

IUC Billing Rates

For Fiscal Year 2026

IUC Billing Rates Summary

Summary

- Hourly rate by job classification designed to recover IUC's total budgeted expenses less receipts from other sources (Federal Support, Intra State Receipts, Fees/Licenses/Permits, Other)
- Traditionally calculated once per year

<u>Use</u>

- Hourly billing rates are loaded in Unanet (IUC's timekeeping and project billing system)
- IUC staff tracks time on an hourly basis in Unanet for dockets and other projects
- IUC invoices for direct assessments once per quarter
- IUC invoices for industry remainder on a per hour basis, but amounts are spread to applicable companies proportionally based on lowa gross operating revenues
- Objections to invoices/assessments can be made pursuant to 199 IAC 17



Calculating the IUC Billing Rates

- Calculated using actual salary and benefit data
- Overhead costs are calculated and then included in the Billing Rate

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Billing Rate = (Base Rate) x (Factor)
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(Base Rate) = (Average Salary ÷ 1,700 Hours)

(Factor) = (Legislative Authorization ÷ Total Direct Billed Salaries)



Base Rate

Base Rate

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(Average Salary + 1,700 Hours)

The IUC adopted 1,700 hours as the denominator for calculation of Billing Rates in Fiscal Year 2020.



Average Salary

IUC Total Salary by Job Classification (Actual Salary and Benefits)

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Total FTEs by Job
Classification

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Average Salary

			Average Salary per
Description	Total FTE	IUC Total Salary	FTE
Clerk Specialist	6.00	385,208.00	\$64,201.33
Secretary 2	1.00	77,299.00	\$77,299.00
Information Specialist 5	0.00	137,863.00	\$0.00
Accounting Technician 2	0.75	59,380.00	\$79,173.33
Accounting Technician 3	2.00	200,385.00	\$100,192.50
Accountant 2	1.00	116,748.00	\$116,748.00
Utility Analyst 1	2.00	140,949.00	\$70,474.50
Utility Analyst 2	4.00	404,226.00	\$101,056.50
Utility Analyst Senior	6.50	666,183.00	\$102,489.69
Utility Specialist	5.00	735,562.00	\$147,112.40
Utility Administrator 1	4.00	628,339.00	\$157,084.75
Utility Administrator 2	2.00	417,697.00	\$208,848.50
Utilities Regulation Engineer 2	3.00	330,070.00	\$110,023.33
Utilities Regulation Engineer 3	5.00	677,172.00	\$135,434.40
Utilities Regulation Inspector	5.50	830,516.00	\$151,002.91
Utility Attorney 1	1.00	124,222.00	\$124,222.00
Utility Attorney 2	4.90	870,619.00	\$177,677.35
Attorney 1	2.00	163,679.00	\$81,839.50
Attorney 2	2.00	182,218.00	\$91,109.00
Attorney 3	1.00	123,658.00	\$123,658.00
Investigator 1	1.00	64,571.00	\$64,571.00
Administrative Intern	1.50	60,000.00	\$20,000.00
Executive Officer 2	2.85	179,740.00	\$63,066.67
Executive Officer 3	1.00	106,939.00	\$106,939.00
Management Analyst 1	1.00	90,121.00	\$90,121.00
Management Analyst 3	2.00	214,141.00	\$107,070.50
Information Specialist 3	1.00	106,243.00	\$106,243.00
Human Resources Associate	1.00	107,657.00	\$107,657.00
Public Service Manager 1	1.00	151,890.00	\$151,890.00
Utilities Commission Chair	1.00	174,634.00	\$174,634.00
Utilities Commissioner	2.00	335,380.00	\$167,690.00
Administrative Secretary	1.00	107,198.00	\$107,198.00
Paralegal	1.00	78,822.00	\$78,822.00
Utilities Commission General Counsel	1.00	223,399.00	\$223,399.00
Temporary Worker	0.00	26,680.00	\$0.00
Administrative Assistant 2 - NC	1.00	79,780.00	\$79,780.00
Executive Officer 3 - NC	1.00	152,284.00	\$152,284.00
Program Planner 3	1.00	108,616.00	\$108,616.00
SLIP Retiree	0.00	81,144.00	\$0.00
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Base Rate Calculation

