

IUB Billing Rates

Summary:

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

Use:

- Hourly billing rates are loaded in Unanet (IUB's timekeeping and project billing system)
- IUB staff tracks time on an hourly basis in Unanet for dockets and other projects
- IUB invoices for direct assessments once per quarter
- Objections to invoices/assessments can be made pursuant to 199 IAC 17

Calculating the IUB Billing Rates

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

$$\text{Billing Rate} = (\text{Base Rate}) \times (\text{Factor})$$

$$(\text{Base Rate}) = (\text{Average Salary} \div 1,700 \text{ Hours})$$

$$(\text{Factor}) = (\text{Legislative Authorization} \div \text{Total Direct Billed Salaries})$$

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

Average Salary

Description

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

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Total FTEs by Job Classification

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Average Salary

FY23

Job Code	Description		Total FTE	IUB Total Salary	Average Salary per FTE
00017	CLERK ADVANCED	00017	2.00	96,431.00	\$48,215.50
00018	CLERK SPECIALIST	00018	5.00	280,397.00	\$56,079.40
00026	SECRETARY 2	00026	2.00	124,676.00	\$62,338.00
00122	INFORMATION SPECIALIST 5	00122	1.00	95,863.00	\$95,863.00
00292	ACCOUNTING TECHNICIAN 2	00292	1.25	83,373.00	\$66,698.40
00294	ACCOUNTING TECHNICIAN 3	00294	1.00	85,951.00	\$85,951.00
00311	ACCOUNTANT 2	00311	1.00	106,943.00	\$106,943.00

1700 Hours

- The IUB adopted 1,700 hours as the denominator for calculation of Billing Rates in FY20

Base Rate Calculation

Description
Average Salary

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1,700 Hours

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Base Rate by Job Class

FY22

Job Code	Description		Total FTE	IUB Total Salary	Average Salary per FTE	Actual Direct/ Ind. Billed % by Job Class (Source: Unanet)	IUB Direct/Indirect Billed Salary	Overhead Exp. (Salary) Based on Misc. Remainder	FY 23 Base Rate
00017	CLERK ADVANCED	00017	2.00	96,431.00	\$48,215.50	57.83%	\$55,767.15	\$40,663.85	\$28.36
00018	CLERK SPECIALIST	00018	5.00	280,397.00	\$56,079.40	53.68%	\$150,524.98	\$129,872.02	\$32.99
00026	SECRETARY 2	00026	2.00	124,676.00	\$62,338.00	45.24%	\$56,400.37	\$68,275.63	\$36.67
00122	INFORMATION SPECIALIST 5	00122	1.00	95,863.00	\$95,863.00	13.31%	\$12,756.96	\$83,106.04	\$56.39
00292	ACCOUNTING TECHNICIAN 2	00292	1.25	83,373.00	\$66,698.40	39.25%	\$32,727.46	\$50,645.54	\$39.23
00294	ACCOUNTING TECHNICIAN 3	00294	1.00	85,951.00	\$85,951.00	54.35%	\$46,711.16	\$39,239.84	\$50.56
00311	ACCOUNTANT 2	00311	1.00	106,943.00	\$106,943.00	39.23%	\$41,949.40	\$64,993.60	\$62.91

Factor = (Legislative Authorization ÷ Total Direct
Billed Salaries)

Legislative Authorization

- IUB Budget provided in Administration and Regulation Bill (SF 2385)
- IUB's FY23 Legislative Authorization: \$9,305,840

