

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.26-06-015

Exhibit No.: (SDGE-22-WP.1)

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF ALEXANDRA G. TAYLOR
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

SEPTEMBER 2026



2028 General Rate Case - REVISED

INDEX OF WORKPAPERS

Exhibit SDGE-22-WP.1 - SAFETY & CULTURE

DOCUMENT	PAGE
Overall Summary For Exhibit No. SDGE-22-WP.1	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Human Resources	3
..1HR000.000 - VP - PEOPLE & CULTURE	6
..1HR001.000 - ORGANIZATIONAL EFFECTIVENESS & INCLUSION	16
..1HR002.000 - HUMAN RESOURCES	33
..1HR003.000 - TOTAL DISABILITY	49
..1HR004.000 - WORKERS' COMPENSATION (WC)	57
..1HR004.001 - LONG-TERM DISABILITY (LTD)	67
Category: B. Safety Management	77
..1HR005.000 - SAFETY OVERSIGHT & CULTURE	79
..1HR006.000 - CONTRACTOR SAFETY	89
..1HR007.000 - SAFETY COMPLIANCE & INDUSTRIAL HYGIENE	98
..1HR008.000 - SAFETY MANAGEMENT SYSTEM	107
Category: C. Business Transformation Office	116
..1HR009.000 - BUSINESS TRANSFORMATION OFFICE	118
..1HR010.000 - BUSINESS OPTIMIZATION	133
..1HR011.000 - INVESTMENT PORTFOLIO OPTIMIZATION (IPO)	142
<i>Summary of Shared Services Workpapers</i>	152
Category: A. Human Resources	153
..2100-3834.000 - PEOPLE RESEARCH & ANALYTICS	155
..2100-3414.000 - DRUG & ALCOHOL TESTING PROGRAM	168
..2100-3505.000 - EMPLOYEE CARE SERVICES	180
..2100-3506.000 - WELLNESS PROGRAMS	192
Category: B. Safety Management	204
..2100-0214.000 - FIELD SAFETY & TRAINING	205
Category: C. Business Transformation Office	218
..2100-4268.000 - BUSINESS TRANSFORMATION OFFICE - VP	219
<i>Appendix A: List of Non-Shared Cost Centers</i>	234

Overall Summary For Exhibit No. SDGE-22-WP.1

Area:	SAFETY & CULTURE
Witness:	Alexandra G. Taylor

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Non-Shared Services	26,820	25,994	26,674	27,488	27,753	28,053	28,358
Shared Services	3,420	3,561	3,782	3,784	3,784	3,784	3,784
Total	30,240	29,555	30,456	31,272	31,537	31,837	32,142

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor

Summary of Non-Shared Services Workpapers:

Description	In 2025 \$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Human Resources	16,840	17,820	18,489	19,304	19,569	19,869	20,174
B. Safety Management	3,268	3,389	3,385	3,385	3,385	3,385	3,385
C. Business Transformation Office	6,712	4,785	4,800	4,799	4,799	4,799	4,799
Total	26,820	25,994	26,674	27,488	27,753	28,053	28,358

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Workpaper: VARIOUS

Summary for Category: A. Human Resources

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	7,822	8,888	9,072	9,224	9,224	9,224	9,224
Non-Labor	1,265	1,319	1,390	1,633	1,603	1,603	1,603
NSE	7,753	7,613	8,027	8,447	8,742	9,042	9,347
Total	16,840	17,820	18,489	19,304	19,569	19,869	20,174
FTE	54.5	59.5	60.7	61.7	61.7	61.7	61.7

Workpapers belonging to this Category:

1HR000.000 VP - People & Culture

Labor	361	379	379	378	378	378	378
Non-Labor	412	412	412	412	412	412	412
NSE	0	0	0	0	0	0	0
Total	773	791	791	790	790	790	790
FTE	1.8	1.8	1.8	1.8	1.8	1.8	1.8

Unit Measure: FTEs

Units	2	2	2	2	2	2	2
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1HR001.000 Organizational Effectiveness & Inclusion

Labor	2,053	2,398	2,590	2,745	2,745	2,745	2,745
Non-Labor	171	204	265	345	345	345	345
NSE	0	0	0	0	0	0	0
Total	2,224	2,602	2,855	3,090	3,090	3,090	3,090
FTE	14.7	16.3	17.5	18.5	18.5	18.5	18.5

Unit Measure: FTEs

Units	15	17	18	19	19	19	19
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Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1HR002.000 Human Resources							
Labor	5,408	6,111	6,103	6,101	6,101	6,101	6,101
Non-Labor	399	420	430	593	563	563	563
NSE	0	0	0	0	0	0	0
Total	5,807	6,531	6,533	6,694	6,664	6,664	6,664
FTE	38.0	41.4	41.4	41.4	41.4	41.4	41.4
Unit Measure: FTEs							
Units	38	41	41	41	41	41	41
1HR003.000 Total Disability							
Labor	0	0	0	0	0	0	0
Non-Labor	283	283	283	283	283	283	283
NSE	0	0	0	0	0	0	0
Total	283	283	283	283	283	283	283
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0
1HR004.000 Workers' Compensation (WC)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	3,973	3,835	4,002	4,170	4,340	4,514	4,688
Total	3,973	3,835	4,002	4,170	4,340	4,514	4,688
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1HR004.001 Long-Term Disability (LTD)							
Labor	0	0	0	0	0	0	0
Non-Labor	0	0	0	0	0	0	0
NSE	3,780	3,778	4,025	4,277	4,402	4,528	4,659
Total	3,780	3,778	4,025	4,277	4,402	4,528	4,659
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unit Measure: No feasible units							
Units	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR000.000 - VP - People & Culture

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

Activity Description:

The VP – People and Culture provides leadership and strategic direction to an organization of approximately 70 employees, and ensures employees have the qualifications, experience, and skillset to perform their work. The VP - People and Culture is responsible for implementing policies, programs, and activities aimed at attracting and retaining a qualified skilled workforce that is invested in the Company's goals and serving the community.

Forecast Explanations:

The forecast method is base year recorded costs. Labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents the structure of the organization moving forward.

The forecast method is base year recorded costs. Non-Labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents the structure of the organization moving forward.

N/A

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

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	722	48	48	282	361	379	379	378	378	378	378
Non-Labor	476	627	225	317	412	412	412	412	412	412	412
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,197	675	274	599	773	791	791	790	790	790	790
FTE	0.4	0.4	0.4	2.5	1.8	1.8	1.8	1.8	1.8	1.8	1.8
Units	0	0	0	3	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	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	18	18	17	17	17	17	379	379	378	378	378	378
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	412	412	412	412	412	412
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	18	18	17	17	17	17	791	791	790	790	790	790
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	1.8	1.8	1.8	1.8	1.8	1.8
Units	0	0	0	0	0	0	0	0	0	0	0	0	2	2	2	2	2	2

Forecast Adjustment Details:

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type
2026	18	0	0	18	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	18	0	0	18	0.0	0	
2027	18	0	0	18	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	18	0	0	18	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type
2028	17	0	0	17	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	17	0	0	17	0.0	0	
2029	17	0	0	17	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	17	0	0	17	0.0	0	
2030	17	0	0	17	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	17	0	0	17	0.0	0	
2031	17	0	0	17	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	17	0	0	17	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	794	310	333	49	52
Non-Labor	383	572	215	304	368
NSE	0	0	0	0	0
Total	1,176	882	548	353	420
FTE	1.4	1.4	1.4	1.5	0.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-258	-272	-293	190	263
Non-Labor	0	0	0	4	44
NSE	0	0	0	0	0
Total	-258	-272	-293	194	307
FTE	-1.0	-1.0	-1.0	0.7	1.0
Units	0	0	0	3	2
Recorded-Adjusted (Nominal \$)					
Labor	535	37	40	239	315
Non-Labor	383	572	215	308	412
NSE	0	0	0	0	0
Total	918	610	254	547	727
FTE	0.4	0.4	0.4	2.2	1.5
Units	0	0	0	3	2
Vacation & Sick (Nominal \$)					
Labor	81	5	5	32	46

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
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	81	5	5	32	46
FTE	0.0	0.0	0.0	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	106	5	3	10	0
Non-Labor	93	55	11	9	0
NSE	0	0	0	0	0
Total	199	60	14	19	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	722	48	48	282	361
Non-Labor	476	627	225	317	412
NSE	0	0	0	0	0
Total	1,197	675	274	599	773
FTE	0.4	0.4	0.4	2.5	1.8
Units	0	0	0	3	2

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-258	-272	-293	190	263
Non-Labor	0	0	-0.190	4	44
NSE	0	0	0	0	0
Total	-258	-272	-293	194	307
FTE	-1.0	-1.0	-1.0	0.7	1.0
Units	0	0	0	3	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	-258	0	0	-1.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2021	0	0	0	0.0	0	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021	0	0	0	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2021 Unit Adjustment						
2021 Total	-258	0	0	-1.0	0	
2022	-272	0	0	-1.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2022 Total	-272	0	0	-1.0	0	
2023	-293	0	0	-1.0	0	1-Sided Adj
Explanation: Adjustment for executive officer costs as defined under Resolution E-4963 pursuant to Public Utilities Code Section 706, as enacted by Senate Bill (SB) 901, which prohibits SDG&E from recovering from ratepayers any annual salary, bonus, benefits, or other consideration of any value (compensation and benefits).						
2023 Total	-293	0	0	-1.0	0	
2024	190	4	0	0.7	0	1-Sided Adj
Explanation: Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.						
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: 2024 Unit Adjustment						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. VP - People & Culture
Workpaper: 1HR000.000 - VP - People & Culture
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	190	4	0	0.7	3	
2025	263	2	0	1.0	0	1-Sided Adj
Explanation:	Adjustment to add executive officer compensation for SB901 exempt officer consistent with SEC designation.					
2025	0	42	0	0.0	0	CCTR Transf From 2100-0360.005
Explanation:	Adjustment to transfer costs related to Engage2Excel invoice to correct witness area.					
2025	0	0	0	0.0	2	1-Sided Adj
Explanation:	2025 Unit Adjustment					
2025 Total	263	44	0	1.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR001.000 - Organizational Effectiveness & Inclusion

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
Unit Measure: FTEs

Activity Description:

The Organizational Effectiveness group, which consists of Organizational Development, Talent Development, Diversity and Inclusion, and People Research which provide individual and organizational development programs and services for SDG&E. This group oversees the succession planning process for high potential employees, develops and executes leadership development programs, manages programs to enhance organizational performance and individual development, manages efforts with analyzing staffing trends and skill readiness.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs plus incremental adjustments. This method was selected as the recorded costs for 2025 most appropriately reflect expected staffing levels.

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs plus incremental adjustments. This method was selected as the recorded costs for 2025 most appropriately reflect expected non-labor requirements to operate this area.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
Unit Measure: FTEs

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	2,314	2,181	2,337	2,144	2,053	2,398	2,590	2,745	2,745	2,745	2,745
Non-Labor	411	259	275	215	171	204	265	345	345	345	345
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	2,725	2,440	2,612	2,359	2,224	2,602	2,855	3,090	3,090	3,090	3,090
FTE	16.3	14.9	15.7	13.8	14.7	16.3	17.5	18.5	18.5	18.5	18.5
Units	16	15	16	14	15	17	18	19	19	19	19

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,053	2,053	2,053	2,053	2,053	2,053	345	537	692	692	692	692	2,398	2,590	2,745	2,745	2,745	2,745
NLbr	171	171	171	171	171	171	33	94	174	174	174	174	204	265	345	345	345	345
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,224	2,224	2,224	2,224	2,224	2,224	378	631	866	866	866	866	2,602	2,855	3,090	3,090	3,090	3,090
FTE	14.7	14.7	14.7	14.7	14.7	14.7	1.6	2.8	3.8	3.8	3.8	3.8	16.3	17.5	18.5	18.5	18.5	18.5
Units	15	15	15	15	15	15	2	3	4	4	4	4	17	18	19	19	19	19

