

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

Application No.: A.26-06-XXX

Exhibit No.: (SDGE-11-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF AARON FRANZ  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

JUNE 2026



## 2028 General Rate Case - Application

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**Overall Summary For Exhibit No. SDGE-11-WP**

<b>Area:</b>	<b>ENERGY PROCUREMENT</b>
<b>Witness:</b>	<b>Aaron Franz</b>

**In 2025 \$ (000) Incurred Costs**

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
<b>Non-Shared Services</b>	10,027	12,562	13,418	12,678	12,638	12,363	12,338
<b>Shared Services</b>	0	0	0	0	0	0	0
<b>Total</b>	<b>10,027</b>	<b>12,562</b>	<b>13,418</b>	<b>12,678</b>	<b>12,638</b>	<b>12,363</b>	<b>12,338</b>

*Note: Totals may include rounding differences.*

Area: ENERGY PROCUREMENT

Witness: Aaron Franz

**Summary of Non-Shared Services Workpapers:**

In 2025 \$ (000) Incurred Costs

Description	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
A. Origination & Portfolio Design	1,488	1,677	1,744	1,744	1,744	1,744	1,744
B. Energy Supply & Dispatch	2,279	2,518	2,576	2,576	2,576	2,576	2,576
C. Back Office	4,888	6,389	6,851	6,111	6,071	5,796	5,771
D. Resource Planning	1,372	1,978	2,247	2,247	2,247	2,247	2,247
<b>Total</b>	<b>10,027</b>	<b>12,562</b>	<b>13,418</b>	<b>12,678</b>	<b>12,638</b>	<b>12,363</b>	<b>12,338</b>

Note: Totals may include rounding differences.

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Workpaper:** 1EP001.000

**Summary for Category: A. Origination & Portfolio Design**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,391	1,575	1,640	1,640	1,640	1,640	1,640
Non-Labor	97	102	104	104	104	104	104
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>1,488</b>	<b>1,677</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>
FTE	7.3	8.1	8.6	8.6	8.6	8.6	8.6

**Workpapers belonging to this Category:**

**1EP001.000 Origination Analytics and Energy Origination**

Labor	1,391	1,575	1,640	1,640	1,640	1,640	1,640
Non-Labor	97	102	104	104	104	104	104
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>1,488</b>	<b>1,677</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>
FTE	7.3	8.1	8.6	8.6	8.6	8.6	8.6
<b>Unit Measure: FTEs</b>							
Units	7	8	8	8	8	8	8

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1EP001.000 - Origination Analytics and Energy Origination**

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**Unit Measure:** FTEs

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**Activity Description:**

The Origination Analytics and Energy Origination (OA&EO) function is responsible for developing and implementing the regulatory and commercial strategies needed to develop the optimal energy resource portfolio to further California's energy policy objectives at the lowest possible price to customers.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for this cost category relies on BY 2025. This approach is appropriate because, while requirements and processes can vary and increase from year to year, the types of activities and skills related to the procurement function remain fairly constant.

**Non-Labor - Base YR Rec**

The forecast method developed for this cost category relies on BY 2025. This approach is appropriate because, while requirements and processes can vary and increase from year to year, the types of activities and skills related to the procurement function remain fairly constant.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

FTE

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**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	1,320	1,611	1,374	1,190	1,391	1,575	1,640	1,640	1,640	1,640	1,640
Non-Labor	11	165	-21	164	97	102	104	104	104	104	104
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,332</b>	<b>1,775</b>	<b>1,353</b>	<b>1,354</b>	<b>1,488</b>	<b>1,677</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>
FTE	8.2	9.4	8.3	6.5	7.3	8.1	8.6	8.6	8.6	8.6	8.6
Units	8	9	8	7	7	8	8	8	8	8	8

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**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	1,391	1,391	1,391	1,391	1,391	1,391	184	249	249	249	249	249	1,575	1,640	1,640	1,640	1,640	1,640
NLbr	97	97	97	97	97	97	5	7	7	7	7	7	102	104	104	104	104	104
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,488</b>	<b>1,488</b>	<b>1,488</b>	<b>1,488</b>	<b>1,488</b>	<b>1,488</b>	<b>189</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>1,677</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>
FTE	7.3	7.3	7.3	7.3	7.3	7.3	0.8	1.3	1.3	1.3	1.3	1.3	8.1	8.6	8.6	8.6	8.6	8.6
Units	7	7	7	7	7	7	1	1	1	1	1	1	8	8	8	8	8	8

