Jacksonville Village Electric Utility
Rate Case Study
Labor Adjustment Support

JEC-Jurczyk-10B

Test Year: 12 months ending December 31, 2025
Rate Year: July 5, 2026 - July 4, 2027
Filed: 5/21/2026

Line		2025 Wage Base	2026 wage rate increase 3/3/2026	2026	2027 wage rate increase 3/3/2027	2027	RATE YEAR AMOUNT	7/5/2026 - 7/4/2027 RATE YEAR ADJUSTMENT
1								
2	GENERATION-HYDRO		0.00%	$ -	0.00%	$ -	$ -	$ -
3	TRANSMISSION		0.00%	$ -	0.00%	$ -	$ -	$ -
4	DISTRIBUTION	$ 79,220	0.00%	$ 79,220	0.00%	$ 79,220	$ 79,220	$ -
5	A&G - Office	$ 43,409	2.93%	$ 44,683	2.85%	$ 45,956	$ 45,107	$ 1,698
6	A&G - Manager	$ 79,181	10.52%	$ 87,510	9.52%	$ 95,839	$ 90,286	$ 11,105
7	Subtotal	$ 201,811	$ -	$ 211,413	$ -	$ 221,015	$ 214,614	$ 12,803
8								
9								
10								
11								
12								
13	Payroll Expense	$ 201,811.00		$ 211,413		$ 221,015	$ 214,614	$ 12,803
14								
15								

Line	Adjustment Category Summary:	
16		
17	GENERATION-HYDRO	$ -
18	TRANSMISSION	$ -
19	DISTRIBUTION	$ -
20	CUSTOMER ACCT	$ 1,698
21	A&G	$ 11,105
22	Total	$ 12,803

Line		
23		
24	Payroll Tax (Test Year)	7.82%
25	Payroll Tax rate	7.82%
26	Childcare Tax Rate	0.44%
27	**Payroll Tax Adj**	**$ 1,001**
28	**Childcare Tax Adj**	**$ 56**