Average Salary

1,700 Hours

Base Rate by Job Class

Description) Total FTE	IUC Total Salary	Average Salary per FTE	Actual Direct + Industry Remainder % by Job Class (Source: Unanet)	Expected Direct + Industry Remainder Billed Salary	'Overhead Exp of Salary'	FY 2025 Base Rate
Clerk Specialist	6.00	385,208.00	\$64,201.33	63.86%	\$246,004.42	\$139,203.58	\$37.77
Secretary 2	1.00	77,299.00	\$77,299.00	55.64%	\$43,012.55	\$34,286.45	\$45.47
Information Specialist 5	0.00	137,863.00	\$0.00	18.93%	\$26,097.86	\$111,765.14	\$0.00
Accounting Technician 2	0.75	59,380.00	\$79,173.33	22.45%	\$13,331.95	\$46,048.05	\$46.57
Accounting Technician 3	2.00	200,385.00	\$100,192.50	17.34%	\$34,741.21	\$165,643.79	\$58.94
Accountant 2	1.00	116,748.00	\$116,748.00	23.43%	\$27,348.78	\$89,399.22	\$68.68
Utility Analyst 1	2.00	140,949.00	\$70,474.50	47.39%	\$66,795.48	\$74,153.52	\$41.46
Utility Analyst 2	4.00	404,226.00	\$101,056.50	72.09%	\$291,411.96	\$112,814.04	\$59.45
Utility Analyst Senior	6.50	666,183.00	\$102,489.69	69.76%	\$464,720.03	\$201,462.97	\$60.29
Utility Specialist	5.00	735,562.00	\$147,112.40	70.85%	\$521,166.01	\$214,395.99	\$86.54
Utility Administrator 1	4.00	628,339.00	\$157,084.75	45.55%	\$286,184.84	\$342,154.16	\$92.40
Utility Administrator 2	2.00	417,697.00	\$208,848.50	16.31%	\$68,126.78	\$349,570.22	\$122.85
Utilities Regulation Engineer 2	3.00	330,070.00	\$110,023.33	95.30%	\$314,551.16	\$15,518.84	\$64.72
Utilities Regulation Engineer 3	5.00	677,172.00	\$135,434.40	94.51%	\$640,003.50	\$37,168.50	\$79.67
Utilities Regulation Inspector	5.50	830,516.00	\$151,002.91	97.50%	\$809,762.10	\$20,753.90	\$61.07
Utility Attorney 1	1.00	124,222.00	\$124,222.00	67.41%	\$83,743.35	\$40,478.65	\$73.07
Utility Attorney 2	4.90	870,619.00	\$177,677.35	68.39%	\$595,390.55	\$275,228.45	\$104.52
Attorney 1	2.00	163,679.00	\$81,839.50	65.60%	\$107,374.69	\$56,304.31	\$48.14
Attorney 2	2.00	182,218.00	\$91,109.00	61.68%	\$112,396.97	\$69,821.03	\$53.59
Attorney 3	1.00	123,658.00	\$123,658.00	58.14%	\$71,898.66	\$51,759.34	\$72.74
Investigator 1	1.00	64.571.00	\$64,571,00	94.31%	\$60.898.52	\$3,672,48	\$37.98
Administrative Intern	1.50	60,000.00	\$20,000.00	73.71%	\$44,228,95	\$15,771.05	\$11.76
Executive Officer 2	2.85	179,740.00	\$63,066.67	36.44%	\$65,497.26	\$114,242.74	\$37.10
Executive Officer 3	1.00	106,939.00	\$106,939.00	36.44%	\$38,968.57	\$67,970.43	\$62.91
Management Analyst 1	1.00	90,121.00	\$90.121.00	12.11%	\$10,909.34	\$79,211.66	\$53.01
Management Analyst 3	2.00	214.141.00	\$107.070.50	22.83%	\$48.881.33	\$165,259,67	\$62.98
Information Specialist 3	1.00	106.243.00	\$106,243.00	40.09%	\$42,594.25	\$63,648,75	\$62.50
Human Resources Associate	1.00	107,657.00	\$107,657.00	10.59%	\$11,399,74	\$96,257.26	\$63.33
Public Service Manager 1	1.00	151,890.00	\$151,890.00	52.17%	\$79,234.53	\$72,655.47	\$89.35
Utilities Commission Chair	1.00	174,634.00	\$174,634.00	21.31%	\$37,218.87	\$137,415.13	\$102.73
Utilities Commissioner	2.00	335,380.00	\$167,690.00	57.96%	\$194,375.28	\$141,004.72	\$98.64
Administrative Secretary	1.00	107,198.00	\$107,198.00	12.92%	\$13,850,70	\$93,347.30	\$63.06
Paralegal	1.00	78.822.00	\$78.822.00	29.79%	\$23,481.76	\$55,340,24	\$46.37
Utilities Commission General Counsel	1.00	223,399.00	\$223,399.00	61.35%	\$137.052.06	\$86,346,94	\$131.41
Temporary Worker	0.00	26,680.00	\$0.00	97.87%	\$26,111.53	\$568.47	\$0.00
Administrative Assistant 2 - NC	1.00	79,780.00	\$79,780.00	14.31%	\$11,419.90	\$68,360.10	\$46.93
Executive Officer 3 - NC	1.00	152,284.00	\$152,284.00	37.44%	\$57,021.26	\$95,262.74	\$89.58
Program Planner 3	1.00	108,616.00	\$108,616.00	20.10%	\$21,827.64	\$86,788.36	\$63.89
SLIP Retiree	0.00	81.144.00	\$0.00	0.00%	\$0.00	\$81,144.00	\$0.00



Billing Factor Calculation

Billing Factor

Legislative Authorization

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Total Direct Billed Salaries



Legislative Authorization

- IUC Budget provided in Administration and Regulation Bill (SF 2433)
- The IUC's FY26 Legislative Authorization is \$12,080,831



Total Direct Billed Salaries

Salary and benefit information extracted from I/3 via B7 Report

Average Salary by Job
Class

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Direct/Indirect %

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IUB Direct/Indirect Billed
Salaries



