCOMPLISHED IN 2026/2027:

1. Continue to meet the sampling requests for in-house analyses for plant operations. Provide testing for all industrial users.
2. To have all laboratory staff trained in all testing. Training to include metals training. The WRRF laboratory written methods will continue to be updated for ease of use for the new employees.
3. The laboratory will continue to analyze Performance Evaluation and DMRQA samples, along with in-house quality control samples, to assist in determining where improvements can be made.
4. The lab will provide support for the co-digestion HSW and MORC waste that is hauled.
5. The laboratory will continue to work with Muscatine County residents whom wish to have their Septic System Discharge Testing tested at the Muscatine WRRF Lab as required by the Iowa DNR.
6. The laboratory will continue to work with providing analysis for Safe Drinking Water, and will work on metals testing for Safe Drinking Water.
7. The Chemist will continue to assist with the WRRF Pretreatment Program in regards to working on an ongoing basis with the EPA (Environmental Protection Agency) and provide support to the program.
8. The laboratory will work with operations for sampling of the lift stations, and stream samples to check the low industrial high residential areas for metals background.
9. The laboratory staff will continue to attend courses put on by the Iowa Department of Natural Resources and courses that are provided online by lead by various vendors.