Total Direct Billed Salaries FY23

Description

- 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

Job Code	Description		Total FTE	IUB Total Salary	Average Salary per FTE	Actual Direct/ Ind. Billed % by Job Class (Source: Unanet)	IUB Direct/Indirect Billed Salary	Overhead Exp. (Salary) Based on Misc. Remainder
00017	CLERK ADVANCED	00017	2.00	96,431.00	\$48,215.50	57.83%	\$55,767.15	\$40,663.85
00018	CLERK SPECIALIST	00018	5.00	280,397.00	\$56,079.40	53.68%	\$150,524.98	\$129,872.02
00026	SECRETARY 2	00026	2.00	124,676.00	\$62,338.00	45.24%	\$56,400.37	\$68,275.63
00122	INFORMATION SPECIALIST 5	00122	1.00	95,863.00	\$95,863.00	13.31%	\$12,756.96	\$83,106.04
00292	ACCOUNTING TECHNICIAN 2	00292	1.25	83,373.00	\$66,698.40	39.25%	\$32,727.46	\$50,645.54
00294	ACCOUNTING TECHNICIAN 3	00294	1.00	85,951.00	\$85,951.00	54.35%	\$46,711.16	\$39,239.84
00311	ACCOUNTANT 2	00311	1.00	106,943.00	\$106,943.00	39.23%	\$41,949.40	\$64,993.60
00314	ACCOUNTANT 3 (SUPERVISOR)	00314	1.00	125,556.00	\$125,556.00	12.51%	\$15,709.53	\$109,846.47
00528	UTILITY ANALYST 1	00528	3.00	215,524.00	\$71,841.33	68.63%	\$147,914.70	\$67,609.30
00529	UTILITY ANALYST 2	00529	2.85	233,086.00	\$81,784.56	76.75%	\$178,893.23	\$54,192.77
00531	UTILITY ANALYST SENIOR	00531	4.00	375,681.00	\$93,920.25	50.80%	\$190,837.11	\$184,843.89
00532	UTILITY SPECIALIST	00532	5.00	745,077.00	\$149,015.40	87.06%	\$648,695.15	\$96,381.85
00535	UTILITY ADMINISTRATOR 1	00535	3.90	581,518.00	\$149,107.18	70.29%	\$408,728.02	\$172,789.98
00538	UTILITY ADMINISTRATOR 2	00538	2.00	363,732.00	\$181,866.00	24.77%	\$90,100.39	\$273,631.61
00543	UTILITIES REGULATION ENGINEER 1	00543	1.80	144,985.00	\$80,547.22	94.19%	\$136,565.73	\$8,419.27
00545	UTILITIES REGULATION ENGINEER 2	00545	3.00	336,824.00	\$112,274.67	99.28%	\$334,404.29	\$2,419.71
00546	UTILITIES REGULATION ENGINEER 3	00546	1.00	119,246.00	\$119,246.00	96.58%	\$115,162.62	\$4,083.38
00556	UTILITIES REGULATION INSPECTOR	00556	4.50	745,827.00	\$165,739.33	98.88%	\$737,444.22	\$8,382.78
00560	UTILITY ATTORNEY 1	00560	1.00	100,093.00	\$100,093.00	66.27%	\$66,335.58	\$33,757.42
00561	UTILITY ATTORNEY 2	00561	4.80	926,809.00	\$193,085.21	79.02%	\$732,321.44	\$194,487.56
00643	ATTORNEY 1	00643	1.00	78,154.00	\$78,154.00	78.95%	\$61,702.31	\$16,451.69
00644	ATTORNEY 2	00644	2.00	179,743.00	\$89,871.50	56.65%	\$101,829.98	\$77,913.02
00645	ATTORNEY 3	00645	1.00	115,838.00	\$115,838.00	71.80%	\$83,167.02	\$32,670.98
00695	INVESTIGATOR 1	00695	1.00	60,165.00	\$60,165.00	98.31%	\$59,145.25	\$1,019.75
00705	STUDENT INTERN	00705	0.00	60,000.00	\$20,000.00	78.12%	\$46,874.40	\$13,125.60
00734	MANAGEMENT ANALYST 2	00734	1.00	89,813.00	\$89,813.00	15.42%	\$13,852.62	\$75,960.38
00751	INFORMATION SPECIALIST 2	00751	1.00	88,120.00	\$88,120.00	33.65%	\$29,651.87	\$58,468.13
00772	HUMAN RESOURCES SPECIALIST	00772	1.00	99,936.00	\$99,936.00	9.57%	\$9,565.92	\$90,370.08
00781	Electrical Inspector Supervisor	00781	1.00	80,559.00	\$80,559.00	91.43%	\$73,653.94	\$6,905.06
00784	PUBLIC SERVICE MANAGER	00784	0.90	139,051.00	\$154,501.11	7.44%	\$10,338.92	\$128,712.08
09472	UTILITIES BOARD CHAIR	09472	1.00	172,029.00	\$172,029.00	56.38%	\$96,981.35	\$75,047.65
09473	UTILITIES BOARD MEMBER	09473	2.00	329,012.00	\$164,506.00	56.07%	\$184,474.41	\$144,537.59
15003	ADMINISTRATIVE SECRETARY	15003	1.00	70,389.00	\$70,389.00	37.18%	\$26,168.32	\$44,220.68
15004	PARALEGAL	15004	1.00	60,572.00	\$60,572.00	52.15%	\$31,589.87	\$28,982.13
15659	UTILITIES BOARD GENERAL COUNSEL	15659	1.00	199,302.00	\$199,302.00	56.68%	\$112,966.44	\$86,335.56
90026	SECRETARY 2 - NC	90026	1.00	70,501.00	\$70,501.00	29.23%	\$20,605.00	\$49,896.00
90712	EXECUTIVE OFFICER 3	90712	1.00	140,009.00	\$140,009.00	13.82%	\$19,345.11	\$120,663.89
94023	PROGRAM PLANNER 3	94023	1.00	96,552.00	\$96,552.00	22.78%	\$21,999.34	\$74,552.66
TOTAL PERSONAL SERVICES EXPENSE PER B7 REPORT			70.00	\$8,017,337.00	TRUE		\$5,203,861.55	\$2,813,475.45