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	119	4	0	123	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2026	112	4	0	116	0.8	1	1-Sided Adj
Explanation:	Backfill for (1) Organizational Development Advisor role vacant in 2025 in Q2-2026 to provide organizational support (1 FTE x \$149,000*9/12 months).						
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.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Custom-built Built Technical and Job-specific Assessments: Develop in-house capabilities for custom-built technical and job-specific assessments; purchase/license platform; create procedures for job analysis, item development, and test validation. Supports evidence-based talent practices and compliance with legal standards for selection tools.						
2026 Total	345	33	0	378	1.6	2	
2027	119	4	0	123	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2027	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Validate/Revalidate Existing Major Selection Assessment Programs (non-leadership): These validation studies will ensure the company is in compliance with legal requirements and company policy such as: Operations and Support Assessment, Field & Technical Assessment and Manager/Director assessment; job-specific assessments.						
2027	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Custom-built Built Technical and Job-specific Assessments: Develop in-house capabilities for custom-built technical and job-specific assessments; purchase/license platform; create procedures for job analysis, item development, and test validation. Supports evidence-based talent practices and compliance with legal standards for selection tools.						
2027	120	0	0	120	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	149	5	0	154	1.0	1	1-Sided Adj
Explanation:	Backfill for (1) Organizational Development Advisor role vacant in 2025 to provide organizational support (1 FTE x \$149,000).						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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	149	5	0	154	1.0	1	1-Sided Adj
Explanation:	Backfill for (1) Employee Development Advisor to provide organizational support (1 FTE x \$149,000).						
2027	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Additional new employee resource group (ERG) - Native American Heritage						
2027 Total	537	94	0	631	2.8	3	
2028	119	4	0	123	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2028	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Validate/Revalidate Existing Major Selection Assessment Programs (non-leadership): These validation studies will ensure the company is in compliance with legal requirements and company policy such as: Operations and Support Assessment, Field & Technical Assessment and Manager/Director assessment; job-specific assessments.						
2028	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Custom-built Built Technical and Job-specific Assessments: Develop in-house capabilities for custom-built technical and job-specific assessments; purchase/license platform; create procedures for job analysis, item development, and test validation. Supports evidence-based talent practices and compliance with legal standards for selection tools.						
2028	298	10	0	308	2.0	2	1-Sided Adj
Explanation:	Backfill for (2) Organizational Development Advisor roles vacant in 2025 to provide organizational support (2 FTEs x \$149,000/ea).						
2028	149	5	0	154	1.0	1	1-Sided Adj
Explanation:	Backfill for (1) Employee Development Advisor to provide organizational support (1 FTE x \$149,000).						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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	126	0	0	126	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	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Additional new employee resource group (ERG) - Native American Heritage						
2028	0	24	0	24	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; will rotate 4 employees to attend per year. (Conferences are: Society of Human Resource Management (SHRM), Association for Talent Development (ATD).)						
2028	0	9	0	9	0.0	0	1-Sided Adj
Explanation:	Certifications necessary to facilitate internal development programs such as Crucial Conversations, Ken Blanchard Situational Leadership, and Harrison Assessment. Estimating 3 employees needing new certifications per year at a cost of \$3,000 each.						
2028	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; 1 employee to attend per year. (Conferences are: Society of Human Resource Management (SHRM).)						
2028	0	11	0	11	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend Society for Industrial and Organizational Psychology (SIOP) conference and external seminars; approximately \$3,500/employee; 3 employees will attend.						
2028	0	25	0	25	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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:	Develop and validate leadership assessments for the selection of leaders. Validated selection assessments are a best practice for ensuring hiring and promotion decisions are job-related, consistent, and legally defensible, and are among the strongest predictors of job performance. (This request supports a one-time cost of \$100,000 in 2028, normalized at \$25,000 per year over the GRC cycle.)						
2028 Total	692	174	0	866	3.8	4	
2029	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Develop and validate leadership assessments for the selection of leaders. Validated selection assessments are a best practice for ensuring hiring and promotion decisions are job-related, consistent, and legally defensible, and are among the strongest predictors of job performance. (This request supports a one-time cost of \$100,000 in 2028, normalized at \$25,000 per year over the GRC cycle.)						
2029	119	4	0	123	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2029	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Custom-built Built Technical and Job-specific Assessments: Develop in-house capabilities for custom-built technical and job-specific assessments; purchase/license platform; create procedures for job analysis, item development, and test validation. Supports evidence-based talent practices and compliance with legal standards for selection tools.						
2029	298	10	0	308	2.0	2	1-Sided Adj
Explanation:	Backfill for (2) Organizational Development Advisor roles vacant in 2025 to provide organizational support (2 FTEs x \$149,000/ea).						
2029	149	5	0	154	1.0	1	1-Sided Adj
Explanation:	Backfill for (1) Employee Development Advisor to provide organizational support (1 FTE x \$149,000).						
2029	126	0	0	126	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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.						
2029	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Additional new employee resource group (ERG) - Native American Heritage						
2029	0	24	0	24	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; will rotate 4 employees to attend per year. (Conferences are: Society of Human Resource Management (SHRM), Association for Talent Development (ATD).)						
2029	0	9	0	9	0.0	0	1-Sided Adj
Explanation:	Certifications necessary to facilitate internal development programs such as Crucial Conversations, Ken Blanchard Situational Leadership, and Harrison Assessment. Estimating 3 employees needing new certifications per year at a cost of \$3,000 each.						
2029	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; 1 employee to attend per year. (Conferences are: Society of Human Resource Management (SHRM).)						
2029	0	11	0	11	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend Society for Industrial and Organizational Psychology (SIOP) conference and external seminars; approximately \$3,500/employee; 3 employees will attend.						
2029	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Validate/Revalidate Existing Major Selection Assessment Programs (non-leadership): These validation studies will ensure the company is in compliance with legal requirements and company policy such as: Operations and Support Assessment, Field & Technical Assessment and Manager/Director assessment; job-specific assessments.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029 Total	692	174	0	866	3.8	4	
2030	119	4	0	123	0.8	1	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2030	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Develop and validate leadership assessments for the selection of leaders. Validated selection assessments are a best practice for ensuring hiring and promotion decisions are job-related, consistent, and legally defensible, and are among the strongest predictors of job performance. (This request supports a one-time cost of \$100,000 in 2028, normalized at \$25,000 per year over the GRC cycle.)						
2030	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Custom-built Built Technical and Job-specific Assessments: Develop in-house capabilities for custom-built technical and job-specific assessments; purchase/license platform; create procedures for job analysis, item development, and test validation. Supports evidence-based talent practices and compliance with legal standards for selection tools.						
2030	298	10	0	308	2.0	2	1-Sided Adj
Explanation:	Backfill for (2) Organizational Development Advisor roles vacant in 2025 to provide organizational support (2 FTEs x \$149,000/ea).						
2030	149	5	0	154	1.0	1	1-Sided Adj
Explanation:	Backfill for (1) Employee Development Advisor to provide organizational support (1 FTE x \$149,000).						
2030	126	0	0	126	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	0	5	0	5	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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:	Additional new employee resource group (ERG) - Native American Heritage						
2030	0	24	0	24	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; will rotate 4 employees to attend per year. (Conferences are: Society of Human Resource Management (SHRM), Association for Talent Development (ATD).)						
2030	0	9	0	9	0.0	0	1-Sided Adj
Explanation:	Certifications necessary to facilitate internal development programs such as Crucial Conversations, Ken Blanchard Situational Leadership, and Harrison Assessment. Estimating 3 employees needing new certifications per year at a cost of \$3,000 each.						
2030	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; 1 employee to attend per year. (Conferences are: Society of Human Resource Management (SHRM).)						
2030	0	11	0	11	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend Society for Industrial and Organizational Psychology (SIOP) conference and external seminars; approximately \$3,500/employee; 3 employees will attend.						
2030	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Validate/Revalidate Existing Major Selection Assessment Programs (non-leadership): These validation studies will ensure the company is in compliance with legal requirements and company policy such as: Operations and Support Assessment, Field & Technical Assessment and Manager/Director assessment; job-specific assessments.						
2030 Total	692	174	0	866	3.8	4	
2031	119	4	0	123	0.8	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2031	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Develop and validate leadership assessments for the selection of leaders. Validated selection assessments are a best practice for ensuring hiring and promotion decisions are job-related, consistent, and legally defensible, and are among the strongest predictors of job performance. (This request supports a one-time cost of \$100,000 in 2028, normalized at \$25,000 per year over the GRC cycle.)						
2031	0	25	0	25	0.0	0	1-Sided Adj
Explanation:	Custom-built Built Technical and Job-specific Assessments: Develop in-house capabilities for custom-built technical and job-specific assessments; purchase/license platform; create procedures for job analysis, item development, and test validation. Supports evidence-based talent practices and compliance with legal standards for selection tools.						
2031	298	10	0	308	2.0	2	1-Sided Adj
Explanation:	Backfill for (2) Organizational Development Advisor roles vacant in 2025 to provide organizational support (2 FTEs x \$149,000/ea).						
2031	149	5	0	154	1.0	1	1-Sided Adj
Explanation:	Backfill for (1) Employee Development Advisor to provide organizational support (1 FTE x \$149,000).						
2031	126	0	0	126	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	0	5	0	5	0.0	0	1-Sided Adj
Explanation:	Additional new employee resource group (ERG) - Native American Heritage						
2031	0	24	0	24	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; will rotate 4 employees to attend per year. (Conferences are: Society of Human Resource Management (SHRM), Association for Talent Development (ATD).)						
2031	0	9	0	9	0.0	0	1-Sided Adj
Explanation:	Certifications necessary to facilitate internal development programs such as Crucial Conversations, Ken Blanchard Situational Leadership, and Harrison Assessment. Estimating 3 employees needing new certifications per year at a cost of \$3,000 each.						
2031	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$6,000/employee; 1 employee to attend per year. (Conferences are: Society of Human Resource Management (SHRM).)						
2031	0	11	0	11	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend Society for Industrial and Organizational Psychology (SIOP) conference and external seminars; approximately \$3,500/employee; 3 employees will attend.						
2031	0	50	0	50	0.0	0	1-Sided Adj
Explanation:	Validate/Revalidate Existing Major Selection Assessment Programs (non-leadership): These validation studies will ensure the company is in compliance with legal requirements and company policy such as: Operations and Support Assessment, Field & Technical Assessment and Manager/Director assessment; job-specific assessments.						
2031 Total	692	174	0	866	3.8	4	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	1,716	1,694	1,906	1,820	1,791
Non-Labor	331	236	262	209	172
NSE	0	0	0	0	0
Total	2,047	1,930	2,168	2,029	1,962
FTE	13.9	12.8	13.6	12.0	12.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-1
NSE	0	0	0	0	0
Total	0	0	0	0	-1
FTE	0.0	0.0	0.0	0.0	0.0
Units	16	15	16	14	15
Recorded-Adjusted (Nominal \$)					
Labor	1,716	1,694	1,906	1,820	1,791
Non-Labor	331	236	262	209	171
NSE	0	0	0	0	0
Total	2,047	1,930	2,168	2,029	1,962
FTE	13.9	12.8	13.6	12.0	12.6
Units	16	15	16	14	15
Vacation & Sick (Nominal \$)					
Labor	258	247	265	247	262

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
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	258	247	265	247	262
FTE	2.4	2.1	2.1	1.8	2.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	339	241	167	77	0
Non-Labor	80	23	13	6	0
NSE	0	0	0	0	0
Total	420	264	180	83	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	2,314	2,181	2,337	2,144	2,053
Non-Labor	411	259	275	215	171
NSE	0	0	0	0	0
Total	2,725	2,440	2,612	2,359	2,224
FTE	16.3	14.9	15.7	13.8	14.7
Units	16	15	16	14	15

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-0.577
NSE	0	0	0	0	0
Total	0	0	0	0	-0.577
FTE	0.0	0.0	0.0	0.0	0.0
Units	16	15	16	14	15

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	16	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	16	
2022	0	0	0	0.0	15	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	15	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Organizational Effectiveness
Workpaper: 1HR001.000 - Organizational Effectiveness & Inclusion
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	16	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	16	
2024	0	0	0	0.0	14	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	14	
2025	0	0	0	0.0	15	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025 Total	0	-1	0	0.0	15	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR002.000 - Human Resources

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

Activity Description:

Human Resources includes seven (7) key functions: (1) HR, Compliance and Operations, (2) HRIS, (3) Labor Relations, (4) Compensation, (5) Talent Acquisition, (6) Relocations, and (7) Ethics & Investigations.

The HR, Compliance and Operations group serves as the primary point of contact on human resources issues for SDG& E's leadership and employees. Human Resource Information System (HRIS) is primarily responsible for supporting the organization in the areas of operational and tactical reporting, metric tracking and analysis, technology support, and technology project implementations. Labor Relations is responsible for labor strategy, union relations, Collective Bargaining Agreement (CBA) negotiations, contract administration, grievances, mediations, arbitrations, and National Labor Relations Board (NLRB) actions. Compensation is responsible for developing and delivering competitive compensation programs, ensuring legal compliance and adherence to SDG&E's compensation policies and philosophy. The Talent Acquisition group manages the recruitment and selection of a qualified workforce while ensuring compliance with company policies and Federal and State laws and regulations governing the recruitment and selection process.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs plus incremental cost adjustments. This method was selected as the recorded costs for 2025 most appropriately reflect expected staffing levels to operate this area.

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs plus incremental cost adjustments. This method was selected as the recorded costs for 2025 most appropriately reflect expected non-labor requirements to operate this area.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

and translated into measurable staffing levels.

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	5,136	5,148	5,475	5,729	5,408	6,111	6,103	6,101	6,101	6,101	6,101
Non-Labor	1,288	1,153	1,084	846	399	420	430	593	563	563	563
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	6,424	6,301	6,559	6,574	5,807	6,531	6,533	6,694	6,664	6,664	6,664
FTE	36.3	34.9	37.9	38.1	38.0	41.4	41.4	41.4	41.4	41.4	41.4
Units	36	35	38	38	38	41	41	41	41	41	41

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	5,408	5,408	5,408	5,408	5,408	5,408	703	695	693	693	693	693	6,111	6,103	6,101	6,101	6,101	6,101
NLbr	399	399	399	399	399	399	21	31	194	164	164	164	420	430	593	563	563	563
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,807	5,807	5,807	5,807	5,807	5,807	724	726	887	857	857	857	6,531	6,533	6,694	6,664	6,664	6,664
FTE	38.0	38.0	38.0	38.0	38.0	38.0	3.4	3.4	3.4	3.4	3.4	3.4	41.4	41.4	41.4	41.4	41.4	41.4
Units	38	38	38	38	38	38	3	3	3	3	3	3	41	41	41	41	41	41

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	4	0	4	0.0	0	1-Sided Adj
Explanation:	Labor Relations Certificates through eCornell \$4 000 per employee. 1 employee per year.						
2026	412	17	0	429	3.4	3	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2026	291	0	0	291	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	703	21	0	724	3.4	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
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	412	17	0	429	3.4	3	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2027	0	10	0	10	0.0	0	1-Sided Adj
Explanation:	Printing costs for the Collective Bargaining Agreement (CBA) books that are distributed throughout the company.						
2027	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Labor Relations Certificates through eCornell \$4 000 per employee. 1 employee per year.						
2027	283	0	0	283	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	695	31	0	726	3.4	3	
2028	412	17	0	429	3.4	3	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2028	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Labor Relations Certificates through eCornell \$4 000 per employee. 1 employee per year.						
2028	0	18	0	18	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications necessary to stay up to date with technical skills; \$6,000/employee; 3 employees per year = \$18,000. (Conferences are: LinkedIn Talent Connect, World at Work.)						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
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	0	80	0	80	0.0	0	1-Sided Adj
Explanation:	Recruiting expenses to attend recruiting and professional association events focused on talent engagement, community outreach, talent pipeline and future workforce development.						
2028	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Setup fee for new interview tool with training for managers to improve candidate and recruiter experience.						
2028	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend conferences, seminars, and training to gain advanced knowledge on HR trends and best practices; \$6,000/employee per year for an alternating 5 employees in the department each year. (Conferences are: Society for Human Resource Management (SHRM).						
2028	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications for career development; approximately \$3,000/employee; will alternate the 2 employees that attend each year. (Conferences are: Association of Workplace Investigators (AWI)).						
2028	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend conferences, seminars and training. 1 employee per year will attend the conference at \$6,000 cost annually. (Conferences are: World at Work.)						
2028	0	3	0	3	0.0	0	1-Sided Adj
Explanation:	Printing costs for the Collective Bargaining Agreement (CBA) books that are distributed throughout the company. (This supports a one-time cost of \$12,000 in 2031, normalized at \$3,000 per year over the GRC cycle.)						
2028	281	0	0	281	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
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.						
2028 Total	693	194	0	887	3.4	3	
2029	412	17	0	429	3.4	3	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2029	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Labor Relations Certificates through eCornell \$4 000 per employee. 1 employee per year.						
2029	0	18	0	18	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications necessary to stay up to date with technical skills; \$6,000/employee; 3 employees per year = \$18,000. (Conferences are: LinkedIn Talent Connect, World at Work.)						
2029	0	80	0	80	0.0	0	1-Sided Adj
Explanation:	Recruiting expenses to attend recruiting and professional association events focused on talent engagement, community outreach, talent pipeline and future workforce development.						
2029	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications for career development; approximately \$3,000/employee; will alternate the 2 employees that attend each year. (Conferences are: Association of Workplace Investigators (AWI)).						
2029	0	30	0	30	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
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:	Employee professional development costs to attend conferences, seminars, and training to gain advanced knowledge on HR trends and best practices; \$6,000/employee per year for an alternating 5 employees in the department each year. (Conferences are: Society for Human Resource Management (SHRM)).						
2029	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend conferences, seminars and training. 1 employee per year will attend the conference at \$6,000 cost annually. (Conferences are: World at Work.)						
2029	0	3	0	3	0.0	0	1-Sided Adj
Explanation:	Printing costs for the Collective Bargaining Agreement (CBA) books that are distributed throughout the company. (This supports a one-time cost of \$12,000 in 2031, normalized at \$3,000 per year over the GRC cycle.)						
2029	281	0	0	281	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	693	164	0	857	3.4	3	
2030	412	17	0	429	3.4	3	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2030	0	18	0	18	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications necessary to stay up to date with technical skills; \$6,000/employee; 3 employees per year = \$18,000. (Conferences are: LinkedIn Talent Connect, World at Work.)						
2030	0	80	0	80	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
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:	Recruiting expenses to attend recruiting and professional association events focused on talent engagement, community outreach, talent pipeline and future workforce development.						
2030	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications for career development; approximately \$3,000/employee; will alternate the 2 employees that attend each year. (Conferences are: Association of Workplace Investigators (AWI)).						
2030	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend conferences, seminars, and training to gain advanced knowledge on HR trends and best practices; \$6,000/employee per year for an alternating 5 employees in the department each year. (Conferences are: Society for Human Resource Management (SHRM)).						
2030	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend conferences, seminars and training. 1 employee per year will attend the conference at \$6,000 cost annually. (Conferences are: World at Work.)						
2030	0	3	0	3	0.0	0	1-Sided Adj
Explanation:	Printing costs for the Collective Bargaining Agreement (CBA) books that are distributed throughout the company. (This supports a one-time cost of \$12,000 in 2031, normalized at \$3,000 per year over the GRC cycle.)						
2030	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Labor Relations Certificates through eCornell \$4 000 per employee. 1 employee per year.						
2030	281	0	0	281	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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
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	693	164	0	857	3.4	3	
2031	412	17	0	429	3.4	3	1-Sided Adj
Explanation:	Labor true up adjustment to adjust for vacancies and leaves in base year.						
2031	0	18	0	18	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications necessary to stay up to date with technical skills; \$6,000/employee; 3 employees per year = \$18,000. (Conferences are: LinkedIn Talent Connect, World at Work.)						
2031	0	80	0	80	0.0	0	1-Sided Adj
Explanation:	Recruiting expenses to attend recruiting and professional association events focused on talent engagement, community outreach, talent pipeline and future workforce development.						
2031	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external training and conferences to obtain certifications for career development; approximately \$3,000/employee; will alternate the 2 employees that attend each year. (Conferences are: Association of Workplace Investigators (AWI)).						
2031	0	30	0	30	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend conferences, seminars, and training to gain advanced knowledge on HR trends and best practices; \$6,000/employee per year for an alternating 5 employees in the department each year. (Conferences are: Society for Human Resource Management (SHRM)).						
2031	0	6	0	6	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend conferences, seminars and training. 1 employee per year will attend the conference at \$6,000 cost annually. (Conferences are: World at Work.)						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	3	0	3	0.0	0	1-Sided Adj
Explanation:	Printing costs for the Collective Bargaining Agreement (CBA) books that are distributed throughout the company. (This supports a one-time cost of \$12,000 in 2031, normalized at \$3,000 per year over the GRC cycle.)						
2031	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Labor Relations Certificates through eCornell \$4 000 per employee. 1 employee per year.						
2031	281	0	0	281	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	693	164	0	857	3.4	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	3,809	3,997	4,465	4,863	4,717
Non-Labor	1,036	1,052	1,032	821	402
NSE	0	0	0	0	0
Total	4,846	5,049	5,497	5,684	5,120
FTE	31.0	29.9	32.8	33.1	32.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-3
NSE	0	0	0	0	0
Total	0	0	0	0	-3
FTE	0.0	0.0	0.0	0.0	0.0
Units	36	35	38	38	38
Recorded-Adjusted (Nominal \$)					
Labor	3,809	3,997	4,465	4,863	4,717
Non-Labor	1,036	1,052	1,032	821	399
NSE	0	0	0	0	0
Total	4,846	5,049	5,497	5,684	5,116
FTE	31.0	29.9	32.8	33.1	32.6
Units	36	35	38	38	38
Vacation & Sick (Nominal \$)					
Labor	574	582	620	660	691

