

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2028 (U 902-M))

Application No.: A.26-06-XXX

Exhibit No.: (SDGE-12-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SABRINA K. BUTLER
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2026



2028 General Rate Case - Application

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Overall Summary For Exhibit No. SDGE-12-WP

Area:	CUSTOMER SERVICES
Witness:	Sabrina K. Butler

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	83,158	86,098	84,126	84,502	84,518	84,624	83,475
Shared Services	0	0	0	0	0	0	0
Total	83,158	86,098	84,126	84,502	84,518	84,624	83,475

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES

Witness: Sabrina K. Butler

Summary of Non-Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Customer Engagement Customer Care and Programs	28,833	31,102	31,122	31,885	31,885	31,885	31,885
B. Customer Service Field and Metering Operations	33,673	34,405	35,395	35,167	35,147	35,217	34,792
C. Customer Operations and Customer Services Support	20,652	20,591	17,609	17,450	17,486	17,522	16,798
Total	83,158	86,098	84,126	84,502	84,518	84,624	83,475

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Workpaper: VARIOUS

Summary for Category: A. Customer Engagement Customer Care and Programs

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	24,769	26,289	26,309	27,013	27,013	27,013	27,013
Non-Labor	4,064	4,814	4,814	4,873	4,873	4,873	4,873
NSE	0	0	0	0	0	0	0
Total	28,833	31,103	31,123	31,886	31,886	31,886	31,886
FTE	255.2	258.8	258.8	264.2	264.2	264.2	264.2

Workpapers belonging to this Category:

100000.000 Customer Care

Labor	17,976	18,702	18,717	18,705	18,705	18,705	18,705
Non-Labor	1,504	1,504	1,504	1,504	1,504	1,504	1,504
NSE	0	0	0	0	0	0	0
Total	19,480	20,206	20,221	20,209	20,209	20,209	20,209
FTE	203.1	203.1	203.1	203.1	203.1	203.1	203.1

Unit Measure: Call Volume

Units *(000)	*1,304	*1,317	*1,328	*1,340	*1,350	*1,360	*1,371
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100002.000 Customer Programs

Labor	2,514	2,980	2,982	3,032	3,032	3,032	3,032
Non-Labor	1,820	2,396	2,396	2,456	2,456	2,456	2,456
NSE	0	0	0	0	0	0	0
Total	4,334	5,376	5,378	5,488	5,488	5,488	5,488
FTE	17.8	20.4	20.4	20.8	20.8	20.8	20.8

Unit Measure: FTEs

Units	18	20	20	21	21	21	21
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Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Workpaper: VARIOUS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
100002.001 Natural Gas Appliance Testing							
Labor	0	0	0	0	0	0	0
Non-Labor	476	650	650	649	649	649	649
NSE	0	0	0	0	0	0	0
Total	476	650	650	649	649	649	649
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: NGAT							
Units	4,263	6,100	6,100	5,949	5,949	5,949	5,949
100007.000 Customer Engagement							
Labor	4,279	4,607	4,610	5,276	5,276	5,276	5,276
Non-Labor	264	264	264	264	264	264	264
NSE	0	0	0	0	0	0	0
Total	4,543	4,871	4,874	5,540	5,540	5,540	5,540
FTE	34.3	35.3	35.3	40.3	40.3	40.3	40.3
Unit Measure: FTEs							
Units	34	35	35	40	40	40	40

Note: Totals may include rounding differences.

**Beginning of Workpaper
100000.000 - Customer Care**

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Activity Description:

The SDG&E Customer Care Center (CCC) provides live customer support for residential and business customers through Energy Service Specialists (ESS), supported by Customer Care Support and Quality Assurance (QA) and Training functions. These activities are necessary to meet customer service obligations, public safety responsibilities, and regulatory requirements.

Energy Service Specialists (ESS) handle customer inquiries across all supported contact channels, including complex billing matters, pricing plans, assistance programs, and transactions that cannot be completed through self service. ESSs also serve as the first point of contact for safety and reliability related calls, including gas odor reports, electric safety concerns, outage inquiries, and other emergency related communications, coordinating with field operations as required. ESS activities support required customer protections, language access, service standards, and Commission reporting. ESS staffing also supports necessary outbound customer communications related to assistance programs, preparedness, and major events.

Customer Care Support provides essential operational support by maintaining systems, policies, procedures, and regulatory compliance; monitoring real time operations; and managing workforce forecasting, scheduling, and performance reporting.

Quality Assurance and Training support service quality, safety, and compliance by evaluating customer interactions, conducting audits, identifying performance trends, and providing coaching. The training function delivers onboarding and ongoing skill development through virtual and classroom programs. SDG&E leverages prior technology investments, including automated monitoring and analytics, to enhance quality oversight while maintaining staffing levels.

Forecast Explanations:

Labor - Base YR Rec

Customer Care labor costs are forecast using a base year methodology, with Base Year (BY) 2025 selected because it reflects the most recent recorded year and accurately represents current Customer Care Center (CCC) operations. This approach is consistent with the methodology used in the prior GRC.

BY 2025 reflects current operating conditions, including increased utilization of digital and self service channels alongside traditional phone contacts, as well as ongoing operational improvements related to ESS training, call handling efficiency, agent occupancy, shrinkage management, and standardized processes. Older historical averages were not used because they do not reflect the impacts of recent technology investments and changes in customer contact behavior.

Forecasted ESS and self service volumes were developed by applying the base year transactions per electric meter ratio to projected electric meter growth, anchoring the forecast in recorded performance.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Non-Labor - Base YR Rec

Customer Care non-labor costs are also forecast using a base year methodology, as recorded expenses reflect the current cost level required to support ongoing CCC operations.
Non-labor costs primarily include Language Line and TTY services to support language access and accessibility requirements ; Authorized Payment Location (APL) management to provide free in person payment options for customers; Business Process Optimization (BPO) services to handle certain basic transactional contacts; and employee related operating expenses such as office supplies , furniture, and headsets.
These non-labor resources support customer access, regulatory compliance, and operational efficiency, and allow SDG&E to manage customer contact volumes without permanently increasing staffing levels . Recovery of these costs is reasonable and supports the safe, equitable, and cost effective delivery of essential utility services .

NSE - Base YR Rec

Not applicable

Units - Base YR Rec

Call volume is the primary driver of costs for this workpaper.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	16,732	17,777	19,429	17,353	17,976	18,702	18,717	18,705	18,705	18,705	18,705
Non-Labor	2,821	2,739	1,711	2,176	1,504	1,504	1,504	1,504	1,504	1,504	1,504
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	19,553	20,517	21,141	19,530	19,480	20,206	20,221	20,209	20,209	20,209	20,209
FTE	207.6	232.5	259.8	229.1	203.1	203.1	203.1	203.1	203.1	203.1	203.1
Units *(000)	*1,450	*1,166	*1,219	*1,229	*1,304	*1,317	*1,328	*1,340	*1,350	*1,360	*1,371

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	17,976	17,976	17,976	17,976	17,976	17,976	726	741	729	729	729	729	18,702	18,717	18,705	18,705	18,705	18,705
NLbr	1,504	1,504	1,504	1,504	1,504	1,504	0	0	0	0	0	0	1,504	1,504	1,504	1,504	1,504	1,504
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19,480	19,480	19,480	19,480	19,480	19,480	726	741	729	729	729	729	20,206	20,221	20,209	20,209	20,209	20,209
FTE	203.1	203.1	203.1	203.1	203.1	203.1	0.0	0.0	0.0	0.0	0.0	0.0	203.1	203.1	203.1	203.1	203.1	203.1
Units *(000)	*1,304	*1,304	*1,304	*1,304	*1,304	*1,304	*12	*24	*35	*45	*56	*66	*1,317	*1,328	*1,340	*1,350	*1,360	*1,371

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	0	0	0	0.0	12,321	1-Sided Adj
Explanation:	Incremental call volume due to meter growth						
2026	726	0	0	726	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	726	0	0	726	0.0	12,321	
2027	0	0	0	0	0.0	24,052	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Incremental call volume due to meter growth							
2027	741	0	0	741	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	741	0	0	741	0.0	24,052	
2028	0	0	0	0	0.0	35,188	1-Sided Adj
Explanation: Incremental call volume due to meter growth							
2028	729	0	0	729	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	729	0	0	729	0.0	35,188	
2029	0	0	0	0	0.0	45,702	1-Sided Adj
Explanation: Incremental call volume due to meter growth							
2029	729	0	0	729	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	729	0	0	729	0.0	45,702	
2030	0	0	0	0	0.0	56,008	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Incremental call volume due to meter growth							
2030	729	0	0	729	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	729	0	0	729	0.0	56,008	
2031	0	0	0	0	0.0	66,244	1-Sided Adj
Explanation: Incremental call volume due to meter growth							
2031	729	0	0	729	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	729	0	0	729	0.0	66,244	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	12,410	13,855	16,103	15,019	16,017
Non-Labor	2,258	2,495	1,638	2,261	2,074
NSE	0	0	0	0	0
Total	14,668	16,350	17,741	17,280	18,092
FTE	177.3	200.1	226.9	201.1	176.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	-53	-260	-289	-337
Non-Labor	0	0	-8	-149	-571
NSE	0	0	0	0	0
Total	0	-53	-268	-438	-907
FTE	0.0	-0.7	-2.1	-2.3	-2.6
Units *(000)	*1,450	*1,166	*1,219	*1,229	*1,304
Recorded-Adjusted (Nominal \$)					
Labor	12,410	13,802	15,844	14,730	15,681
Non-Labor	2,258	2,495	1,630	2,112	1,504
NSE	0	0	0	0	0
Total	14,668	16,297	17,473	16,842	17,185
FTE	177.3	199.4	224.8	198.9	174.3
Units *(000)	*1,450	*1,166	*1,219	*1,229	*1,304
Vacation & Sick (Nominal \$)					
Labor	1,869	2,011	2,201	1,999	2,296

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,869	2,011	2,201	1,999	2,296
FTE	30.3	33.1	35.0	30.2	28.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	2,453	1,964	1,385	625	0
Non-Labor	563	244	81	64	0
NSE	0	0	0	0	0
Total	3,016	2,209	1,466	689	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	16,732	17,777	19,429	17,353	17,976
Non-Labor	2,821	2,739	1,711	2,176	1,504
NSE	0	0	0	0	0
Total	19,553	20,517	21,141	19,530	19,480
FTE	207.6	232.5	259.8	229.1	203.1
Units *(000)	*1,450	*1,166	*1,219	*1,229	*1,304

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	-53	-260	-289	-337	
Non-Labor	0	0	-8	-149	-571	
NSE	0	0	0	0	0	
Total	0	-53	-268	-438	-907	
FTE	0.0	-0.7	-2.1	-2.3	-2.6	
Units *(000)	*1,450	*1,166	*1,219	*1,229	*1,304	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1,450,940	1-Sided Adj
2021 Total	0	0	0	0.0	1,450,940	
2022	0	0	0	0.0	1,166,516	1-Sided Adj
2022	-53	0	0	-0.7	0	CCTR Transf To 2100-4179.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer Continuous Improvement and Analytics labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.						
2022 Total	-53	0	0	-0.7	1,166,516	
2023	0	0	0	0.0	1,219,111	1-Sided Adj
Explanation: Call Volume						
2023	-260	-8	0	-2.1	0	CCTR Transf To 2100-4179.000
Explanation: Transfer Continuous Improvement and Analytics labor and non-labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.						
2023 Total	-260	-8	0	-2.1	1,219,111	
2024	-7	0	0	0.0	0	1-Sided Adj
Explanation: Incremental costs that are anticipated to be requested for recovery through a non- GRC Catastrophic Event Memorandum Account (CEMA)						
2024	0	-134	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation: Transfer cloud consumption costs from cost center 2100-0019 in 100000 Customer Care to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.						
2024	0	-3	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation: Transfer cloud consumption costs from cost center 2100-4210 in 100000 Customer Care to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100000.000 - Customer Care
Unit Measure: Call Volume

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	1,229,233	1-Sided Adj
Explanation:	Call Volume					
2024	-283	-12	0	-2.3	0	CCTR Transf To 2100-4179.000
Explanation:	Transfer Continuous Improvement and Analytics labor and non-labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2024 Total	-289	-149	0	-2.3	1,229,233	
2025	0	-568	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation:	Transfer cloud consumption costs from cost center 2100-0019 in 100000 Customer Care to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2025	0	0	0	0.0	1,304,905	1-Sided Adj
Explanation:	Call Volume					
2025	-337	-2	0	-2.6	0	CCTR Transf To 2100-4179.000
Explanation:	Transfer Continuous Improvement and Analytics labor and non-labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2025 Total	-337	-571	0	-2.6	1,304,905	

Note: Totals may include rounding differences.

Beginning of Workpaper
100002.000 - Customer Programs

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Activity Description:

SDG&E offers a diverse suite of program offerings that focus on advancing transportation electrification through innovative programs and support initiatives, supporting vulnerable customers with customer assistance programs, and support programs that help California residents and business adopt clean and efficient energy technologies that lower greenhouse gas emissions. Transportation Electrification initiatives primarily consist of incremental programs to incentivize the electric vehicle (EV) market, including the Power Your Drive (PYD), Low Carbon Fuel Standard (LCFS), and Transportation Electrification Framework (TEF) programs. Customer Assistance Programs (CAP) include Medical Baseline (MBL) Program, Low Income Home Energy Assistance Program (LIHEAP), and Economic Development Rate (EDR). Other support programs include Base Services Charge - Deed Restricted Affordable Housing Activities and Self-Generation Incentive Program (SGIP).

Forecast Explanations:

Labor - 3-YR Average

Forecasting is based on a three-year historical average because 1) it most accurately represents year-over-year cost changes while also accounting for variability in the transportation electrification and customer program landscape, and 2) the last recorded year (2025) does not accurately reflect the expense level associated with current activity levels.

Non-Labor - 3-YR Average

Forecasting is based on a three-year historical average because 1) it most accurately represents year-over-year cost changes while also accounting for variability in the transportation electrification and customer program landscape, and 2) the last recorded year (2025) does not accurately reflect the expense level associated with current activity levels.

NSE - 3-YR Average

Not applicable.

Units - 3-YR Average

The activity level and costs of this workpaper are reflected in Full-Time Equivalents.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,010	3,122	3,110	2,967	2,514	2,980	2,982	3,032	3,032	3,032	3,032
Non-Labor	4,893	3,500	2,872	2,494	1,820	2,396	2,396	2,456	2,456	2,456	2,456
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	7,903	6,622	5,982	5,462	4,334	5,376	5,378	5,488	5,488	5,488	5,488
FTE	22.9	23.0	22.9	20.4	17.8	20.4	20.4	20.8	20.8	20.8	20.8
Units	23	23	23	20	18	20	20	21	21	21	21

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,864	2,864	2,864	2,864	2,864	2,864	116	118	168	168	168	168	2,980	2,982	3,032	3,032	3,032	3,032
NLbr	2,396	2,396	2,396	2,396	2,396	2,396	0	0	60	60	60	60	2,396	2,396	2,456	2,456	2,456	2,456
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,260	5,260	5,260	5,260	5,260	5,260	116	118	228	228	228	228	5,376	5,378	5,488	5,488	5,488	5,488
FTE	20.4	20.4	20.4	20.4	20.4	20.4	0.0	0.0	0.4	0.4	0.4	0.4	20.4	20.4	20.8	20.8	20.8	20.8
Units	20	20	20	20	20	20	0	0	1	1	1	1	20	20	21	21	21	21

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	116	0	0	116	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	116	0	0	116	0.0	0	
2027	118	0	0	118	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	118	0	0	118	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2028	50	60	0	110	0.4	1	1-Sided Adj
Explanation:	Base Services Charge Deed Restricted Affordable Housing shift from Income Graduated Fixed Charge Memo Account (IGFCMA) to O&M after 2027: 0.4 Senior Data Analyst x \$124K (AD2 MRR anchor) = \$50K labor \$60K non-labor costs for housing list partnership and data management services						
2028	118	0	0	118	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	168	60	0	228	0.4	1	
2029	50	60	0	110	0.4	1	1-Sided Adj
Explanation:	Base Services Charge Deed Restricted Affordable Housing shift from Income Graduated Fixed Charge Memo Account (IGFCMA) to O&M after 2027: 0.4 Senior Data Analyst x \$124K (AD2 MRR anchor) = \$50K labor \$60K non-labor costs for housing list partnership and data management services						
2029	118	0	0	118	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	168	60	0	228	0.4	1	
2030	50	60	0	110	0.4	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation: Base Services Charge Deed Restricted Affordable Housing shift from Income Graduated Fixed Charge Memo Account (IGFCMA) to O&M after 2027: 0.4 Senior Data Analyst x \$124K (AD2 MRR anchor) = \$50K labor \$60K non-labor costs for housing list partnership and data management services							
2030	118	0	0	118	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	168	60	0	228	0.4	1	
2031	50	60	0	110	0.4	1	1-Sided Adj
Explanation: Base Services Charge Deed Restricted Affordable Housing shift from Income Graduated Fixed Charge Memo Account (IGFCMA) to O&M after 2027: 0.4 Senior Data Analyst x \$124K (AD2 MRR anchor) = \$50K labor \$60K non-labor costs for housing list partnership and data management services							
2031	118	0	0	118	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	168	60	0	228	0.4	1	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,233	2,427	2,547	2,519	2,207
Non-Labor	3,955	3,207	2,836	2,731	3,465
NSE	0	0	0	0	0
Total	6,189	5,634	5,383	5,249	5,672
FTE	19.6	19.8	19.9	17.7	15.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-1	-3	-11	0	-14
Non-Labor	-39	-20	-100	-310	-1,645
NSE	0	0	0	0	0
Total	-40	-23	-111	-310	-1,659
FTE	0.0	-0.1	-0.1	0.0	0.0
Units	23	23	23	20	18
Recorded-Adjusted (Nominal \$)					
Labor	2,232	2,424	2,536	2,519	2,193
Non-Labor	3,916	3,188	2,736	2,421	1,820
NSE	0	0	0	0	0
Total	6,149	5,611	5,272	4,940	4,013
FTE	19.6	19.7	19.8	17.7	15.3
Units	23	23	23	20	18
Vacation & Sick (Nominal \$)					
Labor	336	353	352	342	321

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	336	353	352	342	321
FTE	3.3	3.3	3.1	2.7	2.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	441	345	222	107	0
Non-Labor	977	312	136	73	0
NSE	0	0	0	0	0
Total	1,418	657	358	180	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,010	3,122	3,110	2,967	2,514
Non-Labor	4,893	3,500	2,872	2,494	1,820
NSE	0	0	0	0	0
Total	7,903	6,622	5,982	5,462	4,334
FTE	22.9	23.0	22.9	20.4	17.8
Units	23	23	23	20	18

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-1	-3	-11	0	-14	
Non-Labor	-39	-20	-100	-310	-1,645	
NSE	0	0	0	0	0	
Total	-40	-23	-111	-310	-1,659	
FTE	0.0	-0.1	-0.1	0.0	0.0	
Units	23	23	23	20	18	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to exclude non labor charges associated with P&B IO FC9260002100					
2021	0	-40	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude non labor charges associated with IO reference 7131033 and 7131073					
2021	-1	1	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude labor and non labor charges associated with multiple refundable IOs					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	23	1-Sided Adj
Explanation: Full-Time Equivalent						
2021 Total	-1	-39	0	0.0	23	
2022	0	-4	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to exclude non labor charges associated with IO reference 7131033 and 7131073						
2022	-3	0	0	-0.1	0	1-Sided Adj
Explanation: One sided adjustment to exclude labor charges associated with MyTime Default Accounting IO						
2022	0	-16	0	0.0	0	1-Sided Adj
Explanation: One sided adjustment to exclude non labor charges associated with IO reference 7148482 and 7148641						
2022	0	0	0	0.0	23	1-Sided Adj
Explanation: Full-Time Equivalent						
2022 Total	-3	-20	0	-0.1	23	
2023	-4	0	0	-0.1	0	1-Sided Adj
Explanation: One sided adjustment to exclude labor charges associated with MyTime Default Accounting IO						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	-21	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude non labor charges associated with IO reference 7148482 and 7148641					
2023	-8	0	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude labor charges associated with MyTime Default Accounting IO					
2023	0	-1	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation:	Transfer cloud consumption costs from cost center 2100-4103 in 100002 Customer Programs to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2023	0	0	0	0.0	23	1-Sided Adj
Explanation:	Full-Time Equivalent					
2023	0	-78	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude costs affected by AB 1167					
2023 Total	-11	-100	0	-0.1	23	
2024	0	-243	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude non labor charges associated with IO reference 7168600					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	-2	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation:	Transfer cloud consumption costs from cost center 2100-4103 in 100002 Customer Programs to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2024	0	0	0	0.0	20	1-Sided Adj
Explanation:	Full-Time Equivalent					
2024	0	-65	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude costs affected by AB 1167					
2024	0	-1	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude costs affected by AB 1167					
2024 Total	0	-310	0	0.0	20	
2025	0	243	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to remove non-labor credit associated with order 7168600. Charges should be treated as non-GRC refundable.					
2025	0	-1,928	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to remove non-labor costs associated with orders 7168600, 7169063, 7177290, 7177304, 7179747. Charges should be treated as non-GRC refundable.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.000 - Customer Programs
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	-14	0	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to remove labor charges associated with order 7182759. Charges should be treated as non-GRC refundable.					
2025	0	41	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add back license cost that was improperly excluded from GRC costs (cost element 6900200)					
2025	0	0	0	0.0	18	1-Sided Adj
Explanation:	Full-Time Equivalent					
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation:	One sided adjustment to exclude costs affected by AB 1167					
2025 Total	-14	-1,645	0	0.0	18	

Note: Totals may include rounding differences.

Beginning of Workpaper
100002.001 - Natural Gas Appliance Testing

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Activity Description:

Natural Gas Appliance Testing (NGAT) is a safety protocol embedded within the CPUC-approved ESA Programs, designed to identify potentially hazardous conditions caused by natural gas appliances with installing air infiltration measures during energy efficiency improvements . The NGAT is performed only in dwelling units that receive ESA infiltration-reduction measures, such as caulking or weather stripping, and that contain at least one natural gas appliance affecting the living space . NGAT is not a standalone inspection but a required step in the ESA Program service delivery process to ensure the safe installation of energy-saving measures.