**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	45	2	0	47	0.3	0	1-Sided Adj
<b>Explanation:</b>	Requesting a backfill for an Energy Procurement Advisor that was vacated in 2025.						
2026	67	3	0	70	0.5	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Origination Analyst: As mandates and requirements increase, this new position will focus on resource solicitations, bid analysis, regulatory requests, RPS compliance activities, BPP activity, and other procurement-related regulatory and transactional matters.						
2026	72	0	0	72	0.0	0	1-Sided Adj
<b>Explanation:</b>	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:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>2026 Total</b>	<b>184</b>	<b>5</b>	<b>0</b>	<b>189</b>	<b>0.8</b>	<b>1</b>	
2027	70	0	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Origination Analyst: As mandates and requirements increase, this new position will focus on resource solicitations, bid analysis, regulatory requests, RPS compliance activities, BPP activity, and other procurement-related regulatory and transactional matters.						
2027	45	2	0	47	0.3	0	1-Sided Adj
<b>Explanation:</b>	Requesting a backfill for an Energy Procurement Advisor that was vacated in 2025.						
<b>2027 Total</b>	<b>249</b>	<b>7</b>	<b>0</b>	<b>256</b>	<b>1.3</b>	<b>1</b>	
2028	70	0	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Origination Analyst: As mandates and requirements increase, this new position will focus on resource solicitations, bid analysis, regulatory requests, RPS compliance activities, BPP activity, and other procurement-related regulatory and transactional matters.						
2028	45	2	0	47	0.3	0	1-Sided Adj
<b>Explanation:</b>	Requesting a backfill for an Energy Procurement Advisor that was vacated in 2025.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>2028 Total</b>	<b>249</b>	<b>7</b>	<b>0</b>	<b>256</b>	<b>1.3</b>	<b>1</b>	
2029	45	2	0	47	0.3	0	1-Sided Adj
<b>Explanation:</b>	Requesting a backfill for an Energy Procurement Advisor that was vacated in 2025.						
2029	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Origination Analyst: As mandates and requirements increase, this new position will focus on resource solicitations, bid analysis, regulatory requests, RPS compliance activities, BPP activity, and other procurement-related regulatory and transactional matters.						
2029	70	0	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>249</b>	<b>7</b>	<b>0</b>	<b>256</b>	<b>1.3</b>	<b>1</b>	
2030	45	2	0	47	0.3	0	1-Sided Adj
<b>Explanation:</b>	Requesting a backfill for an Energy Procurement Advisor that was vacated in 2025.						
2030	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Origination Analyst: As mandates and requirements increase, this new position will focus on resource solicitations, bid analysis, regulatory requests, RPS compliance activities, BPP activity, and other procurement-related regulatory and transactional matters.						
2030	70	0	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	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:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>2030 Total</b>	<b>249</b>	<b>7</b>	<b>0</b>	<b>256</b>	<b>1.3</b>	<b>1</b>	
2031	45	2	0	47	0.3	0	1-Sided Adj
<b>Explanation:</b>	Requesting a backfill for an Energy Procurement Advisor that was vacated in 2025.						
2031	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Origination Analyst: As mandates and requirements increase, this new position will focus on resource solicitations, bid analysis, regulatory requests, RPS compliance activities, BPP activity, and other procurement-related regulatory and transactional matters.						
2031	70	0	0	70	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>249</b>	<b>7</b>	<b>0</b>	<b>256</b>	<b>1.3</b>	<b>1</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**Unit Measure:** FTEs

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	979	1,251	1,120	1,010	1,213
Non-Labor	9	150	-20	159	97
NSE	0	0	0	0	0
<b>Total</b>	<b>988</b>	<b>1,400</b>	<b>1,101</b>	<b>1,169</b>	<b>1,310</b>
FTE	7.0	8.1	7.2	5.6	6.3
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	8	9	8	7	7
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	979	1,251	1,120	1,010	1,213
Non-Labor	9	150	-20	159	97
NSE	0	0	0	0	0
<b>Total</b>	<b>988</b>	<b>1,400</b>	<b>1,101</b>	<b>1,169</b>	<b>1,310</b>
FTE	7.0	8.1	7.2	5.6	6.3
Units	8	9	8	7	7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	147	182	156	137	178

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**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
<b>Total</b>	<b>147</b>	<b>182</b>	<b>156</b>	<b>137</b>	<b>178</b>
FTE	1.2	1.3	1.1	0.9	1.0
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	194	178	98	43	0
Non-Labor	2	15	-1	5	0
NSE	0	0	0	0	0
<b>Total</b>	<b>196</b>	<b>193</b>	<b>97</b>	<b>48</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,320	1,611	1,374	1,190	1,391
Non-Labor	11	165	-21	164	97
NSE	0	0	0	0	0
<b>Total</b>	<b>1,332</b>	<b>1,775</b>	<b>1,353</b>	<b>1,354</b>	<b>1,488</b>
FTE	8.2	9.4	8.3	6.5	7.3
Units	8	9	8	7	7

\* 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:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	8	9	8	7	7	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	8	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>8</b>	
2022	0	0	0	0.0	9	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>9</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** A. Origination & Portfolio Design  
**Category-Sub:** 1. Origination & Portfolio Design  
**Workpaper:** 1EP001.000 - Origination Analytics and Energy Origination  
**Unit Measure:** FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	8	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>8</b>	
2024	0	0	0	0.0	7	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>7</b>	
2025	0	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Update Unit Measure						
2025	0	0	0	0.0	7	1-Sided Adj
<b>Explanation:</b> Adding Unit Measure						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>7</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000

**Summary for Category: B. Energy Supply & Dispatch**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	2,264	2,498	2,554	2,554	2,554	2,554	2,554
Non-Labor	15	20	22	22	22	22	22
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>2,279</b>	<b>2,518</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>
FTE	14.6	15.5	16.0	16.0	16.0	16.0	16.0

**Workpapers belonging to this Category:**

**1EP002.000 Energy Procurement and Trading/Market Analysis/Market Operations**

Labor	2,264	2,498	2,554	2,554	2,554	2,554	2,554
Non-Labor	15	20	22	22	22	22	22
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>2,279</b>	<b>2,518</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>
FTE	14.6	15.5	16.0	16.0	16.0	16.0	16.0
<b>Unit Measure: FTEs</b>							
Units	15	16	16	16	16	16	16

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations**

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

**Activity Description:**

The EPTA&O department optimizes SDG&E's generation and contracted resources within the CAISO markets to serve customers through least-cost dispatch and in a manner consistent with SDG&E's Commission-approved BPP. In addition, Electric Procurement & Trading is responsible for the purchase and/or sale of various environmental products like Low Carbon Fuel Standard Credits and Cap-and- Trade compliance instruments. To support these activities, EPTA&O personnel have CAISO market expertise and leverage several information management systems across functions, including Power Costs System Inc. (PCI), CYCG, Versify, Yes Energy, Morningstar, Wood Mackenzie, and Natural Gas Intelligence. EPTA&O is broken down into three discrete areas: (a) Electric Procurement & Trading; (b) Market Analysis and (c) Market Operations.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for the labor costs in this cost category is BY 2025. This approach is most appropriate because it represents the most recent recorded EPTA&O labor costs at a full staffing level. Using BY 2025 reduces variability between years and is consistent with the forecast methodology selected for the other cost categories in my testimony and throughout most of this GRC application.