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
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	574	582	620	660	691
FTE	5.3	5.0	5.1	5.0	5.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	753	569	390	206	0
Non-Labor	252	101	51	25	0
NSE	0	0	0	0	0
Total	1,005	670	442	231	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	5,136	5,148	5,475	5,729	5,408
Non-Labor	1,288	1,153	1,084	846	399
NSE	0	0	0	0	0
Total	6,424	6,301	6,559	6,574	5,807
FTE	36.3	34.9	37.9	38.1	38.0
Units	36	35	38	38	38

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-3
NSE	0	0	0	0	0
Total	0	0	0	0	-3
FTE	0.0	0.0	0.0	0.0	0.0
Units	36	35	38	38	38

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	36	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	36	
2022	0	0	0	0.0	35	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	35	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	38	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	38	
2024	0	0	0	0.0	38	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	38	
2025	0	0	0	0.0	38	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025	0	-2	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025	0	-1	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 3. Human Resources
Workpaper: 1HR002.000 - Human Resources
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025 Total	0	-3	0	0.0	38	

Note: Totals may include rounding differences.

**Beginning of Workpaper
1HR003.000 - Total Disability**

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 4. Total Disability Workpaper
Workpaper: 1HR003.000 - Total Disability
Unit Measure: No feasible units

Activity Description:

The SDG&E Company Cash Balance Plan (the "Pension Plan") has a provision for disability benefits for certain qualifying employees who are not expected to return to work. This benefit provides qualifying employees with disability benefits that match Social Security Disability payments up to a maximum of their early retirement benefit. This benefit is paid to qualifying employees from the Pension Plan.

Forecast Explanations:

Labor - Base YR Rec

N/A

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. This method was selected as the recorded costs for 2025 most appropriately reflect future ongoing total disability costs. This area is not heavily influenced by external factors that would require a different forecast method.

NSE - Base YR Rec

N/A

Units - Base YR Rec

No feasible unit

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 4. Total Disability Workpaper
Workpaper: 1HR003.000 - Total Disability
Unit Measure: No feasible units

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	0	0	0	0	0	0	0	0	0	0	0
Non-Labor	356	392	354	296	283	283	283	283	283	283	283
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	356	392	354	296	283	283	283	283	283	283	283
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 4. Total Disability Workpaper
Workpaper: 1HR003.000 - Total Disability
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	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	283	283	283	283	283	283	0	0	0	0	0	0	283	283	283	283	283	283
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	283	283	283	283	283	283	0	0	0	0	0	0	283	283	283	283	283	283
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 4. Total Disability Workpaper
Workpaper: 1HR003.000 - Total Disability
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	287	358	338	287	283
NSE	0	0	0	0	0
Total	287	358	338	287	283
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	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
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	287	358	338	287	283
NSE	0	0	0	0	0
Total	287	358	338	287	283
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 4. Total Disability Workpaper
Workpaper: 1HR003.000 - Total Disability
Unit Measure: No feasible units

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	70	34	17	9	0
NSE	0	0	0	0	0
Total	70	34	17	9	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	356	392	354	296	283
NSE	0	0	0	0	0
Total	356	392	354	296	283
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 4. Total Disability Workpaper
Workpaper: 1HR003.000 - Total Disability
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
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

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: 2021 Unit Adjustment

2021 Total	0	0	0	0.0	0	
2022 Total	0	0	0	0.0	0	
2023 Total	0	0	0	0.0	0	
2024 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 4. Total Disability Workpaper
Workpaper: 1HR003.000 - Total Disability
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR004.000 - Workers' Compensation (WC)

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 5. Workers' Compensation Workpaper
Workpaper: 1HR004.000 - Workers' Compensation (WC)
Unit Measure: No feasible units

Activity Description:

Workers' Compensation (WC) benefits are mandated and governed by the State of California. Employees who are injured on the job receive state-mandated benefits through SDG&E's self-insured/self-administered WC Program. Injured employees receive indemnity payments including benefits related to temporary disability, permanent disability, and supplemental job displacement in accordance with the Labor Code. The costs of medical treatment, legal fees, and other claim-related expenses are also captured here.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

The forecast method chosen for this category is non-standard escalation, zero-based. This method was selected as it most appropriately reflects the multiple types of costs that influence the overall forecast. The primary driver for using non-standard escalation, zero-based methodology is that Workers' Compensation costs are forecasted using a three-year average of recorded costs from 2023 through 2025 and then escalated for medical costs using medical premium escalation, for indemnity using labor escalation, and for remaining costs using non-labor inflation.

Units - Zero-Based

No feasible unit

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 5. Workers' Compensation Workpaper
Workpaper: 1HR004.000 - Workers' Compensation (WC)
Unit Measure: No feasible units

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	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	3,963	4,370	3,020	3,467	3,973	3,835	4,002	4,170	4,340	4,514	4,688
Total	3,963	4,370	3,020	3,467	3,973	3,835	4,002	4,170	4,340	4,514	4,688
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 5. Workers' Compensation Workpaper
Workpaper: 1HR004.000 - Workers' Compensation (WC)
Unit Measure: No feasible units

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	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	3,835	4,002	4,170	4,340	4,514	4,688	0	0	0	0	0	0	3,835	4,002	4,170	4,340	4,514	4,688
Total	3,835	4,002	4,170	4,340	4,514	4,688	0	0	0	0	0	0	3,835	4,002	4,170	4,340	4,514	4,688
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 5. Workers' Compensation Workpaper
Workpaper: 1HR004.000 - Workers' Compensation (WC)
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,188	3,988	2,876	3,366	3,973
NSE	0	0	0	0	0
Total	3,188	3,988	2,876	3,366	3,973
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	-3,188	-3,988	-2,876	-3,366	-3,973
NSE	3,188	3,988	2,876	3,366	3,973
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	3,188	3,988	2,876	3,366	3,973
Total	3,188	3,988	2,876	3,366	3,973
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 5. Workers' Compensation Workpaper
Workpaper: 1HR004.000 - Workers' Compensation (WC)
Unit Measure: No feasible units

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	775	382	143	101	0
Total	775	382	143	101	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	3,963	4,370	3,020	3,467	3,973
Total	3,963	4,370	3,020	3,467	3,973
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 5. Workers' Compensation Workpaper
Workpaper: 1HR004.000 - Workers' Compensation (WC)
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-3,188	-3,988	-2,876	-3,366	-3,973
NSE	3,188	3,988	2,876	3,366	3,973
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

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: 2021 Unit Adjustment						
2021	0	-3,188	3,188	0.0	0	1-Sided Adj
Explanation: Adjust costs to NSE						
2021 Total	0	-3,188	3,188	0.0	0	
2022	0	-3,988	3,988	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 5. Workers' Compensation Workpaper
Workpaper: 1HR004.000 - Workers' Compensation (WC)
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjust costs to NSE						
2022 Total	0	-3,988	3,988	0.0	0	
2023	0	-2,876	2,876	0.0	0	1-Sided Adj
Explanation: Adjust costs to NSE						
2023 Total	0	-2,876	2,876	0.0	0	
2024	0	-3,366	3,366	0.0	0	1-Sided Adj
Explanation: Adjust costs to NSE						
2024 Total	0	-3,366	3,366	0.0	0	
2025	0	-3,973	3,973	0.0	0	1-Sided Adj
Explanation: Adjust costs to NSE						
2025 Total	0	-3,973	3,973	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1HR004.000

SDG&E
1HR004.000 - Workers' Compensation Projection
For Years 2026-2031

Type of Cost	Account	Actual (Dollars 2025)			3 Year Avg used for Projection	Projected					
		2023	2024	2025		2026	2027	2028	2029	2030	2031
Medical	6120037	1,172,086	1,383,592	1,494,543	1,350,074	1,534,882	1,634,649	1,736,815	1,841,024	1,946,883	2,049,094
Expense (Litigation, etc.)	6120038	389,589	408,446	473,528	423,854	445,048	450,673	456,802	463,828	472,483	482,037
Indemnity (TD & PD)	6120139	1,623,129	1,708,963	2,081,107	1,804,400	1,936,839	1,999,592	2,060,580	2,120,749	2,181,614	2,244,881
Administration	6120140	40,978	97,612	55,896	64,829	66,084	66,919	67,829	68,872	70,158	71,576
Excess Liability Refunds	6120141	(98,586)	(218,441)	(283,370)	(200,133)	(204,007)	(206,586)	(209,395)	(212,616)	(216,583)	(220,963)
Return to Work Exams	6120078	16,559	143,971	58	53,529	56,206	56,916	57,691	58,578	59,671	60,877
Total Cost		3,143,755	3,524,143	3,821,762	3,496,553	3,835,051	4,002,165	4,170,322	4,340,435	4,514,225	4,687,503

Assumptions:

Projection assumes 3-year average. Medical costs are escalated using medical inflation from benefits testimony.
Indemnity escalated using labor inflation, and remaining costs escalated using non-labor inflation.

Escalation Factors	2024	2025	2026	2027	2028	2029	2030	2031
Labor Escalation	3.75%	3.74%	3.47%	3.24%	3.05%	2.92%	2.87%	2.90%
Non Labor Escalation	1.95%	3.01%	1.94%	1.26%	1.36%	1.54%	1.87%	2.02%
Medical Premium Escalation	6.50%	6.50%	6.75%	6.50%	6.25%	6.00%	5.75%	5.25%

Beginning of Workpaper
1HR004.001 - Long-Term Disability (LTD)

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 6. Long-Term Disability
Workpaper: 1HR004.001 - Long-Term Disability (LTD)
Unit Measure: No feasible units

Activity Description:

The Company's Workers' Compensation Plan provides income replacement when an employee suffers a serious health condition . The plan is self-insured, self-administered by SDG&E. All employees are covered by LTD and the cost is paid for in part by a Company Contribution and in part by the employees themselves.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

The forecast method chosen for this category is non-standard escalation, zero-based. This method was selected as it most appropriately reflects the multiple types of costs that influence the overall forecast. The primary driver for using non-standard escalation, zero-based methodology is that LTD costs are forecasted using base year recorded and escalated for estimated changes in labor costs .

Units - Zero-Based

No feasible unit

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 6. Long-Term Disability
Workpaper: 1HR004.001 - Long-Term Disability (LTD)
Unit Measure: No feasible units

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	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	2,384	2,867	3,755	4,009	3,780	3,778	4,025	4,277	4,402	4,528	4,659
Total	2,384	2,867	3,755	4,009	3,780	3,778	4,025	4,277	4,402	4,528	4,659
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 6. Long-Term Disability
Workpaper: 1HR004.001 - Long-Term Disability (LTD)
Unit Measure: No feasible units

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	3,778	4,025	4,277	4,402	4,528	4,659	0	0	0	0	0	0	3,778	4,025	4,277	4,402	4,528	4,659
Total	3,778	4,025	4,277	4,402	4,528	4,659	0	0	0	0	0	0	3,778	4,025	4,277	4,402	4,528	4,659
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 6. Long-Term Disability
Workpaper: 1HR004.001 - Long-Term Disability (LTD)
Unit Measure: No feasible units

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,917	2,616	3,577	3,892	3,780
NSE	0	0	0	0	0
Total	1,917	2,616	3,577	3,892	3,780
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	-1,917	-2,616	-3,577	-3,892	-3,780
NSE	1,917	2,616	3,577	3,892	3,780
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,917	2,616	3,577	3,892	3,780
Total	1,917	2,616	3,577	3,892	3,780
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 6. Long-Term Disability
Workpaper: 1HR004.001 - Long-Term Disability (LTD)
Unit Measure: No feasible units

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	466	251	178	116	0
Total	466	251	178	116	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	2,384	2,867	3,755	4,009	3,780
Total	2,384	2,867	3,755	4,009	3,780
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 6. Long-Term Disability
Workpaper: 1HR004.001 - Long-Term Disability (LTD)
Unit Measure: No feasible units

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-1,917	-2,616	-3,577	-3,892	-3,780
NSE	1,917	2,616	3,577	3,892	3,780
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0

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: 2021 Unit Adjustment						
2021	0	-1,917	1,917	0.0	0	1-Sided Adj
Explanation: Adjustment to move costs to NSE						
2021 Total	0	-1,917	1,917	0.0	0	
2022	0	-2,616	2,616	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 6. Long-Term Disability
Workpaper: 1HR004.001 - Long-Term Disability (LTD)
Unit Measure: No feasible units

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move costs to NSE						
2022 Total	0	-2,616	2,616	0.0	0	
2023	0	-3,577	3,577	0.0	0	1-Sided Adj
Explanation: Adjustment to move costs to NSE						
2023 Total	0	-3,577	3,577	0.0	0	
2024	0	-3,892	3,892	0.0	0	1-Sided Adj
Explanation: Adjustment to move costs to NSE						
2024 Total	0	-3,892	3,892	0.0	0	
2025	0	-3,780	3,780	0.0	0	1-Sided Adj
Explanation: Adjust costs to NSE						
2025 Total	0	-3,780	3,780	0.0	0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1HR004.001

SDG&E
1HR004.0001 - Long-Term Disability
For Years 2026-2031

Type of Cost	Actual	Projected					
	2025	2026	2027	2028	2029	2030	2031
Disability Activity	\$ 3,799,591	\$ 3,778,292	\$ 4,025,458	\$ 4,276,898	\$ 4,401,783	\$ 4,528,114	\$ 4,659,430
Total Cost	\$ 3,799,591	\$ 3,778,292	\$ 4,025,458	\$ 4,276,898	\$ 4,401,783	\$ 4,528,114	\$ 4,659,430

Assumptions		2026	2027	2028	2029	2030	2031
Escalation Factors							
Labor Escalation		3.470%	3.240%	3.050%	2.920%	2.870%	2.900%
Change in Headcount		-4.031%	3.302%	3.196%	0.000%	0.000%	0.000%

Includes all activity - claims paid also payroll credits and payroll deductions.
Payroll Code: 6120011