				Actual Direct +	
				Industry	
				Remainder % by	Expected Direct +
			Average Salary per	Job Class (Source:	Industry Remainder
Description	Total FTE	IUC Total Salary	FTE	Unanet)	Billed Salary
Clerk Specialist	6.00	385,208.00	\$64,201.33	63.86%	\$246,004.42
Secretary 2	1.00	77,299.00	\$77,299.00	55.64%	\$43,012.55
Information Specialist 5	0.00	137,863.00	\$0.00	18.93%	\$26,097.86
Accounting Technician 2	0.75	59,380.00	\$79,173.33	22.45%	\$13,331.95
Accounting Technician 3	2.00	200,385.00	\$100,192.50	17.34%	\$34,741.21
Accountant 2	1.00	116,748.00	\$116,748.00	23.43%	\$27,348.78
Utility Analyst 1	2.00	140,949.00	\$70,474.50	47.39%	\$66,795.48
Utility Analyst 2	4.00	404,226.00	\$101,056.50	72.09%	\$291,411.96
Utility Analyst Senior	6.50	666,183.00	\$102,489.69	69.76%	\$464,720.03
Utility Specialist	5.00	735,562.00	\$147,112.40	70.85%	\$521,166.01
Utility Administrator 1	4.00	628,339.00	\$157,084.75	45.55%	\$286,184.84
Utility Administrator 2	2.00	417,697.00	\$208,848.50	16.31%	\$68,126.78
Utilities Regulation Engineer 2	3.00	330,070.00	\$110,023.33	95.30%	\$314,551.16
Utilities Regulation Engineer 3	5.00	677,172.00	\$135,434.40	94.51%	\$640,003.50
Utilities Regulation Inspector	5.50	830,516.00	\$151,002.91	97.50%	\$809,762.10
Utility Attorney 1	1.00	124,222.00	\$124,222.00	67.41%	\$83,743.35
Utility Attorney 2	4.90	870,619.00	\$177,677.35	68.39%	\$595,390.55
Attorney 1	2.00	163,679.00	\$81,839.50	65.60%	\$107,374.69
Attorney 2	2.00	182,218.00	\$91,109.00	61.68%	\$112,396.97
Attorney 3	1.00	123,658.00	\$123,658.00	58.14%	\$71,898.66
Investigator 1	1.00	64,571.00	\$64,571.00	94.31%	\$60,898.52
Administrative Intern	1.50	60,000.00	\$20,000.00	73.71%	\$44,228.95
Executive Officer 2	2.85	179,740.00	\$63,066.67	36.44%	\$65,497.26
Executive Officer 3	1.00	106,939.00	\$106,939.00	36.44%	\$38,968.57
Management Analyst 1	1.00	90,121.00	\$90,121.00	12.11%	\$10,909.34
Management Analyst 3	2.00	214,141.00	\$107,070.50	22.83%	\$48,881.33
Information Specialist 3	1.00	106,243.00	\$106,243.00	40.09%	\$42,594.25
Human Resources Associate	1.00	107,657.00	\$107,657.00	10.59%	\$11,399.74
Public Service Manager 1	1.00	151,890.00	\$151,890.00	52.17%	\$79,234.53
Utilities Commission Chair	1.00	174,634.00	\$174,634.00	21.31%	\$37,218.87
Utilities Commissioner	2.00	335,380.00	\$167,690.00	57.96%	\$194,375.28
Administrative Secretary	1.00	107,198.00	\$107,198.00	12.92%	\$13,850.70
Paralegal	1.00	78,822.00	\$78,822.00	29.79%	\$23,481.76
Utilities Commission General Counsel	1.00	223,399.00	\$223,399.00	61.35%	\$137,052.06
Temporary Worker	0.00	26,680.00	\$0.00	97.87%	\$26,111.53
Administrative Assistant 2 - NC	1.00	79,780.00	\$79,780.00	14.31%	\$11,419.90
Executive Officer 3 - NC	1.00	152,284.00	\$152,284.00	37.44%	\$57,021.26
Program Planner 3	1.00	108,616.00	\$108,616.00	20.10%	\$21,827.64
SLIP Retiree	0.00	81,144.00	\$0.00	0.00%	\$0.00

FY2026 Billing Factor Calculation

Legislative Authorization

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Total Direct Billed & Industry Remainder