Forecast Explanations:

Labor - 3-YR Average

Not applicable.

Non-Labor - 3-YR Average

Forecasting is based on a three-year historical average because it most accurately represents year-over-year cost changes while also accounting for variability in mandated activity levels.

NSE - 3-YR Average

Not applicable.

Units - 3-YR Average

Natural Gas Appliance Tests is the primary activity of this workpaper and driver of costs.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	159	224	321	434	476	650	650	649	649	649	649
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	159	224	321	434	476	650	650	649	649	649	649
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	3,327	2,974	2,619	3,754	4,263	6,100	6,100	5,949	5,949	5,949	5,949

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	411	411	411	411	411	411	239	239	238	238	238	238	650	650	649	649	649	649
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	411	411	411	411	411	411	239	239	238	238	238	238	650	650	649	649	649	649
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	3,545	3,545	3,545	3,545	3,545	3,545	2,555	2,555	2,404	2,404	2,404	2,404	6,100	6,100	5,949	5,949	5,949	5,949

Forecast Adjustment Details:

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2026	0	239	0	239	0.0	2,555	1-Sided Adj
Explanation:	For Program Year 2026 and 2027 ESA Main and Multi-Family whole-building homes receiving NGAT treatment are estimated to be 6,100 treated units per year. With an average NGAT cost of \$109 per home, the projected annual expenditure is \$648,003. Calculation: 6,100 x \$106.23 = 648,003						
2026 Total	0	239	0	239	0.0	2,555	
2027	0	239	0	239	0.0	2,555	1-Sided Adj
Explanation:	For Program Year 2026 and 2027 ESA Main and Multi-Family whole-building homes receiving NGAT treatment are estimated to be 6,100 treated units per year. With an average NGAT cost of \$109 per home, the projected annual expenditure is \$648,003. Calculation: 6,100 x \$106.23 = 648,003						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
2027 Total	0	239	0	239	0.0	2,555	
2028	0	238	0	238	0.0	2,404	1-Sided Adj
Explanation:	For Program Years 2028 2031 ESA Main and Multi-Family whole-building homes receiving NGAT treatment are estimated to average 5,949 treated units per year under the Low Income Application (A).21-06-015. With an average NGAT cost of \$109 per home, the projected annual expenditure is \$646,614. Calculation: 5,949 x \$109 = 646,614						
2028 Total	0	238	0	238	0.0	2,404	
2029	0	238	0	238	0.0	2,404	1-Sided Adj
Explanation:	For Program Years 2028 2031 ESA Main and Multi-Family whole-building homes receiving NGAT treatment are estimated to average 5,949 treated units per year under the Low Income Application (A).21-06-015. With an average NGAT cost of \$109 per home, the projected annual expenditure is \$646,614. Calculation: 5,949 x \$109 = 646,614						
2029 Total	0	238	0	238	0.0	2,404	
2030	0	238	0	238	0.0	2,404	1-Sided Adj
Explanation:	For Program Years 2028 2031 ESA Main and Multi-Family whole-building homes receiving NGAT treatment are estimated to average 5,949 treated units per year under the Low Income Application (A).21-06-015. With an average NGAT cost of \$109 per home, the projected annual expenditure is \$646,614. Calculation: 5,949 x \$109 = 646,614						
2030 Total	0	238	0	238	0.0	2,404	
2031	0	238	0	238	0.0	2,404	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Year	Labor (3-YR Average)	NLbr (3-YR Average)	NSE (3-YR Average)	Total	FTE	Units (3-YR Average)	Adj_Type
Explanation: For Program Years 2028 2031 ESA Main and Multi-Family whole-building homes receiving NGAT treatment are estimated to average 5,949 treated units per year under the Low Income Application (A).21-06-015. With an average NGAT cost of \$109 per home, the projected annual expenditure is \$646,614. Calculation: 5,949 x \$109 = 646,614							
2031 Total	0	238	0	238	0.0	2,404	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	161	151	380	301	565
NSE	0	0	0	0	0
Total	161	151	380	301	565
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-34	53	-74	120	-88
NSE	0	0	0	0	0
Total	-34	53	-74	120	-88
FTE	0.0	0.0	0.0	0.0	0.0
Units	3,327	2,974	2,619	3,754	4,263
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	127	204	306	422	476
NSE	0	0	0	0	0
Total	127	204	306	422	476
FTE	0.0	0.0	0.0	0.0	0.0
Units	3,327	2,974	2,619	3,754	4,263
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	32	20	15	13	0
NSE	0	0	0	0	0
Total	32	20	15	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	159	224	321	434	476
NSE	0	0	0	0	0
Total	159	224	321	434	476
FTE	0.0	0.0	0.0	0.0	0.0
Units	3,327	2,974	2,619	3,754	4,263

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	-34	53	-74	120	-88	
NSE	0	0	0	0	0	
Total	-34	53	-74	120	-88	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	3,327	2,974	2,619	3,754	4,263	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-34	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to align costs with year service was performed					
2021	0	0	0	0.0	3,327	1-Sided Adj
Explanation:	Natural Gas Appliance Tests					
2021 Total	0	-34	0	0.0	3,327	
2022	0	53	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One-sided adjustment to align costs with year service was performed						
2022	0	0	0	0.0	2,974	1-Sided Adj
Explanation: Natural Gas Appliance Tests						
2022 Total	0	53	0	0.0	2,974	
2023	0	-74	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to align costs with year service was performed						
2023	0	0	0	0.0	2,619	1-Sided Adj
Explanation: Natural Gas Appliance Tests						
2023 Total	0	-74	0	0.0	2,619	
2024	0	120	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to align costs with year service was performed						
2024	0	0	0	0.0	3,754	1-Sided Adj
Explanation: Natural Gas Appliance Tests						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100002.001 - Natural Gas Appliance Testing
Unit Measure: NGAT

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	120	0	0.0	3,754	
2025	0	-88	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to align costs with year service was performed					
2025	0	0	0	0.0	4,263	1-Sided Adj
Explanation:	Natural Gas Appliance Tests					
2025 Total	0	-88	0	0.0	4,263	

Note: Totals may include rounding differences.

Beginning of Workpaper
100007.000 - Customer Engagement

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Activity Description:

The Customer Engagement team provides direct customer support for residential and business customers through its Business Services, Customer Energy Solutions, Stakeholder Engagement and Community Outreach, Customer Experience, and Continuous Improvement and Analytics (CI&A) teams. Business Services provides specialized, customer-focused support that helps SDG&E's business customers navigate complex energy needs. Customer Energy Solutions provides specialized support to deliver timely, accurate, and proactive assistance to SDG&E customers for planned outages. Stakeholder Engagement and Community Outreach collaborate with Community-Based Organizations (CBOs) to amplify SDG&E's programs and emergency preparedness information. Customer Experience advances SDG&E's "Customer First" focus by improving the end-to-end customer journey across channels and transactions. Continuous Improvement and Analytics (CI&A) is responsible for driving operational efficiency through disciplined, data driven process improvement across Customer Service.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is base year because the last recorded year, 2025, accurately reflects the expense level associated with current departmental activity.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year because the last recorded year, 2025, accurately reflects the expense level associated with current departmental activity.

NSE - Base YR Rec

Not applicable

Units - Base YR Rec

The activity level and costs of this workpaper are reflected in Full-Time Equivalents.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Summary of Results:

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,119	4,685	4,594	4,324	4,279	4,607	4,610	5,276	5,276	5,276	5,276
Non-Labor	902	587	410	520	264	264	264	264	264	264	264
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	5,022	5,272	5,005	4,844	4,543	4,871	4,874	5,540	5,540	5,540	5,540
FTE	33.0	35.9	36.2	34.9	34.3	35.3	35.3	40.3	40.3	40.3	40.3
Units	33	36	36	35	34	35	35	40	40	40	40

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	4,279	4,279	4,279	4,279	4,279	4,279	328	331	997	997	997	997	4,607	4,610	5,276	5,276	5,276	5,276
NLbr	264	264	264	264	264	264	0	0	0	0	0	0	264	264	264	264	264	264
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	4,543	4,543	4,543	4,543	4,543	4,543	328	331	997	997	997	997	4,871	4,874	5,540	5,540	5,540	5,540
FTE	34.3	34.3	34.3	34.3	34.3	34.3	1.0	1.0	6.0	6.0	6.0	6.0	35.3	35.3	40.3	40.3	40.3	40.3
Units	34	34	34	34	34	34	1	1	6	6	6	6	35	35	40	40	40	40

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	149	0	0	149	1.0	1	1-Sided Adj
Explanation:	1 Account Executive (Grade 11) incremental \$149K (Grade 11 midpoint)						
2026	179	0	0	179	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	328	0	0	328	1.0	1	
2027	149	0	0	149	1.0	1	1-Sided Adj
Explanation:	1 Account Executive (Grade 11) incremental \$149K (Grade 11 midpoint)						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027	182	0	0	182	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	331	0	0	331	1.0	1	
2028	791	0	0	791	6.0	6	1-Sided Adj
Explanation:	5 Account Executives (2 Grade 9 3 Grade 11) and 1 Business Analyst (Grade 8) incremental 2 x \$119K (Grade 9 midpoint) + 3 x \$149K (Grade 11 midpoint) + 1 x \$106K (Grade 8 midpoint)						
2028	206	0	0	206	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	997	0	0	997	6.0	6	
2029	791	0	0	791	6.0	6	1-Sided Adj
Explanation:	5 Account Executives (2 Grade 9 3 Grade 11) and 1 Business Analyst (Grade 8) incremental 2 x \$119K (Grade 9 midpoint) + 3 x \$149K (Grade 11 midpoint) + 1 x \$106K (Grade 8 midpoint)						
2029	206	0	0	206	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	997	0	0	997	6.0	6	
2030	791	0	0	791	6.0	6	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: 5 Account Executives (2 Grade 9 3 Grade 11) and 1 Business Analyst (Grade 8) incremental 2 x \$119K (Grade 9 midpoint) + 3 x \$149K (Grade 11 midpoint) + 1 x \$106K (Grade 8 midpoint)							
2030	206	0	0	206	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	997	0	0	997	6.0	6	
2031	791	0	0	791	6.0	6	1-Sided Adj
Explanation: 5 Account Executives (2 Grade 9 3 Grade 11) and 1 Business Analyst (Grade 8) incremental 2 x \$119K (Grade 9 midpoint) + 3 x \$149K (Grade 11 midpoint) + 1 x \$106K (Grade 8 midpoint)							
2031	206	0	0	206	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	997	0	0	997	6.0	6	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,842	3,365	3,314	2,953	3,087
Non-Labor	722	495	428	515	184
NSE	0	0	0	0	0
Total	3,564	3,860	3,741	3,468	3,271
FTE	25.7	27.6	27.4	24.1	23.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	213	272	433	717	646
Non-Labor	0	40	-37	-10	80
NSE	0	0	0	0	0
Total	213	312	396	707	726
FTE	2.6	3.2	3.9	6.1	5.6
Units	33	36	36	35	34
Recorded-Adjusted (Nominal \$)					
Labor	3,055	3,637	3,746	3,670	3,733
Non-Labor	722	535	391	505	264
NSE	0	0	0	0	0
Total	3,777	4,172	4,137	4,175	3,996
FTE	28.2	30.8	31.3	30.2	29.5
Units	33	36	36	35	34
Vacation & Sick (Nominal \$)					
Labor	460	530	520	498	546

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	460	530	520	498	546
FTE	4.8	5.1	4.9	4.7	4.8
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	604	518	328	156	0
Non-Labor	180	52	19	15	0
NSE	0	0	0	0	0
Total	784	570	347	171	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,119	4,685	4,594	4,324	4,279
Non-Labor	902	587	410	520	264
NSE	0	0	0	0	0
Total	5,022	5,272	5,005	4,844	4,543
FTE	33.0	35.9	36.2	34.9	34.3
Units	33	36	36	35	34

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	213	272	433	717	646	
Non-Labor	0	40	-37	-10	80	
NSE	0	0	0	0	0	
Total	213	312	396	707	726	
FTE	2.6	3.2	3.9	6.1	5.6	
Units	33	36	36	35	34	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	33	1-Sided Adj
Explanation:	Full-Time Equivalent					
2021	213	0	0	2.6	0	CCTR Transf From 2100-0634.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2021 Total	213	0	0	2.6	33	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	40	0	0.0	0	CCTR Transf From 2100-3168.000
Explanation:	Transfer assigned account study costs from cost center 2100-3168 in 1FC002.000 to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2022	0	0	0	0.0	36	1-Sided Adj
Explanation:	Full-Time Equivalent					
2022	53	0	0	0.7	0	CCTR Transf From 2100-0016.000
Explanation:	Transfer Continuous Improvement and Analytics labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2022	220	0	0	2.5	0	CCTR Transf From 2100-0634.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2022 Total	272	40	0	3.2	36	
2023	0	35	0	0.0	0	CCTR Transf From 2100-3168.000
Explanation:	Transfer assigned account study costs from cost center 2100-3168 in 1FC002.000 to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2023	0	-80	0	0.0	0	CCTR Transf To 2100-3167.000
Explanation:	Transfer digital non-labor from cost center 2100-4144 in 100007 Customer Engagement to 2100-3167 in 100008 Customer Services Support to align activity/function with where it resides and is forecasted.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-69	0	0	-0.7	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	260	8	0	2.1	0	CCTR Transf From 2100-0016.000
Explanation:	Transfer Continuous Improvement and Analytics labor and non-labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2023	0	0	0	0.0	36	1-Sided Adj
Explanation:	Full-Time Equivalent					
2023	242	0	0	2.5	0	CCTR Transf From 2100-0634.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2023 Total	433	-37	0	3.9	36	
2024	67	0	0	0.4	0	CCTR Transf From 2100-3880.000
Explanation:	Transfer ADA labor from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2024	0	6	0	0.0	0	CCTR Transf From 2100-3167.000
Explanation:	Transfer ADA non-labor from cost center 2100-3167 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	283	12	0	2.3	0	CCTR Transf From 2100-0016.000
Explanation:	Transfer Continuous Improvement and Analytics labor and non-labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2024	0	-28	0	0.0	0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA)					
2024	0	0	0	0.0	35	1-Sided Adj
Explanation:	Full-Time Equivalent					
2024	368	0	0	3.4	0	CCTR Transf From 2100-0634.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2024 Total	717	-10	0	6.1	35	
2025	0	-3	0	0.0	0	CCTR Transf From 2100-0166.510
Explanation:	Adjustment to move WMP O&M costs to align with where activity resides.					
2025	38	1	0	0.2	0	CCTR Transf From 2100-3880.000
Explanation:	Transfer ADA labor and non-labor from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: A. Customer Engagement Customer Care and Programs
Category-Sub: 1. Customer Engagement Customer Care and Programs
Workpaper: 100007.000 - Customer Engagement
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	9	0	0.0	0	CCTR Transf From 2100-3167.000
Explanation:	Transfer ADA non-labor from cost center 2100-3167 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2025	0	70	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to include 2025 Cool Zone costs that were recorded through a topside entry					
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to exclude below-the-line labor from 2025 that posted in 2026					
2025	337	2	0	2.6	0	CCTR Transf From 2100-0016.000
Explanation:	Transfer Continuous Improvement and Analytics labor and non-labor from cost center 2100-0016 in 100000 Customer Care to cost center 2100-4179 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2025	271	0	0	2.8	0	CCTR Transf From 2100-0634.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2025	0	0	0	0.0	34	1-Sided Adj
Explanation:	Full-Time Equivalent					
2025 Total	646	80	0	5.6	34	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Workpaper: VARIOUS

Summary for Category: B. Customer Service Field and Metering Operations

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	31,624	32,306	33,217	32,989	32,969	33,039	32,614
Non-Labor	2,050	2,100	2,179	2,179	2,179	2,179	2,179
NSE	0	0	0	0	0	0	0
Total	33,674	34,406	35,396	35,168	35,148	35,218	34,793
FTE	249.4	251.5	258.5	257.5	256.7	257.2	253.8

Workpapers belonging to this Category:

100003.000 Customer Field Operations

Labor	21,329	21,594	22,360	22,141	22,121	22,191	21,766
Non-Labor	1,669	1,719	1,798	1,798	1,798	1,798	1,798
NSE	0	0	0	0	0	0	0
Total	22,998	23,313	24,158	23,939	23,919	23,989	23,564
FTE	170.5	172.6	178.7	177.7	176.9	177.4	174.0

Unit Measure: Orders

Units *(000)	*240	*242	*253	*258	*255	*255	*243
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100004.000 Customer Field Supervision & Operations Support

Labor	3,653	3,801	3,804	3,801	3,801	3,801	3,801
Non-Labor	181	181	181	181	181	181	181
NSE	0	0	0	0	0	0	0
Total	3,834	3,982	3,985	3,982	3,982	3,982	3,982
FTE	29.6	29.6	29.6	29.6	29.6	29.6	29.6

Unit Measure: FTEs

Units	30	30	30	30	30	30	30
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Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
100005.000 Customer Field Support Services							
Labor	3,061	3,185	3,324	3,321	3,321	3,321	3,321
Non-Labor	110	110	110	110	110	110	110
NSE	0	0	0	0	0	0	0
Total	3,171	3,295	3,434	3,431	3,431	3,431	3,431
FTE	20.7	20.7	21.6	21.6	21.6	21.6	21.6
Unit Measure: FTEs							
Units	21	21	22	22	22	22	22
100006.000 Metering Operations							
Labor	3,581	3,726	3,729	3,726	3,726	3,726	3,726
Non-Labor	90	90	90	90	90	90	90
NSE	0	0	0	0	0	0	0
Total	3,671	3,816	3,819	3,816	3,816	3,816	3,816
FTE	28.6	28.6	28.6	28.6	28.6	28.6	28.6
Unit Measure: FTEs							
Units	29	29	29	29	29	29	29

Note: Totals may include rounding differences.

Beginning of Workpaper
100003.000 - Customer Field Operations

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Activity Description:

The Customer Field Operations encompasses both labor and non-labor expenses associated with field technicians performing services at customer premises. These activities include work initiated by customers as well as company-generated work orders. Customer-generated service orders include, but are not limited to; requests to establish/remove gas and electric service, light gas pilots, check gas appliances, shut off and restore gas service for fumigation, investigate the potential causes of high bills, respond to emergency incidents, investigate potential gas leaks, and other services. Company-generated work orders include but are not limited to compliance work including meter and regulator changes and other meter work to maintain company assets, collecting customer payments for delinquent bills, and electric vehicle charging station maintenance.

Forecast Explanations:

Labor - Base YR Rec

Customer Field Operations costs are primarily driven by work order volumes and customer growth influenced by several operational factors such as the time required to travel to customer premises (drive time), the time needed to complete each type of work order (on-premise time), and non-job time such as start-of-day and end-of-day activities, breaks, and other non-order tasks. Additional cost drivers include safety meetings, training requirements, and vacation and sick time. A base year forecast method for TY 2028 for Customer Field Operations labor was used because the last recorded year accurately reflects the expense level associated with current departmental activity.

Non-Labor - Base YR Rec

Non-labor expense was included to account for personal protective equipment, uniforms, small tools, mobile devices and miscellaneous items used on the jobs. Because non-labor costs are driven by the number of field technicians, historical averaging or trending of expenses alone would not be appropriate because expenses would not be aligned with the forecasted workforce levels. A base year forecast method for TY 2028 for Customer Field Operations non-labor was used because the last recorded year accurately reflects the expense level associated with current departmental activity.

NSE - Base YR Rec

N/A

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Units - Base YR Rec

The unit of measure used is order volume, which includes work initiated by customers as well as company-generated work orders. The order volume is the best indicator of work activity for Customer Field Operations.