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Workpaper: VARIOUS

Summary for Category: B. Safety Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	2,415	2,536	2,532	2,532	2,532	2,532	2,532
Non-Labor	853	853	853	853	853	853	853
NSE	0	0	0	0	0	0	0
Total	3,268	3,389	3,385	3,385	3,385	3,385	3,385
FTE	15.9	15.9	15.9	15.9	15.9	15.9	15.9

Workpapers belonging to this Category:

1HR005.000 Safety Oversight & Culture

Labor	513	539	538	538	538	538	538
Non-Labor	327	327	327	327	327	327	327
NSE	0	0	0	0	0	0	0
Total	840	866	865	865	865	865	865
FTE	2.7	2.7	2.7	2.7	2.7	2.7	2.7

Unit Measure: FTEs

Units	3	3	3	3	3	3	3
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1HR006.000 Contractor Safety

Labor	843	885	884	884	884	884	884
Non-Labor	89	89	89	89	89	89	89
NSE	0	0	0	0	0	0	0
Total	932	974	973	973	973	973	973
FTE	6.4	6.4	6.4	6.4	6.4	6.4	6.4

Unit Measure: FTEs

Units	6	6	6	6	6	6	6
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Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1HR007.000 Safety Compliance & Industrial Hygiene							
Labor	663	696	695	695	695	695	695
Non-Labor	369	369	369	369	369	369	369
NSE	0	0	0	0	0	0	0
Total	1,032	1,065	1,064	1,064	1,064	1,064	1,064
FTE	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Unit Measure: FTEs							
Units	4	4	4	4	4	4	4
1HR008.000 Safety Management System							
Labor	396	416	415	415	415	415	415
Non-Labor	68	68	68	68	68	68	68
NSE	0	0	0	0	0	0	0
Total	464	484	483	483	483	483	483
FTE	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Unit Measure: FTEs							
Units	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR005.000 - Safety Oversight & Culture

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
Unit Measure: FTEs

Activity Description:

The identified costs within the Safety Oversight & Culture workpaper support the oversight and management of SDG&E's centralized safety department. The entire workpaper is designated as RAMP (Control 323). SDG&E's centralized Safety department currently consists of approximately 25 employees who manage and support safety programs and activities across SDG&E. The Safety department includes employees who provide management and oversight of SDG&E field safety activities, overall compliance with safety and health Cal/ OSHA regulations, contractor safety services program, Behavior Based Safety program, and SDG&E's safety management system.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this Safety Oversight & Culture cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents the current structure of the organization, while taking into account current efforts to support affordability. The primary cost drivers behind this forecast are 1) internal labor costs for SDG&E's centralized safety department, and 2) non-labor costs to host SDG&E's annual Start Strong Safety Event, Safety Congress and Safety Leadership Award Ceremony.

Non-Labor - Base YR Rec

The forecast method developed for this Safety Oversight & Culture cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents the current structure of the organization, while taking into account current efforts to support affordability. The primary cost drivers behind this forecast are 1) internal labor costs for SDG&E's centralized safety department, and 2) non-labor costs to host SDG&E's annual Start Strong Safety Event, Safety Congress and Safety Leadership Award Ceremony.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
Unit Measure: FTEs

and translated into measurable staffing levels.

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	590	433	514	511	513	539	538	538	538	538	538
Non-Labor	363	303	533	473	327	327	327	327	327	327	327
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	953	736	1,047	985	840	866	865	865	865	865	865
FTE	3.9	2.3	2.6	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
Units	4	2	3	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	513	513	513	513	513	513	26	25	25	25	25	25	539	538	538	538	538	538
NLbr	327	327	327	327	327	327	0	0	0	0	0	0	327	327	327	327	327	327
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	840	840	840	840	840	840	26	25	25	25	25	25	866	865	865	865	865	865
FTE	2.7	2.7	2.7	2.7	2.7	2.7	0.0	0.0	0.0	0.0	0.0	0.0	2.7	2.7	2.7	2.7	2.7	2.7
Units	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3

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	26	0	0	26	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	26	0	0	26	0.0	0	
2027	25	0	0	25	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	25	0	0	25	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
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	25	0	0	25	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	25	0	0	25	0.0	0	
2029	25	0	0	25	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	25	0	0	25	0.0	0	
2030	25	0	0	25	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	25	0	0	25	0.0	0	
2031	25	0	0	25	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	25	0	0	25	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	437	336	424	434	447
Non-Labor	272	132	411	459	327
NSE	0	0	0	0	0
Total	710	468	836	894	774
FTE	3.3	2.0	2.4	2.3	2.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-5	0	0
Non-Labor	20	145	97	0	0
NSE	0	0	0	0	0
Total	20	145	91	0	0
FTE	0.0	0.0	-0.1	0.0	0.0
Units	4	2	3	3	3
Recorded-Adjusted (Nominal \$)					
Labor	437	336	419	434	447
Non-Labor	292	277	508	459	327
NSE	0	0	0	0	0
Total	730	613	927	894	774
FTE	3.3	2.0	2.2	2.3	2.3
Units	4	2	3	3	3
Vacation & Sick (Nominal \$)					
Labor	66	49	58	59	66

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
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	66	49	58	59	66
FTE	0.6	0.3	0.4	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	86	48	37	18	0
Non-Labor	71	27	25	14	0
NSE	0	0	0	0	0
Total	157	74	62	32	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	590	433	514	511	513
Non-Labor	363	303	533	473	327
NSE	0	0	0	0	0
Total	953	736	1,047	985	840
FTE	3.9	2.3	2.6	2.7	2.7
Units	4	2	3	3	3

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-5	0	0
Non-Labor	20	145	97	0	0
NSE	0	0	0	0	0
Total	20	145	91	0	0
FTE	0.0	0.0	-0.1	0.0	0.0
Units	4	2	3	3	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	20	0	0.0	0	CCTR Transf From 2100-0214.000
Explanation: Transfer expenses to workpaper 1HR005 to align with where activity resides						
2021	0	0	0	0.0	4	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	20	0	0.0	4	
2022	0	145	0	0.0	0	CCTR Transf From 2100-0214.000

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer expenses to workpaper 1HR005 to align with where activity resides						
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	145	0	0.0	2	
2023	0	97	0	0.0	0	CCTR Transf From 2100-0214.000
Explanation: Transfer expenses to workpaper 1HR005 to align with where activity resides						
2023	-5	0	0	-0.1	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	3	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	-5	97	0	-0.1	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: 2024 Unit Adjustment						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Oversight & Culture
Workpaper: 1HR005.000 - Safety Oversight & Culture
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024 Total	0	0	0	0.0	3	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR006.000 - Contractor Safety

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
Unit Measure: FTEs

Activity Description:

The costs within the Contractor Safety workpaper support SDG&E's centralized Contractor Safety Services department. The entire workpaper is designated as RAMP (Control 304 and RAMP Mitigation 307). SDG&E's Contractor Safety Program oversees and manages Class 1 contractors to confirm work is being performed safely and risk is being managed effectively. Contracted safety professionals, captured within this workpaper, perform field level safety assessments on Class 1 Contractors who perform work on behalf of SDG&E. SDG&E leverages third-party software administrator, ISNetworld, to monitor risk in a cost-effective manner. ISNetworld is used to house and verify the established SDG&E pre-qualification requirements for Class 1 Contractors. It contains historical safety-related performance for all Class 1 contractors who perform work for SDG&E. ISNetworld also gives SDG&E a place to communicate with contractors.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for the Contractor Safety workpaper is base year recorded costs. For labor and non-labor, the base year provides an appropriate baseline in comparison to future targets for the enterprise. The use of the base year forecast method is representative of the expectations for the 2028 Test Year. This method is most appropriate because it is indicative of the current organizational structure and current contractor safety programs. Use of alternate forecast method(s) or certain historical data is not appropriate because they do not represent the current and future structure of this organization and the current size of the contracted workforce it oversees. The cost drivers behind this forecast include the internal labor and non-labor administration tools and programs to support the safety oversight of Class 1 Contractors. Non-labor costs include third-party software tools such as Veriforce, ISNetworld and Predictive Solutions.

Non-Labor - Base YR Rec

The forecast method developed for the Contractor Safety workpaper is base year recorded costs. For labor and non-labor, the base year provides an appropriate baseline in comparison to future targets for the enterprise. The use of the base year forecast method is representative of the expectations for the 2028 Test Year. This method is most appropriate because it is indicative of the current organizational structure and current contractor safety programs. Use of alternate forecast method(s) or certain historical data is not appropriate because they do not represent the current and future structure of this organization and the current size of the contracted workforce it oversees. The cost drivers behind this forecast include the internal labor and non-labor administration tools and programs to support the safety oversight of Class 1 Contractors. Non-labor costs include third-party software tools such as Veriforce, ISNetworld and Predictive Solutions.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
Unit Measure: FTEs

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

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	1,182	928	958	904	843	885	884	884	884	884	884
Non-Labor	298	63	133	178	89	89	89	89	89	89	89
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,480	991	1,091	1,082	932	974	973	973	973	973	973
FTE	8.8	7.0	6.8	6.2	6.4	6.4	6.4	6.4	6.4	6.4	6.4
Units	9	7	7	6	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	843	843	843	843	843	843	42	41	41	41	41	41	885	884	884	884	884	884
NLbr	89	89	89	89	89	89	0	0	0	0	0	0	89	89	89	89	89	89
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	932	932	932	932	932	932	42	41	41	41	41	41	974	973	973	973	973	973
FTE	6.4	6.4	6.4	6.4	6.4	6.4	0.0	0.0	0.0	0.0	0.0	0.0	6.4	6.4	6.4	6.4	6.4	6.4
Units	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6

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	42	0	0	42	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	42	0	0	42	0.0	0	
2027	41	0	0	41	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	41	0	0	41	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
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	41	0	0	41	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	41	0	0	41	0.0	0	
2029	41	0	0	41	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	41	0	0	41	0.0	0	
2030	41	0	0	41	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	41	0	0	41	0.0	0	
2031	41	0	0	41	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	41	0	0	41	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	877	720	781	767	735
Non-Labor	240	58	127	173	89
NSE	0	0	0	0	0
Total	1,117	778	908	940	824
FTE	7.5	6.0	5.9	5.4	5.5
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
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	9	7	7	6	6
Recorded-Adjusted (Nominal \$)					
Labor	877	720	781	767	735
Non-Labor	240	58	127	173	89
NSE	0	0	0	0	0
Total	1,117	778	908	940	824
FTE	7.5	6.0	5.9	5.4	5.5
Units	9	7	7	6	6
Vacation & Sick (Nominal \$)					
Labor	132	105	108	104	108

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
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	132	105	108	104	108
FTE	1.3	1.0	0.9	0.8	0.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	173	103	68	33	0
Non-Labor	58	6	6	5	0
NSE	0	0	0	0	0
Total	232	108	75	38	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,182	928	958	904	843
Non-Labor	298	63	133	178	89
NSE	0	0	0	0	0
Total	1,480	991	1,091	1,082	932
FTE	8.8	7.0	6.8	6.2	6.4
Units	9	7	7	6	6

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
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	9	7	7	6	6

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	9	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	9	
2022	0	0	0	0.0	7	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	7	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 2. Contractor Safety
Workpaper: 1HR006.000 - Contractor Safety
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	7	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	7	
2024	0	0	0	0.0	6	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	6	
2025	0	0	0	0.0	6	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR007.000 - Safety Compliance & Industrial Hygiene

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
Unit Measure: FTEs

Activity Description:

SDGE's Safety Compliance & Industrial Hygiene Program helps identify and mitigate hazards to reduce the incidence of workplace injuries and occupational illnesses. Industrial Hygienists are responsible for monitoring changes in employee safety and health regulations, developing internal safety procedures to confirm compliance with the applicable regulations, and managing Company-wide implementation of key industrial hygiene programs, such as Hazard Communication, Hearing Conservation, Respiratory Protection, Wildfire Smoke Protection, Radiofrequency Protection, Ventilation, Indoor and Outdoor Heat Illness Prevention, Silica Dust Control, and Asbestos and Lead Exposure Management. The entire workpaper is designated as RAMP (Control 328 and Mitigation 311).

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents current staffing levels and contracted pricing. The primary cost drivers for this workpaper include 1) internal labor to implement and manage SDG&E's Safety Compliance and Industrial Hygiene Program, and 2) non-labor costs (e.g., equipment rental) to implement and manage the SDG&E's Safety Compliance and Industrial Hygiene Program.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents current staffing levels and contracted pricing. The primary cost drivers for this workpaper include 1) internal labor to implement and manage SDG&E's Safety Compliance and Industrial Hygiene Program, and 2) non-labor costs (e.g., equipment rental) to implement and manage the SDG&E's Safety Compliance and Industrial Hygiene Program.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
Unit Measure: FTEs

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	386	444	521	518	663	696	695	695	695	695	695
Non-Labor	457	503	432	401	369	369	369	369	369	369	369
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	843	947	953	919	1,033	1,065	1,064	1,064	1,064	1,064	1,064
FTE	2.6	3.3	3.9	3.8	4.3	4.3	4.3	4.3	4.3	4.3	4.3
Units	3	3	4	4	4	4	4	4	4	4	4

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	663	663	663	663	663	663	33	32	32	32	32	32	696	695	695	695	695	695
NLbr	369	369	369	369	369	369	0	0	0	0	0	0	369	369	369	369	369	369
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,032	1,032	1,032	1,032	1,032	1,032	33	32	32	32	32	32	1,065	1,064	1,064	1,064	1,064	1,064
FTE	4.3	4.3	4.3	4.3	4.3	4.3	0.0	0.0	0.0	0.0	0.0	0.0	4.3	4.3	4.3	4.3	4.3	4.3
Units	4	4	4	4	4	4	0	0	0	0	0	0	4	4	4	4	4	4

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	33	0	0	33	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	33	0	0	33	0.0	0	
2027	32	0	0	32	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	32	0	0	32	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
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	32	0	0	32	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	32	0	0	32	0.0	0	
2029	32	0	0	32	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	32	0	0	32	0.0	0	
2030	32	0	0	32	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	32	0	0	32	0.0	0	
2031	32	0	0	32	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	32	0	0	32	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	286	345	425	440	578
Non-Labor	368	459	411	389	373
NSE	0	0	0	0	0
Total	654	804	836	829	952
FTE	2.2	2.8	3.4	3.3	3.7
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-4
NSE	0	0	0	0	0
Total	0	0	0	0	-4
FTE	0.0	0.0	0.0	0.0	0.0
Units	3	3	4	4	4
Recorded-Adjusted (Nominal \$)					
Labor	286	345	425	440	578
Non-Labor	368	459	411	389	369
NSE	0	0	0	0	0
Total	654	804	836	829	948
FTE	2.2	2.8	3.4	3.3	3.7
Units	3	3	4	4	4
Vacation & Sick (Nominal \$)					
Labor	43	50	59	60	85

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
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	43	50	59	60	85
FTE	0.4	0.5	0.5	0.5	0.6
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	57	49	37	19	0
Non-Labor	89	44	21	12	0
NSE	0	0	0	0	0
Total	146	93	58	30	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	386	444	521	518	663
Non-Labor	457	503	432	401	369
NSE	0	0	0	0	0
Total	843	947	953	919	1,033
FTE	2.6	3.3	3.9	3.8	4.3
Units	3	3	4	4	4

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-4
NSE	0	0	0	0	0
Total	0	0	0	0	-4
FTE	0.0	0.0	0.0	0.0	0.0
Units	3	3	4	4	4

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	3	
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 3. Safety Compliance & Industrial Hygiene
Workpaper: 1HR007.000 - Safety Compliance & Industrial Hygiene
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	4	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	4	
2024	0	0	0	0.0	4	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	4	
2025	0	0	0	0.0	4	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	-4	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025 Total	0	-4	0	0.0	4	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR008.000 - Safety Management System

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
Unit Measure: FTEs

Activity Description:

The costs identified within the Safety Management System workpaper support the centralized oversight and management of SDG& E's Safety Management System (SMS). This workpaper captures internal labor and non-labor costs to develop, implement, manage, review and continuously improve SDG&E's SMS. Recorded costs within this workpaper include internal labor for a small team of dedicated FTEs and non-labor for third-party contracted support to manage the program and implement the SMS processes. SDG&E does not seek any incremental funding within this workpaper. The entire workpaper is designated as RAMP (Control 319, Control 323, Mitigation 303 and Mitigation 305).