**Non-Labor - Base YR Rec**

The forecast method developed for the labor costs in this cost category is BY 2025. Non-labor costs consist primarily of telecommunication and supply expenses needed to support EPTA&O's labor in fulfilling their responsibilities. A base year forecast methodology with incremental adjustments was used to forecast EPTA&O's non-labor costs. This approach ensures alignment with the current organizational structure while incorporating anticipated regulatory and operational cost increases.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

FTE

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

**Summary of Results:**

Years	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	1,969	1,922	2,178	2,270	2,264	2,498	2,554	2,554	2,554	2,554	2,554
Non-Labor	59	47	16	17	15	20	22	22	22	22	22
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,029</b>	<b>1,969</b>	<b>2,193</b>	<b>2,287</b>	<b>2,279</b>	<b>2,518</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>
FTE	12.7	12.6	14.5	14.8	14.6	15.5	16.0	16.0	16.0	16.0	16.0
Units	13	13	15	15	15	16	16	16	16	16	16

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,264	2,264	2,264	2,264	2,264	2,264	234	290	290	290	290	290	2,498	2,554	2,554	2,554	2,554	2,554
NLbr	15	15	15	15	15	15	5	7	7	7	7	7	20	22	22	22	22	22
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,279</b>	<b>2,279</b>	<b>2,279</b>	<b>2,279</b>	<b>2,279</b>	<b>2,279</b>	<b>239</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>2,518</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>	<b>2,576</b>
FTE	14.6	14.6	14.6	14.6	14.6	14.6	0.9	1.4	1.4	1.4	1.4	1.4	15.5	16.0	16.0	16.0	16.0	16.0
Units	15	15	15	15	15	15	1	1	1	1	1	1	16	16	16	16	16	16

**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	114	0	0	114	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2026	59	3	0	62	0.5	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Market Trading Analyst. This position will provide analytical support to assist EPTA&O in the development of its CAISO bidding strategies, value trading products, and evaluate the performance of positions, assist in the many compliance filings, including QCR, ERRA, and other reports as required.						
2026	61	2	0	63	0.4	0	1-Sided Adj
<b>Explanation:</b>	Requesting backfill Energy Administrator and Electric Fuel Trader that were vacated in 2025.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>2026 Total</b>	<b>234</b>	<b>5</b>	<b>0</b>	<b>239</b>	<b>0.9</b>	<b>1</b>	
2027	110	0	0	110	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2027	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Market Trading Analyst. This position will provide analytical support to assist EPTA&O in the development of its CAISO bidding strategies, value trading products, and evaluate the performance of positions, assist in the many compliance filings, including QCR, ERRA, and other reports as required.						
2027	61	2	0	63	0.4	0	1-Sided Adj
<b>Explanation:</b>	Requesting backfill Energy Administrator and Electric Fuel Trader that were vacated in 2025.						
<b>2027 Total</b>	<b>290</b>	<b>7</b>	<b>0</b>	<b>297</b>	<b>1.4</b>	<b>1</b>	
2028	110	0	0	110	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Market Trading Analyst. This position will provide analytical support to assist EPTA&O in the development of its CAISO bidding strategies, value trading products, and evaluate the performance of positions, assist in the many compliance filings, including QCR, ERRA, and other reports as required.						
2028	61	2	0	63	0.4	0	1-Sided Adj
<b>Explanation:</b>	Requesting backfill Energy Administrator and Electric Fuel Trader that were vacated in 2025.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>2028 Total</b>	<b>290</b>	<b>7</b>	<b>0</b>	<b>297</b>	<b>1.4</b>	<b>1</b>	
2029	110	0	0	110	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2029	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Market Trading Analyst. This position will provide analytical support to assist EPTA&O in the development of its CAISO bidding strategies, value trading products, and evaluate the performance of positions, assist in the many compliance filings, including QCR, ERRA, and other reports as required.						
2029	61	2	0	63	0.4	0	1-Sided Adj
<b>Explanation:</b>	Requesting backfill Energy Administrator and Electric Fuel Trader that were vacated in 2025.						
<b>2029 Total</b>	<b>290</b>	<b>7</b>	<b>0</b>	<b>297</b>	<b>1.4</b>	<b>1</b>	
2030	110	0	0	110	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2030	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Market Trading Analyst. This position will provide analytical support to assist EPTA&O in the development of its CAISO bidding strategies, value trading products, and evaluate the performance of positions, assist in the many compliance filings, including QCR, ERRA, and other reports as required.						
2030	61	2	0	63	0.4	0	1-Sided Adj
<b>Explanation:</b>	Requesting backfill Energy Administrator and Electric Fuel Trader that were vacated in 2025.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>2030 Total</b>	<b>290</b>	<b>7</b>	<b>0</b>	<b>297</b>	<b>1.4</b>	<b>1</b>	
2031	110	0	0	110	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2031	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Market Trading Analyst. This position will provide analytical support to assist EPTA&O in the development of its CAISO bidding strategies, value trading products, and evaluate the performance of positions, assist in the many compliance filings, including QCR, ERRR, and other reports as required.						
2031	61	2	0	63	0.4	0	1-Sided Adj
<b>Explanation:</b>	Requesting backfill Energy Administrator and Electric Fuel Trader that were vacated in 2025.						
<b>2031 Total</b>	<b>290</b>	<b>7</b>	<b>0</b>	<b>297</b>	<b>1.4</b>	<b>1</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	1,461	1,492	1,776	1,927	1,975
Non-Labor	47	42	15	17	15
NSE	0	0	0	0	0
<b>Total</b>	<b>1,508</b>	<b>1,535</b>	<b>1,791</b>	<b>1,944</b>	<b>1,990</b>
FTE	10.8	10.8	12.5	12.8	12.5
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	13	13	15	15	15
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,461	1,492	1,776	1,927	1,975
Non-Labor	47	42	15	17	15
NSE	0	0	0	0	0
<b>Total</b>	<b>1,508</b>	<b>1,535</b>	<b>1,791</b>	<b>1,944</b>	<b>1,990</b>
FTE	10.8	10.8	12.5	12.8	12.5
Units	13	13	15	15	15
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	220	217	247	261	289