Factor

\$12,080,831

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\$6,028,007

2.0041



FY2026 Billing Rates

Count															
Actual Direct Actual Direc														FY 2026 IUB Billing	
Table Tabl									Actual Direct %	IUB Expected					FY 2026 IUB Proposed Billing
100713 100713 100713 100714 100715 1								Average Salary	by Job Class		'Overhead Exp of	FY 2026 Base		1700 Hours	
COURT COUR	Cour *					Total F1 ▼	IUB Total Sala 🔻		(Source: Unan 💌	Juluiy					▼
\$ 000294 00294 00294 00294 00294 00294 00296 00295 002	1						,			. ,					\$85.00
6 (009311 00911 ACCOUNTANT 2 00911 1.00 99.09.50 569.876.39 46.00% 541.816.30 549.08270 553.47 20041 5107.00 590.876.30 505.29 505.29 1071117 ANAIYST 1 005.39 6.00 593.886.00 593.886.00 598.976.33 61.83% 5387.70.2.00 531.26.558.80 588.22 20041 5117.00 500.00 5															\$96.00
7								+,			. ,	*			\$123.00
8 (00529 00529							,								\$107.00
9 000531											. ,				\$84.00
10 C00532								- '		. ,	. ,				\$117.00
11 C00535 00355 UTILITY ADMINISTRATOR 1 00535 4.00 600,029.00 \$105,000.725 \$33,75% \$322,515.99 \$227,513.41 \$88,24 2.0041 \$517.00 \$120,000.00 \$1											+,	*		*	\$131.00
12 C00538 00538 UTILITY SEGULATION ENGINEER 1 00549 1.00 20,000.00 5200,000.00 11.00% 522,000.00 5178,000.00 5178,000.00 5176,							,	, ,		,	,				\$184.00
13 C00543 00543 UTILITIES REGULATION ENGINEER 1 00543 1.00 84,838.00 84,00% 571,263.92 513,574.08 549.90 2.0041 510.00 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							,	. ,		. ,	. ,				\$177.00
14 00545 00545 UTILITIES REGULATION ENGINEER 2 00545 2.00 235,529.00 511,7764.50 84.50% 5199,022.01 536,507.00 569.27 2.0041 5139.00					_										\$236.00
15 C00546 O0546								- '			. ,	*			\$100.00
16 C00556 00556 UTILITIES REGULATION INSPECTOR 00556 9.00 1,047,981.00 \$116,442.33 95.25% \$998,201.90 \$49,779.10 \$868.50 2.0041 \$513.00 \$17 C00560 00560 UTILITY ATTORNEY 1 00560 3.00 461,077.00 \$153,692.33 74.33% \$542,733.90 \$118,343.10 \$90.41 2.0041 \$181.00 \$181.00 \$181.00 \$180.00 \$180.00 \$10 UTILITY ATTORNEY 2 \$10.0561 0.00561 \$1.90 0				UTILITIES REGULATION ENGINEER 2											\$139.00
17				UTILITIES REGULATION ENGINEER 3			,			,	,				\$176.00
18	16			UTILITIES REGULATION INSPECTOR	00556	9.00		. ,		. ,	. ,	\$68.50			\$137.00
19 C00643 00643 ATTORNEY 1 00643 1.00 99,721.00 \$99,721.00 68.50% \$68,308.89 \$31,412.12 \$58.66 2.0041 \$118.00 20 C00644 00644 Attorney 2 00644 1.00 155,310.00 \$155,310.00 \$10.00% \$155,310.00 \$0.00 \$91.35 2.0041 \$138.00 \$10.0045 \$0.0045 \$1.00 182,060 \$1.00 182,060 \$1.00 \$182,060 \$1.00 \$182,060 \$1.00 \$182,060 \$1.00 \$12.35 \$1.00 \$1	17	C00560		Utility Attorney 1	00560	3.00	461,077.00	\$153,692.33	74.33%	\$342,733.90	\$118,343.10	\$90.41	2.0041	\$181.00	\$181.00
20 C00644 00644 Attorney 2 00644 1.00 155,310.00 515,310.00 100.00% 515,310.00 50.00 591,36 2.0041 5183.00	18			UTILITY ATTORNEY 2		5.90	1,205,609.00			\$707,290.61	\$498,318.39				\$241.00
21 C00645 00645 ATTORNEY 3 00645 1.00 182,069.00 5182,069.00 51.00% 592,855.19 S89,213.81 S107.10 2.0041 S215.00 23 C00705 00705 ADMIN INTERN 00705 1.50 20,002.00 521,000.00 87.00% S17,401.74 S2,600.26 S12.35 2.0041 S25.00 24 C00709 0709 ADMINISTRATIVE ASSISTANT 2 00709 1.00 69,315.12 569,315.12 24.00% S16,635.63 S52,679.49 S40.77 2.0041 S82.00 25 C00734 0734 MANAGEMENT ANALYST 2 00734 1.00 73,311.00 S73,311.00 20.00% S14,662.20 558,648.80 S43.12 2.0041 S86.00 26 C00736 00736 MANAGEMENT ANALYST 3 00736 2.00 237,001.00 S118,500.50 27.33% S64,780.27 S172,220.73 S69.71 2.0041 S140.00 27 C00754 00754 INFORMATION SPECIALIST 3 00754 1.00 115,604.00 S115,604.00 S115,604.00 25.00% S28,901.00 S86,703.00 S68.00 2.0041 S140.00 28 C00736 00756 HUMAN RESOURCES PROFESSIONAL 1 00756 1.00 121,790.00 S121,790.00 7.00% S8,525.30 S113,264.70 S71.64 2.0041 S144.00 29 C00784 00784 PUBLIC SERVICE MANAGER 1 00784 1.00 158,082.00 S158,082.00 S12.00% S18,969.84 S139,112.16 S92.99 2.0041 S186.00 30 C09472 09472 UTILITIES BOARD CHAIR 09472 1.00 175,588.00 S175,588.00 S108,624.88 S249,479.12 S105.32 2.0041 S216.00 34 C15659 15659 UTILITIES COMMISSIONER 09473 2.00 S88,104.00 S179,052.00 30.33% S108,624.88 S249,479.12 S105.32 2.0041 S216.00 35 C09709 90709 Administrative Assistant 2-NC 90709 1.00 99,891.00 S99,891.00 S10,804.50 S22,562.60 S90,250.40 S66.36 2.0041 S136.00 30 S1003 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 S112,813.00 2.00% S22,562.60 S90,782.95 S64.24 2.0041 S165.00 30 S1003 Administrative Assistant 2-NC 90709 1.00 99,891.00 S10,894.00 16.87% S4,550.85 S22,45.15 S7.99 2.0041 S165.00 30 S10,000 Administrative Assistant 2-NC 90709 1.00 99,000 S10,000 S12,888.00 16.87% S4,550.85 S22,45.15 S7.99 2.0041 S165.00 30 S10,000 Administrative Assistant 2-NC 90709 1.00 99,000 S10,000 S10,000 S22,562.60 S90,782.95 S64.24 2.0041 S165.00 S10,000 S10,000 S10,000 S10,000 S10,000 S10,000 S12,000 S	19	C00643		ATTORNEY 1	00643	1.00	99,721.00	\$99,721.00	68.50%	\$68,308.89	\$31,412.12	\$58.66	2.0041	\$118.00	\$118.00