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents current staffing levels. The cost drivers behind this forecast are 1) internal labor to implement and manage the SMS program and processes, and 2) contracted support for implementation of SDG& E's SMS processes.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents current staffing levels. The cost drivers behind this forecast are 1) internal labor to implement and manage the SMS program and processes, and 2) contracted support for implementation of SDG& E's SMS processes.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
Unit Measure: FTEs

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	324	376	432	476	396	416	415	415	415	415	415
Non-Labor	593	10	77	150	68	68	68	68	68	68	68
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	917	386	509	626	464	484	483	483	483	483	483
FTE	2.0	2.4	2.9	3.0	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Units	2	2	3	3	3	3	3	3	3	3	3

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	396	396	396	396	396	396	20	19	19	19	19	19	416	415	415	415	415	415
NLbr	68	68	68	68	68	68	0	0	0	0	0	0	68	68	68	68	68	68
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	464	464	464	464	464	464	20	19	19	19	19	19	484	483	483	483	483	483
FTE	2.5	2.5	2.5	2.5	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0	2.5	2.5	2.5	2.5	2.5	2.5
Units	3	3	3	3	3	3	0	0	0	0	0	0	3	3	3	3	3	3

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	20	0	0	20	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	20	0	0	20	0.0	0	
2027	19	0	0	19	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	19	0	0	19	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
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	19	0	0	19	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	19	0	0	19	0.0	0	
2029	19	0	0	19	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	19	0	0	19	0.0	0	
2030	19	0	0	19	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	19	0	0	19	0.0	0	
2031	19	0	0	19	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	19	0	0	19	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	241	292	352	404	346
Non-Labor	477	9	73	146	68
NSE	0	0	0	0	0
Total	718	301	426	550	414
FTE	1.7	2.1	2.5	2.6	2.1
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
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	2	2	3	3	3
Recorded-Adjusted (Nominal \$)					
Labor	241	292	352	404	346
Non-Labor	477	9	73	146	68
NSE	0	0	0	0	0
Total	718	301	426	550	414
FTE	1.7	2.1	2.5	2.6	2.1
Units	2	2	3	3	3
Vacation & Sick (Nominal \$)					
Labor	36	42	49	55	51

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
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	36	42	49	55	51
FTE	0.3	0.3	0.4	0.4	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	48	42	31	17	0
Non-Labor	116	1	4	4	0
NSE	0	0	0	0	0
Total	164	42	34	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	324	376	432	476	396
Non-Labor	593	10	77	150	68
NSE	0	0	0	0	0
Total	917	386	509	626	464
FTE	2.0	2.4	2.9	3.0	2.5
Units	2	2	3	3	3

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
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	2	2	3	3	3

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 4. Safety Mgt. System
Workpaper: 1HR008.000 - Safety Management System
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	3	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	3	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	3	
2025	0	0	0	0.0	3	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Workpaper: VARIOUS

Summary for Category: C. Business Transformation Office

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		987	2,036	2,051	2,050	2,050	2,050	2,050
Non-Labor		5,725	2,749	2,749	2,749	2,749	2,749	2,749
NSE		0	0	0	0	0	0	0
Total		6,712	4,785	4,800	4,799	4,799	4,799	4,799
FTE		5.2	9.9	10.0	10.0	10.0	10.0	10.0

Workpapers belonging to this Category:

1HR009.000 Business Transformation Office

Labor	468	1,076	1,093	1,092	1,092	1,092	1,092
Non-Labor	5,512	2,526	2,526	2,526	2,526	2,526	2,526
NSE	0	0	0	0	0	0	0
Total	5,980	3,602	3,619	3,618	3,618	3,618	3,618
FTE	2.4	5.1	5.2	5.2	5.2	5.2	5.2

Unit Measure: FTEs

Units	2	5	5	5	5	5	5
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1HR010.000 Business Optimization

Labor	255	268	267	267	267	267	267
Non-Labor	209	209	209	209	209	209	209
NSE	0	0	0	0	0	0	0
Total	464	477	476	476	476	476	476
FTE	1.2	1.2	1.2	1.2	1.2	1.2	1.2

Unit Measure: FTEs

Units	0	0	0	0	0	0	0
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Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Workpaper: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
1HR011.000 Investment Portfolio Optimization (IPO)							
Labor	264	692	691	691	691	691	691
Non-Labor	4	14	14	14	14	14	14
NSE	0	0	0	0	0	0	0
Total	268	706	705	705	705	705	705
FTE	1.6	3.6	3.6	3.6	3.6	3.6	3.6
Unit Measure: FTEs							
Units	0	2	2	2	2	2	0

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR009.000 - Business Transformation Office

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Activity Description:

The Business Transformation Office (BTO), established in February 2025, serves as a hub for central governance and coordinating enterprise-wide transformation initiatives that improve operational efficiency and customer value. The BTO provides strategic alignment, centralized governance, and performance tracking for major transformation initiatives, and its workpaper costs reflect the internal labor and non-labor resources required to effectively manage, prioritize, and deliver these efforts across the enterprise.

Forecast Explanations:

Labor - Base YR Rec

Base Year - The forecast method selected for this cost category is base year recorded costs, with adjustments. This method is most appropriate given the department's small employee count, requirements to remain nimble to rapidly adjust to evolving industry trends, and the limited availability of representative historical cost information.

Non-Labor - Base YR Rec

Base Year - The forecast method was selected because the function of this area changed in 2025 and the base year, with the appropriate adjustment, reflects the best representation of our expectations for future costs. Also, this area is not heavily influenced by factors that would require a different forecast method.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

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	199	211	150	157	468	1,076	1,093	1,092	1,092	1,092	1,092
Non-Labor	22	46	35	30	5,512	2,526	2,526	2,526	2,526	2,526	2,526
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	221	257	185	187	5,980	3,602	3,619	3,618	3,618	3,618	3,618
FTE	1.1	1.2	0.8	0.8	2.4	5.1	5.2	5.2	5.2	5.2	5.2
Units	1	1	1	1	2	5	5	5	5	5	5

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	468	468	468	468	468	468	608	625	624	624	624	624	1,076	1,093	1,092	1,092	1,092	1,092
NLbr	5,512	5,512	5,512	5,512	5,512	5,512	-2,986	-2,986	-2,986	-2,986	-2,986	-2,986	2,526	2,526	2,526	2,526	2,526	2,526
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	5,980	5,980	5,980	5,980	5,980	5,980	-2,378	-2,361	-2,362	-2,362	-2,362	-2,362	3,602	3,619	3,618	3,618	3,618	3,618
FTE	2.4	2.4	2.4	2.4	2.4	2.4	2.7	2.8	2.8	2.8	2.8	2.8	5.1	5.2	5.2	5.2	5.2	5.2
Units	2	2	2	2	2	2	3	3	3	3	3	3	5	5	5	5	5	5

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	-3,000	0	-3,000	0.0	0	1-Sided Adj
Explanation:	Reduce consulting spend to \$2.5M annually due to insourcing program management function.						
2026	188	5	0	193	1.0	1	1-Sided Adj
Explanation:	1 Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2026	193	5	0	198	0.9	1	1-Sided Adj
Explanation:	1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M; 11 months)						
2026	176	4	0	180	0.8	1	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
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:	Adjustment for vacancies and plan category charging shifts in base year						
2026	51	0	0	51	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	608	-2,986	0	-2,378	2.7	3	
2027	0	-3,000	0	-3,000	0.0	0	1-Sided Adj
Explanation:	Reduce consulting spend to \$2.5M annually due to insourcing program management function.						
2027	188	5	0	193	1.0	1	1-Sided Adj
Explanation:	1 Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2027	210	5	0	215	1.0	1	1-Sided Adj
Explanation:	1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2027	176	4	0	180	0.8	1	1-Sided Adj
Explanation:	Adjustment for vacancies and plan category charging shifts in base year						
2027	51	0	0	51	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	625	-2,986	0	-2,361	2.8	3	
2028	0	-3,000	0	-3,000	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
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:	Reduce consulting spend to \$2.5M annually due to insourcing program management function.						
2028	188	5	0	193	1.0	1	1-Sided Adj
Explanation:	1 Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2028	210	5	0	215	1.0	1	1-Sided Adj
Explanation:	1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2028	176	4	0	180	0.8	1	1-Sided Adj
Explanation:	Adjustment for vacancies and plan category charging shifts in base year						
2028	50	0	0	50	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	624	-2,986	0	-2,362	2.8	3	
2029	0	-3,000	0	-3,000	0.0	0	1-Sided Adj
Explanation:	Reduce consulting spend to \$2.5M annually due to insourcing program management function.						
2029	188	5	0	193	1.0	1	1-Sided Adj
Explanation:	1 Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2029	210	5	0	215	1.0	1	1-Sided Adj
Explanation:	1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2029	176	4	0	180	0.8	1	1-Sided Adj
Explanation:	Adjustment for vacancies and plan category charging shifts in base year						
2029	50	0	0	50	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	624	-2,986	0	-2,362	2.8	3	
2030	0	-3,000	0	-3,000	0.0	0	1-Sided Adj
Explanation:	Reduce consulting spend to \$2.5M annually due to insourcing program management function.						
2030	188	5	0	193	1.0	1	1-Sided Adj
Explanation:	1 Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2030	210	5	0	215	1.0	1	1-Sided Adj
Explanation:	1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2030	176	4	0	180	0.8	1	1-Sided Adj
Explanation:	Adjustment for vacancies and plan category charging shifts in base year						
2030	50	0	0	50	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	624	-2,986	0	-2,362	2.8	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2031	0	-3,000	0	-3,000	0.0	0	1-Sided Adj
Explanation:	Reduce consulting spend to \$2.5M annually due to insourcing program management function.						
2031	188	5	0	193	1.0	1	1-Sided Adj
Explanation:	1 Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2031	210	5	0	215	1.0	1	1-Sided Adj
Explanation:	1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2031	176	4	0	180	0.8	1	1-Sided Adj
Explanation:	Adjustment for vacancies and plan category charging shifts in base year						
2031	50	0	0	50	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	624	-2,986	0	-2,362	2.8	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	478	504	489	456	836
Non-Labor	55	83	114	124	5,642
NSE	0	0	0	0	0
Total	533	587	603	579	6,477
FTE	2.3	2.5	2.1	1.8	3.6
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	-330	-340	-367	-323	-427
Non-Labor	-38	-41	-81	-95	-130
NSE	0	0	0	0	0
Total	-368	-381	-448	-417	-557
FTE	-1.4	-1.4	-1.5	-1.1	-1.6
Units	1	1	1	1	2
Recorded-Adjusted (Nominal \$)					
Labor	148	164	122	133	408
Non-Labor	17	42	33	29	5,512
NSE	0	0	0	0	0
Total	165	206	155	162	5,920
FTE	0.9	1.0	0.7	0.7	2.0
Units	1	1	1	1	2
Vacation & Sick (Nominal \$)					
Labor	22	24	17	18	60

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
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	22	24	17	18	60
FTE	0.2	0.2	0.1	0.1	0.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	29	23	11	6	0
Non-Labor	4	4	2	1	0
NSE	0	0	0	0	0
Total	33	27	12	7	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	199	211	150	157	468
Non-Labor	22	46	35	30	5,512
NSE	0	0	0	0	0
Total	221	257	185	187	5,980
FTE	1.1	1.2	0.8	0.8	2.4
Units	1	1	1	1	2

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	-330	-340	-367	-323	-427
Non-Labor	-38	-41	-81	-95	-130
NSE	0	0	0	0	0
Total	-368	-381	-448	-417	-557
FTE	-1.4	-1.4	-1.5	-1.1	-1.6
Units	1	1	1	1	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021	0	1	0	0.0	0	CCTR Transf From 2100-3758.000
Explanation: Transfer costs to Workpaper 1HR009.000 to align with where activity resides.						
2021	-330	0	0	-1.4	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-39	0	0.0	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2021 Total	-330	-38	0	-1.4	1	
2022	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2022	0	1	0	0.0	0	CCTR Transf From 2100-3758.000
Explanation: Transfer costs to Workpaper 1HR009.000 to align with where activity resides.						
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: 2022 Unit Adjustmernt						
2022	-340	0	0	-1.4	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2022	0	-43	0	0.0	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2022 Total	-340	-41	0	-1.4	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	2	0	0.0	0	1-Sided Adj
Explanation: Adding Non-Executive Officer costs that were incorrectly charged to SB901.						
2023	0	1	0	0.0	0	CCTR Transf From 2100-3758.000
Explanation: Transfer costs to Workpaper 1HR009.000 to align with where activity resides.						
2023	-11	0	0	-0.1	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	1	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023	-355	0	0	-1.4	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2023	0	-83	0	0.0	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2023 Total	-367	-81	0	-1.5	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024	0	1	0	0.0	0	CCTR Transf From 2100-3758.000
Explanation: Transfer costs to Workpaper 1HR009.000 to align with where activity resides.						
2024	53	5	0	0.3	0	CCTR Transf From 2100-4225.000
Explanation: Transfer costs to Workpaper 1HR009.000 to align with where activity resides.						
2024	-376	0	0	-1.4	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2024	0	-100	0	0.0	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2024 Total	-323	-95	0	-1.1	1	
2025	2	12	0	0.0	0	CCTR Transf From 2100-4225.000
Explanation: Transfer costs to Workpaper 1HR009.000 to align with where activity resides.						
2025	-14	1	0	-0.1	0	CCTR Transf From 2100-3758.000

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. BTO
Workpaper: 1HR009.000 - Business Transformation Office
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer costs to Workpaper 1HR009.000 to align with where activity resides.						
2025	0	-27	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove one time expense						
2025	0	-30	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025	-415	0	0	-1.5	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2025	0	-85	0	0.0	0	CCTR Transf To 2100-4268 .000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	-427	-130	0	-1.6	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR010.000 - Business Optimization

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
Unit Measure: FTEs

Activity Description:

The Business Optimization team is a continuous improvement function focused on delivering operational improvements within electric and gas operations that align with the Company's strategic objectives. Through disciplined project management and change execution, the team supports business units by translating improvement opportunities into implemented solutions that enhance efficiency, accountability, and productivity.

Forecast Explanations:

Labor - Base YR Rec

Base Year - This method is most appropriate because it reflects expected staffing levels to operate in this area.