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

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

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>220</b>	<b>217</b>	<b>247</b>	<b>261</b>	<b>289</b>
FTE	1.9	1.8	2.0	2.0	2.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	289	212	155	82	0
Non-Labor	12	4	1	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>301</b>	<b>217</b>	<b>156</b>	<b>82</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	1,969	1,922	2,178	2,270	2,264
Non-Labor	59	47	16	17	15
NSE	0	0	0	0	0
<b>Total</b>	<b>2,029</b>	<b>1,969</b>	<b>2,193</b>	<b>2,287</b>	<b>2,279</b>
FTE	12.7	12.6	14.5	14.8	14.6
Units	13	13	15	15	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:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	13	13	15	15	15	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	13	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>13</b>	
2022	0	0	0	0.0	13	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>13</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** B. Energy Supply & Dispatch  
**Category-Sub:** 1. Energy Supply & Dispatch  
**Workpaper:** 1EP002.000 - Energy Procurement and Trading/Market Analysis/Market Operations  
**Unit Measure:** FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	15	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	15	
2024	0	0	0	0.0	15	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	15	
2025	0	0	0	0.0	0	1-Sided Adj
<b>Explanation:</b> Adding Unit Measure						
2025	0	0	0	0.0	15	1-Sided Adj
<b>Explanation:</b> Adding Unit Measure.						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	15	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Workpaper:** 1EP003.000

**Summary for Category: C. Back Office**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	2,202	3,050	3,273	3,273	3,273	3,273	3,273
Non-Labor	2,686	3,339	3,578	2,838	2,798	2,523	2,498
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>4,888</b>	<b>6,389</b>	<b>6,851</b>	<b>6,111</b>	<b>6,071</b>	<b>5,796</b>	<b>5,771</b>
FTE	14.9	19.9	21.4	21.4	21.4	21.4	21.4

**Workpapers belonging to this Category:**

**1EP003.000 Energy Portfolio Management/Settlements and Technology/Back Office**

Labor	2,202	3,050	3,273	3,273	3,273	3,273	3,273
Non-Labor	2,686	3,339	3,578	2,838	2,798	2,523	2,498
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>4,888</b>	<b>6,389</b>	<b>6,851</b>	<b>6,111</b>	<b>6,071</b>	<b>5,796</b>	<b>5,771</b>
FTE	14.9	19.9	21.4	21.4	21.4	21.4	21.4
<b>Unit Measure: FTEs</b>							
Units	15	20	22	22	22	22	22

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back Office**

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back Office  
**Unit Measure:** FTEs

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**Activity Description:**

This function is responsible for Back Office financial and accounting activities required to reconcile all energy contracts and transactions for EP's power procurement and sales, verify CAISO charges, administer EP's supply contracts, and support the primary operational systems (PCI and Versify) used in EP's operations.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method developed for the labor costs in this category is BY 2025. This is most appropriate because the method is indicative of how SDG&E expects Back Office functions to operate going forward.

**Non-Labor - Base YR Rec**

The forecast method developed for the labor costs in this category is BY 2025. Back Office non-labor costs have been forecasted using a base year recorded data methodology with incremental adjustments. This approach ensures alignment with the current organizational structure while incorporating anticipated regulatory and operational cost increases.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

FTE

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back Office  
**Unit Measure:** FTEs

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	2,118	2,247	2,569	2,689	2,202	3,050	3,273	3,273	3,273	3,273	3,273
Non-Labor	2,280	1,517	1,821	2,076	2,686	3,339	3,578	2,838	2,798	2,523	2,498
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>4,399</b>	<b>3,764</b>	<b>4,390</b>	<b>4,764</b>	<b>4,888</b>	<b>6,389</b>	<b>6,851</b>	<b>6,111</b>	<b>6,071</b>	<b>5,796</b>	<b>5,771</b>
FTE	15.0	15.6	17.6	18.4	14.9	19.9	21.4	21.4	21.4	21.4	21.4
Units	15	16	18	18	15	20	22	22	22	22	22

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back Office  
**Unit Measure:** FTEs

**Summary of Adjustments to Forecast:**

In 2025 \$(000) Incurred Costs																		
Years	Base Forecast						Forecast Adjustments						Adjusted-Forecast					
	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031	2026	2027	2028	2029	2030	2031
Labor	2,202	2,202	2,202	2,202	2,202	2,202	848	1,071	1,071	1,071	1,071	1,071	3,050	3,273	3,273	3,273	3,273	3,273
NLbr	2,686	2,686	2,686	2,686	2,686	2,686	653	892	152	112	-163	-188	3,339	3,578	2,838	2,798	2,523	2,498
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>4,888</b>	<b>4,888</b>	<b>4,888</b>	<b>4,888</b>	<b>4,888</b>	<b>4,888</b>	<b>1,501</b>	<b>1,963</b>	<b>1,223</b>	<b>1,183</b>	<b>908</b>	<b>883</b>	<b>6,389</b>	<b>6,851</b>	<b>6,111</b>	<b>6,071</b>	<b>5,796</b>	<b>5,771</b>
FTE	14.9	14.9	14.9	14.9	14.9	14.9	5.0	6.5	6.5	6.5	6.5	6.5	19.9	21.4	21.4	21.4	21.4	21.4
Units	15	15	15	15	15	15	5	7	7	7	7	7	20	22	22	22	22	22