Summary of Results:

In 2025\$ (000) Incurred Costs

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	22,306	23,202	24,008	23,370	21,329	21,594	22,360	22,141	22,121	22,191	21,766
Non-Labor	1,731	1,889	2,338	1,889	1,669	1,719	1,798	1,798	1,798	1,798	1,798
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	24,037	25,091	26,346	25,258	22,998	23,313	24,158	23,939	23,919	23,989	23,564
FTE	182.0	176.5	185.4	182.0	170.5	172.6	178.7	177.7	176.9	177.4	174.0
Units *(000)	*262	*275	*293	*255	*240	*242	*253	*258	*255	*255	*243

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	21,329	21,329	21,329	21,329	21,329	21,329	265	1,031	812	792	862	437	21,594	22,360	22,141	22,121	22,191	21,766
NLbr	1,669	1,669	1,669	1,669	1,669	1,669	50	129	129	129	129	129	1,719	1,798	1,798	1,798	1,798	1,798
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	22,998	22,998	22,998	22,998	22,998	22,998	315	1,160	941	921	991	566	23,313	24,158	23,939	23,919	23,989	23,564
FTE	170.5	170.5	170.5	170.5	170.5	170.5	2.1	8.2	7.2	6.4	6.9	3.5	172.6	178.7	177.7	176.9	177.4	174.0
Units *(000)	*240	*240	*240	*240	*240	*240	*1	*12	*17	*14	*14	*2	*242	*253	*258	*255	*255	*243

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	265	0	0	265	2.1	1,945	1-Sided Adj
Explanation:	Customer Field Operations labor costs related to order volume forecast. Reference Customer Field Operations 100003.000 Supplemental Workpaper 1 - Order Volume Based Cost Model for detailed calculations.						
2026	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Incremental electric vehicle charging station maintenance costs. Reference Customer Field Operations 100003.000 Supplemental Workpaper 2 - Electric Vehicle Maintenance Costs for detailed calculations.						
2026 Total	265	50	0	315	2.1	1,945	
2027	1,031	0	0	1,031	8.2	12,535	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Customer Field Operations labor costs related to order volume forecast. Reference Customer Field Operations 100003.000 Supplemental Workpaper 1 - Order Volume Based Cost Model for detailed calculations.							
2027	0	129	0	129	0.0	0	1-Sided Adj
Explanation: Incremental electric vehicle charging station maintenance costs. Reference Customer Field Operations 100003.000 Supplemental Workpaper 2 - Electric Vehicle Maintenance Costs for detailed calculations.							
2027 Total	1,031	129	0	1,160	8.2	12,535	
2028	812	0	0	812	7.2	17,166	1-Sided Adj
Explanation: Customer Field Operations labor costs related to order volume forecast. Reference Customer Field Operations 100003.000 Supplemental Workpaper 1 - Order Volume Based Cost Model for detailed calculations.							
2028	0	129	0	129	0.0	0	1-Sided Adj
Explanation: Incremental electric vehicle charging station maintenance costs. Reference Customer Field Operations 100003.000 Supplemental Workpaper 2 - Electric Vehicle Maintenance Costs for detailed calculations.							
2028 Total	812	129	0	941	7.2	17,166	
2029	792	0	0	792	6.4	14,926	1-Sided Adj
Explanation: Customer Field Operations labor costs related to order volume forecast. Reference Customer Field Operations 100003.000 Supplemental Workpaper 1 - Order Volume Based Cost Model for detailed calculations.							
2029	0	129	0	129	0.0	0	1-Sided Adj
Explanation: Incremental electric vehicle charging station maintenance costs. Reference Customer Field Operations 100003.000 Supplemental Workpaper 2 - Electric Vehicle Maintenance Costs for detailed calculations.							
2029 Total	792	129	0	921	6.4	14,926	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030	862	0	0	862	6.9	14,958	1-Sided Adj
Explanation:	Customer Field Operations labor costs related to order volume forecast. Reference Customer Field Operations 100003.000 Supplemental Workpaper 1 - Order Volume Based Cost Model for detailed calculations.						
2030	0	129	0	129	0.0	0	1-Sided Adj
Explanation:	Incremental electric vehicle charging station maintenance costs. Reference Customer Field Operations 100003.000 Supplemental Workpaper 2 - Electric Vehicle Maintenance Costs for detailed calculations.						
2030 Total	862	129	0	991	6.9	14,958	
2031	437	0	0	437	3.5	2,877	1-Sided Adj
Explanation:	Customer Field Operations labor costs related to order volume forecast. Reference Customer Field Operations 100003.000 Supplemental Workpaper 1 - Order Volume Based Cost Model for detailed calculations.						
2031	0	129	0	129	0.0	0	1-Sided Adj
Explanation:	Incremental electric vehicle charging station maintenance costs. Reference Customer Field Operations 100003.000 Supplemental Workpaper 2 - Electric Vehicle Maintenance Costs for detailed calculations.						
2031 Total	437	129	0	566	3.5	2,877	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	16,786	18,255	20,014	21,312	21,753
Non-Labor	1,235	1,528	2,035	1,855	1,726
NSE	0	0	0	0	0
Total	18,022	19,782	22,049	23,167	23,479
FTE	157.8	153.0	163.0	167.7	164.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-242	-241	-437	-1,475	-3,148
Non-Labor	150	193	192	-21	-57
NSE	0	0	0	0	0
Total	-92	-48	-245	-1,497	-3,205
FTE	-2.4	-1.6	-2.5	-9.8	-18.2
Units *(000)	*262	*275	*293	*255	*240
Recorded-Adjusted (Nominal \$)					
Labor	16,544	18,014	19,577	19,837	18,605
Non-Labor	1,385	1,721	2,227	1,833	1,669
NSE	0	0	0	0	0
Total	17,929	19,735	21,804	21,670	20,274
FTE	155.4	151.3	160.4	157.9	146.3
Units *(000)	*262	*275	*293	*255	*240
Vacation & Sick (Nominal \$)					
Labor	2,492	2,625	2,719	2,692	2,724

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	2,492	2,625	2,719	2,692	2,724
FTE	26.6	25.2	25.0	24.1	24.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	3,270	2,564	1,712	841	0
Non-Labor	346	168	111	55	0
NSE	0	0	0	0	0
Total	3,616	2,732	1,823	897	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	22,306	23,202	24,008	23,370	21,329
Non-Labor	1,731	1,889	2,338	1,889	1,669
NSE	0	0	0	0	0
Total	24,037	25,091	26,346	25,258	22,998
FTE	182.0	176.5	185.4	182.0	170.5
Units *(000)	*262	*275	*293	*255	*240

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-242	-241	-437	-1,475	-3,148	
Non-Labor	150	193	192	-21	-57	
NSE	0	0	0	0	0	
Total	-92	-48	-245	-1,497	-3,205	
FTE	-2.4	-1.6	-2.5	-9.8	-18.2	
Units *(000)	*262	*275	*293	*255	*240	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	150	0	0.0	0	CCTR Transf From 2100-3664.000
Explanation:	Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.					
2021	-86	0	0	-0.6	0	CCTR Transf To 2100-3753.000
Explanation:	Transfer of EMO BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.					
2021	-115	0	0	-1.0	0	CCTR Transf To 2100-3664.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of CSF BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2021	-42	0	0	-0.8	0	CCTR Transf To 2100-3664.000
Explanation: Transfer of Field Collection Support Person from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2021	0	0	0	0.0	262,572	1-Sided Adj
Explanation: Unit of Measure						
2021 Total	-242	150	0	-2.4	262,572	
2022	0	195	0	0.0	0	CCTR Transf From 2100-3664.000
Explanation: Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	-16	0	0	-0.1	0	CCTR Transf To 2100-3753.000
Explanation: Transfer of EMO BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	-101	0	0	-0.8	0	CCTR Transf To 2100-3664.000
Explanation: Transfer of CSF BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	-124	-2	0	-0.7	0	CCTR Transf To 2100-3890.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	0	0	0	0.0	275,224	1-Sided Adj
Explanation: Unit of Measure						
2022 Total	-241	193	0	-1.6	275,224	
2023	0	212	0	0.0	0	CCTR Transf From 2100-3664.000
Explanation: Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2023	-21	0	0	-0.2	0	CCTR Transf To 2100-3664.000
Explanation: Transfer of CSF BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-1	-2	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-2	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-1	-3	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-1	-3	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-5	-7	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-404	-1	0	-2.3	0	CCTR Transf To 2100-3890.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2023	0	0	0	0.0	293,328	1-Sided Adj
Explanation: Unit of Measure						
2023 Total	-437	192	0	-2.5	293,328	
2024	-275	0	0	-2.2	0	1-Sided Adj
Explanation: One-sided adjustment to remove 2024 incremental costs for gas meter reads due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2024	0	8	0	0.0	0	CCTR Transf From 2100-3664.000
Explanation: Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2024	-27	0	0	-0.1	0	1-Sided Adj
Explanation: One-sided adjustment to remove 2024 incremental costs for gas module replacements due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2024	18	0	0	0.1	0	1-Sided Adj
Explanation: One-sided adjustment to add 2024 decremental costs for electric meter replacements due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2024	-733	0	0	-4.9	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One-sided adjustment to remove 2024 incremental costs for electric meter replacements due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2024	-14	0	0	-0.1	0	1-Sided Adj
Explanation: One-sided adjustment to remove 2024 incremental costs for troubleshooting removed gas modules due to SM1.0 failures per SDG&E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2024	-444	-30	0	-2.6	0	CCTR Transf To 2100-3890.000
Explanation: Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2024	0	0	0	0.0	255,247	1-Sided Adj
Explanation: Unit of Measure						
2024 Total	-1,475	-21	0	-9.8	255,247	
2025	-225	0	0	-1.8	0	1-Sided Adj
Explanation: One-sided adjustment to remove incremental costs for gas meter reads due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2025	-512	0	0	-2.6	0	1-Sided Adj
Explanation: One-sided adjustment to remove incremental costs for gas module replacements due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2025	-819	0	0	-3.7	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100003.000 - Customer Field Operations
Unit Measure: Orders

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: One-sided adjustment to remove incremental costs for electric meter replacements due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2025	-1,012	0	0	-6.7	0	1-Sided Adj
Explanation: One-sided adjustment to remove incremental costs for electric meter replacements due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2025	-7	0	0	-0.1	0	1-Sided Adj
Explanation: One-sided adjustment to remove incremental costs for refurbishing gas modules due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2025	-107	-26	0	-0.7	0	1-Sided Adj
Explanation: One-sided adjustment to remove incremental costs for refurbishing gas modules due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2025	-466	-30	0	-2.6	0	CCTR Transf To 2100-3890.000
Explanation: Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2025	0	0	0	0.0	240,919	1-Sided Adj
Explanation: Unit of Measure						
2025 Total	-3,148	-57	0	-18.2	240,919	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 100003.000

Meter Growth Forecast

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Electric Meters	1,489,921	1,500,046	1,510,986	1,525,434	1,540,506	1,555,051	1,568,900	1,582,047	1,594,459	1,606,626	1,618,710
Gas Meter	903,650	908,092	912,609	916,995	919,722	922,518	925,471	928,689	932,094	935,632	939,285
Total Meters	2,393,571	2,408,138	2,423,595	2,442,429	2,460,228	2,477,569	2,494,371	2,510,736	2,526,553	2,542,258	2,557,995
Electric Growth	0.68%	0.73%	0.96%	0.99%	0.99%	0.94%	0.89%	0.84%	0.79%	0.76%	0.75%
Gas Growth	0.49%	0.50%	0.48%	0.48%	0.30%	0.30%	0.32%	0.35%	0.37%	0.38%	0.39%
Total Growth	0.61%	0.64%	0.78%	0.73%	0.70%	0.68%	0.66%	0.63%	0.62%	0.62%	0.62%

Customer Field Order Volume Based Cost Model		
Line #	Order Types	Description
Customer Service Field (CSF)		
1	Appliance/Seasonal	Appliance Checks / Light-ups
2	Change of Account	Customer Move In/Out
3	Collections Orders	1st 2nd and 3rd Calls
4	Gas Meter Compliance	Gas Meter Accuracy Program
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment
6	Emergency	Gas/Carbon Monoxide Leaks
7	Fumigation	Gas Meter Turn On/Off
8	Gas Module - Base SM1.0	Gas Module Failure - O&M
9	Give Notice	Change of Account/Turn On/Off
10	High Bill Investigation	Customer Request Investigation
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M
12	No Gas	Emergency Order to Troubleshoot
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests
15	Reads - All Other	Opt-Out Reads/Rereads
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M
17	TurnOn/ShutOff	Gas and Electric Turn On/Off; Shut Turn On/Off
18	Verify	Verify Reads
19	Incompletes	Incomplete orders associated with all order types
CSF TOTAL		
Electric Metering Operations (EMO)		
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assis (TSTA, TSTB, TSTS)
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)
27	Electric Meter Test	Residential Tests due to Billing Issues
28	Electric Misc	TurnOn/ShutOff; Opt-out Miscellaneous
29	Electric Vehicle	EV Charging Station Maintenance
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M
31	Meter Work	Opt-Out Meter Change
32	Reads	All Read Orders
33	Incompletes	Incomplete orders associated with all order types
EMO TOTAL		
GRAND TOTAL CUSTOMER FIELD OPERATIONS		
Incremental from BY		

Order Volume											
A											
2021	2022	2023	2024	BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated	
19,039	20,163	23,325	24,584	20,900	21,047	21,190	21,329	21,463	21,597	21,731	
1,827	1,210	529	408	502	506	509	512	516	519	522	
45	674	964	3,242	6,218	6,262	6,304	6,346	6,386	6,425	6,465	
6,258	12,072	11,330	11,873	14,435	14,537	14,635	14,731	14,824	14,916	15,005	
28,462	27,436	30,971	30,352	27,606	27,801	27,989	28,173	28,350	28,526	28,703	
41,101	37,651	34,805	32,860	31,085	31,304	31,516	31,723	31,923	32,121	32,320	
2,884	5,208	3,104	3,171	3,171	3,171	1,586	-	-	-	-	
869	26	16	8	59	59	60	60	61	61	61	
762	1,003	837	615	596	600	604	608	612	616	620	
1,584	1,428	66	700	700	700	350	-	-	-	-	
7,628	7,983	7,712	9,023	1,498	1,509	1,519	1,529	1,538	1,548	1,558	
3,627	6,556	3,244	1,410	3,272	3,295	3,317	3,339	3,360	3,381	3,402	
11,562	10,175	11,213	10,695	9,890	9,960	10,027	10,093	10,157	10,220	10,283	
31,867	15,879	19,953	24,434	24,115	24,285	24,450	24,610	24,765	24,919	25,073	
13,209	24,362	42,972	13,670	13,670	13,670	12,987	9,091	5,454	4,102	5,636	
32,113	27,749	21,853	21,403	23,877	24,045	24,208	24,367	24,521	24,673	24,826	
754	4,505	3,585	4,018	4,826	4,860	4,893	4,926	4,956	4,987	5,018	
11,728	14,832	14,956	16,453	15,454	15,563	15,668	15,771	15,871	15,969	16,068	
215,317	218,912	231,443	208,919	201,874	203,173	216,814	227,208	224,756	224,581	212,294	
Order Volume											
443	303	27	64	32	32	453	453	453	453	453	
604	400	30	150	23	23	1,049	1,049	1,049	1,049	1,049	
906	186	4	290	754	761	2,016	2,016	2,016	2,016	2,016	
					390	390	390	390	390	390	
558	1,183	1,153	705	685	691	698	703	709	714	720	
668	1,109	1,322	1,442	1,221	1,233	1,244	1,254	1,264	1,273	1,283	
873	841	826	1,312	1,351	1,364	1,376	1,387	1,398	1,409	1,420	
14,059	14,606	21,458	11,976	11,976	11,976	5,985	-	-	-	-	
2,460	7,653	4,057	3,922	1,909	1,927	1,944	1,960	1,976	1,991	2,006	
24,339	26,354	28,175	21,499	16,844	17,003	17,154	17,298	17,434	17,567	17,699	
2,345	3,577	4,831	4,664	4,250	4,290	4,328	4,365	4,399	4,432	4,466	
47,255	56,312	61,885	46,328	39,045	39,691	36,641	30,877	31,088	31,296	31,502	
262,572	275,224	293,328	255,247	240,919	242,864	253,454	258,085	255,845	255,877	243,796	
					1,945	12,535	17,165	14,926	14,988	2,877	

Customer Field Order Volume Based Cost Model			Calculation Steps ---->>>
Line #	Order Types	Description	Forecast Method
Customer Service Field (CSF)			
1	Appliance/Seasonal	Appliance Checks / Light-ups	BY + Meter Growth
2	Change of Account	Customer Move in/out	BY + Meter Growth
3	Collections Orders	1st 2nd and 3rd Calls	BY + Meter Growth
4	Gas Meter Compliance	Gas Meter Accuracy Program	BY + Meter Growth
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment	Incremental
6	Emergency	Gas/Carbon Monoxide Leaks	BY + Meter Growth
7	Fumigation	Gas Meter Turn On/Off	BY + Meter Growth
8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
10	High Bill Investigation	Customer Request Investigation	BY + Meter Growth
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
12	No Gas	Emergency Order to Troubleshoot	BY + Meter Growth
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs	BY + Meter Growth
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests	BY + Meter Growth
15	Reads - All Other	Opt-Out Reads/Rereads	BY + Meter Growth
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M	Authorized in TY 2024 GRC
17	TurnOn/ShutOff	Gas and Electric Turn On/Off; Shut Turn On/Off	BY + Meter Growth
18	Verify	Verify Reads	BY + Meter Growth
19	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA, TSTB, TSTS)	Incremental
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)	Incremental
27	Electric Meter Test	Residential Tests due to Billing Issues	BY + Meter Growth
28	Electric Misc	TurnOn/ShutOff; Opt-out Miscellaneous	BY + Meter Growth
29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
31	Meter Work	Opt-Out Meter Change	BY + Meter Growth
32	Reads	All Read Orders	BY + Meter Growth
33	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
34	EMO TOTAL		
35	GRAND TOTAL CUSTOMER FIELD OPERATIONS		
36	Incremental from BY		

Time Per Order			Job Time = Order Volume x Time Per Order (Hours)						
B	C	D = B + C	E = (A x D) / 60						
BY Onsite Time Per Order (Minutes)	BY Average Drive Time Per Order (Minutes)	Time Per Order (Minutes)	BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated
23.05	11.72	34.77	12,113	12,198	12,281	12,362	12,439	12,517	12,594
11.68	11.72	23.40	196	197	198	200	201	202	204
11.31	11.72	23.03	2,387	2,404	2,420	2,436	2,451	2,466	2,482
34.62	11.72	46.34	11,150	11,228	11,304	11,378	11,450	11,521	11,593
17.31		17.31	-	-	4,328	8,656	8,656	8,656	4,328
47.08	11.72	58.80	27,055	27,245	27,430	27,610	27,784	27,957	28,130
35.58	11.72	47.30	24,505	24,678	24,845	25,008	25,165	25,322	25,479
21.19	11.72	32.91	1,739	1,739	870	-	-	-	-
4.84	11.72	16.56	16	16	17	17	17	17	17
34.96	11.72	46.68	464	467	470	473	476	479	482
17.87	11.72	29.59	345	345	173	-	-	-	-
64.40	11.72	76.12	1,900	1,914	1,927	1,940	1,952	1,964	1,976
14.06	11.72	25.78	1,406	1,416	1,425	1,435	1,444	1,453	1,462
56.55	11.72	68.27	11,253	11,332	11,409	11,484	11,556	11,628	11,700
5.66	11.72	17.38	6,986	7,035	7,083	7,129	7,174	7,219	7,263
5.39	11.72	17.11	3,899	3,899	3,704	2,593	1,556	1,170	1,607
10.68	11.72	22.40	8,913	8,976	9,037	9,096	9,154	9,210	9,267
17.47	11.72	29.20	2,348	2,365	2,381	2,396	2,412	2,427	2,442
11.35	11.72	23.07	5,943	5,985	6,026	6,065	6,103	6,141	6,179
			122,617	123,439	127,327	130,277	129,990	130,349	127,204
Time Per Order			Job Time = Order Volume x Time Per Order (Hours)						
124.86	13.62	138.48	74	75	1,046	1,046	1,046	1,046	1,046
100.80	13.62	114.42	44	44	2,000	2,000	2,000	2,000	2,000
106.07	13.62	119.69	1,504	1,518	4,022	4,022	4,022	4,022	4,022
107.87	13.62	121.49	-	790	790	790	790	790	790
107.87	13.62	121.49	-	-	-	-	-	-	-
70.47	13.62	84.09	960	969	978	986	994	1,001	1,009
68.59	13.62	82.20	1,673	1,689	1,704	1,718	1,731	1,745	1,758
73.95	13.62	87.57	1,972	1,990	2,008	2,025	2,041	2,056	2,072
28.36	13.62	41.98	8,379	8,379	4,189	-	-	-	-
34.12	13.62	47.74	1,519	1,533	1,547	1,560	1,572	1,584	1,596
11.69	13.62	25.30	7,103	7,170	7,234	7,295	7,352	7,408	7,464
21.00	13.62	34.61	2,452	2,475	2,497	2,518	2,538	2,557	2,576
			25,679	26,633	28,016	23,960	24,086	24,210	24,333
			148,296	150,072	155,342	154,237	154,076	154,559	151,537

Production Time (Hours)							
F	G = E / F						
BY 2025 Utilization Rate = Job Time / Production Time	BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated
52.48%	23,082	23,245	23,403	23,556	23,705	23,852	24,000
52.48%	373	376	378	381	383	385	388
52.48%	4,548	4,581	4,612	4,642	4,671	4,700	4,729
52.48%	21,247	21,396	21,542	21,683	21,819	21,955	22,091
52.48%	-	-	8,247	16,494	16,494	16,494	8,247
52.48%	51,556	51,919	52,271	52,614	52,946	53,275	53,604
52.48%	46,696	47,026	47,344	47,655	47,955	48,253	48,552
52.48%	3,314	3,314	1,657	-	-	-	-
52.48%	31	31	31	32	32	32	32
52.48%	884	890	896	902	907	913	919
52.48%	658	658	329	-	-	-	-
52.48%	3,622	3,647	3,672	3,696	3,719	3,742	3,765
52.48%	2,679	2,698	2,716	2,734	2,751	2,768	2,786
52.48%	21,443	21,594	21,740	21,883	22,021	22,158	22,295
52.48%	13,312	13,406	13,497	13,585	13,671	13,756	13,841
52.48%	7,430	7,430	7,059	4,941	2,964	2,229	3,063
52.48%	16,985	17,105	17,221	17,334	17,443	17,552	17,660
52.48%	4,475	4,506	4,537	4,567	4,595	4,624	4,653
52.48%	11,325	11,405	11,482	11,558	11,630	11,703	11,775
	233,660	235,226	242,634	248,257	247,709	248,393	242,401

Production Time (Hours)							
53.77%	137	139	1,946	1,946	1,946	1,946	1,946
53.77%	82	82	3,719	3,719	3,719	3,719	3,719
53.77%	2,797	2,824	7,480	7,480	7,480	7,480	7,480
53.77%	-	1,470	1,470	1,470	1,470	1,470	1,470
53.77%	-	-	-	-	-	-	-
53.77%	1,785	1,802	1,818	1,834	1,848	1,862	1,876
53.77%	3,111	3,140	3,168	3,195	3,220	3,245	3,269
53.77%	3,667	3,702	3,735	3,766	3,795	3,824	3,853
53.77%	15,582	15,582	7,791	-	-	-	-
53.77%	2,825	2,851	2,877	2,901	2,924	2,946	2,968
53.77%	13,211	13,335	13,454	13,567	13,673	13,778	13,881
53.77%	4,560	4,603	4,644	4,683	4,719	4,755	4,791
	47,757	49,531	52,102	44,560	44,795	45,025	45,254

	281,416	284,757	294,737	292,816	292,504	293,418	287,655
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Customer Field Order Volume Based Cost Model			Calculation Steps -->>>
Line #	Order Types	Description	Forecast Method
Customer Service Field (CSF)			
1	Appliance/Seasonal	Appliance Checks / Light-ups	BY + Meter Growth
2	Change of Account	Customer Move in/out	BY + Meter Growth
3	Collections Orders	1st 2nd and 3rd Calls	BY + Meter Growth
4	Gas Meter Compliance	Gas Meter Accuracy Program	BY + Meter Growth
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment	Incremental
6	Emergency	Gas/Carbon Monoxide Leaks	BY + Meter Growth
7	Fumigation	Gas Meter Turn On/Off	BY + Meter Growth
8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
10	High Bill Investigation	Customer Request Investigation	BY + Meter Growth
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
12	No Gas	Emergency Order to Troubleshoot	BY + Meter Growth
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs	BY + Meter Growth
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests	BY + Meter Growth
15	Reads - All Other	Opt-Out Reads/Rereads	BY + Meter Growth
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M	Authorized in TY 2024 GRC
17	TurnOn/ShutOff	Gas and Electric Turn On/Off; Shut Turn On/Off	BY + Meter Growth
18	Verify	Verify Reads	BY + Meter Growth
19	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA, TSTB, TSTS)	Incremental
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)	Incremental
27	Electric Meter Test	Residential Tests due to Billing Issues	BY + Meter Growth
28	Electric Misc	TurnOn/ShutOff; Opt-out Miscellaneous	BY + Meter Growth
29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
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32	Reads	All Read Orders	BY + Meter Growth
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35	GRAND TOTAL CUSTOMER FIELD OPERATIONS		
36	Incremental from BY		