Factor Calculation

Description	FY23
Legislative Authorization	\$9,305,840
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Total Direct Billed Salaries	\$5,203,862
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Factor	1.7883

$$\text{Billing Rate} = (\text{Base Rate}) \times (\text{Factor})$$

$$(\text{Base Rate}) = (\text{Average Salary} \div 1700 \text{ Hours})$$

$$(\text{Factor}) = (\text{Legislative Authorization} \div \text{Total Direct Billed Salaries})$$

Job Code	Description		Total FTE	IUB Total Salary	Average Salary per FTE	Actual Direct/ Ind. Billed % by Job Class (Source: Unanet)	IUB Direct/Indirect Billed Salary	Overhead Exp. (Salary) Based on Misc. Remainder	FY 23 Base Rate	FY 23 Factor	FY 23 IUB Proposed Billing Rate
00017	CLERK ADVANCED	00017	2.00	96,431.00	\$48,215.50	57.83%	\$55,767.15	\$40,663.85	\$28.36	1.7883	\$51.00
00018	CLERK SPECIALIST	00018	5.00	280,397.00	\$56,079.40	53.68%	\$150,524.98	\$129,872.02	\$32.99	1.7883	\$59.00
00026	SECRETARY 2	00026	2.00	124,676.00	\$62,338.00	45.24%	\$56,400.37	\$68,275.63	\$36.67	1.7883	\$66.00
00122	INFORMATION SPECIALIST 5	00122	1.00	95,863.00	\$95,863.00	13.31%	\$12,756.96	\$83,106.04	\$56.39	1.7883	\$101.00
00292	ACCOUNTING TECHNICIAN 2	00292	1.25	83,373.00	\$66,698.40	39.25%	\$32,727.46	\$50,645.54	\$39.23	1.7883	\$70.00
00294	ACCOUNTING TECHNICIAN 3	00294	1.00	85,951.00	\$85,951.00	54.35%	\$46,711.16	\$39,239.84	\$50.56	1.7883	\$90.00
00311	ACCOUNTANT 2	00311	1.00	106,943.00	\$106,943.00	39.23%	\$41,949.40	\$64,993.60	\$62.91	1.7883	\$112.00
00314	ACCOUNTANT 3 (SUPERVISOR)	00314	1.00	125,556.00	\$125,556.00	12.51%	\$15,709.53	\$109,846.47	\$73.86	1.7883	\$132.00
00528	UTILITY ANALYST 1	00528	3.00	215,524.00	\$71,841.33	68.63%	\$147,914.70	\$67,609.30	\$42.26	1.7883	\$76.00
00529	UTILITY ANALYST 2	00529	2.85	233,086.00	\$81,784.56	76.75%	\$178,893.23	\$54,192.77	\$48.11	1.7883	\$86.00
00531	UTILITY ANALYST SENIOR	00531	4.00	375,681.00	\$93,920.25	50.80%	\$190,837.11	\$184,843.89	\$55.25	1.7883	\$99.00
00532	UTILITY SPECIALIST	00532	5.00	745,077.00	\$149,015.40	87.06%	\$648,695.15	\$96,381.85	\$87.66	1.7883	\$157.00
00535	UTILITY ADMINISTRATOR 1	00535	3.90	581,518.00	\$149,107.18	70.29%	\$408,728.02	\$172,789.98	\$87.71	1.7883	\$157.00
00538	UTILITY ADMINISTRATOR 2	00538	2.00	363,732.00	\$181,866.00	24.77%	\$90,100.39	\$273,631.61	\$106.98	1.7883	\$191.00
00543	UTILITIES REGULATION ENGINEER 1	00543	1.80	144,985.00	\$80,547.22	94.19%	\$136,565.73	\$8,419.27	\$47.38	1.7883	\$85.00
00545	UTILITIES REGULATION ENGINEER 2	00545	3.00	336,824.00	\$112,274.67	99.28%	\$334,404.29	\$2,419.71	\$66.04	1.7883	\$118.00