Non-Labor - Base YR Rec

Base Year - This method is most appropriate because it reflects expected non-labor expenses to operate in this area.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
Unit Measure: FTEs

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	308	188	134	112	255	268	267	267	267	267	267
Non-Labor	14	21	40	247	209	209	209	209	209	209	209
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	321	209	174	358	465	477	476	476	476	476	476
FTE	1.9	1.2	0.7	0.8	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Units	2	1	1	1	0	0	0	0	0	0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	255	255	255	255	255	255	13	12	12	12	12	12	268	267	267	267	267	267
NLbr	209	209	209	209	209	209	0	0	0	0	0	0	209	209	209	209	209	209
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	464	464	464	464	464	464	13	12	12	12	12	12	477	476	476	476	476	476
FTE	1.2	1.2	1.2	1.2	1.2	1.2	0.0	0.0	0.0	0.0	0.0	0.0	1.2	1.2	1.2	1.2	1.2	1.2
Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	13	0	0	13	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	13	0	0	13	0.0	0	
2027	12	0	0	12	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	12	0	0	12	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
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	12	0	0	12	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	12	0	0	12	0.0	0	
2029	12	0	0	12	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	12	0	0	12	0.0	0	
2030	12	0	0	12	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	12	0	0	12	0.0	0	
2031	12	0	0	12	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	12	0	0	12	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	228	146	144	95	223
Non-Labor	11	19	38	240	209
NSE	0	0	0	0	0
Total	239	165	182	334	432
FTE	1.6	1.0	0.9	0.7	1.0
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-34	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-35	0	0
FTE	0.0	0.0	-0.3	0.0	0.0
Units	2	1	1	1	0
Recorded-Adjusted (Nominal \$)					
Labor	228	146	109	95	223
Non-Labor	11	19	38	240	209
NSE	0	0	0	0	0
Total	239	165	147	334	432
FTE	1.7	1.0	0.6	0.7	1.0
Units	2	1	1	1	0
Vacation & Sick (Nominal \$)					
Labor	34	21	15	13	33

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
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	34	21	15	13	33
FTE	0.2	0.2	0.1	0.1	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	45	21	10	4	0
Non-Labor	3	2	2	7	0
NSE	0	0	0	0	0
Total	48	23	11	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	308	188	134	112	255
Non-Labor	14	21	40	247	209
NSE	0	0	0	0	0
Total	321	209	174	358	465
FTE	1.9	1.2	0.7	0.8	1.2
Units	2	1	1	1	0

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-34	0	0
Non-Labor	0	0	-0.207	0	0
NSE	0	0	0	0	0
Total	0	0	-35	0	0
FTE	0.0	0.0	-0.3	0.0	0.0
Units	2	1	1	1	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	2	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 2. Business Optimization
Workpaper: 1HR010.000 - Business Optimization
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-34	0	0	-0.3	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	1	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	-34	0	0	-0.3	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	1	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR011.000 - Investment Portfolio Optimization (IPO)

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
Unit Measure: FTEs

Activity Description:

The Investment Portfolio Optimization (IPO) program provides a standardized, risk-informed framework for evaluating and prioritizing capital investments to maximize safety, reliability, resiliency, affordability, and enterprise value. Through quantitative appraisal, Cost Benefit Ratio tracking, and closed-loop business value realization, IPO supports informed funding decisions and verifies that investments deliver intended operational, safety, financial, and customer outcomes.

Forecast Explanations:

Labor - Base YR Rec

Base Year - The cost forecast is developed using base year 2025 recorded costs with incremental adjustments for known changes in future years. This method is most appropriate because it best aligns with future expectations and SDG& E's commitment to efficiency, affordability, and disciplined cost management.

Non-Labor - Base YR Rec

Base Year - The cost forecast is developed using base year 2025 recorded costs with incremental adjustments for known changes in future years. This method is most appropriate because it best aligns with future expectations and SDG& E's commitment to efficiency, affordability, and disciplined cost management.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
Unit Measure: FTEs

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	496	412	520	455	264	692	691	691	691	691	691
Non-Labor	441	166	255	187	4	14	14	14	14	14	14
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	937	578	775	642	268	706	705	705	705	705	705
FTE	3.4	2.8	3.5	3.0	1.6	3.6	3.6	3.6	3.6	3.6	3.6
Units	3	3	4	3	0	2	2	2	2	2	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	264	264	264	264	264	264	428	427	427	427	427	427	692	691	691	691	691	691
NLbr	4	4	4	4	4	4	10	10	10	10	10	10	14	14	14	14	14	14
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	268	268	268	268	268	268	438	437	437	437	437	437	706	705	705	705	705	705
FTE	1.6	1.6	1.6	1.6	1.6	1.6	2.0	2.0	2.0	2.0	2.0	2.0	3.6	3.6	3.6	3.6	3.6	3.6
Units	0	0	0	0	0	0	2	2	2	2	2	0	2	2	2	2	2	0

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	395	10	0	405	2.0	2	1-Sided Adj
Explanation:	Adjustment for shift to 100% O&M plan charging for 4 FTEs from a 42% O&M split due to insourcing of program management function to support overall Business Transformation office initiatives .						
2026	33	0	0	33	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	428	10	0	438	2.0	2	
2027	395	10	0	405	2.0	2	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
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:	Adjustment for shift to 100% O&M plan charging for 4 FTEs from a 42% O&M split due to insourcing of program management function to support overall Business Transformation office initiatives .						
2027	32	0	0	32	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	427	10	0	437	2.0	2	
2028	395	10	0	405	2.0	2	1-Sided Adj
Explanation:	Adjustment for shift to 100% O&M plan charging for 4 FTEs from a 42% O&M split due to insourcing of program management function to support overall Business Transformation office initiatives .						
2028	32	0	0	32	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	427	10	0	437	2.0	2	
2029	395	10	0	405	2.0	2	1-Sided Adj
Explanation:	Adjustment for shift to 100% O&M plan charging for 4 FTEs from a 42% O&M split due to insourcing of program management function to support overall Business Transformation office initiatives .						
2029	32	0	0	32	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	427	10	0	437	2.0	2	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
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	395	10	0	405	2.0	2	1-Sided Adj
Explanation:	Adjustment for shift to 100% O&M plan charging for 4 FTEs from a 42% O&M split due to insourcing of program management function to support overall Business Transformation office initiatives .						
2030	32	0	0	32	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	427	10	0	437	2.0	2	
2031	395	10	0	405	2.0	0	1-Sided Adj
Explanation:	Adjustment for shift to 100% O&M plan charging for 4 FTEs from a 42% O&M split due to insourcing of program management function to support overall Business Transformation office initiatives .						
2031	32	0	0	32	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	427	10	0	437	2.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	368	320	435	386	230
Non-Labor	355	151	243	182	4
NSE	0	0	0	0	0
Total	722	471	678	568	234
FTE	2.9	2.4	3.2	2.6	1.4
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	-11	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-11	0	0
FTE	0.0	0.0	-0.2	0.0	0.0
Units	3	3	4	3	0
Recorded-Adjusted (Nominal \$)					
Labor	368	320	424	386	230
Non-Labor	355	151	243	182	4
NSE	0	0	0	0	0
Total	722	471	667	568	234
FTE	2.9	2.4	3.0	2.6	1.4
Units	3	3	4	3	0
Vacation & Sick (Nominal \$)					
Labor	55	47	59	52	34

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
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	55	47	59	52	34
FTE	0.5	0.4	0.5	0.4	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	73	46	37	16	0
Non-Labor	86	14	12	5	0
NSE	0	0	0	0	0
Total	159	60	49	22	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	496	412	520	455	264
Non-Labor	441	166	255	187	4
NSE	0	0	0	0	0
Total	937	578	775	642	268
FTE	3.4	2.8	3.5	3.0	1.6
Units	3	3	4	3	0

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	-11	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-11	0	0
FTE	0.0	0.0	-0.2	0.0	0.0
Units	3	3	4	3	0

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	3	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	3	
2022	0	0	0	0.0	3	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	3	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 3. IPO
Workpaper: 1HR011.000 - Investment Portfolio Optimization (IPO)
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	-3	0	0	-0.1	0	1-Sided Adj
Explanation: Adjustment to remove capital related overhead expenses charged in error to FERC 186.999						
2023	-8	0	0	-0.1	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	4	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	-11	0	0	-0.2	4	
2024	0	0	0	0.0	3	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	3	
2025 Total	0	0	0	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor

Summary of Shared Services Workpapers:

In 2025 \$ (000) Incurred Costs							
Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Human Resources	1,885	1,959	1,957	1,960	1,960	1,960	1,960
B. Safety Management	974	1,017	1,016	1,015	1,015	1,015	1,015
C. Business Transformation Office	561	585	809	809	809	809	809
Total	3,420	3,561	3,782	3,784	3,784	3,784	3,784

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Cost Center: VARIOUS

Summary for Category: A. Human Resources

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,488	1,562	1,560	1,559	1,559	1,559	1,559
Non-Labor	397	397	397	401	401	401	401
NSE	0	0	0	0	0	0	0
Total	1,885	1,959	1,957	1,960	1,960	1,960	1,960
FTE	13.8	13.8	13.8	13.8	13.8	13.8	13.8

Cost Centers belonging to this Category:

2100-3834.000 People Research & Analytics

Labor	190	199	199	199	199	199	199
Non-Labor	2	2	2	6	6	6	6
NSE	0	0	0	0	0	0	0
Total	192	201	201	205	205	205	205
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0

Unit Measure: FTEs

Units	1	1	1	1	1	1	1
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2100-3414.000 Drug & Alcohol Testing Program

Labor	187	196	196	196	196	196	196
Non-Labor	232	232	232	232	232	232	232
NSE	0	0	0	0	0	0	0
Total	419	428	428	428	428	428	428
FTE	2.1	2.1	2.1	2.1	2.1	2.1	2.1

Unit Measure: FTEs

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

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Cost Center: VARIOUS

In 2025\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
2100-3505.000 Employee Care Services							
Labor	980	1,029	1,028	1,027	1,027	1,027	1,027
Non-Labor	161	161	161	161	161	161	161
NSE	0	0	0	0	0	0	0
Total	1,141	1,190	1,189	1,188	1,188	1,188	1,188
FTE	9.7	9.7	9.7	9.7	9.7	9.7	9.7
Unit Measure: FTEs							
Units	10	10	10	10	10	10	10
2100-3506.000 Wellness Programs							
Labor	131	138	137	137	137	137	137
Non-Labor	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0
Total	133	140	139	139	139	139	139
FTE	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Unit Measure: FTEs							
Units	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3834.000 - People Research & Analytics

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

Activity Description:

The People Research & Analytics group performs research and analysis for SDG&E, SoCalGas, and Semptra and ensures compliance with legal, professional, and regulatory issues related to personnel selection issues, such as testing, selection and assessments etc.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized as it best represents the structure of the organization.

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. Non-Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized as it best represents the structure of the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

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	191	175	183	198	190	199	199	199	199	199	199
Non-Labor	3	6	7	2	2	2	2	6	6	6	6
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	194	181	190	200	192	201	201	205	205	205	205
FTE	1.0	0.9	1.0	1.6	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	1	1	1	2	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	190	2	0	192	1.0	1
Total Incurred	190	2	0	192	1.0	1
% Allocation						
Retained	88.94%	88.94%				
SEU	6.73%	6.73%				
CORP	4.33%	4.33%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	199	2	0	201	1.0	1
Total Incurred	199	2	0	201	1.0	1
% Allocation						
Retained	88.94%	88.94%				
SEU	6.73%	6.73%				
CORP	4.33%	4.33%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	199	2	0	201	1.0	1
	199	2	0	201	1.0	1
% Allocation						
	88.94%	88.94%				
	6.73%	6.73%				
	4.33%	4.33%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	199	6	0	205	1.0	1
	199	6	0	205	1.0	1
% Allocation						
	88.94%	88.94%				
	6.73%	6.73%				
	4.33%	4.33%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	199	6	0	205	1.0	1
Total Incurred	199	6	0	205	1.0	1
% Allocation						
Retained	88.94%	88.94%				
SEU	6.73%	6.73%				
CORP	4.33%	4.33%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	199	6	0	205	1.0	1
Total Incurred	199	6	0	205	1.0	1
% Allocation						
Retained	88.94%	88.94%				
SEU	6.73%	6.73%				
CORP	4.33%	4.33%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	199	6	0	205	1.0	1
Total Incurred	199	6	0	205	1.0	1
% Allocation						
Retained	88.94%	88.94%				
SEU	6.73%	6.73%				
CORP	4.33%	4.33%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2026

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2027

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2028

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2029

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2030

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2031

Forecasted shared services splits based on support provided.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	190	190	190	190	190	190	9	9	9	9	9	9	199	199	199	199	199	199
NLbr	2	2	2	2	2	2	0	0	4	4	4	4	2	2	6	6	6	6
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	192	192	192	192	192	192	9	9	13	13	13	13	201	201	205	205	205	205
FTE	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

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	9	0	0	9	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	9	0	0	9	0.0	0	
2027	9	0	0	9	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	9	0	0	9	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
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	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$4,000/employee/per year. (Conferences are: Society for Industrial and Organizational Psychology (SIOP) and International Selection and Assessment Council (ISAC).)						
2028	9	0	0	9	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	9	4	0	13	0.0	0	
2029	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$4,000/employee/per year. (Conferences are: Society for Industrial and Organizational Psychology (SIOP) and International Selection and Assessment Council (ISAC).)						
2029	9	0	0	9	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	9	4	0	13	0.0	0	
2030	0	4	0	4	0.0	0	1-Sided Adj
Explanation:	Employee professional development costs to attend external conferences and seminars; approximately \$4,000/employee/per year. (Conferences are: Society for Industrial and Organizational Psychology (SIOP) and International Selection and Assessment Council (ISAC).)						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
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	9	0	0	9	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	9	4	0	13	0.0	0	
2031	0	4	0	4	0.0	0	1-Sided Adj
Explanation: Employee professional development costs to attend external conferences and seminars; approximately \$4,000/employee/per year. (Conferences are: Society for Industrial and Organizational Psychology (SIOP) and International Selection and Assessment Council (ISAC).)							
2031	9	0	0	9	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	9	4	0	13	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	142	137	151	169	166
Non-Labor	3	6	7	2	2
NSE	0	0	0	0	0
Total	144	143	158	171	168
FTE	0.9	0.8	0.9	1.4	0.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
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	1	1	1	2	1
Recorded-Adjusted (Nominal \$)					
Labor	142	137	151	169	166
Non-Labor	3	6	7	2	2
NSE	0	0	0	0	0
Total	144	143	158	171	168
FTE	0.9	0.8	0.9	1.4	0.9
Units	1	1	1	2	1
Vacation & Sick (Nominal \$)					
Labor	21	20	21	23	24

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
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	21	20	21	23	24
FTE	0.1	0.1	0.1	0.2	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	28	18	11	6	0
Non-Labor	0	1	0	0	0
NSE	0	0	0	0	0
Total	28	18	12	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	191	175	183	198	190
Non-Labor	3	6	7	2	2
NSE	0	0	0	0	0
Total	194	181	190	200	192
FTE	1.0	0.9	1.0	1.6	1.0
Units	1	1	1	2	1

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-0.199
NSE	0	0	0	0	0
Total	0	0	0	0	-0.199
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	2	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 1. Organizational Effectiveness
Cost Center: 2100-3834.000 - People Research & Analytics
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	0	0	0.0	0	1-Sided Adj
Explanation: Adjustment to remove AB1167 expenses						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3414.000 - Drug & Alcohol Testing Program

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

Activity Description:

The Department of Transportation (DOT)'s regulated and non-regulated drug and alcohol testing programs are managed and administered in this department. Administration of this testing program includes oversight of all pre-employment, random, and other drug and alcohol testing required of employees in safety-sensitive positions under DOT regulations as well as non-DOT testing in accordance with Company policy.

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized as it best represents the ongoing structure of the organization.