23 C00705 00705 ADMINISTRATIVE ASSISTANT 2 00709 1.00 69,315.12 569,315.12 24.00% 516,635.63 512,679.49 540.77 2.0041 582.00 25 C00734 00734 MANAGEMENT ANALYST 2 00734 1.00 73,311.00 573,311.00 20.00% 514,662.20 558,648.80 543.12 2.0041 582.00 26 C00736 00736 MANAGEMENT ANALYST 3 00736 2.00 237,001.00 5118,500.50 27.33% 564,780.27 5172,220.73 569,71 2.0041 5140.00 27 C00754 00754 INFORMATION SPECIALIST 3 00756 1.00 115,604.00 5115,604.00 25.00% 528,901.00 586,703.00 568.00 2.0041 5136.00 28 C00756 00756 HUMAN RESOURCES PROFESSIONAL 1 00756 1.00 121,790.00 5121,790.00 7.00% 58,525.30 5113,264.70 571.64 2.0041 5144.00 29 C00784 00784 PUBLIC SERVICE MANAGER 1 00784 1.00 175,588.00 5175,588.00 12.00% 518,969.84 5139,112.16 592.99 2.0041 5186.00 30 C09472 09472 UTILITIES BOARD CHAIR 09472 1.00 175,588.00 5175,588.00 5179,052.00 30.33% 5108,624.88 5249,479.12 5105.32 2.0041 5207.00 35 C09709 90709 Administrative Assistant 2-NC 90709 1.00 99,891.00 599,991.00 14.00% 513,984.74 585,906.26 558.76 2.0041 5133.00 36 C09712 90712 Executive Officer 3-NC 90712 2.00 280,529.00 510,894.00 16.87% 545,508.5 522,425.15 57.93 2.0041 5130.00 39 15003 Administrative Secretary 1.5003 40 C00712 522,00 510,894.00 16.87% 537,415.64 518,4372.36 565.23 2.0041 5131.00 40 C00712 522,00 50712 50712 520.00 511,894.00 16.87% 537,415.64 518,4372.36 565.23 2.0041 5131.00 40 C00712 522,00 50712 522,00 511,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,894.00 510,394.55 59,544.500.00 512,000.00 511,5	20			Attorney 2	00644	1.00	155,310.00	\$155,310.00	100.00%	\$155,310.00	\$0.00	\$91.36	2.0041	\$183.00	\$183.00
24 C00799 00709 ADMINISTRATIVE ASSISTANT 2 00709 1.00 69,315.12 569,315.12 24.00% \$16,635.63 \$52,679.49 \$40.77 2.0041 \$82.00 25 (00734 00734 MANAGEMENT ANALYST 2 00734 1.00 73,311.00 \$73,311.00 20.00% \$14,662.20 \$58,648.80 \$43.12 2.0041 \$86.00 \$20.00736 00736 MANAGEMENT ANALYST 3 00736 2.00 237,001.00 \$118,500.50 27.33% \$64,780.27 \$172,220.73 \$69,71 2.0041 \$140.00 \$175,000 \$170,	21	C00645	00645	ATTORNEY 3	00645	1.00	182,069.00	\$182,069.00	51.00%	\$92,855.19	\$89,213.81	\$107.10	2.0041	\$215.00	\$215.00
25 C00734 00734 MANAGEMENT ANALYST 2 00734 1.00 73,311.00 573,311.00 20.00% \$14,662.20 \$58,648.80 \$43.12 2.0041 \$86.00 26 C00736 00736 MANAGEMENT ANALYST 3 00736 2.00 237,001.00 \$118,500.50 27,33% \$64,780.27 \$172,220.73 \$69.71 2.0041 \$140.00 27 \$10.00 27,00754 \$1.00 27,00754 \$1.00 27,00754 \$1.00 27,00754 \$1.00 27,00754 \$1.00 27,00754 \$1.00 27,00754 \$1.00 27,00755	23	C00705	00705	ADMIN INTERN	00705	1.50	20,002.00	\$21,000.00	87.00%	\$17,401.74	\$2,600.26	\$12.35	2.0041	\$25.00	\$25.00
26 C00736 00736 MANAGEMENT ANALYST 3 00736 2.00 237,001.00 \$118,500.50 27.33% \$64,780.27 \$172,220.73 \$69.71 2.0041 \$140.00 \$27 (00754 00754 INFORMATION SPECIALIST 3 00754 1.00 115,604.00 \$115,604.00 25.00% \$28,901.00 \$86,703.00 \$68.00 2.0041 \$136.00 \$28 (00756 00756 HUMAN RESOURCES PROFESSIONAL 1 00756 1.00 121,790.00 \$121,790.00 7.00% \$8,525.30 \$113,264.70 \$71.64 2.0041 \$136.00 \$29 (00784 00784 PUBLIC SERVICE MANAGER 1 00784 1.00 138,082.00 12.00% \$18,969.84 \$139,112.16 \$92.99 2.0041 \$186.00 \$30 (009472 09472 UTILITIES BOARD CHAIR 09472 1.00 175,588.00 \$175,588.00 \$9.00% \$103,596.92 \$71,991.08 \$103.29 2.0041 \$207.00 \$31 (009473 09473 UTILITIES COMMISSIONER 09473 2.00 388,104.00 \$179,052.00 30.33% \$108,624.88 \$249,479.12 \$105.32 2.0041 \$211.00 \$35 (009472 09472 UTILITIES COMMISSIONER 09473 09473 09473 09473 UTILITIES COMMISSIONER 09473 09	24	C00709	00709	ADMINISTRATIVE ASSISTANT 2	00709	1.00	69,315.12	\$69,315.12	24.00%	\$16,635.63	\$52,679.49	\$40.77	2.0041	\$82.00	\$82.00
27 C00754 00754 INFORMATION SPECIALIST 3 00754 1.00 115,604.00 \$115,604.00 25.00% \$28,901.00 \$86,703.00 \$68.00 2.0041 \$136.00 28 C00756 00756 HUMAN RESOURCES PROFESSIONAL 1 00756 1.00 121,790.00 \$121,790.00 7.00% \$8,525.30 \$113,264.70 \$71.64 2.0041 \$144.00 29 C00784 00784 PUBLIC SERVICE MANAGER 1 00784 1.00 158,082.00 \$158,082.00 12.00% \$18,969.84 \$139,112.16 \$92.99 2.0041 \$186.00 30 C09472 09472 UTILITIES BOARD CHAIR 09472 1.00 175,588.00 \$175,588.00 \$9.00% \$103,596.92 \$71,991.08 \$103.29 2.0041 \$207.00 31 C09473 09473 UTILITIES COMMISSIONER 09473 2.00 358,104.00 \$179,052.00 30.33% \$108,624.88 \$249,479.12 \$105.32 2.0041 \$211.00 34 C15659 15659 UTILITIES COMMISSION GENERAL COUNSEL 15659 1.00 200,000.00 \$90,000 \$90,000 \$118,000.00 \$82,000.00 \$117.65 2.0041 \$236.00 35 C90709 90709 Administrative Assistant 2 -NC 90709 1.00 99,891.00 \$99,891.00 14.00% \$13,984.74 \$85,906.26 \$58.76 2.0041 \$118.00 36 C90712 90712 Executive Officer 3 -NC 90712 2.00 280,329.00 \$140,164.50 29.00% \$81,295.41 \$199,033.59 \$82.45 2.0041 \$1365.00 37 C94023 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 \$112,813.00 \$10,840.00 \$1	25	C00734	00734	MANAGEMENT ANALYST 2	00734	1.00	73,311.00	\$73,311.00	20.00%	\$14,662.20	\$58,648.80	\$43.12	2.0041	\$86.00	\$86.00