00546	UTILITIES REGULATION ENGINEER 3	00546	1.00	119,246.00	\$119,246.00	96.58%	\$115,162.62	\$4,083.38	\$70.14	1.7883	\$125.00
00556	UTILITIES REGULATION INSPECTOR	00556	4.50	745,827.00	\$165,739.33	98.88%	\$737,444.22	\$8,382.78	\$97.49	1.7883	\$112.00
00560	UTILITY ATTORNEY 1	00560	1.00	100,093.00	\$100,093.00	66.27%	\$66,335.58	\$33,757.42	\$58.88	1.7883	\$105.00
00561	UTILITY ATTORNEY 2	00561	4.80	926,809.00	\$193,085.21	79.02%	\$732,321.44	\$194,487.56	\$113.58	1.7883	\$203.00
00643	ATTORNEY 1	00643	1.00	78,154.00	\$78,154.00	78.95%	\$61,702.31	\$16,451.69	\$45.97	1.7883	\$82.00
00644	ATTORNEY 2	00644	2.00	179,743.00	\$89,871.50	56.65%	\$101,829.98	\$77,913.02	\$52.87	1.7883	\$95.00
00645	ATTORNEY 3	00645	1.00	115,838.00	\$115,838.00	71.80%	\$83,167.02	\$32,670.98	\$68.14	1.7883	\$122.00
00695	INVESTIGATOR 1	00695	1.00	60,165.00	\$60,165.00	98.31%	\$59,145.25	\$1,019.75	\$35.39	1.7883	\$63.00
00705	STUDENT INTERN	00705	0.00	60,000.00	\$20,000.00	78.12%	\$46,874.40	\$13,125.60	\$11.76	1.7883	\$21.00
00734	MANAGEMENT ANALYST 2	00734	1.00	89,813.00	\$89,813.00	15.42%	\$13,852.62	\$75,960.38	\$52.83	1.7883	\$94.00
00751	INFORMATION SPECIALIST 2	00751	1.00	88,120.00	\$88,120.00	33.65%	\$29,651.87	\$58,468.13	\$51.84	1.7883	\$93.00
00772	HUMAN RESOURCES SPECIALIST	00772	1.00	99,936.00	\$99,936.00	9.57%	\$9,565.92	\$90,370.08	\$58.79	1.7883	\$105.00
00781	Electrical Inspector Supervisor	00781	1.00	80,559.00	\$80,559.00	91.43%	\$73,653.94	\$6,905.06	\$47.39	1.7883	\$85.00
00784	PUBLIC SERVICE MANAGER	00784	0.90	139,051.00	\$154,501.11	7.44%	\$10,338.92	\$128,712.08	\$90.88	1.7883	\$163.00
09472	UTILITIES BOARD CHAIR	09472	1.00	172,029.00	\$172,029.00	56.38%	\$96,981.35	\$75,047.65	\$101.19	1.7883	\$181.00
09473	UTILITIES BOARD MEMBER	09473	2.00	329,012.00	\$164,506.00	56.07%	\$184,474.41	\$144,537.59	\$96.77	1.7883	\$173.00
15003	ADMINISTRATIVE SECRETARY	15003	1.00	70,389.00	\$70,389.00	37.18%	\$26,168.32	\$44,220.68	\$41.41	1.7883	\$74.00
15004	PARALEGAL	15004	1.00	60,572.00	\$60,572.00	52.15%	\$31,589.87	\$28,982.13	\$35.63	1.7883	\$64.00
15659	UTILITIES BOARD GENERAL COUNSEL	15659	1.00	199,302.00	\$199,302.00	56.68%	\$112,966.44	\$86,335.56	\$117.24	1.7883	\$210.00
90026	SECRETARY 2 - NC	90026	1.00	70,501.00	\$70,501.00	29.23%	\$20,605.00	\$49,896.00	\$41.47	1.7883	\$74.00
90712	EXECUTIVE OFFICER 3	90712	1.00	140,009.00	\$140,009.00	13.82%	\$19,345.11	\$120,663.89	\$82.36	1.7883	\$147.00
94023	PROGRAM PLANNER 3	94023	1.00	96,552.00	\$96,552.00	22.78%	\$21,999.34	\$74,552.66	\$56.80	1.7883	\$102.00
TOTAL PERSONAL SERVICES EXPENSE PER B7 REPORT			70.00	\$8,017,337.00	TRUE		\$5,203,861.55	\$2,813,475.45			