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. Non-Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized as it best represents the ongoing structure of the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

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	111	177	186	190	187	196	196	196	196	196	196
Non-Labor	95	126	103	181	232	232	232	232	232	232	232
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	206	302	290	371	419	428	428	428	428	428	428
FTE	1.3	2.1	2.1	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Units	1	2	2	2	2	2	2	2	2	2	2

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	187	232	0	419	2.1	2
Total Incurred	187	232	0	419	2.1	2
% Allocation						
Retained	98.91%	98.91%				
SEU	0.00%	0.00%				
CORP	1.09%	1.09%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	196	232	0	428	2.1	2
Total Incurred	196	232	0	428	2.1	2
% Allocation						
Retained	98.91%	98.91%				
SEU	0.00%	0.00%				
CORP	1.09%	1.09%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	196	232	0	428	2.1	2
Total Incurred	196	232	0	428	2.1	2
% Allocation						
Retained	98.91%	98.91%				
SEU	0.00%	0.00%				
CORP	1.09%	1.09%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	196	232	0	428	2.1	2
Total Incurred	196	232	0	428	2.1	2
% Allocation						
Retained	98.91%	98.91%				
SEU	0.00%	0.00%				
CORP	1.09%	1.09%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	196	232	0	428	2.1	2
Total Incurred	196	232	0	428	2.1	2
% Allocation						
Retained	98.91%	98.91%				
SEU	0.00%	0.00%				
CORP	1.09%	1.09%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	196	232	0	428	2.1	2
Total Incurred	196	232	0	428	2.1	2
% Allocation						
Retained	98.91%	98.91%				
SEU	0.00%	0.00%				
CORP	1.09%	1.09%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	196	232	0	428	2.1	2
Total Incurred	196	232	0	428	2.1	2
% Allocation						
Retained	98.91%	98.91%				
SEU	0.00%	0.00%				
CORP	1.09%	1.09%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2026

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2027

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2028

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2029

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2030

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2031

Forecasted shared services splits based on support provided.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	187	187	187	187	187	187	9	9	9	9	9	9	196	196	196	196	196	196
NLbr	232	232	232	232	232	232	0	0	0	0	0	0	232	232	232	232	232	232
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	419	419	419	419	419	419	9	9	9	9	9	9	428	428	428	428	428	428
FTE	2.1	2.1	2.1	2.1	2.1	2.1	0.0	0.0	0.0	0.0	0.0	0.0	2.1	2.1	2.1	2.1	2.1	2.1
Units	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2

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	9	0	0	9	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	9	0	0	9	0.0	0	
2027	9	0	0	9	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	9	0	0	9	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
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	9	0	0	9	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	9	0	0	9	0.0	0	
2029	9	0	0	9	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	9	0	0	9	0.0	0	
2030	9	0	0	9	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	9	0	0	9	0.0	0	
2031	9	0	0	9	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	9	0	0	9	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	82	139	154	162	163
Non-Labor	81	113	97	176	232
NSE	0	0	0	0	0
Total	164	252	251	338	395
FTE	1.1	1.8	1.8	1.7	1.8
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
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	1	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	82	139	154	162	163
Non-Labor	81	113	97	176	232
NSE	0	0	0	0	0
Total	164	252	251	338	395
FTE	1.1	1.8	1.8	1.7	1.8
Units	1	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	12	20	21	22	24

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
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	12	20	21	22	24
FTE	0.2	0.3	0.3	0.3	0.3
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	16	18	11	5	0
Non-Labor	14	13	6	5	0
NSE	0	0	0	0	0
Total	30	30	18	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	111	177	186	190	187
Non-Labor	95	126	103	181	232
NSE	0	0	0	0	0
Total	206	302	290	371	419
FTE	1.3	2.1	2.1	2.0	2.1
Units	1	2	2	2	2

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
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	1	2	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	1	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3414.000 - Drug & Alcohol Testing Program
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	2	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	0	0	0.0	2	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3505.000 - Employee Care Services

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

Activity Description:

Employee Care Services (ECS) is responsible for managing and administering workers compensation programs, short-term disability, LTD, total disability under the Pension Plan, reasonable accommodations, and leave of absence and return to work programs for SDG&E and Semptra.

Forecast Explanations:

The forecast method chosen for this category is base year recorded costs. Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized to best represent the structure of the organization.

The forecast method chosen for this category is base year recorded costs. Non-Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized to best represent the structure of the organization.

N/A

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

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	1,044	981	969	936	980	1,029	1,028	1,027	1,027	1,027	1,027
Non-Labor	550	306	405	95	161	161	161	161	161	161	161
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,594	1,287	1,374	1,031	1,141	1,190	1,189	1,188	1,188	1,188	1,188
FTE	10.2	9.4	9.6	9.1	9.7	9.7	9.7	9.7	9.7	9.7	9.7
Units	10	9	10	9	10	10	10	10	10	10	10

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	980	161	0	1,141	9.7	10
Total Incurred	980	161	0	1,141	9.7	10
% Allocation						
Retained	92.50%	92.50%				
SEU	0.00%	0.00%				
CORP	7.50%	7.50%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,028	161	0	1,189	9.7	10
Total Incurred	1,028	161	0	1,189	9.7	10
% Allocation						
Retained	92.50%	92.50%				
SEU	0.00%	0.00%				
CORP	7.50%	7.50%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,029	161	0	1,190	9.7	10
	1,029	161	0	1,190	9.7	10
	92.50%	92.50%				
	0.00%	0.00%				
	7.50%	7.50%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	1,027	161	0	1,188	9.7	10
	1,027	161	0	1,188	9.7	10
	92.50%	92.50%				
	0.00%	0.00%				
	7.50%	7.50%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,027	161	0	1,188	9.7	10
Total Incurred	1,027	161	0	1,188	9.7	10
% Allocation						
Retained	92.50%	92.50%				
SEU	0.00%	0.00%				
CORP	7.50%	7.50%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,027	161	0	1,188	9.7	10
Total Incurred	1,027	161	0	1,188	9.7	10
% Allocation						
Retained	92.50%	92.50%				
SEU	0.00%	0.00%				
CORP	7.50%	7.50%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	1,027	161	0	1,188	9.7	10
Total Incurred	1,027	161	0	1,188	9.7	10
% Allocation						
Retained	92.50%	92.50%				
SEU	0.00%	0.00%				
CORP	7.50%	7.50%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2026

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2027

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2028

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2029

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2030

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2031

Forecasted shared services splits based on support provided.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	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	49	48	47	47	47	47	1,029	1,028	1,027	1,027	1,027	1,027
NLbr	0	0	0	0	0	0	0	0	0	0	0	0	161	161	161	161	161	161
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	49	48	47	47	47	47	1,190	1,189	1,188	1,188	1,188	1,188
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	9.7	9.7	9.7	9.7	9.7	9.7
Units	0	0	0	0	0	0	0	0	0	0	0	0	10	10	10	10	10	10

Forecast Adjustment Details:

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type
2026	49	0	0	49	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	49	0	0	49	0.0	0	
2027	48	0	0	48	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	48	0	0	48	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

Year	Labor ()	NLbr ()	NSE ()	Total	FTE	Units ()	Adj_Type
2028	47	0	0	47	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	47	0	0	47	0.0	0	
2029	47	0	0	47	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	47	0	0	47	0.0	0	
2030	47	0	0	47	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	47	0	0	47	0.0	0	
2031	47	0	0	47	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	47	0	0	47	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	774	770	799	800	855
Non-Labor	469	275	380	92	-103
NSE	0	0	0	0	0
Total	1,244	1,045	1,180	892	752
FTE	8.7	8.1	8.3	7.9	8.3
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	264
NSE	0	0	0	0	0
Total	0	0	0	0	264
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	9	10	9	10
Recorded-Adjusted (Nominal \$)					
Labor	774	770	799	800	855
Non-Labor	469	275	380	92	161
NSE	0	0	0	0	0
Total	1,244	1,045	1,180	892	1,016
FTE	8.7	8.1	8.3	7.9	8.3
Units	10	9	10	9	10
Vacation & Sick (Nominal \$)					
Labor	117	112	111	109	125

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care 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	117	112	111	109	125
FTE	1.5	1.3	1.3	1.2	1.4
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	153	99	59	27	0
Non-Labor	81	31	25	3	0
NSE	0	0	0	0	0
Total	234	130	83	30	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	1,044	981	969	936	980
Non-Labor	550	306	405	95	161
NSE	0	0	0	0	0
Total	1,594	1,287	1,374	1,031	1,141
FTE	10.2	9.4	9.6	9.1	9.7
Units	10	9	10	9	10

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	264
NSE	0	0	0	0	0
Total	0	0	0	0	264
FTE	0.0	0.0	0.0	0.0	0.0
Units	10	9	10	9	10

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	10	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	10	
2022	0	0	0	0.0	9	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	9	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3505.000 - Employee Care Services
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	10	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	10	
2024	0	0	0	0.0	9	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	9	
2025	0	0	0	0.0	10	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025	0	186	0	0.0	0	1-Sided Adj
Explanation: Adjustment for an incorrectly posted double accrual reversal.						
2025	0	78	0	0.0	0	CCTR Transf From 2100-0359.003
Explanation: Adjustment to transfer costs related to invoice from The Select Group to correct witness area.						
2025 Total	0	264	0	0.0	10	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3506.000 - Wellness Programs

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

Activity Description:

Wellness Programs is responsible for managing and administering the Company's Employee Assistance Program (EAP) services, back-up dependent care program, and company wellness programs and activities. The primary function of this work group addresses unique and sensitive employee situations (e.g., workplace substance abuse, mental health behaviors affecting job performance, workplace violence threats or critical incidents requiring EAP or other intervention).

Forecast Explanations:

Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized as it best represents the ongoing structure of the organization.

Non-Labor - Base YR Rec

The forecast method chosen for this category is base year recorded costs. Non-Labor forecasts are based on the base year 2025 recorded data. The base year forecast methodology was utilized as it best represents the ongoing structure of the organization.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

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	136	123	124	129	131	138	137	137	137	137	137
Non-Labor	12	10	10	156	2	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	149	133	133	285	133	140	139	139	139	139	139
FTE	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	1	1	1	1	1	1	1	1	1	1	1

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	131	2	0	133	1.0	1
Total Incurred	131	2	0	133	1.0	1
% Allocation						
Retained	92.11%	92.11%				
SEU	0.00%	0.00%				
CORP	7.89%	7.89%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	137	2	0	139	1.0	1
Total Incurred	137	2	0	139	1.0	1
% Allocation						
Retained	92.11%	92.11%				
SEU	0.00%	0.00%				
CORP	7.89%	7.89%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	138	2	0	140	1.0	1
	138	2	0	140	1.0	1
% Allocation						
	92.11%	92.11%				
	0.00%	0.00%				
	7.89%	7.89%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	137	2	0	139	1.0	1
	137	2	0	139	1.0	1
% Allocation						
	92.11%	92.11%				
	0.00%	0.00%				
	7.89%	7.89%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

2029 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	137	2	0	139	1.0	1
Total Incurred	137	2	0	139	1.0	1
% Allocation						
Retained	92.11%	92.11%				
SEU	0.00%	0.00%				
CORP	7.89%	7.89%				
Unreg	0.00%	0.00%				

2031 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	137	2	0	139	1.0	1
Total Incurred	137	2	0	139	1.0	1
% Allocation						
Retained	92.11%	92.11%				
SEU	0.00%	0.00%				
CORP	7.89%	7.89%				
Unreg	0.00%	0.00%				

2030 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	137	2	0	139	1.0	1
Total Incurred	137	2	0	139	1.0	1
% Allocation						
Retained	92.11%	92.11%				
SEU	0.00%	0.00%				
CORP	7.89%	7.89%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2026

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2027

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2028

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2029

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2030

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2031

Forecasted shared services splits based on support provided.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
Base Forecast							Forecast Adjustments							Adjusted-Forecast				
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	131	131	131	131	131	131	7	6	6	6	6	6	138	137	137	137	137	137
NLbr	2	2	2	2	2	2	0	0	0	0	0	0	2	2	2	2	2	2
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	133	133	133	133	133	133	7	6	6	6	6	6	140	139	139	139	139	139
FTE	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0
Units	1	1	1	1	1	1	0	0	0	0	0	0	1	1	1	1	1	1

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	7	0	0	7	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	7	0	0	7	0.0	0	
2027	6	0	0	6	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	6	0	0	6	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
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	6	0	0	6	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	6	0	0	6	0.0	0	
2029	6	0	0	6	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	6	0	0	6	0.0	0	
2030	6	0	0	6	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	6	0	0	6	0.0	0	
2031	6	0	0	6	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	6	0	0	6	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	101	96	102	110	114
Non-Labor	10	9	9	3	2
NSE	0	0	0	0	0
Total	112	106	111	113	116
FTE	1.0	0.9	0.9	0.9	0.9
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	148	0
NSE	0	0	0	0	0
Total	0	0	0	148	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1
Recorded-Adjusted (Nominal \$)					
Labor	101	96	102	110	114
Non-Labor	10	9	9	151	2
NSE	0	0	0	0	0
Total	112	106	111	261	116
FTE	0.9	0.9	0.9	0.9	0.9
Units	1	1	1	1	1
Vacation & Sick (Nominal \$)					
Labor	15	14	14	15	17

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness 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	15	14	14	15	17
FTE	0.2	0.2	0.1	0.1	0.1
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	20	12	8	4	0
Non-Labor	2	1	1	4	0
NSE	0	0	0	0	0
Total	22	13	8	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	136	123	124	129	131
Non-Labor	12	10	10	156	2
NSE	0	0	0	0	0
Total	149	133	133	285	133
FTE	1.1	1.1	1.0	1.0	1.0
Units	1	1	1	1	1

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	0	0	0	148	0
NSE	0	0	0	0	0
Total	0	0	0	148	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	1	1	1	1	1

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	1	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	0	0	0.0	1	
2022	0	0	0	0.0	1	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: A. Human Resources
Category-Sub: 2. Human Resources
Cost Center: 2100-3506.000 - Wellness Programs
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	1	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	0	0	0.0	1	
2024	0	0	0	0.0	1	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024	0	148	0	0.0	0	CCTR Transf From 2100-0359.003
Explanation: Adjustment to transfer vendor costs to the Safety & Culture witness area where the activity resides.						
2024 Total	0	148	0	0.0	1	
2025	0	0	0	0.0	1	1-Sided Adj
Explanation: 2025 Unit Adjustment						
2025 Total	0	0	0	0.0	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Cost Center: 2100-0214.000

Summary for Category: B. Safety Management

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	860	903	902	901	901	901	901
Non-Labor	114	114	114	114	114	114	114
NSE	0	0	0	0	0	0	0
Total	974	1,017	1,016	1,015	1,015	1,015	1,015
FTE	6.1	6.1	6.1	6.1	6.1	6.1	6.1

Cost Centers belonging to this Category:

2100-0214.000 Field Safety & Training

Labor	860	903	902	901	901	901	901
Non-Labor	114	114	114	114	114	114	114
NSE	0	0	0	0	0	0	0
Total	974	1,017	1,016	1,015	1,015	1,015	1,015
FTE	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Unit Measure: FTEs							
Units	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0214.000 - Field Safety & Training

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Activity Description:

SDG&E's employee safety training and field safety oversight programs include SIF Prevention , HECA, Smith System® Defensive Driving Training, Close Quarter Maneuvering Drivers Training, and implementation of SDG&E's Emergency Action Plan and Injury and Illness Prevention Program . These programs provide the necessary training and awareness to systematically identify potential hazards in the workplace. This workpaper is categorized as shared O&M costs because a small portion of SDG&E's ergonomic program costs are allocated to Sempra. Sharing this cost and allocating ergonomic support activities performed on behalf of Sempra employees is a more cost effective means than hiring separate dedicated ergonomic support. This entire workpaper is designated as RAMP (Control 317 and Mitigation 303).