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	0	375	0	375	0.0	0	1-Sided Adj
<b>Explanation:</b>	The incremental costs support the formalization and consolidation of existing Back Office processes into a comprehensive playbook that enhances consistency, transparency, and continuity. This work strengthens management oversight, knowledge transfer, and regulatory readiness amid increasing operational scale and complexity, while informing targeted efficiency and modernization recommendations aligned with leading industry practices.						
2026	67	3	0	70	0.5	0	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental position for Senior Energy Administrator. This position will provide commodity settlement policy and operational guidance to Back Office functions. Responsibilities include subject-matter expertise in commodity accounting and settlements across Back Office functions and all cost recovery mechanisms. Performs quantitative and witness responsibilities for relevant Commission and other compliance proceedings, such as ERRA Forecast and ERRA Compliance.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
2026	96	3	0	99	0.6	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for a Principal Accountant position that was vacated in 2025.						
2026	60	3	0	63	0.5	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental position for Energy Administrator. This position will work on contract management from contract execution to commercial operation and administration over the specified term of the contract, manage the counterparty relationships, provide support for contract disputes, assist in the briefing of senior management on contract-related issues, and prepare testimony to support procurement-related proceedings.						
2026	0	221	0	221	0.0	0	1-Sided Adj
<b>Explanation:</b>	The incremental costs fund professional services to support preparation and in-line management review of certain RA and natural gas-related invoicing activities.						
2026	0	18	0	18	0.0	0	1-Sided Adj
<b>Explanation:</b>	Provides one of three gas index prices used in the SRAC calculation published monthly per the CPUC.						
2026	0	11	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	This is the same vendor as Vaisala dba Xweather. Provides us with local and national weather forecasts that we use for our load forecasts and gas burn forecasts.						
2026	67	3	0	70	0.5	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b>	Requesting an incremental Senior Accountant position. This position will settle third-party energy commodity purchase and sales, including volumes and pricing verification, across all transaction types such as CAISO purchases and sales, VAMO, RA, Cap-and-Invest, and for SDG&E's long-term energy supply portfolio. Prepares, posts, and reviews general ledger entries and other reconciliations. Identifies settlement discrepancies and works with counterparties and/or traders to resolve these discrepancies. Prepares a multitude of compliance filings throughout the year to various agencies, including the CPUC, CAISO, Federal Energy Regulatory Commission (FERC), CARB, CEC, and the United States Environmental Protection Agency (EPA).						
2026	164	7	0	171	1.3	1	1-Sided Adj
<b>Explanation:</b>	Requesting two Senior Accountant positions that were vacated in 2025.						
2026	168	5	0	173	0.9	1	1-Sided Adj
<b>Explanation:</b>	Requesting Policy & Strategy Manager position that was vacated in 2025.						
2026	86	4	0	90	0.7	1	1-Sided Adj
<b>Explanation:</b>	Requesting Senior Energy Administrator position that was vacated in 2025.						
2026	140	0	0	140	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>848</b>	<b>653</b>	<b>0</b>	<b>1,501</b>	<b>5.0</b>	<b>5</b>	
2027	0	443	0	443	0.0	0	1-Sided Adj
<b>Explanation:</b>	The incremental costs fund professional services to support preparation and in-line management review of certain RA and natural gas-related invoicing activities.						
2027	0	250	0	250	0.0	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b> Requesting consulting services to support work related to automation opportunities.							
2027	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental position for Energy Administrator. This position will work on contract management from contract execution to commercial operation and administration over the specified term of the contract, manage the counterparty relationships, provide support for contract disputes, assist in the briefing of senior management on contract-related issues, and prepare testimony to support procurement-related proceedings.							
2027	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental Senior Accountant position. This position will settle third-party energy commodity purchase and sales, including volumes and pricing verification, across all transaction types such as CAISO purchases and sales, VAMO, RA, Cap-and-Invest, and for SDG&E's long-term energy supply portfolio. Prepares, posts, and reviews general ledger entries and other reconciliations. Identifies settlement discrepancies and works with counterparties and/or traders to resolve these discrepancies. Prepares a multitude of compliance filings throughout the year to various agencies, including the CPUC, CAISO, Federal Energy Regulatory Commission (FERC), CARB, CEC, and the United States Environmental Protection Agency (EPA).							
2027	96	3	0	99	0.6	1	1-Sided Adj
<b>Explanation:</b> Requesting backfill for a Principal Accountant position that was vacated in 2025.							
2027	0	375	0	375	0.0	0	1-Sided Adj
<b>Explanation:</b> The incremental costs support the formalization and consolidation of existing Back Office processes into a comprehensive playbook that enhances consistency, transparency, and continuity. This work strengthens management oversight, knowledge transfer, and regulatory readiness amid increasing operational scale and complexity, while informing targeted efficiency and modernization recommendations aligned with leading industry practices.							
2027	0	11	0	11	0.0	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b>	This is the same vendor as Vaisala dba Xweather. Provides us with local and national weather forecasts that we use for our load forecasts and gas burn forecasts.						
2027	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental position for Senior Energy Administrator. This position will provide commodity settlement policy and operational guidance to Back Office functions. Responsibilities include subject-matter expertise in commodity accounting and settlements across Back Office functions and all cost recovery mechanisms. Performs quantitative and witness responsibilities for relevant Commission and other compliance proceedings, such as ERRR Forecast and ERRR Compliance.						
2027	175	7	0	182	1.3	1	1-Sided Adj
<b>Explanation:</b>	Requesting two Senior Accountant positions that were vacated in 2025.						
2027	168	5	0	173	0.9	1	1-Sided Adj
<b>Explanation:</b>	Requesting Policy & Strategy Manager position that was vacated in 2025.						
2027	105	4	0	109	0.7	1	1-Sided Adj
<b>Explanation:</b>	Requesting Senior Energy Administrator position that was vacated in 2025.						
2027	0	-239	0	-239	0.0	0	1-Sided Adj
<b>Explanation:</b>	Savings from automation.						
2027	0	18	0	18	0.0	0	1-Sided Adj
<b>Explanation:</b>	Provides one of three gas index prices used in the SRAC calculation published monthly per the CPUC.						
2027	140	0	0	140	0.0	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2027 Total</b>	<b>1,071</b>	<b>892</b>	<b>0</b>	<b>1,963</b>	<b>6.5</b>	<b>7</b>	
2028	0	401	0	401	0.0	0	1-Sided Adj
<b>Explanation:</b> The incremental costs fund professional services to support preparation and in-line management review of certain RA and natural gas-related invoicing activities.							
2028	0	250	0	250	0.0	0	1-Sided Adj
<b>Explanation:</b> Requesting consulting services to support work related to automation opportunities.							
2028	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental position for Senior Energy Administrator. This position will provide commodity settlement policy and operational guidance to Back Office functions. Responsibilities include subject-matter expertise in commodity accounting and settlements across Back Office functions and all cost recovery mechanisms. Performs quantitative and witness responsibilities for relevant Commission and other compliance proceedings, such as ERRA Forecast and ERRA Compliance.							
2028	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental position for Energy Administrator. This position will work on contract management from contract execution to commercial operation and administration over the specified term of the contract, manage the counterparty relationships, provide support for contract disputes, assist in the briefing of senior management on contract-related issues, and prepare testimony to support procurement-related proceedings.							
2028	134	5	0	139	1.0	1	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b>	Requesting an incremental Senior Accountant position. This position will settle third-party energy commodity purchase and sales, including volumes and pricing verification, across all transaction types such as CAISO purchases and sales, VAMO, RA, Cap-and-Invest, and for SDG&E's long-term energy supply portfolio. Prepares, posts, and reviews general ledger entries and other reconciliations. Identifies settlement discrepancies and works with counterparties and/or traders to resolve these discrepancies. Prepares a multitude of compliance filings throughout the year to various agencies, including the CPUC, CAISO, Federal Energy Regulatory Commission (FERC), CARB, CEC, and the United States Environmental Protection Agency (EPA).						
2028	96	3	0	99	0.6	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for a Principal Accountant position that was vacated in 2025.						
2028	0	17	0	17	0.0	0	1-Sided Adj
<b>Explanation:</b>	Provides one of three gas index prices used in the SRAC calculation published monthly per the CPUC.						
2028	0	-561	0	-561	0.0	0	1-Sided Adj
<b>Explanation:</b>	Savings from automation.						
2028	0	11	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	This is the same vendor as Vaisala dba Xweather. Provides us with local and national weather forecasts that we use for our load forecasts and gas burn forecasts.						
2028	105	4	0	109	0.7	1	1-Sided Adj
<b>Explanation:</b>	Requesting Senior Energy Administrator position that was vacated in 2025.						
2028	175	7	0	182	1.3	1	1-Sided Adj
<b>Explanation:</b>	Requesting two Senior Accountant positions that were vacated in 2025.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
2028	168	5	0	173	0.9	1	1-Sided Adj
<b>Explanation:</b>	Requesting Policy & Strategy Manager position that was vacated in 2025.						
2028	140	0	0	140	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2028 Total</b>	<b>1,071</b>	<b>152</b>	<b>0</b>	<b>1,223</b>	<b>6.5</b>	<b>7</b>	
2029	0	360	0	360	0.0	0	1-Sided Adj
<b>Explanation:</b>	The incremental costs fund professional services to support preparation and in-line management review of certain RA and natural gas-related invoicing activities.						
2029	0	250	0	250	0.0	0	1-Sided Adj
<b>Explanation:</b>	Requesting consulting services to support work related to automation opportunities.						
2029	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental position for Energy Administrator. This position will work on contract management from contract execution to commercial operation and administration over the specified term of the contract, manage the counterparty relationships, provide support for contract disputes, assist in the briefing of senior management on contract-related issues, and prepare testimony to support procurement-related proceedings.						
2029	134	5	0	139	1.0	1	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b>	Requesting an incremental Senior Accountant position. This position will settle third-party energy commodity purchase and sales, including volumes and pricing verification, across all transaction types such as CAISO purchases and sales, VAMO, RA, Cap-and-Invest, and for SDG&E's long-term energy supply portfolio. Prepares, posts, and reviews general ledger entries and other reconciliations. Identifies settlement discrepancies and works with counterparties and/or traders to resolve these discrepancies. Prepares a multitude of compliance filings throughout the year to various agencies, including the CPUC, CAISO, Federal Energy Regulatory Commission (FERC), CARB, CEC, and the United States Environmental Protection Agency (EPA).						
2029	175	7	0	182	1.3	1	1-Sided Adj
<b>Explanation:</b>	Requesting two Senior Accountant positions that were vacated in 2025.						
2029	0	18	0	18	0.0	0	1-Sided Adj
<b>Explanation:</b>	Provides one of three gas index prices used in the SRAC calculation published monthly per the CPUC.						
2029	0	-561	0	-561	0.0	0	1-Sided Adj
<b>Explanation:</b>	Savings from automation.						
2029	0	11	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	This is the same vendor as Vaisala dba Xweather. Provides us with local and national weather forecasts that we use for our load forecasts and gas burn forecasts.						
2029	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental position for Senior Energy Administrator. This position will provide commodity settlement policy and operational guidance to Back Office functions. Responsibilities include subject-matter expertise in commodity accounting and settlements across Back Office functions and all cost recovery mechanisms. Performs quantitative and witness responsibilities for relevant Commission and other compliance proceedings, such as ERRA Forecast and ERRA Compliance.						
2029	96	3	0	99	0.6	1	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b>	Requesting backfill for a Principal Accountant position that was vacated in 2025.						
2029	168	5	0	173	0.9	1	1-Sided Adj
<b>Explanation:</b>	Requesting Policy & Strategy Manager position that was vacated in 2025.						
2029	105	4	0	109	0.7	1	1-Sided Adj
<b>Explanation:</b>	Requesting Senior Energy Administrator position that was vacated in 2025.						
2029	140	0	0	140	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2029 Total</b>	<b>1,071</b>	<b>112</b>	<b>0</b>	<b>1,183</b>	<b>6.5</b>	<b>7</b>	
2030	0	360	0	360	0.0	0	1-Sided Adj
<b>Explanation:</b>	The incremental costs fund professional services to support preparation and in-line management review of certain RA and natural gas-related invoicing activities.						
2030	0	125	0	125	0.0	0	1-Sided Adj
<b>Explanation:</b>	Requesting consulting services to support work related to automation opportunities.						
2030	119	5	0	124	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental position for Energy Administrator. This position will work on contract management from contract execution to commercial operation and administration over the specified term of the contract, manage the counterparty relationships, provide support for contract disputes, assist in the briefing of senior management on contract-related issues, and prepare testimony to support procurement-related proceedings.						