28 C00756 00756 HUMAN RESOURCES PROFESSIONAL 1 00756 1.00 121,790.00 \$121,790.00 7.00% \$8,525.30 \$113,264.70 \$71.64 2.0041 \$144.00 \$29 C00784 00784 PUBLIC SERVICE MANAGER 1 00784 1.00 158,082.00 \$158,082.00 12.00% \$18,969.84 \$139,112.16 \$92.99 2.0041 \$186.00 \$30 C09472 09472 UTILITIES BOARD CHAIR 09472 1.00 175,588.00 \$175,588.00 \$9.00% \$103,596.92 \$71,991.08 \$103.29 2.0041 \$207.00 \$31 C09473 09473 UTILITIES COMMISSIONER 09473 2.00 358,104.00 \$179,052.00 30.33% \$108,624.88 \$249,479.12 \$105.32 2.0041 \$210.00 \$40 C00712 Executive Officer 3 -NC 90712 2.00 280,329.00 \$140,164.50 29.00% \$81,295.41 \$199,033.59 \$82.45 2.0041 \$185.00 \$31 C09473 \$9054 \$9054 \$9054 \$9054 \$9054 \$9054 \$9054 \$15003 \$40 C00712 \$200 20,900.00 \$10,900.00 \$10,900 \$10	26	C00736	00736	MANAGEMENT ANALYST 3	00736	2.00	237,001.00	\$118,500.50	27.33%	\$64,780.27	\$172,220.73	\$69.71	2.0041	\$140.00	\$140.00
29 C00784 00784 PUBLIC SERVICE MANAGER 1 00784 1.00 158,082.00 5158,082.00 12.00% 518,969.84 5139,112.16 592.99 2.0041 5186.00 30 C09472 09472 UTILITIES BOARD CHAIR 09472 1.00 175,588.00 5175,588.00 59.00% 5103,596.92 571,991.08 5103.29 2.0041 5207.00 31 C09473 09473 UTILITIES COMMISSIONER 09473 2.00 358,104.00 5179,052.00 30.33% 5108,624.88 5249,479.12 5105.32 2.0041 5211.00 34 C15659 UTILITIES COMMISSION GENERAL COUNSEL 15659 1.00 200,000.00 59.00% 5118,000 582,000.00 581,000 582,000.00 35 C90709 90709 Administrative Assistant 2 -NC 90709 1.00 99,891.00 599,891.00 14.00% 513,984.74 585,906.26 558.76 2.0041 5118.00 36 C90712 90712 Executive Officer 3 -NC 90712 2.00 280,329.00 5140,164.50 29.00% 581,295.41 5199,033.59 582.45 2.0041 5165.00 37 C94023 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 5112,813.00 20.00% 522,562.60 590,250.40 566.36 2.0041 5133.00 38 99054 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 513,488.00 16.87% 54,550.85 522,425.15 57.93 2.0041 5129.00 40 C00712 00712 Executive Officer 3 00712 2.00 221,788.00 510,9206.00 16.87% 537,415.64 5184,372.36 565.23 2.0041 5131.00	27	C00754	00754	INFORMATION SPECIALIST 3	00754	1.00	115,604.00	\$115,604.00	25.00%	\$28,901.00	\$86,703.00	\$68.00	2.0041	\$136.00	\$136.00
30 C09472 09472 UTILITIES BOARD CHAIR 09472 1.00 175,588.00 5175,588.00 59.00% 5103,596.92 571,991.08 5103.29 2.0041 5207.00 31 C09473 09473 UTILITIES COMMISSIONER 09473 2.00 358,104.00 \$179,052.00 30.33% \$108,624.88 \$249,479.12 \$105.32 2.0041 \$211.00 34 C15659 15659 UTILITIES COMMISSIONER 09478 1.00 200,000.00 \$200,000.00 59.00% \$118,000.00 \$82,000.00 \$118,000.00 \$82,000.00 \$118,000.00	28	C00756	00756	HUMAN RESOURCES PROFESSIONAL 1	00756	1.00	121,790.00	\$121,790.00	7.00%	\$8,525.30	\$113,264.70	\$71.64	2.0041	\$144.00	\$144.00
31 C09473 09473 UTILITIES COMMISSIONER 09473 2.00 358,104.00 \$179,052.00 30.33% \$108,624.88 \$249,479.12 \$105.32 2.0041 \$211.00 34 C15659 15659 UTILITIES COMMISSION GENERAL COUNSEL 15659 1.00 200,000.00 \$200,000.00 \$9.00% \$118,000.00 \$82,000.00 \$117.65 2.0041 \$236.00 35 C90709 90709 Administrative Assistant 2 ·NC 90709 1.00 99,891.00 \$99,891.00 14.00% \$13,984.74 \$85,906.26 \$58.76 2.0041 \$118.00 36 C90712 90712 Executive Officer 3 ·NC 90712 2.00 280,329.00 \$140,164.50 29.00% \$81,295.41 \$199,035.59 \$82.45 2.0041 \$165.00 37 C94023 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 \$112,813.00 20.00% \$22,562.60 \$90,250.40 \$66.8 2.0041 \$133.00 38 99054 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 \$13,488.00 16.87% \$4,550.85 \$22,425.15 \$57.39 2.0041 \$16.00 39 15003 15003 Administrative Secretary 15003 1.00 109,206.00 \$109,206.00 16.87% \$38,433.05 \$90,782.95 \$64.24 2.0041 \$129.00 40 C00712 00712 Executive Officer 3 00712 2.00 221,788.00 \$110,894.00 16.87% \$37,415.64 \$184,372.36 \$65.23 2.0041 \$131.00	29	C00784	00784	PUBLIC SERVICE MANAGER 1	00784	1.00	158,082.00	\$158,082.00	12.00%	\$18,969.84	\$139,112.16	\$92.99	2.0041	\$186.00	\$186.00