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents the structure of the organization, while accounting for identified operational efficiencies and cost reductions . The cost drivers behind this forecast are 1) internal labor costs for Field Safety Advisors, 2) third-party safety training curriculum costs (e.g., CPR training classes, SMITH System driving training), and 3) Automated External Defibrillators program costs.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. Labor and non-labor forecasts are based on the base year 2025 recorded data. This method is most appropriate because it best represents the structure of the organization, while accounting for identified operational efficiencies and cost reductions . The cost drivers behind this forecast are 1) internal labor costs for Field Safety Advisors, 2) third-party safety training curriculum costs (e.g., CPR training classes, SMITH System driving training), and 3) Automated External Defibrillators program costs.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

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	985	884	1,078	1,018	860	903	902	901	901	901	901
Non-Labor	191	164	225	127	114	114	114	114	114	114	114
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	1,176	1,047	1,303	1,145	974	1,017	1,016	1,015	1,015	1,015	1,015
FTE	7.3	6.3	8.0	7.0	6.1	6.1	6.1	6.1	6.1	6.1	6.1
Units	7	6	8	7	6	6	6	6	6	6	6

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	860	114	0	974	6.1	6
Total Incurred	860	114	0	974	6.1	6
% Allocation						
Retained	96.67%	96.67%				
SEU	0.00%	0.00%				
CORP	3.33%	3.33%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	902	114	0	1,016	6.1	6
Total Incurred	902	114	0	1,016	6.1	6
% Allocation						
Retained	96.67%	96.67%				
SEU	0.00%	0.00%				
CORP	3.33%	3.33%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	903	114	0	1,017	6.1	6
	903	114	0	1,017	6.1	6
% Allocation						
	96.67%	96.67%				
	0.00%	0.00%				
	3.33%	3.33%				
	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
	0	0	0	0	0.0	0
	0	0	0	0	0.0	0
	901	114	0	1,015	6.1	6
	901	114	0	1,015	6.1	6
% Allocation						
	96.67%	96.67%				
	0.00%	0.00%				
	3.33%	3.33%				
	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	901	114	0	1,015	6.1	6
Total Incurred	901	114	0	1,015	6.1	6
% Allocation						
Retained	96.67%	96.67%				
SEU	0.00%	0.00%				
CORP	3.33%	3.33%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	901	114	0	1,015	6.1	6
Total Incurred	901	114	0	1,015	6.1	6
% Allocation						
Retained	96.67%	96.67%				
SEU	0.00%	0.00%				
CORP	3.33%	3.33%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	901	114	0	1,015	6.1	6
Total Incurred	901	114	0	1,015	6.1	6
% Allocation						
Retained	96.67%	96.67%				
SEU	0.00%	0.00%				
CORP	3.33%	3.33%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2026

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2027

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2028

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2029

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2030

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2031

Forecasted shared services splits based on support provided.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Summary of Adjustments to Forecast:

In 2025 \$(000) Incurred Costs																		
	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
Years	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	860	860	860	860	860	860	43	42	41	41	41	41	903	902	901	901	901	901
NLbr	114	114	114	114	114	114	0	0	0	0	0	0	114	114	114	114	114	114
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	974	974	974	974	974	974	43	42	41	41	41	41	1,017	1,016	1,015	1,015	1,015	1,015
FTE	6.1	6.1	6.1	6.1	6.1	6.1	0.0	0.0	0.0	0.0	0.0	0.0	6.1	6.1	6.1	6.1	6.1	6.1
Units	6	6	6	6	6	6	0	0	0	0	0	0	6	6	6	6	6	6

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	43	0	0	43	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	43	0	0	43	0.0	0	
2027	42	0	0	42	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	42	0	0	42	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
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	41	0	0	41	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	41	0	0	41	0.0	0	
2029	41	0	0	41	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	41	0	0	41	0.0	0	
2030	41	0	0	41	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	41	0	0	41	0.0	0	
2031	41	0	0	41	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	41	0	0	41	0.0	0	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	730	694	889	870	750
Non-Labor	183	292	308	124	114
NSE	0	0	0	0	0
Total	913	985	1,197	994	864
FTE	6.2	5.4	6.9	6.1	5.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-20	-145	-97	0	0
NSE	0	0	0	0	0
Total	-20	-145	-97	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	7	6	8	7	6
Recorded-Adjusted (Nominal \$)					
Labor	730	694	889	870	750
Non-Labor	163	147	211	124	114
NSE	0	0	0	0	0
Total	893	841	1,100	994	864
FTE	6.2	5.4	6.9	6.1	5.2
Units	7	6	8	7	6
Vacation & Sick (Nominal \$)					
Labor	110	101	123	118	110

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
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	110	101	123	118	110
FTE	1.1	0.9	1.1	0.9	0.9
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	145	89	65	29	0
Non-Labor	28	16	14	4	0
NSE	0	0	0	0	0
Total	173	105	79	33	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	985	884	1,078	1,018	860
Non-Labor	191	164	225	127	114
NSE	0	0	0	0	0
Total	1,176	1,047	1,303	1,145	974
FTE	7.3	6.3	8.0	7.0	6.1
Units	7	6	8	7	6

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	0	0	0	0	0
Non-Labor	-20	-145	-97	0	0
NSE	0	0	0	0	0
Total	-20	-145	-97	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	7	6	8	7	6

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	-20	0	0.0	0	CCTR Transf To 2100-3628.000
Explanation: Transfer expenses to workpaper 1HR005 to align with where activity resides						
2021	0	0	0	0.0	7	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021 Total	0	-20	0	0.0	7	
2022	0	-145	0	0.0	0	CCTR Transf To 2100-3628.000

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Transfer expenses to workpaper 1HR005 to align with where activity resides						
2022	0	0	0	0.0	6	1-Sided Adj
Explanation: 2022 Unit Adjustment						
2022 Total	0	-145	0	0.0	6	
2023	0	-97	0	0.0	0	CCTR Transf To 2100-3628.000
Explanation: Transfer expenses to workpaper 1HR005 to align with where activity resides						
2023	0	0	0	0.0	8	1-Sided Adj
Explanation: 2023 Unit Adjustment						
2023 Total	0	-97	0	0.0	8	
2024	0	0	0	0.0	7	1-Sided Adj
Explanation: 2024 Unit Adjustment						
2024 Total	0	0	0	0.0	7	
2025	0	0	0	0.0	6	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Category-Sub: 1. Safety Management
Cost Center: 2100-0214.000 - Field Safety & Training
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: 2025 Unit Adjustment						
2025 Total	0	0	0	0.0	6	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Cost Center: 2100-4268.000

Summary for Category: C. Business Transformation Office

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		476	500	719	719	719	719	719
Non-Labor		85	85	90	90	90	90	90
NSE		0	0	0	0	0	0	0
Total		561	585	809	809	809	809	809
FTE		1.7	1.7	2.7	2.7	2.7	2.7	2.7

Cost Centers belonging to this Category:

2100-4268.000 Business Transformation Office - VP

Labor	476	500	719	719	719	719	719
Non-Labor	85	85	90	90	90	90	90
NSE	0	0	0	0	0	0	0
Total	561	585	809	809	809	809	809
FTE	1.7	1.7	2.7	2.7	2.7	2.7	2.7
Unit Measure: FTEs							
Units	2	2	3	3	3	3	3

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4268.000 - Business Transformation Office - VP

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

Activity Description:

The Business Transformation Office (BTO), was established at SDGE in February 2025 and expanded to include SoCalGas in Q1 2026. It serves as a hub for central governance and coordinating enterprise-wide transformation initiatives that improve operational efficiency and customer value. The BTO provides strategic alignment, centralized governance, and performance tracking for major transformation initiatives, and its workpaper costs reflect the internal labor and non-labor resources required to effectively manage, prioritize, and deliver these efforts across SDGE and SoCalGas.

Forecast Explanations:

Labor - Base YR Rec

Base Year - The cost forecast is developed using base year 2025 recorded costs with incremental adjustments for known changes in future years. This method is most appropriate because it best aligns with future expectations, as well as SoCalGas and SDG& E's commitment to efficiency, affordability, and disciplined cost management.

Non-Labor - Base YR Rec

Base Year - The cost forecast is developed using base year 2025 recorded costs with incremental adjustments for known changes in future years. This method is most appropriate because it best aligns with future expectations, as well as SoCalGas and SDG& E's commitment to efficiency, affordability, and disciplined cost management.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Full-Time Equivalent (FTE) units. FTEs serve as a standardized unit of measure for the TY 2028 GRC. FTEs enable O&M costs to be quantified and translated into measurable staffing levels.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

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	445	433	431	440	476	500	719	719	719	719	719
Non-Labor	45	48	89	103	85	85	90	90	90	90	90
NSE	0	0	0	0	0	0	0	0	0	0	0
Total	490	482	520	543	561	585	809	809	809	809	809
FTE	1.6	1.6	1.6	1.6	1.7	1.7	2.7	2.7	2.7	2.7	2.7
Units	2	2	2	2	2	2	3	3	3	3	3

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

Cost Center Allocations (Incurred Costs):

2025 Adjusted-Recorded						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	476	85	0	561	1.7	2
Total Incurred	476	85	0	561	1.7	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2027 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	210	5	0	215	1.0	1
Subj. To % Alloc.	509	85	0	594	1.7	2
Total Incurred	719	90	0	809	2.7	3
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2026 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	0	0	0	0	0.0	0
Subj. To % Alloc.	500	85	0	585	1.7	2
Total Incurred	500	85	0	585	1.7	2
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

2028 Adjusted-Forecast						
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	210	5	0	215	1.0	1
Subj. To % Alloc.	509	85	0	594	1.7	2
Total Incurred	719	90	0	809	2.7	3
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

	2029 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	210	5	0	215	1.0	1
Subj. To % Alloc.	509	85	0	594	1.7	2
Total Incurred	719	90	0	809	2.7	3
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2031 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	210	5	0	215	1.0	1
Subj. To % Alloc.	509	85	0	594	1.7	2
Total Incurred	719	90	0	809	2.7	3
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

	2030 Adjusted-Forecast					
	Labor	Non-Labor	NSE	Total	FTE	Units
Directly Retained	0	0	0	0	0.0	0
Directly Allocated	210	5	0	215	1.0	1
Subj. To % Alloc.	509	85	0	594	1.7	2
Total Incurred	719	90	0	809	2.7	3
% Allocation						
Retained	50.00%	50.00%				
SEU	50.00%	50.00%				
CORP	0.00%	0.00%				
Unreg	0.00%	0.00%				

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2025

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2026

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2027

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2028

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2029

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2030

Forecasted shared services splits based on support provided.

Cost Center Allocation Percentage for 2031

Forecasted shared services splits based on support provided.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
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	476	476	476	476	476	476	24	243	243	243	243	243	500	719	719	719	719	719
NLbr	85	85	85	85	85	85	0	5	5	5	5	5	85	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	561	561	561	561	561	561	24	248	248	248	248	248	585	809	809	809	809	809
FTE	1.7	1.7	1.7	1.7	1.7	1.7	0.0	1.0	1.0	1.0	1.0	1.0	1.7	2.7	2.7	2.7	2.7	2.7
Units	2	2	2	2	2	2	0	1	1	1	1	1	2	3	3	3	3	3

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	24	0	0	24	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	24	0	0	24	0.0	0	
2027	210	5	0	215	1.0	1	1-Sided Adj
Explanation:	1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)						
2027	33	0	0	33	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
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	243	5	0	248	1.0	1	
2028	210	5	0	215	1.0	1	1-Sided Adj
Explanation: 1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)							
2028	33	0	0	33	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	243	5	0	248	1.0	1	
2029	210	5	0	215	1.0	1	1-Sided Adj
Explanation: 1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)							
2029	33	0	0	33	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	243	5	0	248	1.0	1	
2030	210	5	0	215	1.0	1	1-Sided Adj
Explanation: 1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)							
2030	33	0	0	33	0.0	0	1-Sided Adj

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
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	243	5	0	248	1.0	1	
2031	210	5	0	215	1.0	1	1-Sided Adj
Explanation: 1 Senior Manager FTE not in base year due to insourcing program management function. (100% O&M)							
2031	33	0	0	33	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	243	5	0	248	1.0	1	

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

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

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
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
Adjustments (Nominal \$) **					
Labor	330	340	355	376	415
Non-Labor	39	43	83	100	85
NSE	0	0	0	0	0
Total	368	383	439	476	500
FTE	1.4	1.4	1.4	1.4	1.5
Units	2	2	2	2	2
Recorded-Adjusted (Nominal \$)					
Labor	330	340	355	376	415
Non-Labor	39	43	83	100	85
NSE	0	0	0	0	0
Total	368	383	439	476	500
FTE	1.4	1.4	1.4	1.4	1.5
Units	2	2	2	2	2
Vacation & Sick (Nominal \$)					
Labor	50	50	49	51	61

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
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	50	50	49	51	61
FTE	0.2	0.2	0.2	0.2	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	65	44	26	13	0
Non-Labor	7	5	5	3	0
NSE	0	0	0	0	0
Total	72	48	31	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	445	433	431	440	476
Non-Labor	45	48	89	103	85
NSE	0	0	0	0	0
Total	490	482	520	543	561
FTE	1.6	1.6	1.6	1.6	1.7
Units	2	2	2	2	2

* 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: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2021	2022	2023	2024	2025
Labor	330	340	355	376	415
Non-Labor	39	43	83	100	85
NSE	0	0	0	0	0
Total	368	383	439	476	500
FTE	1.4	1.4	1.4	1.4	1.5
Units	2	2	2	2	2

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	2	1-Sided Adj
Explanation: 2021 Unit Adjustment						
2021	330	0	0	1.4	0	CCTR Transf From 2100-3934.000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2021	0	39	0	0.0	0	CCTR Transf From 2100-3934.000
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021 Total	330	39	0	1.4	2	
2022	0	0	0	0.0	2	1-Sided Adj
Explanation:	2022 Unit Adjustment					
2022	340	0	0	1.4	0	CCTR Transf From 2100-3934.000
Explanation:	Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.					
2022	0	43	0	0.0	0	CCTR Transf From 2100-3934.000
Explanation:	Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.					
2022 Total	340	43	0	1.4	2	
2023	0	0	0	0.0	2	1-Sided Adj
Explanation:	2023 Unit Adjustment					
2023	355	0	0	1.4	0	CCTR Transf From 2100-3934.000
Explanation:	Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.					
2023	0	83	0	0.0	0	CCTR Transf From 2100-3934.000
Explanation:	Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.					

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023 Total	355	83	0	1.4	2	
2024	0	0	0	0.0	2	1-Sided Adj
Explanation:	2024 Unit Adjustment					
2024	376	0	0	1.4	0	CCTR Transf From 2100-3934.000
Explanation:	Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.					
2024	0	100	0	0.0	0	CCTR Transf From 2100-3934.000
Explanation:	Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.					
2024 Total	376	100	0	1.4	2	
2025	0	0	0	0.0	2	1-Sided Adj
Explanation:	2025 Unit Adjustment					
2025	415	0	0	1.5	0	CCTR Transf From 2100-3934.000
Explanation:	Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.					
2025	0	85	0	0.0	0	CCTR Transf From 2100-3934.000

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: C. Business Transformation Office
Category-Sub: 1. Business Transformation Office
Cost Center: 2100-4268.000 - Business Transformation Office - VP
Unit Measure: FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
Explanation: Adjustment to move expenses to shared services workpaper 2100-4268.000 to align with where activity resides.						
2025 Total	415	85	0	1.5	2	

Note: Totals may include rounding differences.

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

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor

Appendix A: List of Non-Shared Cost Centers

<u>Cost Center</u>	<u>Sub</u>	<u>Description</u>
2100-0215	000	EMF SERVICES
2100-0279	000	PEOPLE & CULTURE-VP
2100-0284	000	LABOR & BUSINESS PARTNER
2100-0363	000	RELOCATION
2100-0726	000	HR RESEARCH & ANALYSIS
2100-0741	000	WORKERS COMP & LTD
2100-3504	000	WORKFORCE PLANNING & DIVERSITY
2100-3628	000	SAFETY-WELLNESS-ECS
2100-3629	000	SAFETY PROGRAMS
2100-3679	000	ORGANIZATIONAL EFFECTIVENESS
2100-3830	000	HRIS TECHNOLOGY & REPORTING
2100-3833	000	COMPENSATION
2100-3934	000	SVP & CHIEF TRANSFORMATION OFFICER
2100-3936	000	BUSN IMPROV & PROCESS OPTIMIZATION
2100-4002	000	DIVERSITY
2100-4040	000	DIR BUSINESS TRANSFORMATION
2100-4058	000	SDGE Contractor Safety
2100-4061	000	PROJECT ENGAGEMENT
2100-4064	000	ASSET INTEGRITY MANAGEMENT PROGRAM
2100-4098	000	HIGH VOLUME DEPLOYMENT
2100-4112	000	BUSINESS OPTIMIZATION
2100-4113	000	SAFETY MANAGEMENT SYSTEM
2100-4126	000	ETHICS & INVESTIGATION
2100-4135	000	LABOR RELATIONS
2100-4136	000	HUMAN RESOURCES
2100-4177	000	ASSET MANAGEMENT RISK AND ACCOUNTABILITY
2100-4239	000	DATA SCIENCE & ANALYTICS
2100-8959	000	WELFARE BEN-LT DISABILITY
2100-9517	000	SDG&E DMS Leave Of Absence