**Section 285.7055 Schedule G-10: Budgeted Payroll Expense**

a) Provide, by ICC Account number, operation and maintenance by individual operation and maintenance expense account (or utility account number or budget item, if utility account numbers or budget items are in similar detail or greater detail when compared to ICC Account numbers), actual direct payroll expense as defined by Section 285.115 compared with the budgeted payroll expense for each of the three most recent consecutive years preceding the test year for which actual data exist and the test year. The budgeted payroll expense shall represent the originally approved budget. If budgeted amounts are not available by ICC Account number, utility account number or budget, provide the comparison by function (for example, power production – operation, power production – maintenance, distribution – operation, distribution – maintenance, etc.).

b) Information provided shall include:

1) Account number;

2) Account description;

3) Actual payroll expense in third prior year;

4) Budgeted payroll expense in third prior year;

5) Difference between actual and budgeted payroll expense in third prior year;

6) Percentage change for difference between budgeted and actual payroll expense in third prior year;

7) Actual payroll expense in second prior year;

8) Budgeted payroll expense in second prior year;

9) Difference between actual and budgeted payroll expense in second prior year;

10) Percentage change for difference between budgeted and actual payroll expense in second prior year;

11) Actual payroll expense in the year prior to the test year;

12) Budgeted payroll expense in the year prior to the test year;

13) Difference between actual and budgeted payroll expense in the year prior to the test year;

14) Percentage change for difference between budgeted and actual payroll expense in the year prior to the test year; and

15) Payroll expense reflected in test year.

c) Supporting work papers shall include:

1) Explanations for percentage differences of 15% or more identified in subsection (b)(14);

2) Actual direct payroll expense for each month of the three consecutive years identified in subsections (b)(3), (b)(7), and (b)(11); and

3) Direct payroll expense included within the original budget for each month of the three consecutive years identified in subsections (b)(4), (b)(8), and (b) (12) and identified in subsection (b)(15) for the test year.

(Source: Amended at 38 Ill. Reg. 7598, effective March 20, 2014)