34 C15659 15659 UTILITIES COMMISSION GENERAL COUNSEL 15659 1.00 200,000.00 5200,000.00 59.00% 5118,000.00 582,000.00 5117.65 2.0041 5236.00 35 C90709 90709 Administrative Assistant 2 - NC 90709 1.00 99,891.00 599,891.00 14.00% 513,984.74 585,906.26 558.76 2.0041 5118.00 36 C90712 90712 Executive Officer 3 - NC 90712 2.00 280,329.00 5140,164.50 29.00% 581,295.41 5199,033.59 582.45 2.0041 5165.00 37 C94023 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 5112,813.00 20.00% 522,62.60 590,250.40 566.36 2.0041 5133.00 38 99054 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 513,48.00 16.87% 54,550.85 522,425.15 57.93 2.0041 5129.00 39 15003 15003 Administrative Secretary 15003 1.00 109,206.00 510,920.00 16.87% 531,423.05 590,782.95 564.24 2.0041 5129.00 40 C00712 00712 Executive Officer 3 00712 2.00 221,788.00 510,894.00 16.87% 537,415.64 5184,372.36 565.23 2.0041 5131.00	30	C09472	09472	UTILITIES BOARD CHAIR	09472	1.00	175,588.00	\$175,588.00	59.00%	\$103,596.92	\$71,991.08	\$103.29	2.0041	\$207.00	\$207.00
35 C90709 90709 Administrative Assistant 2 -NC 90709 1.00 99,891.00 S99,891.00 14.00% 513,984.74 \$85,906.26 \$58.76 2.0041 5118.00 36 C90712 90712 Executive Officer 3 -NC 90712 2.00 280,329.00 \$140,164.50 29.00% \$81,295.41 \$199,033.59 \$82.45 2.0041 \$165.00 37 C94023 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 \$112,813.00 20.00% \$22,562.60 \$99,250.40 \$66.36 2.0041 \$133.00 38 99054 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 \$13,488.00 16.87% \$4,550.85 \$22,425.15 \$7.93 2.0041 \$165.00 39 15003 15003 Administrative Secretary 15003 1.00 109,206.00 \$109,206.00 16.87% \$318,423.05 \$90,782.95 \$64.24 2.0041 \$129.00 40 C00712 Executive Officer 3 00712 2.00 221,788.00 \$110,894.00 16.87% \$37,415.64 \$184,372.36 \$65.23 2.0041 \$131.00	31	C09473	09473	UTILITIES COMMISSIONER	09473	2.00	358,104.00	\$179,052.00	30.33%	\$108,624.88	\$249,479.12	\$105.32	2.0041	\$211.00	\$211.00
36 C90712 90712 Executive Officer 3 -NC 90712 2.00 280,329.00 \$140,164.50 29.00% \$81,295.41 \$199,033.59 \$82.45 2.0041 \$165.00 \$37 C94023 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 \$112,813.00 20.00% \$22,562.60 \$90,250.40 \$66.36 2.0041 \$133.00 \$38 99054 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 \$13,488.00 16.87% \$4,550.85 \$22,425.15 \$7.93 2.0041 \$16.00 \$39 15003 15003 Administrative Secretary 15003 1.00 109,206.00 \$109,206.00 16.87% \$318,423.05 \$90,782.95 \$64.24 2.0041 \$129.00 \$40 C00712 Executive Officer 3 00712 2.00 221,788.00 \$110,894.00 16.87% \$37,415.64 \$184,372.36 \$65.23 2.0041 \$131.00	34	C15659	15659	UTILITIES COMMISSION GENERAL COUNSEL	15659	1.00	200,000.00	\$200,000.00	59.00%	\$118,000.00	\$82,000.00	\$117.65	2.0041	\$236.00	\$236.00
37 C94023 94023 PROGRAM PLANNER 3 94023 1.00 112,813.00 \$112,813.00 20.00% \$22,562.60 \$90,250.40 \$66.36 2.0041 \$133.00 38 99054 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 \$13,488.00 16.87% \$4,550.85 \$22,425.15 \$7.93 2.0041 \$16.00 39 15003 Administrative Secretary 15003 1.00 109,206.00 \$109,206.00 16.87% \$18,423.05 \$90,782.95 \$64.24 2.0041 \$129.00 40 C00712 Executive Officer 3 00712 2.00 221,788.00 \$110,894.00 16.87% \$37,415.64 \$184,372.36 \$65.23 2.0041 \$131.00	35	C90709	90709	Administrative Assistant 2 -NC	90709	1.00	99,891.00	\$99,891.00	14.00%	\$13,984.74	\$85,906.26	\$58.76	2.0041	\$118.00	\$118.00
38 99054 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 \$13,488.00 16.87% \$4,550.85 \$22,425.15 \$7.93 2.0041 \$16.00 39 15003 15003 Administrative Secretary 15003 1.00 109,206.00 \$109,206.00 16.87% \$18,423.05 \$90,782.95 \$64.24 2.0041 \$129.00 40 C00712 00712 Executive Officer 3 00712 2.00 221,788.00 \$110,894.00 16.87% \$37,415.64 \$184,372.36 \$65.23 2.0041 \$131.00	36	C90712	90712	Executive Officer 3 -NC	90712	2.00	280,329.00	\$140,164.50	29.00%	\$81,295.41	\$199,033.59	\$82.45	2.0041	\$165.00	\$165.00
38 99054 ADJUSTMENTS-SLIP 99054 2.00 26,976.00 \$13,488.00 16.87% \$4,550.85 \$22,425.15 \$7.93 2.0041 \$16.00 39 15003 15003 Administrative Secretary 15003 1.00 109,206.00 \$109,206.00 16.87% \$18,423.05 \$90,782.95 \$64.24 2.0041 \$129.00 40 C00712 Executive Officer 3 00712 2.00 221,788.00 \$110,894.00 16.87% \$37,415.64 \$184,372.36 \$65.23 2.0041 \$131.00	37	C94023	94023	PROGRAM PLANNER 3	94023	1.00	112,813.00	\$112,813.00	20.00%	\$22,562.60	\$90,250.40	\$66.36	2.0041	\$133.00	\$133.00
40 C00712 00712 Executive Officer 3 00712 2.00 221,788.00 \$110,894.00 16.87% \$37,415.64 \$184,372.36 \$65.23 2.0041 \$131.00	38	99054	99054	ADJUSTMENTS-SLIP	99054	2.00	26,976.00	\$13,488.00	16.87%	\$4,550.85	\$22,425.15	\$7.93	2.0041	\$16.00	\$16.00
	39	15003	15003	Administrative Secretary	15003	1.00	109,206.00	\$109,206.00	16.87%	\$18,423.05	\$90,782.95	\$64.24	2.0041	\$129.00	\$129.00
	40	C00712	00712	Executive Officer 3	00712	2.00	221,788.00	\$110,894.00	16.87%	\$37,415.64	\$184,372.36	\$65.23	2.0041	\$131.00	\$131.00
41 C00711 00711 Executive Officer 2 00711 1.00 1.00 \$1.00 \$1.00 \$0.17 \$0.17 \$0.83 \$0.00 2.0041 \$0.00	41	C00711	00711	Executive Officer 2	00711	1.00	1.00	\$1.00	16.87%	\$0.17	\$0.83	\$0.00	2.0041	\$0.00	\$0.00