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**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
2030	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Accountant position. This position will settle third-party energy commodity purchase and sales, including volumes and pricing verification, across all transaction types such as CAISO purchases and sales, VAMO, RA, Cap-and-Invest, and for SDG&E's long-term energy supply portfolio. Prepares, posts, and reviews general ledger entries and other reconciliations. Identifies settlement discrepancies and works with counterparties and/or traders to resolve these discrepancies. Prepares a multitude of compliance filings throughout the year to various agencies, including the CPUC, CAISO, Federal Energy Regulatory Commission (FERC), CARB, CEC, and the United States Environmental Protection Agency (EPA).						
2030	175	7	0	182	1.3	1	1-Sided Adj
<b>Explanation:</b>	Requesting two Senior Accountant positions that were vacated in 2025.						
2030	0	-711	0	-711	0.0	0	1-Sided Adj
<b>Explanation:</b>	Savings from automation.						
2030	0	18	0	18	0.0	0	1-Sided Adj
<b>Explanation:</b>	Provides one of three gas index prices used in the SRAC calculation published monthly per the CPUC.						
2030	0	11	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	This is the same vendor as Vaisala dba Xweather. Provides us with local and national weather forecasts that we use for our load forecasts and gas burn forecasts.						
2030	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental position for Senior Energy Administrator. This position will provide commodity settlement policy and operational guidance to Back Office functions. Responsibilities include subject-matter expertise in commodity accounting and settlements across Back Office functions and all cost recovery mechanisms. Performs quantitative and witness responsibilities for relevant Commission and other compliance proceedings, such as ERRA Forecast and ERRA Compliance.						