Customer Field Order Volume Based Cost Model			Calculation Steps --->>>
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Customer Service Field (CSF)			
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8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
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11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
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20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA, TSTB, TSTS)	Incremental
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29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
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32	Reads	All Read Orders	BY + Meter Growth
33	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
34	EMO TOTAL		
35	GRAND TOTAL CUSTOMER FIELD OPERATIONS		
36	Incremental from BY		

Production Labor Costs (Dollars)							
H	I = G x H						
BY 2025 Blended Wage Rate for Production	BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated
\$ 61.21	\$ 1,412,764	\$ 1,422,721	\$ 1,432,370	\$ 1,441,768	\$ 1,450,850	\$ 1,459,869	\$ 1,468,906
\$ 61.21	\$ 22,832	\$ 22,993	\$ 23,149	\$ 23,301	\$ 23,448	\$ 23,594	\$ 23,740
\$ 61.21	\$ 278,388	\$ 280,350	\$ 282,252	\$ 284,104	\$ 285,893	\$ 287,670	\$ 289,451
\$ 61.21	\$ 1,300,406	\$ 1,309,572	\$ 1,318,453	\$ 1,327,103	\$ 1,335,463	\$ 1,343,764	\$ 1,352,083
\$ 61.21	\$ -	\$ -	\$ 504,771	\$ 1,009,542	\$ 1,009,542	\$ 1,009,542	\$ 504,771
\$ 61.21	\$ 3,155,471	\$ 3,177,712	\$ 3,199,262	\$ 3,220,252	\$ 3,240,538	\$ 3,260,682	\$ 3,280,866
\$ 61.21	\$ 2,858,061	\$ 2,878,205	\$ 2,897,725	\$ 2,916,736	\$ 2,935,110	\$ 2,953,355	\$ 2,971,637
\$ 61.21	\$ 202,834	\$ 202,834	\$ 101,417	\$ -	\$ -	\$ -	\$ -
\$ 61.21	\$ 1,899	\$ 1,912	\$ 1,925	\$ 1,938	\$ 1,950	\$ 1,962	\$ 1,974
\$ 61.21	\$ 54,082	\$ 54,463	\$ 54,833	\$ 55,193	\$ 55,540	\$ 55,886	\$ 56,231
\$ 61.21	\$ 40,261	\$ 40,261	\$ 20,130	\$ -	\$ -	\$ -	\$ -
\$ 61.21	\$ 221,659	\$ 223,221	\$ 224,735	\$ 226,209	\$ 227,634	\$ 229,049	\$ 230,467
\$ 61.21	\$ 163,977	\$ 165,132	\$ 166,252	\$ 167,343	\$ 168,397	\$ 169,444	\$ 170,493
\$ 61.21	\$ 1,312,410	\$ 1,321,660	\$ 1,330,623	\$ 1,339,353	\$ 1,347,790	\$ 1,356,168	\$ 1,364,563
\$ 61.21	\$ 814,762	\$ 820,504	\$ 826,069	\$ 831,489	\$ 836,727	\$ 841,928	\$ 847,140
\$ 61.21	\$ 454,740	\$ 454,740	\$ 432,020	\$ 302,417	\$ 181,430	\$ 136,455	\$ 187,485
\$ 61.21	\$ 1,039,579	\$ 1,046,907	\$ 1,054,006	\$ 1,060,922	\$ 1,067,605	\$ 1,074,241	\$ 1,080,891
\$ 61.21	\$ 273,883	\$ 275,813	\$ 277,683	\$ 279,505	\$ 281,266	\$ 283,014	\$ 284,766
\$ 61.21	\$ 693,158	\$ 698,044	\$ 702,778	\$ 707,389	\$ 711,845	\$ 716,270	\$ 720,704
	\$ 14,301,166	\$ 14,397,045	\$ 14,850,454	\$ 15,194,564	\$ 15,161,031	\$ 15,202,894	\$ 14,836,168
Production Labor Costs (Dollars)							
\$ 63.34	\$ 8,700	\$ 8,782	\$ 123,274	\$ 123,274	\$ 123,274	\$ 123,274	\$ 123,274
\$ 63.34	\$ 5,167	\$ 5,216	\$ 235,559	\$ 235,559	\$ 235,559	\$ 235,559	\$ 235,559
\$ 63.34	\$ 177,189	\$ 178,862	\$ 473,838	\$ 473,838	\$ 473,838	\$ 473,838	\$ 473,838
\$ 63.34	\$ -	\$ 93,122	\$ 93,122	\$ 93,122	\$ 93,122	\$ 93,122	\$ 93,122
\$ 63.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 63.34	\$ 113,095	\$ 114,163	\$ 115,180	\$ 116,145	\$ 117,056	\$ 117,950	\$ 118,837
\$ 63.34	\$ 197,065	\$ 198,925	\$ 200,697	\$ 202,379	\$ 203,966	\$ 205,523	\$ 207,069
\$ 63.34	\$ 232,277	\$ 234,470	\$ 236,558	\$ 238,541	\$ 240,412	\$ 242,247	\$ 244,069
\$ 63.34	\$ 987,037	\$ 987,037	\$ 493,519	\$ -	\$ -	\$ -	\$ -
\$ 63.34	\$ 178,921	\$ 180,611	\$ 182,219	\$ 183,746	\$ 185,188	\$ 186,601	\$ 188,004
\$ 63.34	\$ 836,811	\$ 844,712	\$ 852,235	\$ 859,377	\$ 866,119	\$ 872,728	\$ 879,292
\$ 63.34	\$ 288,828	\$ 291,555	\$ 294,151	\$ 296,616	\$ 298,943	\$ 301,224	\$ 303,490
	\$ 3,025,091	\$ 3,137,455	\$ 3,300,351	\$ 2,822,595	\$ 2,837,476	\$ 2,852,064	\$ 2,866,552
	17,326,256	17,534,500	18,150,805	18,017,159	17,998,508	18,054,958	17,702,722

Production (FTE)						
J = G / Annual Paid Hours						
2088	2088	2088	2080	2088	2088	2088
BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated
11.1	11.1	11.2	11.3	11.4	11.4	11.5
0.2	0.2	0.2	0.2	0.2	0.2	0.2
2.2	2.2	2.2	2.2	2.2	2.3	2.3
10.2	10.2	10.3	10.4	10.4	10.5	10.6
-	-	3.9	7.9	7.9	7.9	3.9
24.7	24.9	25.0	25.3	25.4	25.5	25.7
22.4	22.5	22.7	22.9	23.0	23.1	23.3
1.6	1.6	0.8	-	-	-	-
0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.4	0.4	0.4	0.4	0.4	0.4	0.4
0.3	0.3	0.2	-	-	-	-
1.7	1.7	1.8	1.8	1.8	1.8	1.8
1.3	1.3	1.3	1.3	1.3	1.3	1.3
10.3	10.3	10.4	10.5	10.5	10.6	10.7
6.4	6.4	6.5	6.5	6.5	6.6	6.6
3.6	3.6	3.4	2.4	1.4	1.1	1.5
8.1	8.2	8.2	8.3	8.4	8.4	8.5
2.1	2.2	2.2	2.2	2.2	2.2	2.2
5.4	5.5	5.5	5.6	5.6	5.6	5.6
111.9	112.7	116.2	119.4	118.6	119.0	116.1

Production (FTE)						
0.1	0.1	0.9	0.9	0.9	0.9	0.9
0.0	0.0	1.8	1.8	1.8	1.8	1.8
1.3	1.4	3.6	3.6	3.6	3.6	3.6
-	0.7	0.7	0.7	0.7	0.7	0.7
-	-	-	-	-	-	-
0.9	0.9	0.9	0.9	0.9	0.9	0.9
1.5	1.5	1.5	1.5	1.5	1.6	1.6
1.8	1.8	1.8	1.8	1.8	1.8	1.8
7.5	7.5	3.7	-	-	-	-
1.4	1.4	1.4	1.4	1.4	1.4	1.4
6.3	6.4	6.4	6.5	6.5	6.6	6.6
2.2	2.2	2.2	2.3	2.3	2.3	2.3
22.9	23.7	25.0	21.4	21.5	21.6	21.7

135	136	141	141	140	141	138
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Customer Field Order Volume Based Cost Model			Calculation Steps -->>>
Line #	Order Types	Description	Forecast Method
Customer Service Field (CSF)			
1	Appliance/Seasonal	Appliance Checks / Light-ups	BY + Meter Growth
2	Change of Account	Customer Move in/out	BY + Meter Growth
3	Collections Orders	1st 2nd and 3rd Calls	BY + Meter Growth
4	Gas Meter Compliance	Gas Meter Accuracy Program	BY + Meter Growth
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment	Incremental
6	Emergency	Gas/Carbon Monoxide Leaks	BY + Meter Growth
7	Fumigation	Gas Meter Turn On/Off	BY + Meter Growth
8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
10	High Bill Investigation	Customer Request Investigation	BY + Meter Growth
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
12	No Gas	Emergency Order to Troubleshoot	BY + Meter Growth
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs	BY + Meter Growth
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests	BY + Meter Growth
15	Reads - All Other	Opt-Out Reads/Rereads	BY + Meter Growth
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M	Authorized in TY 2024 GRC
17	TurnOn/ShutOff	Gas and Electric Turn On/Off; Shut Turn On/Off	BY + Meter Growth
18	Verify	Verify Reads	BY + Meter Growth
19	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA, TSTB, TSTS)	Incremental
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)	Incremental
27	Electric Meter Test	Residential Tests due to Billing Issues	BY + Meter Growth
28	Electric Misc	TurnOn/ShutOff; Opt-out Miscellaneous	BY + Meter Growth
29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
31	Meter Work	Opt-Out Meter Change	BY + Meter Growth
32	Reads	All Read Orders	BY + Meter Growth
33	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
34	EMO TOTAL		
35	GRAND TOTAL CUSTOMER FIELD OPERATIONS		
36	Incremental from BY		

Customer Field Order Volume Based Cost Model			Calculation Steps ---->>>
Line #	Order Types	Description	Forecast Method
Customer Service Field (CSF)			
1	Appliance/Seasonal	Appliance Checks / Light-ups	BY + Meter Growth
2	Change of Account	Customer Move in/out	BY + Meter Growth
3	Collections Orders	1st 2nd and 3rd Calls	BY + Meter Growth
4	Gas Meter Compliance	Gas Meter Accuracy Program	BY + Meter Growth
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment	Incremental
6	Emergency	Gas/Carbon Monoxide Leaks	BY + Meter Growth
7	Fumigation	Gas Meter Turn On/Off	BY + Meter Growth
8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
10	High Bill Investigation	Customer Request Investigation	BY + Meter Growth
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
12	No Gas	Emergency Order to Troubleshoot	BY + Meter Growth
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs	BY + Meter Growth
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests	BY + Meter Growth
15	Reads - All Other	Opt-Out Reads/Rereads	BY + Meter Growth
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M	Authorized in TY 2024 GRC
17	TurnOn/ShutOff	Gas and Electric Turn On/Off; Shut Turn On/Off	BY + Meter Growth
18	Verify	Verify Reads	BY + Meter Growth
19	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA , TSTB, TSTS)	Incremental
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)	Incremental
27	Electric Meter Test	Residential Tests due to Billing Issues	BY + Meter Growth
28	Electric Misc	TurnOn/ShutOff; Opt-out Miscellaneous	BY + Meter Growth
29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
31	Meter Work	Opt-Out Meter Change	BY + Meter Growth
32	Reads	All Read Orders	BY + Meter Growth
33	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
34	EMO TOTAL		
35	GRAND TOTAL CUSTOMER FIELD OPERATIONS		
36	Incremental from BY		

Training (FTE)							
K	L = J x K						
	BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated
BY 2025 Training Rate = Training Time / Production Time							
6.52%	0.7	0.7	0.7	0.7	0.7	0.7	0.7
6.52%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6.52%	0.1	0.1	0.1	0.1	0.1	0.1	0.1
6.52%	0.7	0.7	0.7	0.7	0.7	0.7	0.7
6.52%	-	-	0.3	0.5	0.5	0.5	0.3
6.52%	1.6	1.6	1.6	1.6	1.7	1.7	1.7
6.52%	1.5	1.5	1.5	1.5	1.5	1.5	1.5
6.52%	0.1	0.1	0.1	-	-	-	-
6.52%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6.52%	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6.52%	0.0	0.0	0.0	-	-	-	-
6.52%	0.1	0.1	0.1	0.1	0.1	0.1	0.1
6.52%	0.1	0.1	0.1	0.1	0.1	0.1	0.1
6.52%	0.7	0.7	0.7	0.7	0.7	0.7	0.7
6.52%	0.4	0.4	0.4	0.4	0.4	0.4	0.4
6.52%	0.2	0.2	0.2	0.2	0.1	0.1	0.1
6.52%	0.5	0.5	0.5	0.5	0.5	0.5	0.6
6.52%	0.1	0.1	0.1	0.1	0.1	0.1	0.1
6.52%	0.4	0.4	0.4	0.4	0.4	0.4	0.4
	7.3	7.3	7.6	7.8	7.7	7.8	7.6
Training (FTE)							
18.49%	0.0	0.0	0.2	0.2	0.2	0.2	0.2
18.49%	0.0	0.0	0.3	0.3	0.3	0.3	0.3
18.49%	0.2	0.2	0.7	0.7	0.7	0.7	0.7
18.49%	-	0.1	0.1	0.1	0.1	0.1	0.1
18.49%	-	-	-	-	-	-	-
18.49%	0.2	0.2	0.2	0.2	0.2	0.2	0.2
18.49%	0.3	0.3	0.3	0.3	0.3	0.3	0.3
18.49%	0.3	0.3	0.3	0.3	0.3	0.3	0.3
18.49%	1.4	1.4	0.7	-	-	-	-
18.49%	0.3	0.3	0.3	0.3	0.3	0.3	0.3
18.49%	1.2	1.2	1.2	1.2	1.2	1.2	1.2
18.49%	0.4	0.4	0.4	0.4	0.4	0.4	0.4
	4.2	4.4	4.6	4.0	4.0	4.0	4.0
	12	12	12	12	12	12	12

		2088	2088	2088	2080	2088	2088	2088
		Training Labor Cost (Dollars)						
M		N = L x M x Annual Paid Hours						
BY Training Wage Rate	BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated	
\$ 52.44	\$ 78,902	\$ 79,458	\$ 79,997	\$ 80,522	\$ 81,029	\$ 81,532	\$ 82,037	
\$ 52.44	\$ 1,275	\$ 1,284	\$ 1,293	\$ 1,301	\$ 1,310	\$ 1,318	\$ 1,326	
\$ 52.44	\$ 15,548	\$ 15,657	\$ 15,764	\$ 15,867	\$ 15,967	\$ 16,066	\$ 16,166	
\$ 52.44	\$ 72,627	\$ 73,139	\$ 73,635	\$ 74,118	\$ 74,585	\$ 75,048	\$ 75,513	
\$ 52.44	\$ -	\$ -	\$ 28,191	\$ 56,382	\$ 56,382	\$ 56,382	\$ 28,191	
\$ 52.44	\$ 176,231	\$ 177,473	\$ 178,676	\$ 179,848	\$ 180,981	\$ 182,106	\$ 183,234	
\$ 52.44	\$ 159,620	\$ 160,745	\$ 161,836	\$ 162,897	\$ 163,924	\$ 164,942	\$ 165,964	
\$ 52.44	\$ 11,328	\$ 11,328	\$ 5,664	\$ -	\$ -	\$ -	\$ -	
\$ 52.44	\$ 106	\$ 107	\$ 108	\$ 108	\$ 109	\$ 110	\$ 110	
\$ 52.44	\$ 3,020	\$ 3,042	\$ 3,062	\$ 3,082	\$ 3,102	\$ 3,121	\$ 3,140	
\$ 52.44	\$ 2,249	\$ 2,249	\$ 1,124	\$ -	\$ -	\$ -	\$ -	
\$ 52.44	\$ 12,379	\$ 12,467	\$ 12,551	\$ 12,634	\$ 12,713	\$ 12,792	\$ 12,871	
\$ 52.44	\$ 9,158	\$ 9,223	\$ 9,285	\$ 9,346	\$ 9,405	\$ 9,463	\$ 9,522	
\$ 52.44	\$ 73,297	\$ 73,814	\$ 74,314	\$ 74,802	\$ 75,273	\$ 75,741	\$ 76,210	
\$ 52.44	\$ 45,504	\$ 45,825	\$ 46,135	\$ 46,438	\$ 46,731	\$ 47,021	\$ 47,312	
\$ 52.44	\$ 25,397	\$ 25,397	\$ 24,128	\$ 16,890	\$ 10,133	\$ 7,621	\$ 10,471	
\$ 52.44	\$ 58,060	\$ 58,469	\$ 58,865	\$ 59,252	\$ 59,625	\$ 59,996	\$ 60,367	
\$ 52.44	\$ 15,296	\$ 15,404	\$ 15,508	\$ 15,610	\$ 15,708	\$ 15,806	\$ 15,904	
\$ 52.44	\$ 38,712	\$ 38,985	\$ 39,250	\$ 39,507	\$ 39,756	\$ 40,003	\$ 40,251	
	\$ 798,709	\$ 804,063	\$ 829,386	\$ 846,604	\$ 846,731	\$ 849,069	\$ 828,588	

		2088	2088	2088	2080	2088	2088	2088
		Training Labor Cost (Dollars)						
\$ 54.38	\$ 1,381	\$ 1,394	\$ 19,563	\$ 19,563	\$ 19,563	\$ 19,563	\$ 19,563	
\$ 54.38	\$ 820	\$ 828	\$ 37,382	\$ 37,382	\$ 37,382	\$ 37,382	\$ 37,382	
\$ 54.38	\$ 28,119	\$ 28,384	\$ 75,195	\$ 75,195	\$ 75,195	\$ 75,195	\$ 75,195	
\$ 54.38	\$ -	\$ 14,778	\$ 14,778	\$ 14,778	\$ 14,778	\$ 14,778	\$ 14,778	
\$ 54.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 54.38	\$ 17,947	\$ 18,117	\$ 18,278	\$ 18,431	\$ 18,576	\$ 18,718	\$ 18,859	
\$ 54.38	\$ 31,273	\$ 31,568	\$ 31,849	\$ 32,116	\$ 32,368	\$ 32,615	\$ 32,860	
\$ 54.38	\$ 36,861	\$ 37,209	\$ 37,540	\$ 37,855	\$ 38,152	\$ 38,443	\$ 38,732	
\$ 54.38	\$ 156,636	\$ 156,636	\$ 78,318	\$ -	\$ -	\$ -	\$ -	
\$ 54.38	\$ 28,394	\$ 28,662	\$ 28,917	\$ 29,159	\$ 29,388	\$ 29,612	\$ 29,835	
\$ 54.38	\$ 132,796	\$ 134,050	\$ 135,244	\$ 136,377	\$ 137,447	\$ 138,496	\$ 139,538	
\$ 54.38	\$ 45,835	\$ 46,268	\$ 46,680	\$ 47,071	\$ 47,440	\$ 47,802	\$ 48,162	
	\$ 480,061	\$ 497,893	\$ 523,743	\$ 447,927	\$ 450,288	\$ 452,603	\$ 454,902	

	1,278,770	1,301,956	1,353,129	1,296,531	1,297,020	1,301,673	1,283,490	
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Customer Field Order Volume Based Cost Model		Calculation Steps --->>>	
Line #	Order Types	Description	Forecast Method
Customer Service Field (CSF)			
1	Appliance/Seasonal	Appliance Checks / Light-ups	BY + Meter Growth
2	Change of Account	Customer Move in/Out	BY + Meter Growth
3	Collections Orders	1st 2nd and 3rd Calls	BY + Meter Growth
4	Gas Meter Compliance	Gas Meter Accuracy Program	BY + Meter Growth
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment	Incremental
6	Emergency	Gas/Carbon Monoxide Leaks	BY + Meter Growth
7	Fumigation	Gas Meter Turn On/Off	BY + Meter Growth
8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
10	High Bill Investigation	Customer Request Investigation	BY + Meter Growth
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
12	No Gas	Emergency Order to Troubleshoot	BY + Meter Growth
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs	BY + Meter Growth
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests	BY + Meter Growth
15	Reads - All Other	Opt-Out Reads/Rereads	BY + Meter Growth
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M	Authorized in TY 2024 GRC
17	TurnOn/ShutOff	Gas and Electric Turn On/Off; Shut Turn On/Off	BY + Meter Growth
18	Verify	Verify Reads	BY + Meter Growth
19	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA, TSTB, TSTS)	Incremental
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)	Incremental
27	Electric Meter Test	Residential Tests due to Billing Issues	BY + Meter Growth
28	Electric Misc	TurnOn/ShutOff; Opt-out Miscellaneous	BY + Meter Growth
29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
31	Meter Work	Opt-Out Meter Change	BY + Meter Growth
32	Reads	All Read Orders	BY + Meter Growth
33	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
34	EMO TOTAL		
GRAND TOTAL CUSTOMER FIELD OPERATIONS			
35			
36	Incremental from BY		