Proposed Billing Rates

- Utilities Regulation Inspector Positions
 - Gas-inspector positions represented as 0.5 FTEs in FY23 Spending Plan
 - *Recommendation:* Manually adjust the calculation to reflect all FTEs, which would result in billing rate of \$112.00 rather than calculated rate of \$174.00

Job Code	Job Title	FY23		FY22		Difference
C00017	CLERK-ADVANCED	\$51.00		\$48.00		\$3.00
00018	CLERK-SPECIALIST	\$59.00		\$62.00		-\$3.00
C00026	SECRETARY 2	\$66.00		\$60.00		\$6.00
C00122	INFO TECH SPECIALIST 5*	\$101.00		\$131.00		-\$30.00
C00292	ACCOUNTING TECHNICIAN 2	\$70.00		\$75.00		-\$5.00
C00294	ACCOUNTING TECHNICIAN 3	\$90.00				\$90.00
C00311	ACCOUNTANT 2	\$112.00		\$69.00		\$43.00
C00314	ACCOUNTANT 3	\$132.00		\$127.00		\$5.00
C00528	UTIL. ANALYST 1	\$76.00		\$68.00		\$8.00
C00529	UTIL. ANALYST 2	\$86.00		\$84.00		\$2.00
C00531	SENIOR UTILITY ANALYST	\$99.00		\$117.00		-\$18.00
C00532	UTIL. SPECIALIST	\$157.00		\$164.00		-\$7.00
C00535	UTIL. ADMINISTRATOR 1	\$157.00		\$167.00		-\$10.00
C00538	UTIL. ADMINISTRATOR 2	\$191.00		\$205.00		-\$14.00
C00543	UTIL. REGULATION ENGINEER 1	\$85.00		\$60.00		\$25.00
C00545	UTIL. REGULATION ENGINEER 2	\$118.00		\$120.00		-\$2.00
C00546	UTIL. REGULATION ENGINEER 3	\$125.00		\$118.00		\$7.00
C00556	UTIL. REGULATION INSPECTOR	\$112.00		\$105.00		\$7.00
C00560	UTIL. ATTORNEY 1	\$105.00		\$128.00		-\$23.00
C00561	UTIL. ATTORNEY 2	\$203.00		\$190.00		\$13.00
C00643	ATTORNEY 1	\$82.00		\$91.00		-\$9.00
C00644	ATTORNEY 2	\$95.00		\$91.00		\$4.00
C00645	ATTORNEY 3	\$122.00				\$122.00
C00695	INVESTIGATOR 1	\$63.00		\$77.00		-\$14.00
C00705	ADMIN INTERN	\$21.00		\$21.00		\$0.00
C00734	MANAGEMENT ANALYST 2	\$94.00		\$91.00		\$3.00
C00751	INFORMATION SPECIALIST 2	\$93.00		\$89.00		\$4.00
C00772	HUMAN RESOURCE ASSOCIATE	\$105.00		\$70.00		\$35.00
C00781	PUBLIC SERVICE SUPERVISOR 1	\$85.00		\$104.00		-\$19.00
C00784	PUBLIC SERVICE MANAGER 1	\$163.00		\$114.00		\$49.00
C09472	CHAIR, UTILITIES BOARD	\$181.00		\$180.00		\$1.00
C09473	MEMBER, UTILITIES BOARD	\$173.00		\$177.00		-\$4.00
C15003	ADMINISTRATIVE SECRETARY	\$74.00		\$101.00		-\$27.00
C15004	PARALEGAL	\$64.00		\$85.00		-\$21.00
C15659	GENERAL COUNSEL	\$210.00		\$196.00		\$14.00
C90026	SECRETARY 2	\$74.00		\$70.00		\$4.00
C90712	EXECUTIVE OFFICER 3 - NC	\$147.00		\$138.00		\$9.00
C94023	PROGRAM PLANNER 3	\$102.00		\$96.00		\$6.00

	TOTAL APPROPRIATION	\$9,305,840		\$9,226,486		\$79,354
	TOTAL DIRECT BILLED SALARIES	\$5,203,862		\$5,171,334		\$32,527
	OVERHEAD EXPENSES	\$4,101,978		\$4,055,152		\$46,827
	FACTOR	1.7883		1.7842		0.0041