*Note: Totals may include rounding differences.*

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**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
2030	96	3	0	99	0.6	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for a Principal Accountant position that was vacated in 2025.						
2030	168	5	0	173	0.9	1	1-Sided Adj
<b>Explanation:</b>	Requesting Policy & Strategy Manager position that was vacated in 2025.						
2030	105	4	0	109	0.7	1	1-Sided Adj
<b>Explanation:</b>	Requesting Senior Energy Administrator position that was vacated in 2025.						
2030	140	0	0	140	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>1,071</b>	<b>-163</b>	<b>0</b>	<b>908</b>	<b>6.5</b>	<b>7</b>	
2031	0	360	0	360	0.0	0	1-Sided Adj
<b>Explanation:</b>	The incremental costs fund professional services to support preparation and in-line management review of certain RA and natural gas-related invoicing activities.						
2031	0	100	0	100	0.0	0	1-Sided Adj
<b>Explanation:</b>	Requesting consulting services to support work related to automation opportunities.						
2031	119	5	0	124	1.0	1	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
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**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b>	Requesting an incremental position for Energy Administrator. This position will work on contract management from contract execution to commercial operation and administration over the specified term of the contract, manage the counterparty relationships, provide support for contract disputes, assist in the briefing of senior management on contract-related issues, and prepare testimony to support procurement-related proceedings.						
2031	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Accountant position. This position will settle third-party energy commodity purchase and sales, including volumes and pricing verification, across all transaction types such as CAISO purchases and sales, VAMO, RA, Cap-and-Invest, and for SDG&E's long-term energy supply portfolio. Prepares, posts, and reviews general ledger entries and other reconciliations. Identifies settlement discrepancies and works with counterparties and/or traders to resolve these discrepancies. Prepares a multitude of compliance filings throughout the year to various agencies, including the CPUC, CAISO, Federal Energy Regulatory Commission (FERC), CARB, CEC, and the United States Environmental Protection Agency (EPA).						
2031	175	7	0	182	1.3	1	1-Sided Adj
<b>Explanation:</b>	Requesting two Senior Accountant positions that were vacated in 2025.						
2031	0	-711	0	-711	0.0	0	1-Sided Adj
<b>Explanation:</b>	Savings from automation.						
2031	0	18	0	18	0.0	0	1-Sided Adj
<b>Explanation:</b>	Provides one of three gas index prices used in the SRAC calculation published monthly per the CPUC.						
2031	0	11	0	11	0.0	0	1-Sided Adj
<b>Explanation:</b>	This is the same vendor as Vaisala dba Xweather. Provides us with local and national weather forecasts that we use for our load forecasts and gas burn forecasts.						
2031	134	5	0	139	1.0	1	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
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**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Explanation:</b>	Requesting an incremental position for Senior Energy Administrator. This position will provide commodity settlement policy and operational guidance to Back Office functions. Responsibilities include subject-matter expertise in commodity accounting and settlements across Back Office functions and all cost recovery mechanisms. Performs quantitative and witness responsibilities for relevant Commission and other compliance proceedings, such as ERRA Forecast and ERRA Compliance.						
2031	96	3	0	99	0.6	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for a Principal Accountant position that was vacated in 2025.						
2031	168	5	0	173	0.9	1	1-Sided Adj
<b>Explanation:</b>	Requesting Policy & Strategy Manager position that was vacated in 2025.						
2031	105	4	0	109	0.7	1	1-Sided Adj
<b>Explanation:</b>	Requesting Senior Energy Administrator position that was vacated in 2025.						
2031	140	0	0	140	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2031 Total</b>	<b>1,071</b>	<b>-188</b>	<b>0</b>	<b>883</b>	<b>6.5</b>	<b>7</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back Office  
**Unit Measure:** FTEs

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	1,571	1,745	2,095	2,282	1,921
Non-Labor	1,818	1,378	1,735	2,014	3,467
NSE	0	0	0	0	0
<b>Total</b>	<b>3,389</b>	<b>3,123</b>	<b>3,830</b>	<b>4,296</b>	<b>5,388</b>
FTE	12.8	13.4	15.2	16.0	12.8
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-781
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-781</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	15	16	18	18	15
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	1,571	1,745	2,095	2,282	1,921
Non-Labor	1,818	1,378	1,735	2,014	2,686
NSE	0	0	0	0	0
<b>Total</b>	<b>3,389</b>	<b>3,123</b>	<b>3,830</b>	<b>4,296</b>	<b>4,607</b>
FTE	12.8	13.4	15.2	16.0	12.8
Units	15	16	18	18	15
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	237	254	291	310	281

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

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back 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
<b>Total</b>	<b>237</b>	<b>254</b>	<b>291</b>	<b>310</b>	<b>281</b>
FTE	2.2	2.2	2.4	2.4	2.1
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	311	248	183	97	0
Non-Labor	462	139	86	62	0
NSE	0	0	0	0	0
<b>Total</b>	<b>773</b>	<b>387</b>	<b>269</b>	<b>158</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	2,118	2,247	2,569	2,689	2,202
Non-Labor	2,280	1,517	1,821	2,076	2,686
NSE	0	0	0	0	0
<b>Total</b>	<b>4,399</b>	<b>3,764</b>	<b>4,390</b>	<b>4,764</b>	<b>4,888</b>
FTE	15.0	15.6	17.6	18.4	14.9
Units	15	16	18	18	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:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back Office  
**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	-781	
NSE	0	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-781</b>	
FTE	0.0	0.0	0.0	0.0	0.0	
Units	15	16	18	18	15	