Total Labor Cost = Production + Training (Dollars)						
O = I + N						
BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated
\$ 1,491,666	\$ 1,502,179	\$ 1,512,367	\$ 1,522,289	\$ 1,531,879	\$ 1,541,401	\$ 1,550,943
\$ 24,108	\$ 24,277	\$ 24,442	\$ 24,602	\$ 24,757	\$ 24,911	\$ 25,066
\$ 293,936	\$ 296,008	\$ 298,015	\$ 299,971	\$ 301,860	\$ 303,737	\$ 305,617
\$ 1,373,033	\$ 1,382,710	\$ 1,392,087	\$ 1,401,221	\$ 1,410,048	\$ 1,418,813	\$ 1,427,595
\$ -	\$ -	\$ 532,962	\$ 1,065,925	\$ 1,065,925	\$ 1,065,925	\$ 532,962
\$ 3,331,702	\$ 3,355,184	\$ 3,377,939	\$ 3,400,101	\$ 3,421,520	\$ 3,442,788	\$ 3,464,100
\$ 3,017,681	\$ 3,038,951	\$ 3,059,560	\$ 3,079,634	\$ 3,099,034	\$ 3,118,297	\$ 3,137,601
\$ 214,162	\$ 214,162	\$ 107,081	\$ -	\$ -	\$ -	\$ -
\$ 2,005	\$ 2,019	\$ 2,033	\$ 2,046	\$ 2,059	\$ 2,072	\$ 2,085
\$ 57,103	\$ 57,505	\$ 57,895	\$ 58,275	\$ 58,642	\$ 59,007	\$ 59,372
\$ 42,509	\$ 42,509	\$ 21,255	\$ -	\$ -	\$ -	\$ -
\$ 234,038	\$ 235,688	\$ 237,286	\$ 238,843	\$ 240,348	\$ 241,842	\$ 243,339
\$ 173,134	\$ 174,355	\$ 175,537	\$ 176,689	\$ 177,802	\$ 178,907	\$ 180,015
\$ 1,385,707	\$ 1,395,473	\$ 1,404,937	\$ 1,414,155	\$ 1,423,063	\$ 1,431,909	\$ 1,440,773
\$ 860,266	\$ 866,329	\$ 872,204	\$ 877,927	\$ 883,457	\$ 888,949	\$ 894,452
\$ 480,137	\$ 480,137	\$ 456,148	\$ 319,307	\$ 191,563	\$ 144,076	\$ 197,956
\$ 1,097,639	\$ 1,105,375	\$ 1,112,872	\$ 1,120,173	\$ 1,127,230	\$ 1,134,237	\$ 1,141,258
\$ 289,179	\$ 291,217	\$ 293,192	\$ 295,115	\$ 296,975	\$ 298,821	\$ 300,670
\$ 731,871	\$ 737,029	\$ 742,027	\$ 746,896	\$ 751,601	\$ 756,273	\$ 760,954
\$ 15,099,874	\$ 15,201,109	\$ 15,679,840	\$ 16,043,168	\$ 16,007,762	\$ 16,051,963	\$ 15,664,757

Total Labor Cost = Production + Training (Dollars)						
\$ 10,081	\$ 10,176	\$ 142,836	\$ 142,836	\$ 142,836	\$ 142,836	\$ 142,836
\$ 5,987	\$ 6,043	\$ 272,940	\$ 272,940	\$ 272,940	\$ 272,940	\$ 272,940
\$ 205,307	\$ 207,246	\$ 549,033	\$ 549,033	\$ 549,033	\$ 549,033	\$ 549,033
\$ -	\$ 107,899	\$ 107,899	\$ 107,899	\$ 107,899	\$ 107,899	\$ 107,899
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 131,043	\$ 132,280	\$ 133,458	\$ 134,577	\$ 135,632	\$ 136,667	\$ 137,685
\$ 228,337	\$ 230,493	\$ 232,546	\$ 234,495	\$ 236,334	\$ 238,138	\$ 239,929
\$ 269,138	\$ 271,679	\$ 274,098	\$ 276,395	\$ 278,564	\$ 280,689	\$ 282,801
\$ 1,143,673	\$ 1,143,673	\$ 571,837	\$ -	\$ -	\$ -	\$ -
\$ 207,315	\$ 209,272	\$ 211,136	\$ 212,905	\$ 214,576	\$ 216,213	\$ 217,839
\$ 969,608	\$ 978,763	\$ 987,479	\$ 995,754	\$ 1,003,566	\$ 1,011,224	\$ 1,018,830
\$ 334,662	\$ 337,822	\$ 340,831	\$ 343,687	\$ 346,383	\$ 349,027	\$ 351,652
\$ 3,505,152	\$ 3,635,348	\$ 3,824,094	\$ 3,270,522	\$ 3,287,765	\$ 3,304,667	\$ 3,321,455

18,605,026	18,836,456	19,503,934	19,313,690	19,295,527	19,356,631	18,986,212
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Customer Field Order Volume Based Cost Model			Calculation Steps -->>>
Line #	Order Types	Description	Forecast Method
Customer Service Field (CSF)			
1	Appliance/Seasonal	Appliance Checks / Light-ups	BY + Meter Growth
2	Change of Account	Customer Move in/out	BY + Meter Growth
3	Collections Orders	1st 2nd and 3rd Calls	BY + Meter Growth
4	Gas Meter Compliance	Gas Meter Accuracy Program	BY + Meter Growth
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment	Incremental
6	Emergency	Gas/Carbon Monoxide Leaks	BY + Meter Growth
7	Fumigation	Gas Meter Turn On/Off	BY + Meter Growth
8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
10	High Bill Investigation	Customer Request Investigation	BY + Meter Growth
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
12	No Gas	Emergency Order to Troubleshoot	BY + Meter Growth
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs	BY + Meter Growth
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests	BY + Meter Growth
15	Reads - All Other	Opt-Out Reads/Rereads	BY + Meter Growth
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M	Authorized in TY 2024 GRC
17	TurnOn/Shutdown	Gas and Electric Turn On/Off; Shut Turn On/Off	BY + Meter Growth
18	Verify	Verify Reads	BY + Meter Growth
19	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA, TSTB, TSTS)	Incremental
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)	Incremental
27	Electric Meter Test	Residential Tests due to Billing Issues	BY + Meter Growth
28	Electric Misc	TurnOn/Shutdown; Opt-out Miscellaneous	BY + Meter Growth
29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
31	Meter Work	Opt-Out Meter Change	BY + Meter Growth
32	Reads	All Read Orders	BY + Meter Growth
33	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
34	EMO TOTAL		
35	GRAND TOTAL CUSTOMER FIELD OPERATIONS		
36	Incremental from BY		

Customer Field Order Volume Based Cost Model			Calculation Steps --->>>
Line #	Order Types	Description	Forecast Method
Customer Service Field (CSF)			
1	Appliance/Seasonal	Appliance Checks / Light-ups	BY + Meter Growth
2	Change of Account	Customer Move in/out	BY + Meter Growth
3	Collections Orders	1st 2nd and 3rd Calls	BY + Meter Growth
4	Gas Meter Compliance	Gas Meter Accuracy Program	BY + Meter Growth
5	Incremental Gas Meter Compliance - Meter Changeout	Single Truck Roll for COD1 Meter Change during SM2.0 Deployment	Incremental
6	Emergency	Gas/Carbon Monoxide Leaks	BY + Meter Growth
7	Fumigation	Gas Meter Turn On/Off	BY + Meter Growth
8	Gas Module - Base SM1.0	Gas Module Failure - O&M	Authorized in TY 2024 GRC
9	Give Notice	Change of Account/Turn On/Off	BY + Meter Growth
10	High Bill Investigation	Customer Request Investigation	BY + Meter Growth
11	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
12	No Gas	Emergency Order to Troubleshoot	BY + Meter Growth
13	Meter Work O&M	Opt Out Meter Change/Meter Change outs	BY + Meter Growth
14	Other Customer Request	Misc Gas/Electric Customer Requests; Houseline tests	BY + Meter Growth
15	Reads - All Other	Opt-Out Reads/Rereads	BY + Meter Growth
16	Reads - Base SM1.0	RGAS (non-comm gas modules) - O&M	Authorized in TY 2024 GRC
17	TurnOn/ShutOff	Gas and Electric Turn On/Off; Shut Turn On/Off	BY + Meter Growth
18	Verify	Verify Reads	BY + Meter Growth
19	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
20	CSF TOTAL		
Electric Metering Operations (EMO)			
21	Electric Meter Compliance - Annual	Electric Meter Periodic Test - Annual (TSTA)	Incremental
22	Electric Meter Compliance - Biennial	Electric Meter Periodic Test - Biennial (TSTB)	Incremental
23	Electric Meter Compliance - Statistical	Electric Meter Periodic Test - Statistical (TSTS)	Incremental
24	Electric Meter Compliance - Multiple (combination of 1-3)	Primary Inspection Assist (TSTA , TSTB, TSTS)	Incremental
26	Electric Meter Compliance - Random	Electric Meter Periodic Test (TSTR)	Incremental
27	Electric Meter Test	Residential Tests due to Billing Issues	BY + Meter Growth
28	Electric Misc	TurnOn/ShutOff; Opt-out Miscellaneous	BY + Meter Growth
29	Electric Vehicle	EV Charging Station Maintenance	BY + Meter Growth
30	Electric Meter Replacement - Base SM1.0	Electric Meter Replacement - O&M	Authorized in TY 2024 GRC
31	Meter Work	Opt-Out Meter Change	BY + Meter Growth
32	Reads	All Read Orders	BY + Meter Growth
33	Incompletes	Incomplete orders associated with all order types	BY + Meter Growth
34	EMO TOTAL		
35	GRAND TOTAL CUSTOMER FIELD OPERATIONS		
36	Incremental from BY		

Total FTE = Production + Training						
P						
BY 2025	2026 Estimated	2027 Estimated	TY 2028 Estimated	PTY 2029 Estimated	PTY 2030 Estimated	PTY 2031 Estimated
11.8	11.9	11.9	12.1	12.1	12.2	12.2
0.2	0.2	0.2	0.2	0.2	0.2	0.2
2.3	2.3	2.4	2.4	2.4	2.4	2.4
10.8	10.9	11.0	11.1	11.1	11.2	11.3
-	-	4.2	8.4	8.4	8.4	4.2
26.3	26.5	26.7	26.9	27.0	27.2	27.3
23.8	24.0	24.2	24.4	24.5	24.6	24.8
1.7	1.7	0.8	-	-	-	-
0.0	0.0	0.0	0.0	0.0	0.0	0.0
0.5	0.5	0.5	0.5	0.5	0.5	0.5
0.3	0.3	0.2	-	-	-	-
1.8	1.9	1.9	1.9	1.9	1.9	1.9
1.4	1.4	1.4	1.4	1.4	1.4	1.4
10.9	11.0	11.1	11.2	11.2	11.3	11.4
6.8	6.8	6.9	7.0	7.0	7.0	7.1
3.8	3.8	3.6	2.5	1.5	1.1	1.6
8.7	8.7	8.8	8.9	8.9	9.0	9.0
2.3	2.3	2.3	2.3	2.3	2.4	2.4
5.8	5.8	5.9	5.9	5.9	6.0	6.0
119.2	120.0	123.8	127.1	126.4	126.7	123.7
Total FTE = Production + Training						
0.1	0.1	1.1	1.1	1.1	1.1	1.1
0.0	0.0	2.1	2.1	2.1	2.1	2.1
1.6	1.6	4.2	4.3	4.2	4.2	4.2
-	0.8	0.8	0.8	0.8	0.8	0.8
-	-	-	-	-	-	-
1.0	1.0	1.0	1.0	1.0	1.1	1.1
1.8	1.8	1.8	1.8	1.8	1.8	1.9
2.1	2.1	2.1	2.1	2.2	2.2	2.2
8.8	8.8	4.4	-	-	-	-
1.6	1.6	1.6	1.7	1.7	1.7	1.7
7.5	7.6	7.6	7.7	7.8	7.8	7.9
2.6	2.6	2.6	2.7	2.7	2.7	2.7
27.1	28.1	29.6	25.4	25.4	25.5	25.7
146	148	153	153	152	152	149

Blended Wages and Utilization Rates Used in 100003 Supplemental Workpaper Customer Field Order Volume Based Cost Model

Customer Service Field (CSF)		Avail Hours ->		2088	
BY 2025	Labor Dollars	FTE	Hours		
Labor w/ V&S	\$ 17,310,496	138.9	290,023	V&S \$ Factor	V&S FTE Factor
Less V&S	\$ 2,210,622	19.7	41,134	14.6%	16.5%
Labor w/o V&S	\$ 15,099,874	119.2	248,890		
Labor w/o V&S	\$ 15,099,874	119.2	248,890	Blended Wage Rate	% Training / Production
Less Meetings & Training	\$ 798,709	7.3	15,230	\$ 52.44	6.5%
Production	\$ 14,301,166	111.9	233,660	\$ 61.21	
					Production Time Utilization
Job Time = Onsite + Drive Time			122,617		52.5%
Non-Job Time = Production Less Job Time			111,042		47.5%
Available Production Time			233,660		
Electric Metering Operations (EMO)		Avail Hours ->		2088	
BY 2025	Labor Dollars	FTE	Hours		
Labor w/ V&S	\$ 4,018,306	31.6	65,981	V&S \$ Factor	V&S FTE Factor
Less V&S	\$ 513,154	4.5	9,384	14.6%	16.5%
Labor w/o V&S	\$ 3,505,152	27.1	56,597		
Labor w/o V&S	\$ 3,505,152	27.1	56,585	Blended Wage Rate	% Training / Production
Less Meetings & Training	\$ 480,061	4.2	8,828	\$ 54.38	18.5%
Production	\$ 3,025,091	22.9	47,757	\$ 63.34	
					Production Time Utilization
Job Time = Onsite + Drive Time			25,679		53.8%
Non-Job Time = Production Less Job Time			22,078		46.2%
Available Production Time			47,757		

Customer Field Operations
Electric Vehicle Charging Station Maintenance

Non-Labor Forecast

Calculations

Incremental to BY

Calculations

1	BY 2025 Adjusted Recorded			\$ 2,633	A			
2	EV Tools & Materials			\$ 11,333				
3	Technician Training			\$ 7,000				
4	EV Charger L3 Screens			\$ 3,344				
5	EV Charger Boards			\$ 4,566				
6	EV Wire & Materials			\$ 3,870				
7	EV Network Testing Tools			\$ 5,920				
8	EV Installation Materials			\$ 2,160				
9	EV Network Equipment			\$ 1,100				
10	EV Charger L2 Screens			\$ 5,625				
11	Subtotal			\$ 44,919	B			
12	Monthly Cost of Cables	\$	347.22	\$ 4,167				
13	Monthly Cost of Lenses	\$	218.75	\$ 2,625				
14	Monthly Cost of CMKs	\$	46.67	\$ 560				
15	Subtotal			\$ 7,352	C			
16	2026 Estimated			\$ 52,270	D = B + C	\$	49,637	d = D - A
17	Monthly Additional Cost of Power Modules	\$	5,000.00	\$ 60,000				
18	Monthly Additional Cost of Cables	\$	1,263.89	\$ 15,167				
19	Monthly Additional Cost of Screens	\$	315.00	\$ 3,780				
20	Subtotal			\$ 78,947	E			
21	2027 Estimated			\$ 131,217	F = D + E	\$	128,584	f = F - A
22	2028 Estimated			\$ 131,217	G = F	\$	128,584	g = G - A
23	2029 Estimated			\$ 131,217	H = F	\$	128,584	h = H - A
24	2030 Estimated			\$ 131,217	I = F	\$	128,584	i = I - A
25	2031 Estimated			\$ 131,217	J = F	\$	128,584	j = J - A

San Diego Gas & Electric Company
2028 GRC - APPLICATION
Non-Shared Service Workpapers

Beginning of Workpaper
100004.000 - Customer Field Supervision & Operations Support

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Activity Description:

The Customer Field Supervision and Operations Support consists of labor and non-labor costs for front-line leaders who provide direct supervision for field technicians who work from five operating districts and cover all of SDG&E's service territory and responsible for coaching employees, conducting safety and job observations and managing the overall performance of the field employees. The Field Supervisors are also responsible for coordinating with the dispatch office and other stakeholder organizations to address issues and facilitate emergency incident response . Customer Field Supervision and Operations Support provides district leadership and day-to-day operational support, including Electric Meter Operations (EMO) Scheduling, Smart Meter Field Services, Behavior-Based Safety (BBS) facilitation, and Meter Access functions.

Forecast Explanations:

Labor - Base YR Rec

Costs in this category are driven by the number of supervisors, managers, operational coordinators, field analysts, EMO schedulers, and meter access employees, as well as applicable salary levels. A base year forecast method for TY 2028 for Customer Field Operations labor was used because the last recorded year accurately reflects the expense level associated with current departmental activity.

Non-Labor - Base YR Rec

Non-labor expenses for this cost category include cell phones, office supplies, and other miscellaneous items. The non-labor cost estimate is based on the 2025 base year level of non-labor expense because the last recorded year accurately reflects the expense level associated with current departmental activity.

NSE - Base YR Rec

N/A

Units - Base YR Rec

The unit of measure is FTE count since cost in this workpaper is driven by the staffing level . Therefore, the number of FTE is the appropriate cost driver indicator for Customer Field Supervision and Operations Support.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	3,867	3,598	3,787	3,844	3,653	3,801	3,804	3,801	3,801	3,801	3,801
Non-Labor	137	228	265	223	181	181	181	181	181	181	181
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	4,004	3,825	4,052	4,068	3,834	3,982	3,985	3,982	3,982	3,982	3,982
FTE	33.2	29.9	30.6	30.6	29.6	29.6	29.6	29.6	29.6	29.6	29.6
Units	33	30	31	31	30	30	30	30	30	30	30

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,653	3,653	3,653	3,653	3,653	3,653	148	151	148	148	148	148	3,801	3,804	3,801	3,801	3,801	3,801
NLbr	181	181	181	181	181	181	0	0	0	0	0	0	181	181	181	181	181	181
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,834	3,834	3,834	3,834	3,834	3,834	148	151	148	148	148	148	3,982	3,985	3,982	3,982	3,982	3,982
FTE	29.6	29.6	29.6	29.6	29.6	29.6	0.0	0.0	0.0	0.0	0.0	0.0	29.6	29.6	29.6	29.6	29.6	29.6
Units	30	30	30	30	30	30	0	0	0	0	0	0	30	30	30	30	30	30

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	148	0	0	148	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	148	0	0	148	0.0	0	
2027	151	0	0	151	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	151	0	0	151	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	148	0	0	148	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	148	0	0	148	0.0	0	
2029	148	0	0	148	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	148	0	0	148	0.0	0	
2030	148	0	0	148	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	148	0	0	148	0.0	0	
2031	148	0	0	148	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	148	0	0	148	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	2,626	2,676	3,099	3,263	3,230
Non-Labor	260	402	469	225	197
NSE	0	0	0	0	0
Total	2,886	3,078	3,568	3,488	3,427
FTE	25.9	24.9	26.4	26.6	25.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	242	117	-11	0	-43
Non-Labor	-150	-195	-216	-8	-15
NSE	0	0	0	0	0
Total	92	-78	-227	-9	-59
FTE	2.4	0.9	0.0	0.0	-0.2
Units	33	30	31	31	30
Recorded-Adjusted (Nominal \$)					
Labor	2,868	2,793	3,088	3,263	3,186
Non-Labor	110	207	253	217	181
NSE	0	0	0	0	0
Total	2,978	3,001	3,341	3,480	3,368
FTE	28.3	25.7	26.4	26.6	25.4
Units	33	30	31	31	30
Vacation & Sick (Nominal \$)					
Labor	432	407	429	443	466

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	432	407	429	443	466
FTE	4.9	4.2	4.2	4.0	4.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	567	398	270	138	0
Non-Labor	27	20	13	7	0
NSE	0	0	0	0	0
Total	594	418	283	145	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	3,867	3,598	3,787	3,844	3,653
Non-Labor	137	228	265	223	181
NSE	0	0	0	0	0
Total	4,004	3,825	4,052	4,068	3,834
FTE	33.2	29.9	30.6	30.6	29.6
Units	33	30	31	31	30

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	242	117	-11	-0.275	-43	
Non-Labor	-150	-195	-216	-8	-15	
NSE	0	0	0	0	0	
Total	92	-78	-227	-9	-59	
FTE	2.4	0.9	0.0	0.0	-0.2	
Units	33	30	31	31	30	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-150	0	0.0	0	CCTR Transf To 2100-0030.000
Explanation:	Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.					
2021	86	0	0	0.6	0	CCTR Transf From 2100-0035.000
Explanation:	Transfer of EMO BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.					
2021	115	0	0	1.0	0	CCTR Transf From 2100-0030.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of CSF BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2021	42	0	0	0.8	0	CCTR Transf From 2100-0024.000
Explanation: Transfer of Field Collection Support Person from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2021	0	0	0	0.0	33	1-Sided Adj
Explanation: Unit of Measure						
2021 Total	242	-150	0	2.4	33	
2022	0	-195	0	0.0	0	CCTR Transf To 2100-0030.000
Explanation: Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	16	0	0	0.1	0	CCTR Transf From 2100-0035.000
Explanation: Transfer of EMO BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	101	0	0	0.8	0	CCTR Transf From 2100-0030.000
Explanation: Transfer of CSF BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2022	0	0	0	0.0	30	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Unit of Measure						
2022 Total	117	-195	0	0.9	30	
2023	0	-212	0	0.0	0	CCTR Transf To 2100-0030.000
Explanation: Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2023	21	0	0	0.2	0	CCTR Transf From 2100-0030.000
Explanation: Transfer of CSF BBS Facilitator from 100003 Customer Field Operations to 100004 Customer Field Operations Supervision and Operations Support to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2023	0	0	0	0.0	31	1-Sided Adj
Explanation: Unit of Measure						
2023	-8	-3	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-5	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-2	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-4	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-2	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-10	-1	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023 Total	-11	-216	0	0.0	31	
2024	0	-8	0	0.0	0	CCTR Transf To 2100-0030.000
Explanation: Transfer of non-labor costs from 100004 Customer Field Operations Supervision and Operations Support to 100003 Customer Field Operations to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2024	0	0	0	0.0	0	1-Sided Adj
Explanation: Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).						
2024	0	0	0	0.0	31	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100004.000 - Customer Field Supervision & Operations Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Unit of Measure						
2024 Total	0	-8	0	0.0	31	
2025	-43	-15	0	-0.2	0	1-Sided Adj
Explanation: One-sided adjustment to remove incremental supervision and contractor costs for electric meter replacements due to SM1.0 failures per SDG&E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).						
2025	0	0	0	0.0	30	1-Sided Adj
Explanation: Unit of Measure						
2025 Total	-43	-15	0	-0.2	30	

Note: Totals may include rounding differences.