Billing Rates notes

<u>Utilities Regulation Inspector Positions</u>

- Gas-inspector positions represented as 0.5 FTEs in FY26 Spending Plan
- Recommendation: Maintain agency practice to manually adjust the calculation to reflect all FTEs, which would result in billing rate of \$137.00 rather than calculated rate of \$180.00.

<u>Information Technology Specialist 5 Position</u>

- The Information Technology Specialist 5 position is paid for by IUC, but is a DOM- DOIT position and is not expected to record time toward dockets.
- Recommendation: Account for the cost of the position, but not apply a specific hourly rate for the job classification.



FY2026 to 2025 Comparison

Job Code	Secretaria:	FY 2026 IUB Proposed Billing Rate	FY2025 Rate	Difference	%Change
C00018	Description CLERK-SPECIALIST	\$85.00	\$77.00	\$8.00	10%
C00292	ACCOUNTING TECHNICIAN 2	\$96.00	\$94.00	\$2.00	2%
C00292	ACCOUNTING TECHNICIAN 3	\$123.00	\$120.00	\$3.00	3%
C00294	ACCOUNTING FECHNICIAN 3	\$125.00	\$120.00	\$3.00 (\$32.00)	-23%
C00528	UTILITY ANALYST 1	\$107.00	\$84.00	\$0.00	-23%
C00528	UTILITY ANALYST 1	\$84.00 \$117.00	\$122.00	(\$5.00)	-4%
C00529	UTILITY ANALYST SENIOR	•	\$122.00	\$9.00	7%
C00531	UTILITY ANALYSI SENIOR UTILITY SPECIALIST	\$131.00 \$184.00	\$175.00	\$9.00	5%
C00535		*			
C00535	UTILITY ADMINISTRATOR 1 UTILITY ADMINISTRATOR 2	\$177.00	\$187.00	(\$10.00)	-5%
		\$236.00	\$249.00	(\$13.00)	-5%
C00543	UTILITIES REGULATION ENGINEER 1	\$100.00	\$0.00	\$100.00	0%
	UTILITIES REGULATION ENGINEER 2	\$139.00	\$131.00	\$8.00	6%
C00546	UTILITIES REGULATION ENGINEER 3	\$176.00	\$162.00	\$14.00	9%
C00556	UTILITIES REGULATION INSPECTOR	\$137.00	\$124.00	\$13.00	10%
C00560	Utility Attorney 1	\$181.00	\$148.00	\$33.00	22%
C00561	UTILITY ATTORNEY 2	\$241.00	\$212.00	\$29.00	14%
C00643	ATTORNEY 1	\$118.00	\$98.00	\$20.00	20%
C00644	Attorney 2	\$183.00	\$109.00	\$74.00	68%
C00645	ATTORNEY 3	\$215.00	\$148.00	\$67.00	45%
C00705	ADMIN INTERN	\$25.00	\$24.00	\$1.00	4%
C00709	ADMINISTRATIVE ASSISTANT 2	\$82.00	\$95.00	\$67.00	-14%
C00734	MANAGEMENT ANALYST 2	\$86.00	\$0.00	\$86.00	0%
C00736	MANAGEMENT ANALYST 3	\$140.00	\$128.00	\$12.00	9%
C00754	INFORMATION SPECIALIST 3	\$136.00	\$127.00	\$9.00	7%
C00756	HUMAN RESOURCES PROFESSIONAL 1	\$144.00	\$128.00	\$16.00	13%
C00784	PUBLIC SERVICE MANAGER 1	\$186.00	\$181.00	\$5.00	3%
C09472	UTILITIES BOARD CHAIR	\$207.00	\$208.00	(\$1.00)	096
C09473	UTILITIES COMMISSIONER	\$211.00	\$200.00	\$11.00	6%
	UTILITIES COMMISSION GENERAL				
C15659	COUNSEL	\$236.00	\$267.00	(\$31.00)	-12%
C90709	Administrative Assistant 2 -NC	\$118.00	\$95.00	\$23.00	24%
C90712	Executive Officer 3 -NC	\$165.00	\$182.00	(\$17.00)	-9%
C94023	PROGRAM PLANNER 3	\$133.00	\$130.00	\$3.00	2%
99054	ADJUSTMENTS-SLIP	\$16.00		\$16.00	096
15003	Administrative Secretary	\$129.00	\$128.00	\$1.00	196
C00712	Executive Officer 3	\$131.00	\$128.00	\$3.00	2%
C00711	Executive Officer 2	\$0.00	\$75.00	(\$75.00)	-100%

Total Appropriation \$12,080,831.00 \$11,659,071.00 **Total Direct Billed Salaries** \$6,028,007.00 \$5,749,034.35 Overhead Expenses \$4,106,829.44 \$5,910,036.65 2.0041 2.0280



Factor

Questions?

For more information contact:

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