Beginning of Workpaper
100005.000 - Customer Field Support Services

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 10O005.000 - Customer Field Support Services
Unit Measure: FTEs

Activity Description:

The Customer Field Support Services include several centralized functions critical to supporting field operations. This group manages safety and training programs and ensures regulatory compliance. The Training group provides technical and compliance training to ensure workforce readiness and adherence to safety standards. Quality Assurance team reviews and validates the work performed by field technicians to maintain service quality and compliance. Safety, Compliance, and Regulatory oversees essential safety programs and regulatory requirements. Field Operations Strategy and Analytics is responsible for continuous improvement efforts , operational reporting, and analytics leveraging business intelligence tools. The Technical Advisors provide guidance to ensure compliance with SDG&E Service Standards. The Manager of Customer Field Operations oversees the overall management of all Customer Field Operations.

Forecast Explanations:

Labor - Base YR Rec

Costs in this category are consist of classroom and field instructors and training manager, QA inspectors and QA supervisor, Safety, Compliance, and Regulatory personnel, Field Operations Strategy and Analytics team, Technical Advisors, and the Manager of Customer Field Operations oversees the overall management of all Customer Field Operations. A base year forecast method for TY 2028 for Customer Field Support Services labor was used because the last recorded year accurately reflects the expense level associated with current departmental activity.

Non-Labor - Base YR Rec

Non-labor costs include mobile devices, office supplies and other miscellaneous expenses. Because non-labor costs are driven by the number of positions, historical averaging or trending of expenses alone would not be appropriate because expenses would not be aligned with the forecasted workforce levels. A base year forecast method for TY 2028 for Customer Field Operations Support non-labor was used because the last recorded year accurately reflects the expense level associated with current departmental activity.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

The unit of measure is FTE count since cost in this workpaper is driven by the staffing level. Therefore, the number of FTE is the appropriate cost driver indicator for Customer Field Support Services.

Summary of Results:

Years	In 2025\$ (000) Incurred Costs											
	Adjusted Recorded					Adjusted Forecast						
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Labor	1,716	2,574	2,911	3,100	3,061	3,185	3,324	3,321	3,321	3,321	3,321	
Non-Labor	138	123	188	175	110	110	110	110	110	110	110	
NSE	0	0	0	0	0	0	0	0	0	0	0	
Total	1,853	2,697	3,099	3,274	3,171	3,295	3,434	3,431	3,431	3,431	3,431	
FTE	12.4	18.1	19.8	21.2	20.7	20.7	21.6	21.6	21.6	21.6	21.6	
Units	12	18	20	21	21	21	22	22	22	22	22	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,061	3,061	3,061	3,061	3,061	3,061	124	263	260	260	260	260	3,185	3,324	3,321	3,321	3,321	3,321
NLbr	110	110	110	110	110	110	0	0	0	0	0	0	110	110	110	110	110	110
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,171	3,171	3,171	3,171	3,171	3,171	124	263	260	260	260	260	3,295	3,434	3,431	3,431	3,431	3,431
FTE	20.7	20.7	20.7	20.7	20.7	20.7	0.0	0.9	0.9	0.9	0.9	0.9	20.7	21.6	21.6	21.6	21.6	21.6
Units	21	21	21	21	21	21	0	1	1	1	1	1	21	22	22	22	22	22

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	124	0	0	124	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	124	0	0	124	0.0	0	
2027	131	0	0	131	0.9	1	1-Sided Adj
Explanation:	1 Electric Metering Instructor x \$145K annual salary x 90% O&M = \$131K for 0.9 FTE.						
2027	132	0	0	132	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2027 Total	263	0	0	263	0.9	1	
2028	131	0	0	131	0.9	1	1-Sided Adj
Explanation: 1 Electric Metering Instructor x \$145K annual salary x 90% O&M = \$131K for 0.9 FTE.							
2028	129	0	0	129	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2028 Total	260	0	0	260	0.9	1	
2029	131	0	0	131	0.9	1	1-Sided Adj
Explanation: 1 Electric Metering Instructor x \$145K annual salary x 90% O&M = \$131K for 0.9 FTE.							
2029	129	0	0	129	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	260	0	0	260	0.9	1	
2030	131	0	0	131	0.9	1	1-Sided Adj
Explanation: 1 Electric Metering Instructor x \$145K annual salary x 90% O&M = \$131K for 0.9 FTE.							
2030	129	0	0	129	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	260	0	0	260	0.9	1	
2031	131	0	0	131	0.9	1	1-Sided Adj
Explanation: 1 Electric Metering Instructor x \$145K annual salary x 90% O&M = \$131K for 0.9 FTE.							
2031	129	0	0	129	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	260	0	0	260	0.9	1	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 10O005.000 - Customer Field Support Services
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,273	1,874	1,977	2,187	2,216
Non-Labor	110	284	179	140	44
NSE	0	0	0	0	0
Total	1,383	2,159	2,156	2,327	2,260
FTE	10.6	14.8	14.9	15.8	15.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	124	397	444	454
Non-Labor	0	-172	-1	30	66
NSE	0	0	0	0	0
Total	0	-48	396	474	520
FTE	0.0	0.7	2.2	2.6	2.5
Units	12	18	20	21	21
Recorded-Adjusted (Nominal \$)					
Labor	1,273	1,998	2,374	2,631	2,670
Non-Labor	110	112	179	170	110
NSE	0	0	0	0	0
Total	1,383	2,111	2,553	2,801	2,780
FTE	10.6	15.5	17.1	18.4	17.8
Units	12	18	20	21	21
Vacation & Sick (Nominal \$)					
Labor	192	291	330	357	391

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 10O005.000 - Customer Field Support Services
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	192	291	330	357	391
FTE	1.8	2.6	2.7	2.8	2.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	252	284	208	112	0
Non-Labor	27	11	9	5	0
NSE	0	0	0	0	0
Total	279	295	216	117	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,716	2,574	2,911	3,100	3,061
Non-Labor	138	123	188	175	110
NSE	0	0	0	0	0
Total	1,853	2,697	3,099	3,274	3,171
FTE	12.4	18.1	19.8	21.2	20.7
Units	12	18	20	21	21

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	124	397	444	454	
Non-Labor	0	-172	-0.541	30	66	
NSE	0	0	0	0	0	
Total	0	-48	396	474	520	
FTE	0.0	0.7	2.2	2.6	2.5	
Units	12	18	20	21	21	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	12	1-Sided Adj
2021 Total	0	0	0	0.0	12	
2022	0	-175	0	0.0	0	CCTR Transf To 2100-3793.000

Explanation: Transfer of Field Service Delivery (FSD) costs from 100005 Customer Field Support Services to workpaper 1ED005 to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	0	0	0.0	18	1-Sided Adj
Explanation:	Unit of Measure					
2022	0	2	0	0.0	0	CCTR Transf From 2100-0369.000
Explanation:	Transfer promotional item costs from cost center 2100-0369 in 1FC006 to cost center 2100-3457 in 100005 Customer Field Support Services to align function with where it resides.					
2022	124	2	0	0.7	0	CCTR Transf From 2100-0035.000
Explanation:	Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.					
2022 Total	124	-172	0	0.7	18	
2023	0	-1	0	0.0	0	CCTR Transf To 2100-3793.000
Explanation:	Transfer of FSD costs from Customer Field Support Services to WP 1ED005 to align historical costs with TY2028 forecast.					
2023	0	0	0	0.0	20	1-Sided Adj
Explanation:	Unit of Measure					
2023	-7	-1	0	-0.1	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	404	1	0	2.3	0	CCTR Transf From 2100-0035.000
Explanation:	Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.					
2023 Total	397	-1	0	2.2	20	
2024	0	0	0	0.0	21	1-Sided Adj
Explanation:	Unit of Measure					
2024	444	30	0	2.6	0	CCTR Transf From 2100-0035.000
Explanation:	Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.					
2024 Total	444	30	0	2.6	21	
2025	-12	-114	0	-0.1	0	1-Sided Adj
Explanation:	One-sided adjustment to remove incremental back-office support and contractor costs due to SM1.0 failures per SDG&E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).					
2025	0	150	0	0.0	0	CCTR Transf From 2100-0042.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100005.000 - Customer Field Support Services
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer of consulting costs from 2100-0042 in 100006 to 2100-3571 in 100005 to reverse cost center charging error.						
2025	0	0	0	0.0	21	1-Sided Adj
Explanation: Unit of Measure						
2025	466	30	0	2.6	0	CCTR Transf From 2100-0035.000
Explanation: Transfer of EMO Instructor from 100003 Customer Field Operations to 100005 Customer Field Support Services to align historical costs with the workgroup in which the activity is forecasted in TY 2028 GRC.						
2025 Total	454	66	0	2.5	21	

Note: Totals may include rounding differences.

Beginning of Workpaper
100006.000 - Metering Operations

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Activity Description:

Metering Operations perform essential functions required to maintain accurate billing and compliance with Commission approved metering standards. The group is responsible for operating and supporting SDG&E's advanced metering systems, investigating customer and system identified issues, validating meter data, and ensuring that metering equipment and processes operate safely and accurately.

Forecast Explanations:

Labor - Base YR Rec

Metering Operations consists of several key subgroups such as Meter Shop, Instrument Shop, Data Operations, and Electric Metering and Engineering (EME). A base year forecast method for TY 2028 for Metering Operations labor was used because the last recorded year accurately reflects the expense level associated with current departmental activity.

Non-Labor - Base YR Rec

Non-labor costs include employee expenses, mobile devices, office supplies and other miscellaneous expenses. Because non-labor costs are driven by the number of positions, historical averaging or trending of expenses alone would not be appropriate because expenses would not be aligned with the forecasted workforce levels. A base year forecast method for TY 2028 for Metering Operations non-labor was used because the last recorded year accurately reflects the expense level associated with current departmental activity.

NSE - Base YR Rec

N/A

Units - Base YR Rec

The unit of measure is FTE count since cost in this workpaper is driven by the staffing level. Therefore, the number of FTE is the appropriate cost driver indicator for Metering Operations.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	4,590	4,381	3,803	3,539	3,581	3,726	3,729	3,726	3,726	3,726	3,726
Non-Labor	1,137	418	413	211	90	90	90	90	90	90	90
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	5,727	4,799	4,216	3,750	3,671	3,816	3,819	3,816	3,816	3,816	3,816
FTE	39.4	36.9	31.7	29.6	28.6	28.6	28.6	28.6	28.6	28.6	28.6
Units	40	37	32	30	29	29	29	29	29	29	29

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	3,581	3,581	3,581	3,581	3,581	3,581	145	148	145	145	145	145	3,726	3,729	3,726	3,726	3,726	3,726
NLbr	90	90	90	90	90	90	0	0	0	0	0	0	90	90	90	90	90	90
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,671	3,671	3,671	3,671	3,671	3,671	145	148	145	145	145	145	3,816	3,819	3,816	3,816	3,816	3,816
FTE	28.6	28.6	28.6	28.6	28.6	28.6	0.0	0.0	0.0	0.0	0.0	0.0	28.6	28.6	28.6	28.6	28.6	28.6
Units	29	29	29	29	29	29	0	0	0	0	0	0	29	29	29	29	29	29

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	145	0	0	145	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total	145	0	0	145	0.0	0	
2027	148	0	0	148	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	148	0	0	148	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	145	0	0	145	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	145	0	0	145	0.0	0	
2029	145	0	0	145	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	145	0	0	145	0.0	0	
2030	145	0	0	145	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	145	0	0	145	0.0	0	
2031	145	0	0	145	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	145	0	0	145	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,405	3,401	3,103	3,004	3,183
Non-Labor	910	381	394	200	918
NSE	0	0	0	0	0
Total	4,314	3,782	3,497	3,204	4,102
FTE	33.7	31.6	27.3	25.7	25.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-3	0	-59
Non-Labor	0	0	0	5	-828
NSE	0	0	0	0	0
Total	0	0	-3	5	-888
FTE	0.0	0.0	0.0	0.0	-0.5
Units	40	37	32	30	29
Recorded-Adjusted (Nominal \$)					
Labor	3,405	3,401	3,101	3,004	3,124
Non-Labor	910	381	394	205	90
NSE	0	0	0	0	0
Total	4,314	3,782	3,494	3,209	3,214
FTE	33.7	31.6	27.4	25.7	24.6
Units	40	37	32	30	29
Vacation & Sick (Nominal \$)					
Labor	513	496	431	408	457

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	513	496	431	408	457
FTE	5.7	5.3	4.3	3.9	4.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	673	484	271	127	0
Non-Labor	227	37	20	6	0
NSE	0	0	0	0	0
Total	900	521	291	134	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	4,590	4,381	3,803	3,539	3,581
Non-Labor	1,137	418	413	211	90
NSE	0	0	0	0	0
Total	5,727	4,799	4,216	3,750	3,671
FTE	39.4	36.9	31.7	29.6	28.6
Units	40	37	32	30	29

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	0	0	-3	0	-59	
Non-Labor	0	0	-0.211	5	-828	
NSE	0	0	0	0	0	
Total	0	0	-3	5	-888	
FTE	0.0	0.0	0.0	0.0	-0.5	
Units	40	37	32	30	29	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	40	1-Sided Adj
2021 Total	0	0	0	0.0	40	
2022	0	0	0	0.0	37	1-Sided Adj
2022 Total	0	0	0	0.0	37	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	32	1-Sided Adj
Explanation:	Unit of Measure					
2023	0	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023	-3	0	0	0.0	0	1-Sided Adj
Explanation:	Adjustment to remove capital related overhead expenses charged in error to FERC 186.999					
2023 Total	-3	0	0	0.0	32	
2024	0	9	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to add 2024 decremental costs for gas module e-waste due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).					
2024	0	-4	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to remove 2024 incremental costs for electric meter e-waste due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).					
2024	0	0	0	0.0	30	1-Sided Adj
Explanation:	Unit of Measure					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: B. Customer Service Field and Metering Operations
Category-Sub: 1. Customer Service Field and Metering Operations
Workpaper: 100006.000 - Metering Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	5	0	0.0	30	
2025	0	-678	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to remove incremental contractor costs due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).					
2025	0	-150	0	0.0	0	CCTR Transf To 2100-3571.000
Explanation:	Transfer of consulting costs from 2100-0042 in 100006 to 2100-3571 in 100005 to reverse cost center charging error.					
2025	-59	0	0	-0.5	0	1-Sided Adj
Explanation:	One-sided adjustment to remove incremental costs for troubleshooting gas modules due to SM1.0 failures per SDG& E AL 4605-E/3401-G (Establishment of Smart Meter 2.0 Memorandum Account Pursuant to General Rate Case Decision 24-12-074).					
2025	0	0	0	0.0	29	1-Sided Adj
Explanation:	Unit of Measure					
2025 Total	-59	-828	0	-0.5	29	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Workpaper: VARIOUS

Summary for Category: C. Customer Operations and Customer Services Support

In 2025\$ (000) Incurred Costs

	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	9,563	8,190	7,158	7,154	7,154	7,154	7,154
Non-Labor	5,490	8,573	6,580	6,384	6,382	6,380	5,618
NSE	5,598	3,827	3,870	3,911	3,949	3,987	4,025
Total	20,651	20,590	17,608	17,449	17,485	17,521	16,797
FTE	80.6	53.8	51.7	51.7	51.7	51.7	51.7

Workpapers belonging to this Category:

100001.000 Customer Operations

Labor	4,507	2,930	1,894	1,893	1,893	1,893	1,893
Non-Labor	4,440	7,414	5,421	5,225	5,223	5,221	4,459
NSE	0	0	0	0	0	0	0
Total	8,947	10,344	7,315	7,118	7,116	7,114	6,352
FTE	42.3	15.5	13.4	13.4	13.4	13.4	13.4

Unit Measure: FTEs

Units	42	15	13	13	13	13	13
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100001.001 Meter Revenue Protection

Labor	340	354	354	354	354	354	354
Non-Labor	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0
Total	348	362	362	362	362	362	362
FTE	3.4	3.4	3.4	3.4	3.4	3.4	3.4

Unit Measure: Investigations

Units	2,307	2,307	2,307	2,307	2,307	2,307	2,307
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Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Workpaper: VARIOUS

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
100001.002 Postage							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	5,598	3,827	3,870	3,911	3,949	3,987	4,025
Total	5,598	3,827	3,870	3,911	3,949	3,987	4,025
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: Pieces							
Units *(000)	*9,656	*6,271	*6,343	*6,412	*6,476	*6,540	*6,602
100008.000 Customer Services Support							
Labor	4,716	4,906	4,910	4,907	4,907	4,907	4,907
Non-Labor	1,042	1,151	1,151	1,151	1,151	1,151	1,151
NSE	0	0	0	0	0	0	0
Total	5,758	6,057	6,061	6,058	6,058	6,058	6,058
FTE	34.9	34.9	34.9	34.9	34.9	34.9	34.9
Unit Measure: FTEs							
Units	35	35	35	35	35	35	35

Note: Totals may include rounding differences.

Beginning of Workpaper
100001.000 - Customer Operations

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Activity Description:

The Customer Operations team provides billing, credit and collections, payment services, and remittance processing to SDG& E's business and residential customers. Billing expenses cover the cost of calculating customer bills, maintaining accurate customer account information, issuing special bills that require manual calculations, resolving billing exceptions, addressing customer bill inquiries, and ensuring bills are prepared in accordance with applicable tariffs, statutes, customer contracts and other agreements. Credit and Collections activities encompass credit office functions, including credit policy and procedure development and review, skip tracing and final bill collection, collection of delinquent accounts, bankruptcy processing, and escheatment and processing customer refunds. Payment Services handles all exception payments and performs daily reconciliation of all payment sources to respective SDG&E bank accounts. Remittance Processing includes the expenses for paper, envelopes, and vendor fees to deliver customer bills.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method is used for TY 2028 because the last recorded year accurately reflects the expense level associated with current and forecasted activity.

Non-Labor - Base YR Rec

A base year forecast method is used for TY 2028 because the last recorded year accurately reflects the expense level associated with current and forecasted activity.

NSE - Base YR Rec

Not applicable

Units - Base YR Rec

Full-Time Equivalent

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5,450	5,403	5,307	4,768	4,507	2,930	1,894	1,893	1,893	1,893	1,893
Non-Labor	3,158	2,581	2,186	4,117	4,440	7,414	5,421	5,225	5,223	5,221	4,459
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	8,608	7,984	7,493	8,885	8,947	10,344	7,315	7,118	7,116	7,114	6,352
FTE	57.1	57.0	56.3	49.8	42.3	15.5	13.4	13.4	13.4	13.4	13.4
Units	57	57	56	50	42	15	13	13	13	13	13

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	4,507	4,507	4,507	4,507	4,507	4,507	-1,577	-2,613	-2,614	-2,614	-2,614	-2,614	2,930	1,894	1,893	1,893	1,893	1,893
NLbr	4,440	4,440	4,440	4,440	4,440	4,440	2,974	981	785	783	781	19	7,414	5,421	5,225	5,223	5,221	4,459
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8,947	8,947	8,947	8,947	8,947	8,947	1,397	-1,632	-1,829	-1,831	-1,833	-2,595	10,344	7,315	7,118	7,116	7,114	6,352
FTE	42.3	42.3	42.3	42.3	42.3	42.3	-26.8	-28.9	-28.9	-28.9	-28.9	-28.9	15.5	13.4	13.4	13.4	13.4	13.4
Units	42	42	42	42	42	42	-27	-29	-29	-29	-29	-29	15	13	13	13	13	13

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	-2,492	2,932	0	440	-26.8	-27	1-Sided Adj
Explanation:	Costs and savings associated with transition to managed service provider. MSP annual cost of \$4,312K offset by reduction in BY contractor spend of \$1,380K = \$2,932K incremental non-labor. Labor savings of 26.8 FTE x \$93K average annual salary = \$2,492K labor reduction.						
2026	0	-212	0	-212	0.0	0	1-Sided Adj
Explanation:	Remittance Processing: Lower forms and envelopes costs due to increased paperless billing adoption Volume reduction of 3,385K bills annually x \$0.0625 per bill = \$212K savings						
2026	0	-7	0	-7	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Remittance Processing: Lower vendor fees due to lower volume of electronic bills delivered Volume reduction of 34K e-bills annually x \$0.21 per bill = \$7K savings							
2026	801	261	0	1,062	0.0	0	1-Sided Adj
Explanation: Costs associated with transition to managed service provider: non-recurring severance and retention costs							
2026	114	0	0	114	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2026 Total	-1,577	2,974	0	1,397	-26.8	-27	
2027	-2,688	1,202	0	-1,486	-28.9	-29	1-Sided Adj
Explanation: Costs and savings associated with transition to managed service provider. MSP annual cost of \$2,582 offset by reduction in BY contractor spend of \$1,380K = \$1,202K incremental non-labor. Labor savings of 28.9 FTE x \$93K average annual salary = \$2,688K labor reduction.							
2027	0	-207	0	-207	0.0	0	1-Sided Adj
Explanation: Remittance Processing: Lower forms and envelopes costs due to increased paperless billing adoption Volume reduction of 3,314K bills annually x \$0.0625 per bill = \$207K savings							
2027	0	-14	0	-14	0.0	0	1-Sided Adj
Explanation: Remittance Processing: Lower vendor fees due to lower volume of electronic bills delivered Volume reduction of 67K e-bills annually x \$0.21 per bill = \$14K savings							
2027	75	0	0	75	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2027 Total	-2,613	981	0	-1,632	-28.9	-29	
2028	-2,688	1,009	0	-1,679	-28.9	-29	1-Sided Adj
Explanation:	Costs and savings associated with transition to managed service provider. MSP annual cost of \$2,389 offset by reduction in BY contractor spend of \$1,380K = \$1,009K incremental non-labor. Labor savings of 28.9 FTE x \$93K average annual salary = \$2,688K labor reduction.						
2028	0	-203	0	-203	0.0	0	1-Sided Adj
Explanation:	Remittance Processing: Lower forms and envelopes costs due to increased paperless billing adoption Volume reduction of 3,246K bills annually x \$0.0625 per bill = \$203K savings						
2028	0	-21	0	-21	0.0	0	1-Sided Adj
Explanation:	Remittance Processing: Lower vendor fees due to lower volume of electronic bills delivered Volume reduction of 99K e-bills annually x \$0.21 per bill = \$21K savings						
2028	74	0	0	74	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	-2,614	785	0	-1,829	-28.9	-29	
2029	-2,688	1,009	0	-1,679	-28.9	-29	1-Sided Adj
Explanation:	Costs and savings associated with transition to managed service provider. MSP annual cost of \$2,389 offset by reduction in BY contractor spend of \$1,380K = \$1,009K incremental non-labor. Labor savings of 28.9 FTE x \$93K average annual salary = \$2,688K labor reduction.						
2029	0	-199	0	-199	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Cost savings from lower volume of forms and Remittance Processing: Lower forms and envelopes costs due to increased paperless billing adoption Volume reduction of 3,182K bills annually x \$0.0625 per bill = \$199K savings							
2029	0	-27	0	-27	0.0	0	1-Sided Adj
Explanation: Remittance Processing: Lower vendor fees due to lower volume of electronic bills delivered Volume reduction of 129K e-bills annually x \$0.21 per bill = \$27K savings							
2029	74	0	0	74	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2029 Total	-2,614	783	0	-1,831	-28.9	-29	
2030	-2,688	1,009	0	-1,679	-28.9	-29	1-Sided Adj
Explanation: Costs and savings associated with transition to managed service provider. MSP annual cost of \$2,389 offset by reduction in BY contractor spend of \$1,380K = \$1,009K incremental non-labor. Labor savings of 28.9 FTE x \$93K average annual salary = \$2,688K labor reduction.							
2030	0	-195	0	-195	0.0	0	1-Sided Adj
Explanation: Remittance Processing: Lower forms and envelopes costs due to increased paperless billing adoption Volume reduction of 3,119K bills annually x \$0.0625 per bill = \$195K savings							
2030	0	-33	0	-33	0.0	0	1-Sided Adj
Explanation: Remittance Processing: Lower vendor fees due to lower volume of electronic bills delivered Volume reduction of 158K e-bills annually x \$0.21 per bill = \$33K savings							
2030	74	0	0	74	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2030 Total	-2,614	781	0	-1,833	-28.9	-29	
2031	-2,688	249	0	-2,439	-28.9	-29	1-Sided Adj
Explanation: Costs and savings associated with transition to managed service provider. MSP annual cost of \$1,629 offset by reduction in BY contractor spend of \$1,380K = \$249K incremental non-labor. Labor savings of 28.9 FTE x \$93K average annual salary = \$2,688K labor reduction.							
2031	0	-191	0	-191	0.0	0	1-Sided Adj
Explanation: Cost savings from lower volume of forms and Remittance Processing: Lower forms and envelopes costs due to increased paperless billing adoption Volume reduction of 3,057K bills annually x \$0.0625 per bill = \$191K savings							
2031	0	-39	0	-39	0.0	0	1-Sided Adj
Explanation: Remittance Processing: Lower vendor fees due to lower volume of electronic bills delivered Volume reduction of 186K e-bills annually x \$0.21 per bill = \$39K savings							
2031	74	0	0	74	0.0	0	1-Sided Adj
Explanation: Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
2031 Total	-2,614	19	0	-2,595	-28.9	-29	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,983	4,053	4,223	3,996	3,878
Non-Labor	2,528	2,309	2,082	3,996	4,440
NSE	0	0	0	0	0
Total	6,511	6,362	6,305	7,992	8,319
FTE	48.1	47.3	47.6	42.6	35.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	59	141	105	51	53
Non-Labor	0	42	0	0	0
NSE	0	0	0	0	0
Total	59	184	105	51	53
FTE	0.8	1.7	1.1	0.5	0.5
Units	57	57	56	50	42
Recorded-Adjusted (Nominal \$)					
Labor	4,042	4,195	4,328	4,047	3,931
Non-Labor	2,528	2,351	2,082	3,996	4,440
NSE	0	0	0	0	0
Total	6,570	6,546	6,410	8,043	8,372
FTE	48.8	48.9	48.7	43.2	36.3
Units	57	57	56	50	42
Vacation & Sick (Nominal \$)					
Labor	609	611	601	549	576

San Diego Gas & Electric Company
 2028 GRC - APPLICATION
 Non-Shared Service Workpapers

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	609	611	601	549	576
FTE	8.3	8.1	7.6	6.6	6.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	799	597	378	172	0
Non-Labor	631	230	104	121	0
NSE	0	0	0	0	0
Total	1,430	827	482	293	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	5,450	5,403	5,307	4,768	4,507
Non-Labor	3,158	2,581	2,186	4,117	4,440
NSE	0	0	0	0	0
Total	8,608	7,984	7,493	8,885	8,947
FTE	57.1	57.0	56.3	49.8	42.3
Units	57	57	56	50	42

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	59	141	105	51	53	
Non-Labor	0	42	0	0	0	
NSE	0	0	0	0	0	
Total	59	184	105	51	53	
FTE	0.8	1.7	1.1	0.5	0.5	
Units	57	57	56	50	42	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	59	0	0	0.8	0	CCTR Transf From 2100-0023.000
Explanation:	Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.					
2021	0	0	0	0.0	57	1-Sided Adj
Explanation:	Full-Time Equivalent					
2021 Total	59	0	0	0.8	57	
2022	141	0	0	1.7	0	CCTR Transf From 2100-0023.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.						
2022	0	42	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to add back contractor cost that was improperly excluded from GRC costs (cost element 6900200)						
2022	0	0	0	0.0	57	1-Sided Adj
Explanation: Full-Time Equivalent						
2022 Total	141	42	0	1.7	57	
2023	106	0	0	1.1	0	CCTR Transf From 2100-0023.000
Explanation: Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.						
2023	-1	0	0	0.0	0	1-Sided Adj
Explanation: One-sided adjustment to exclude miscellaneous labor from cost center 2100-0395						
2023	0	0	0	0.0	56	1-Sided Adj
Explanation: Full-Time Equivalent						
2023 Total	105	0	0	1.1	56	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	51	0	0	0.5	0	CCTR Transf From 2100-0023.000
Explanation:	Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.					
2024	0	0	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to exclude miscellaneous labor from cost center 2100-0395					
2024	0	0	0	0.0	50	1-Sided Adj
Explanation:	Full-Time Equivalent					
2024 Total	51	0	0	0.5	50	
2025	0	0	0	0.0	0	1-Sided Adj
Explanation:	One-sided adjustment to exclude miscellaneous labor from cost center 2100-0395					
2025	53	0	0	0.5	0	CCTR Transf From 2100-0023.000
Explanation:	Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.					
2025	0	0	0	0.0	42	1-Sided Adj
Explanation:	Full-Time Equivalent					
2025 Total	53	0	0	0.5	42	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.000 - Customer Operations
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
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Note: Totals may include rounding differences.

Beginning of Workpaper
100001.001 - Meter Revenue Protection

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Activity Description:

Meter Revenue Protection investigates leads associated with potential customer energy theft and, more importantly, remediates any related employee and public safety issues. Bypasses or unauthorized attachments create unsafe conditions for SDG&E crews as well as public safety officers and first responders. These connections present the potential for fire, electrical shock or even the risk of electrocution to SDG&E service technicians, law enforcement, firefighters, city or county officials, occupants of the residence, and/or the community.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method is used for TY 2028 because the last recorded year accurately reflects the expense level associated with current and forecasted activity

Non-Labor - Base YR Rec

A base year forecast method is used for TY 2028 because the last recorded year accurately reflects the expense level associated with current and forecasted activity

NSE - Base YR Rec

Not applicable

Units - Base YR Rec

Meter Tampering Investigations/Leads is the primary activity of this workpaper and driver of costs.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Summary of Results:

In 2025\$ (000) Incurred Costs

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	300	216	262	338	340	354	354	354	354	354	354
Non-Labor	16	20	20	11	8	8	8	8	8	8	8
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	316	236	282	349	348	362	362	362	362	362	362
FTE	3.1	2.1	2.6	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
Units	1,659	1,338	1,748	2,160	2,307	2,307	2,307	2,307	2,307	2,307	2,307

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																			
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast						
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	
Labor	340	340	340	340	340	340	14	14	14	14	14	14	354	354	354	354	354	354	
NLbr	8	8	8	8	8	8	0	0	0	0	0	0	8	8	8	8	8	8	
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	348	348	348	348	348	348	14	14	14	14	14	14	362	362	362	362	362	362	
FTE	3.4	3.4	3.4	3.4	3.4	3.4	0.0	0.0	0.0	0.0	0.0	0.0	3.4	3.4	3.4	3.4	3.4	3.4	
Units	2,307	2,307	2,307	2,307	2,307	2,307	0	0	0	0	0	0	2,307	2,307	2,307	2,307	2,307	2,307	

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026		14	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026 Total		14	0	14	0.0	0	
2027		14	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total		14	0	14	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028 Total	14	0	0	14	0.0	0	
2029	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	14	0	0	14	0.0	0	
2030	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030 Total	14	0	0	14	0.0	0	
2031	14	0	0	14	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	14	0	0	14	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	282	309	319	338	350
Non-Labor	13	18	19	11	8
NSE	0	0	0	0	0
Total	295	327	338	349	358
FTE	3.4	3.5	3.4	3.5	3.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-59	-141	-106	-51	-53
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-59	-141	-106	-51	-53
FTE	-0.8	-1.7	-1.1	-0.5	-0.5
Units	1,659	1,338	1,748	2,160	2,307
Recorded-Adjusted (Nominal \$)					
Labor	223	168	213	287	296
Non-Labor	13	18	19	11	8
NSE	0	0	0	0	0
Total	236	186	232	297	305
FTE	2.6	1.8	2.3	3.0	2.9
Units	1,659	1,338	1,748	2,160	2,307
Vacation & Sick (Nominal \$)					
Labor	34	24	30	39	43

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	34	24	30	39	43
FTE	0.5	0.3	0.3	0.4	0.5
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	44	24	19	12	0
Non-Labor	3	2	1	0	0
NSE	0	0	0	0	0
Total	47	26	20	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	300	216	262	338	340
Non-Labor	16	20	20	11	8
NSE	0	0	0	0	0
Total	316	236	282	349	348
FTE	3.1	2.1	2.6	3.4	3.4
Units	1,659	1,338	1,748	2,160	2,307

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-59	-141	-106	-51	-53	
Non-Labor	0	0	0	0	0	
NSE	0	0	0	0	0	
Total	-59	-141	-106	-51	-53	
FTE	-0.8	-1.7	-1.1	-0.5	-0.5	
Units	1,659	1,338	1,748	2,160	2,307	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-59	0	0	-0.8	0	CCTR Transf To 2100-3490.000
Explanation:	Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.					
2021	0	0	0	0.0	1,659	1-Sided Adj
Explanation:	Meter Tampering Investigations/Leads					
2021 Total	-59	0	0	-0.8	1,659	
2022	-141	0	0	-1.7	0	CCTR Transf To 2100-3490.000

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.						
2022	0	0	0	0.0	1,338	1-Sided Adj
Explanation: Meter Tampering Investigations/Leads						
2022 Total	-141	0	0	-1.7	1,338	
2023	-106	0	0	-1.1	0	CCTR Transf To 2100-3490.000
Explanation: Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.						
2023	0	0	0	0.0	1,748	1-Sided Adj
Explanation: Meter Tampering Investigations/Leads						
2023 Total	-106	0	0	-1.1	1,748	
2024	-51	0	0	-0.5	0	CCTR Transf To 2100-3490.000
Explanation: Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.						
2024	0	0	0	0.0	2,160	1-Sided Adj
Explanation: Meter Tampering Investigations/Leads						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.001 - Meter Revenue Protection
Unit Measure: Investigations

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	-51	0	0	-0.5	2,160	
2025	0	0	0	0.0	2,307	1-Sided Adj
Explanation:	Meter Tampering Investigations/Leads					
2025	-53	0	0	-0.5	0	CCTR Transf To 2100-3490.000
Explanation:	Transfer labor associated with office Credit activities from 100001.001 to workpaper 100001.000.					
2025 Total	-53	0	0	-0.5	2,307	

Note: Totals may include rounding differences.

**Beginning of Workpaper
100001.002 - Postage**

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Activity Description:

Postage includes the expense for mailing customer bills and notices through the United States Postal Service (USPS).

Forecast Explanations:

Labor - Base YR Rec

Not applicable.

Non-Labor - Base YR Rec

Not applicable.

NSE - Base YR Rec

A base year forecast method is used for TY 2028 because the last recorded year accurately reflects the expense level associated with current and forecasted activity.

Units - Base YR Rec

Mail pieces

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Summary of Results:

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0	0	0	0	0
NSE	4,760	4,698	4,751	5,629	5,598	3,827	3,870	3,911	3,949	3,987	4,025
Total	4,760	4,698	4,751	5,629	5,598	3,827	3,870	3,911	3,949	3,987	4,025
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units *(000)	*8,918	*9,428	*9,021	*10,027	*9,656	*6,271	*6,343	*6,412	*6,476	*6,540	*6,602

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSE	5,598	5,598	5,598	5,598	5,598	5,598	-1,771	-1,728	-1,687	-1,649	-1,611	-1,573	3,827	3,870	3,911	3,949	3,987	4,025
Total	5,598	5,598	5,598	5,598	5,598	5,598	-1,771	-1,728	-1,687	-1,649	-1,611	-1,573	3,827	3,870	3,911	3,949	3,987	4,025
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units *(000)	*9,656	*9,656	*9,656	*9,656	*9,656	*9,656	*-3,384	*-3,312	*-3,244	*-3,179	*-3,116	*-3,053	*6,271	*6,343	*6,412	*6,476	*6,540	*6,602

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	0	-1,771	-1,771	0.0	-3,384,729	1-Sided Adj
Explanation:	Lower postage costs due to increased paperless billing adoption See Postage 100001.002 Supplemental Workpaper for additional detail						
2026 Total	0	0	-1,771	-1,771	0.0	-3,384,729	
2027	0	0	-1,728	-1,728	0.0	-3,312,674	1-Sided Adj
Explanation:	Lower postage costs due to increased paperless billing adoption See Postage 100001.002 Supplemental Workpaper for additional detail						
2027 Total	0	0	-1,728	-1,728	0.0	-3,312,674	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028	0	0	-1,687	-1,687	0.0	-3,244,274	1-Sided Adj
Explanation:	Lower postage costs due to increased paperless billing adoption See Postage 100001.002 Supplemental Workpaper for additional detail						
2028 Total	0	0	-1,687	-1,687	0.0	-3,244,274	
2029	0	0	-1,649	-1,649	0.0	-3,179,698	1-Sided Adj
Explanation:	Lower postage costs due to increased paperless billing adoption See Postage 100001.002 Supplemental Workpaper for additional detail						
2029 Total	0	0	-1,649	-1,649	0.0	-3,179,698	
2030	0	0	-1,611	-1,611	0.0	-3,116,393	1-Sided Adj
Explanation:	Lower postage costs due to increased paperless billing adoption See Postage 100001.002 Supplemental Workpaper for additional detail						
2030 Total	0	0	-1,611	-1,611	0.0	-3,116,393	
2031	0	0	-1,573	-1,573	0.0	-3,053,521	1-Sided Adj
Explanation:	Lower postage costs due to increased paperless billing adoption See Postage 100001.002 Supplemental Workpaper for additional detail						
2031 Total	0	0	-1,573	-1,573	0.0	-3,053,521	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,804	4,305	4,463	5,480	5,611
NSE	0	0	0	0	0
Total	3,804	4,305	4,463	5,480	5,611
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-3,804	-4,305	-4,463	-5,480	-5,611
NSE	3,810	4,279	4,526	5,463	5,598
Total	6	-26	63	-17	-14
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*8,918	*9,428	*9,021	*10,027	*9,656
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	3,810	4,279	4,526	5,463	5,598
Total	3,810	4,279	4,526	5,463	5,598
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*8,918	*9,428	*9,021	*10,027	*9,656
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

San Diego Gas & Electric Company
 2028 GRC - APPLICATION
 Non-Shared Service Workpapers

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 10O001.002 - Postage
Unit Measure: Pieces

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	950	419	225	165	0
Total	950	419	225	165	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	4,760	4,698	4,751	5,629	5,598
Total	4,760	4,698	4,751	5,629	5,598
FTE	0.0	0.0	0.0	0.0	0.0
Units *(000)	*8,918	*9,428	*9,021	*10,027	*9,656

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years	2021	2022	2023	2024	2025	
Labor	0	0	0	0	0	
Non-Labor	-3,804	-4,305	-4,463	-5,480	-5,611	
NSE	3,810	4,279	4,526	5,463	5,598	
Total	6	-26	63	-17	-14	
FTE	0.0	0.0	0.0	0.0	0.0	
Units *(000)	*8,918	*9,428	*9,021	*10,027	*9,656	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	6	0	0.0	0	1-Sided Adj
Explanation:	True up postage expense					
2021	0	-3,810	3,810	0.0	0	1-Sided Adj
Explanation:	Move postage expense from Non-Labor to NSE					
2021	0	0	0	0.0	8,918,742	1-Sided Adj
Explanation:	Mail pieces					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	0	-3,804	3,810	0.0	8,918,742	
2022	0	-26	0	0.0	0	1-Sided Adj
Explanation:	True up postage expense					
2022	0	-4,279	4,279	0.0	0	1-Sided Adj
Explanation:	Move postage expense from Non-Labor to NSE					
2022	0	0	0	0.0	9,428,023	1-Sided Adj
Explanation:	Mail pieces					
2022 Total	0	-4,305	4,279	0.0	9,428,023	
2023	0	63	0	0.0	0	1-Sided Adj
Explanation:	True up postage expense					
2023	0	-4,526	4,526	0.0	0	1-Sided Adj
Explanation:	Move postage expense from Non-Labor to NSE					
2023	0	0	0	0.0	9,021,069	1-Sided Adj
Explanation:	Mail pieces					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	0	-4,463	4,526	0.0	9,021,069	
2024	0	-17	0	0.0	0	1-Sided Adj
Explanation:	True up postage expense					
2024	0	-5,463	5,463	0.0	0	1-Sided Adj
Explanation:	Move postage expense from Non-Labor to NSE					
2024	0	0	0	0.0	10,027,117	1-Sided Adj
Explanation:	Mail pieces					
2024 Total	0	-5,480	5,463	0.0	10,027,117	
2025	0	-14	0	0.0	0	1-Sided Adj
Explanation:	True up postage expense					
2025	0	-5,598	5,598	0.0	0	1-Sided Adj
Explanation:	Move postage expense from Non-Labor to NSE					
2025	0	0	0	0.0	9,656,439	1-Sided Adj

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100001.002 - Postage
Unit Measure: Pieces

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Mail pieces						
2025 Total	0	-5,611	5,598	0.0	9,656,439	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 100001.002

	A	B	C	D	E	F	G	H	I	J	K	L
1		Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
2		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
3	Total active electric meters	1,489,921	1,500,046	1,510,986	1,525,434	1,540,576	1,555,051	1,568,900	1,582,047	1,594,459	1,606,626	1,618,710
4	Meter Growth		10,125	10,940	14,448	15,142	14,475	13,849	13,147	12,412	12,167	12,084
5	% - Meter Growth					0.010	0.009	0.009	0.008	0.008	0.008	0.008
6												
7		Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
8	Bills & Notices (Volume)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
9	RICOH - Grouped Bills	216,938	156,756	64,100	51,858	72,145	72,816	73,458	74,067	74,642	75,206	75,766
10	MPK- Paper Bills	8,068,869	8,330,438	8,288,410	8,589,992	8,026,339	4,640,939	4,712,352	4,780,143	4,844,144	4,906,884	4,969,197
11	My Account Surpressed Bills	7,418,406	10,330,612	10,443,886	10,346,786	10,580,198	14,138,625	14,232,761	14,322,122	14,406,487	14,489,190	14,571,329
12	Consolidator e-Bills Delivered	1,031,517	992,561	886,867	893,149	856,710	822,442	789,544	757,962	727,644	698,538	670,596
13	Other Notices	632,935	940,829	668,559	1,385,267	1,557,955	1,557,955	1,557,955	1,557,955	1,557,955	1,557,955	1,557,955
14	Total	17,368,665	20,751,196	20,351,822	21,267,052	21,093,347	21,232,777	21,366,070	21,492,249	21,610,872	21,727,773	21,844,843
15												
16		Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
17	Bills & Notices (Cost per unit)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
18	RICOH - Grouped Bills	\$0.828	\$0.721	\$1.023	\$1.135	\$1.179	\$1.203	\$1.203	\$1.203	\$1.203	\$1.203	\$1.203
19	MPK- Paper Bills	\$0.414	\$0.447	\$0.496	\$0.537	\$0.568	\$0.592	\$0.592	\$0.592	\$0.592	\$0.592	\$0.592
20	My Account Surpressed Bills	\$0.551	\$0.441	\$0.482	\$0.525	\$0.566	\$0.590	\$0.590	\$0.590	\$0.590	\$0.590	\$0.590
21	Consolidator e-Bills Delivered	\$0.408	\$0.441	\$0.516	\$0.525	\$0.566	\$0.590	\$0.590	\$0.590	\$0.590	\$0.590	\$0.590
22	Other Notices	\$0.452	\$0.467	\$0.525	\$0.571	\$0.613	\$0.637	\$0.637	\$0.637	\$0.637	\$0.637	\$0.637
23	Average Cost					\$0.572	\$0.596	\$0.596	\$0.596	\$0.596	\$0.596	\$0.596
24												
25		Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
26	Bills & Notices (Annual Cost - Postage)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
27	RICOH - Grouped Bills	\$ 179,542	\$ 113,041	\$ 65,604	\$ 58,858	\$ 85,035	\$87,573	\$88,345	\$89,078	\$89,770	\$90,448	\$91,122
28	MPK- Paper Bills	\$ 3,344,232	\$ 3,726,824	\$ 4,109,087	\$ 4,613,118	\$ 4,557,490	\$2,746,586	\$2,788,849	\$2,828,969	\$2,866,846	\$2,903,976	\$2,940,854
29	My Account Surpressed Bills	\$ 4,087,528	\$ 4,552,744	\$ 5,032,073	\$ 5,434,722	\$ 5,988,300	\$8,341,666	\$8,397,205	\$8,449,928	\$8,499,702	\$8,548,496	\$8,596,958
30	Consolidator e-Bills Delivered	\$ 420,449	\$ 437,426	\$ 457,357	\$ 469,133	\$ 484,890	\$485,233	\$465,824	\$447,191	\$429,303	\$412,131	\$395,646
31	Other Notices	\$ 286,245	\$ 439,386	\$ 351,204	\$ 791,363	\$ 955,014	\$992,405	\$992,405	\$992,405	\$992,405	\$992,405	\$992,405
32	Total	\$ 8,317,996	\$ 9,269,421	\$ 10,015,324	\$ 11,367,194	\$ 12,070,729	12,653,463	12,732,629	12,807,571	12,878,026	12,947,457	13,016,984
33												
34	Postage Costs					\$5,597,539	\$3,826,564	\$3,869,599	\$3,910,452	\$3,949,021	\$3,986,830	\$4,024,381
35	Forecast Reduction to BY 2025						(\$1,770,975)	(\$1,727,940)	(\$1,687,087)	(\$1,648,518)	(\$1,610,709)	(\$1,573,158)

Beginning of Workpaper
100008.000 - Customer Services Support

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Activity Description:

Customer Services Support is responsible for implementing and managing the Customer Services Project and Program Management, Analytics, Rates and Support Services, and Risk and Compliance functions. Customer Services Support also includes the implementation and administration of SDG&E's Digital Services and SDG&E's Customer Choice programs. Project and Program Management provides leadership and governance for SDG&E's most complex, high-impact initiatives through standardized project management methodologies, rigorous controls, and transparent reporting. Analytics, Rates, and Support Services deliver data insights, business analysis, and operational support across the Office of the Customer. Risk and Compliance Management supports company operations by translating complex compliance obligations into actionable work activities and managing controls to promote and sustain compliance and reduce risk. Digital Services leads SDG&E's enterprise digital strategy, helping the company to deliver secure, intuitive, and customer-centric online experiences. Customer Choice group performs a wide variety of functions to enroll customers in choice programs, provide operational support to Load Serving Entities (LSEs), and educate customers seeking these alternate energy services.

Forecast Explanations:

Labor - Base YR Rec

A base year forecast method was utilized for TY2028 for this cost category because the last recorded year accurately reflects the expense level associated with current activity. This method is most appropriate because most activities within Customer Services Support are ongoing business that have not changed in recent years. In addition, the Customer Choice function reached steady state when the last tranche of Community Choice Aggregation customers were enrolled in 2024.

Non-Labor - Base YR Rec

A base year forecast method was utilized for TY2028 for this cost category because the last recorded year accurately reflects the expense level associated with current activity. This method is most appropriate because most activities within Customer Services Support are ongoing business that have not changed in recent years. In addition, the Customer Choice function reached steady state when the last tranche of Community Choice Aggregation customers were enrolled in 2024.

NSE - Base YR Rec

Not applicable.

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Units - Base YR Rec

The activity level and costs of this workpaper are reflected in Full-Time Equivalents.

Summary of Results:

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	5,727	5,172	5,173	4,879	4,716	4,906	4,910	4,907	4,907	4,907	4,907
Non-Labor	5,060	1,772	2,614	762	1,042	1,151	1,151	1,151	1,151	1,151	1,151
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	10,787	6,944	7,786	5,641	5,758	6,057	6,061	6,058	6,058	6,058	6,058
FTE	43.4	40.2	40.1	36.0	34.9	34.9	34.9	34.9	34.9	34.9	34.9
Units	43	40	40	36	35	35	35	35	35	35	35

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	4,716	4,716	4,716	4,716	4,716	4,716	190	194	191	191	191	191	4,906	4,910	4,907	4,907	4,907	4,907
NLbr	1,042	1,042	1,042	1,042	1,042	1,042	109	109	109	109	109	109	1,151	1,151	1,151	1,151	1,151	1,151
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,758	5,758	5,758	5,758	5,758	5,758	299	303	300	300	300	300	6,057	6,061	6,058	6,058	6,058	6,058
FTE	34.9	34.9	34.9	34.9	34.9	34.9	0.0	0.0	0.0	0.0	0.0	0.0	34.9	34.9	34.9	34.9	34.9	34.9
Units	35	35	35	35	35	35	0	0	0	0	0	0	35	35	35	35	35	35

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	58	0	58	0.0	0	1-Sided Adj
Explanation:	Independent privacy audit costs (mandated by CPUC D. 11-07-056 and D.12-08-045, performed once every GRC cycle.) Recent audit costs \$286K (\$14K in 2025 and \$272K in 2026). Annual cost: \$286K/4 = \$72K. Adjustment from BY 2025: \$72K - \$14K = \$58K						
2026	0	51	0	51	0.0	0	1-Sided Adj
Explanation:	Community Choice Aggregation Code of Conduct bi-annual audit (mandated by D.12-12-036 Attachment 1, rule 23). Previous audit performed 2022-2024 cost \$154K for three-year period 2020-2022. Annual cost: \$154K/3 = \$51K						
2026	190	0	0	190	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026 Total	190	109	0	299	0.0	0	
2027	0	58	0	58	0.0	0	1-Sided Adj
Explanation:	Independent privacy audit costs (mandated by CPUC D. 11-07-056 and D.12-08-045, performed once every GRC cycle.) Recent audit costs \$286K (\$14K in 2025 and \$272K in 2026). Annual cost: \$286K/4 = \$72K. Adjustment from BY 2025: \$72K - \$14K = \$58K						
2027	0	51	0	51	0.0	0	1-Sided Adj
Explanation:	Community Choice Aggregation Code of Conduct bi-annual audit (mandated by D.12-12-036 Attachment 1, rule 23). Previous audit performed 2022-2024 cost \$154K for three-year period 2020-2022. Annual cost: \$154K/3 = \$51K						
2027	194	0	0	194	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027 Total	194	109	0	303	0.0	0	
2028	0	58	0	58	0.0	0	1-Sided Adj
Explanation:	Independent privacy audit costs (mandated by CPUC D. 11-07-056 and D.12-08-045, performed once every GRC cycle.) Recent audit costs \$286K (\$14K in 2025 and \$272K in 2026). Annual cost: \$286K/4 = \$72K. Adjustment from BY 2025: \$72K - \$14K = \$58K						
2028	0	51	0	51	0.0	0	1-Sided Adj
Explanation:	Community Choice Aggregation Code of Conduct bi-annual audit (mandated by D.12-12-036 Attachment 1, rule 23). Previous audit performed 2022-2024 cost \$154K for three-year period 2020-2022. Annual cost: \$154K/3 = \$51K						
2028	191	0	0	191	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2028 Total	191	109	0	300	0.0	0	
2029	0	58	0	58	0.0	0	1-Sided Adj
Explanation:	Independent privacy audit costs (mandated by CPUC D. 11-07-056 and D.12-08-045, performed once every GRC cycle.) Recent audit costs \$286K (\$14K in 2025 and \$272K in 2026). Annual cost: \$286K/4 = \$72K. Adjustment from BY 2025: \$72K - \$14K = \$58K						
2029	0	51	0	51	0.0	0	1-Sided Adj
Explanation:	Community Choice Aggregation Code of Conduct bi-annual audit (mandated by D.12-12-036 Attachment 1, rule 23). Previous audit performed 2022-2024 cost \$154K for three-year period 2020-2022. Annual cost: \$154K/3 = \$51K						
2029	191	0	0	191	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029 Total	191	109	0	300	0.0	0	
2030	0	58	0	58	0.0	0	1-Sided Adj
Explanation:	Independent privacy audit costs (mandated by CPUC D. 11-07-056 and D.12-08-045, performed once every GRC cycle.) Recent audit costs \$286K (\$14K in 2025 and \$272K in 2026). Annual cost: \$286K/4 = \$72K. Adjustment from BY 2025: \$72K - \$14K = \$58K						
2030	0	51	0	51	0.0	0	1-Sided Adj
Explanation:	Community Choice Aggregation Code of Conduct bi-annual audit (mandated by D.12-12-036 Attachment 1, rule 23). Previous audit performed 2022-2024 cost \$154K for three-year period 2020-2022. Annual cost: \$154K/3 = \$51K						
2030	191	0	0	191	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2030 Total	191	109	0	300	0.0	0	
2031	0	58	0	58	0.0	0	1-Sided Adj
Explanation:	Independent privacy audit costs (mandated by CPUC D. 11-07-056 and D.12-08-045, performed once every GRC cycle.) Recent audit costs \$286K (\$14K in 2025 and \$272K in 2026). Annual cost: \$286K/4 = \$72K. Adjustment from BY 2025: \$72K - \$14K = \$58K						
2031	0	51	0	51	0.0	0	1-Sided Adj
Explanation:	Community Choice Aggregation Code of Conduct bi-annual audit (mandated by D.12-12-036 Attachment 1, rule 23). Previous audit performed 2022-2024 cost \$154K for three-year period 2020-2022. Annual cost: \$154K/3 = \$51K						
2031	191	0	0	191	0.0	0	1-Sided Adj
Explanation:	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031 Total	191	109	0	300	0.0	0	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	4,461	4,235	4,460	4,575	4,423
Non-Labor	4,050	1,793	2,629	975	1,267
NSE	0	0	0	0	0
Total	8,511	6,028	7,090	5,550	5,690
FTE	39.5	37.0	37.2	35.0	33.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-213	-220	-242	-434	-309
Non-Labor	0	-179	-139	-235	-225
NSE	0	0	0	0	0
Total	-213	-399	-382	-669	-534
FTE	-2.6	-2.5	-2.5	-3.8	-3.0
Units	43	40	40	36	35
Recorded-Adjusted (Nominal \$)					
Labor	4,247	4,015	4,218	4,141	4,114
Non-Labor	4,050	1,614	2,490	740	1,042
NSE	0	0	0	0	0
Total	8,298	5,630	6,708	4,881	5,156
FTE	37.0	34.5	34.7	31.3	30.0
Units	43	40	40	36	35
Vacation & Sick (Nominal \$)					
Labor	640	585	586	562	602

Area: CUSTOMER SERVICES
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Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Determination of Adjusted-Recorded (Incurred Costs in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	640	585	586	562	602
FTE	6.4	5.7	5.4	4.7	4.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	840	571	369	176	0
Non-Labor	1,010	158	124	22	0
NSE	0	0	0	0	0
Total	1,850	729	493	198	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	5,727	5,172	5,173	4,879	4,716
Non-Labor	5,060	1,772	2,614	762	1,042
NSE	0	0	0	0	0
Total	10,787	6,944	7,786	5,641	5,758
FTE	43.4	40.2	40.1	36.0	34.9
Units	43	40	40	36	35

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2021	2022	2023	2024	2025	
Labor	-213	-220	-242	-434	-309	
Non-Labor	0	-179	-139	-235	-225	
NSE	0	0	0	0	0	
Total	-213	-399	-382	-669	-534	
FTE	-2.6	-2.5	-2.5	-3.8	-3.0	
Units	43	40	40	36	35	

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	43	1-Sided Adj
Explanation:	Full-Time Equivalent					
2021	-213	0	0	-2.6	0	CCTR Transf To 2100-3442.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2021 Total	-213	0	0	-2.6	43	

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 10O008.000 - Customer Services Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2022	0	-179	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation:	Transfer support costs for Consent to Share from cost center 2100-3880 in 10O008 Customer Services Support to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2022	0	0	0	0.0	40	1-Sided Adj
Explanation:	Full-Time Equivalent					
2022	-220	0	0	-2.5	0	CCTR Transf To 2100-3442.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 10O008 Customer Services Support to cost center 2100-3442 in 10O007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2022 Total	-220	-179	0	-2.5	40	
2023	0	80	0	0.0	0	CCTR Transf From 2100-4144.000
Explanation:	Transfer digital non-labor from cost center 2100-4144 in 10O007 Customer Engagement to 2100-3167 in 10O008 Customer Services Support to align activity/function with where it resides and is forecasted.					
2023	0	-222	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation:	Transfer support costs for Consent to Share from cost center 2100-3880 in 10O008 Customer Services Support to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2023	0	3	0	0.0	0	1-Sided Adj
Explanation:	Adding Non-Executive Officer costs that were incorrectly charged to SB901.					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	40	1-Sided Adj
Explanation:	Full-Time Equivalent					
2023	-242	0	0	-2.5	0	CCTR Transf To 2100-3442.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2023 Total	-242	-139	0	-2.5	40	
2024	0	-229	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation:	Transfer support costs for Consent to Share from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2024	-67	0	0	-0.4	0	CCTR Transf To 2100-4144.000
Explanation:	Transfer ADA labor from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2024	0	-6	0	0.0	0	CCTR Transf To 2100-4144.000
Explanation:	Transfer ADA non-labor from cost center 2100-3167 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2024	0	0	0	0.0	36	1-Sided Adj
Explanation:	Full-Time Equivalent					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	-368	0	0	-3.4	0	CCTR Transf To 2100-3442.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2024 Total	-434	-235	0	-3.8	36	
2025	-38	-1	0	-0.2	0	CCTR Transf To 2100-4144.000
Explanation:	Transfer ADA labor and non-labor from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2025	0	-9	0	0.0	0	CCTR Transf To 2100-4144.000
Explanation:	Transfer ADA non-labor from cost center 2100-3167 in 100008 Customer Services Support to cost center 2100-4144 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2025	0	-215	0	0.0	0	CCTR Transf To 2100-3992.000
Explanation:	Transfer support costs for Consent to Share from cost center 2100-3880 in 100008 Customer Services Support to cost center 2100-3992 in 11T005 Non-Shared Customer to align activity/function with where it resides and is forecasted.					
2025	-271	0	0	-2.8	0	CCTR Transf To 2100-3442.000
Explanation:	Transfer Business Services Analyst labor from cost center 2100-0634 in 100008 Customer Services Support to cost center 2100-3442 in 100007 Customer Engagement to align activity/function with where it resides and is forecasted.					
2025	0	0	0	0.0	35	1-Sided Adj
Explanation:	Full-Time Equivalent					

Note: Totals may include rounding differences.

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler
Category: C. Customer Operations and Customer Services Support
Category-Sub: 1. Customer Operations and Customer Services Support
Workpaper: 100008.000 - Customer Services Support
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	-309	-225	0	-3.0	35	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Non-Shared Service Workpapers

Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0008	000	CUSTOMER BILLING RESOURCES MGR
2100-0009	000	CUSTOMER BILLING MGR
2100-0013	000	CUSTOMER CARE CENTER OPERATIONS
2100-0016	000	CUSTOMER CARE CENTER MANAGER
2100-0019	000	CUSTOMER CARE CENTER - TECHNOLOGY
2100-0021	000	ACCOUNT MANAGEMENT
2100-0022	000	ACCOUNT RESEARCH
2100-0023	000	METER REVENUE PROTECTION SDGE
2100-0024	000	FIELD COLLECTIONS
2100-0025	000	NO FIELD COLLECTIONS
2100-0030	000	CSF OPERATIONS BEACH CITIES
2100-0031	000	CSF OPERATIONS EASTERN
2100-0032	000	CSF OPERATIONS METRO
2100-0033	000	CSF OPERATIONS NORTH EAST
2100-0034	000	CSF OPERATIONS NORTH COAST
2100-0035	000	ELECTRIC METERING OPERATIONS
2100-0040	000	OPERATIONS STRATEGY
2100-0042	000	SMART METER OPERATION
2100-0064	000	DIR CUST PROGRAMS & ASSIST
2100-0321	000	LIGB PAYMENTS
2100-0330	000	ALLOWANCE FOR UNCOLLECTIBLES
2100-0395	000	POSTAGE - CUSTOMER BILLS
2100-0622	000	DIR CUSTOMER CARE & SUCCESS
2100-0626	000	FEDERAL ACCTS MANAGER
2100-0627	000	FEDERAL PROJECTS
2100-0629	000	POLICY & SUPPORT MGR
2100-0630	000	CUSTOMER ASST MGR - DAP
2100-0634	000	ANALYTICS, RATES, SUPP SVCS MANAGER
2100-0639	000	CSF SKILLS TRAINING
2100-0640	000	CSF SEASONAL
2100-0642	000	CUSTOMER OPERATIONS TECHNOLOGY MANAGER
2100-0643	000	NON-RESIDENTIAL 3RD PARTY PROGRAMS
2100-0650	000	RESIDENTIAL & DR PROGRAM MANAGEMENT
2100-0655	000	FEDERAL ACCOUNTS FINANCE & ACCOUNTING
2100-0717	000	METER SHOP
2100-3167	000	DIGITAL SERVICES
2100-3434	000	BUSINESS STRATEGY & DEVELOPMENT
2100-3435	000	FEDERAL BUSINESS DEVELOPMENT
2100-3440	000	DEMAND RESPONSE PROGRAM MANAGER
2100-3442	000	BUSINESS SVCS MAJOR ACCOUNTS
2100-3444	000	BUSINESS SVCS PROJECT COORDINATION
2100-3448	000	SMALL C&I SEGMENT EE/DR MANAGER
2100-3451	000	ENERGY EFFICIENCY PARTNERSHIPS & OBF
2100-3452	000	CUSTOMER ASST MGR - CARE
2100-3453	000	CUSTOMER PROGRAMS SYSTEM SUPPORT

San Diego Gas & Electric Company
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Area: CUSTOMER SERVICES
Witness: Sabrina K. Butler

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-3454	000	CUSTOMER ASSISTANT OUTREACH MANAGER
2100-3456	000	CUSTOMER SERVICES FIELD STAFF
2100-3457	000	MGR CSF TRAINING & QUALITY ASSURANCE
2100-3477	000	CUSTOMER OPERATIONS SUPPORT MANAGER
2100-3480	000	CUST OPS SOUTH DIR
2100-3482	000	CUSTOMER CARE CTR - BO PAY STATION SUPP
2100-3484	000	CUSTOMER CARE CENTER BO OPERATIONS
2100-3485	000	CUSTOMER CARE BRANCH OFFICE SATELLITE OP
2100-3486	000	CUSTOMER CARE CENTER - APL SUPPORT
2100-3490	000	CREDIT & COLL MGR
2100-3512	000	CUSTOMER CARE CENTER - LOS
2100-3515	000	CUSTOMER CARE CENTER TRAINING & DEVELOP
2100-3516	000	CUSTOMER CARE CENTER - POLICY SUPPORT
2100-3571	000	DIRECTOR - CUSTOMER FIELD OPERATIONS
2100-3576	000	CUSTOMER SERVICE PROJ MGMT OFFICE
2100-3580	000	BUSINESS SVCS CUST ENGY SVCS
2100-3619	000	CUSTOMER PROGRAMS ENGINEERING SERVICES
2100-3664	000	CSF DISTRICT OPS MANAGER BEACH CITIES
2100-3665	000	CSF DISTRICT OPS MANAGER METRO
2100-3666	000	CSF DISTRICT OPERATIONS MANAGER EASTERN
2100-3667	000	CSF DISTRICT OPS MANAGER NORTH COAST
2100-3668	000	CSF DISTRICT OPS MANAGER NORTH EAST
2100-3675	000	CLEAN TRANSPORTATION CUSTOMER EXPERIENCE
2100-3701	000	VP CUSTOMER SOLUTIONS
2100-3703	000	ENERGY MANAGEMENT TOOL
2100-3751	000	CLEAN TRANSPORTATION DIRECTOR
2100-3753	000	METER ACCESS
2100-3765	000	PROGRAM OPERATIONS
2100-3766	000	CUSTOMER PROGRAMS PROCESSING
2100-3777	000	ENERGY EFFICIENCY MARKETING COST
2100-3778	000	ENERGY EFFICIENCY DIRECT IMPLEMENT COST
2100-3780	000	ELECTRIC METERING ENGINEERING
2100-3784	000	CUSTOMER COMMUNICATIONS - TECHNOLOGIES
2100-3811	000	CUSTOMER ANALYTICS SERVICES
2100-3839	000	COMPLAINT RESOLUTION
2100-3841	000	PRODUCT AND TRANSITION MGMT
2100-3880	000	OFFICE OF CUSTOMER PRIVACY
2100-3890	000	MGR EMO TRAINING & QUALITY ASSURANCE
2100-4027	000	CUSTOMER OUTREACH & EDUCATION MANAGER
2100-4052	000	Digital & Customer Experience
2100-4054	000	CLEAN TRANSPORTATION
2100-4099	000	VP CUSTOMER SERVICES
2100-4103	000	CLEAN TRANSPORTATION ANALYTICS
2100-4107	000	CUSTOMER PROGRAMS MEASUREMENT&EVALUTION
2100-4108	000	FINANCIAL BUSINESS ANALYSIS

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Area: CUSTOMER SERVICES

Witness: Sabrina K. Butler

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-4110	000	CUSTOMER ASSISTANCE PROGRAMS MANAGEMENT
2100-4111	000	CUSTOMER PROGRAMS & ENGAGEMENT MANAGER
2100-4117	000	CUSTOMER PROGRAMS INSPECTIONS
2100-4119	000	CCA MGMT, STRATEGY & POLICY
2100-4125	000	CUST FIELD OPS ANALYTICS & TECHNOLOGY
2100-4144	000	ACCESS FUNCTIONAL NEEDS
2100-4145	000	COMMUNITY ENGAGEMENT & OUTREACH
2100-4146	000	CCA BILLING OPERATIONS
2100-4179	000	CUSTOMER STRATEGY & TRANSFORMATION
2100-4189	000	SMART METER CAPITAL PROGRAMS
2100-4210	000	CALL CENTER OF FUTURE
2100-4227	000	CUSTOMER CARE CENTER MANAGEMENT
2100-4233	000	CLEAN TRANSPORTATION BUSINESS DEV
2100-4240	000	DATA, ANALYTICS & REPORTING
2100-4241	000	RENEWABLE PROGRAMS
2100-4242	000	RESIL SUSTAN & EQUITY PRGM
2100-4252	000	EV ELECTRICIANS-EMO FLD OPS
2100-4253	000	BEACH CITIES-EMO ELECT METER SVC
2100-4254	000	METRO-EMO ELECT METER SVC
2100-4255	000	EASTERN_ EMO ELECT METER SVC
2100-4256	000	NORTHEAST -EMO ELECT METER SVC
2100-4257	000	NORTH COAST-EMO ELECT METER SVC
2100-4258	000	EMO - MANAGEMENT SUPPORT