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	15	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>15</b>	
2022	0	0	0	0.0	16	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>16</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** C. Back Office  
**Category-Sub:** 1. Back Office  
**Workpaper:** 1EP003.000 - Energy Portfolio Management/Settlements and Technology/Back Office  
**Unit Measure:** FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	18	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>18</b>	
2024	0	0	0	0.0	18	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>18</b>	
2025	0	-298	0	0.0	0	1-Sided Adj
<b>Explanation:</b> This adjustment is to remove \$298k costs recorded in 2025 that pertain to the 2026 period. The full contract cost was booked in 2025 in error, but the contract term runs from January 2026 through January 2027. Accordingly, the costs are being removed from BY2025.						
2025	0	-483	0	0.0	0	1-Sided Adj
<b>Explanation:</b> This adjustment is to remove \$482,783 of costs recorded in 2025 that pertain to the 2026 period. A total of \$643,710 was booked in 2025 in error, but the contract term runs from October 2025 through October 2026. Accordingly, only the 2026 portion of the cost of \$482,783 is being removed from BY2025.						
2025	0	0	0	0.0	15	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2025 Total</b>	<b>0</b>	<b>-781</b>	<b>0</b>	<b>0.0</b>	<b>15</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Workpaper:** 1EP004.000

**Summary for Category: D. Resource Planning**

	In 2025\$ (000) Incurred Costs						
	Adjusted-Recorded	Adjusted-Forecast					
	2025	2026	2027	2028	2029	2030	2031
Labor	1,356	1,813	2,075	2,075	2,075	2,075	2,075
Non-Labor	16	165	172	172	172	172	172
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>1,372</b>	<b>1,978</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>
FTE	9.0	11.5	13.2	13.2	13.2	13.2	13.2

**Workpapers belonging to this Category:**

**1EP004.000 Integrated Resource Planning and Policy**

Labor	1,356	1,813	2,075	2,075	2,075	2,075	2,075
Non-Labor	16	165	172	172	172	172	172
NSE	0	0	0	0	0	0	0
<b>Total</b>	<b>1,372</b>	<b>1,978</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>
FTE	9.0	11.5	13.2	13.2	13.2	13.2	13.2
<b>Unit Measure: FTEs</b>							
Units	9	12	13	13	13	13	13

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1EP004.000 - Integrated Resource Planning and Policy**

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**Unit Measure:** FTEs

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**Activity Description:**

The Integrated Resource Planning and Policy function comprises two key areas: Resource Planning Analytics and Energy Policy & Planning. The Integrated Resource Planning and Policy function involves consideration of studies, forecasts, regulatory requirements, and information exchanged through stakeholder engagement processes, combined with historical data, existing and potential resource capability, and costs associated with alternative portfolio solutions to identify an optimal resource plan.

**Forecast Explanations:**

**Labor - Base YR Rec**

The forecast method for the labor costs in Integrated Resource Planning and Policy is based on BY 2025 plus incremental adjustments. This method was selected because it provides a reasonable foundation for forecasting the organization's future needs. Forecast adjustments were applied to the base year to account for incremental FTEs and engineering consultation costs.

**Non-Labor - Base YR Rec**

Forecasting for non-labor costs is based on the BY 2025. Non-labor costs consist primarily of consulting services and technology expenses needed to support Integrated Resource Planning and Policy's labor in fulfilling their responsibilities. A base year forecast methodology with incremental adjustments was used to forecast Integrated Resource Planning and Policy's non-labor costs. This approach ensures alignment with the current organizational structure while incorporating anticipated regulatory and operational cost increases.

**NSE - Base YR Rec**

N/A

**Units - Base YR Rec**

FTE

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**Unit Measure:** FTEs

**Summary of Results:**

Years	In 2025\$ (000) Incurred Costs										
	Adjusted Recorded					Adjusted Forecast					
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	968	749	918	1,343	1,356	1,813	2,075	2,075	2,075	2,075	2,075
Non-Labor	153	111	195	-79	16	165	172	172	172	172	172
NSE	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,122</b>	<b>860</b>	<b>1,113</b>	<b>1,265</b>	<b>1,372</b>	<b>1,978</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>
FTE	6.1	4.8	6.1	9.1	9.0	11.5	13.2	13.2	13.2	13.2	13.2
Units	6	5	6	9	9	12	13	13	13	13	13

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**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	1,356	1,356	1,356	1,356	1,356	1,356	457	719	719	719	719	719	1,813	2,075	2,075	2,075	2,075	2,075
NLbr	16	16	16	16	16	16	149	156	156	156	156	156	165	172	172	172	172	172
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,372</b>	<b>1,372</b>	<b>1,372</b>	<b>1,372</b>	<b>1,372</b>	<b>1,372</b>	<b>606</b>	<b>875</b>	<b>875</b>	<b>875</b>	<b>875</b>	<b>875</b>	<b>1,978</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>	<b>2,247</b>
FTE	9.0	9.0	9.0	9.0	9.0	9.0	2.5	4.2	4.2	4.2	4.2	4.2	11.5	13.2	13.2	13.2	13.2	13.2
Units	9	9	9	9	9	9	3	4	4	4	4	4	12	13	13	13	13	13

**Forecast Adjustment Details:**

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
2026	67	3	0	70	0.5	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Energy Policy Advisor. This position will develop the procurement organization's strategic policy and plan(s) to optimize the portfolio and maintain compliance with market rules. Integrates policy and strategy with business operations and commercial needs, drawing from disciplines such as market design, business analysis, operations, and systems analysis. Develops, implements, and communicates new policies and processes to comply with newly issued energy supply directives.						
2026	67	3	0	70	0.5	0	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Resource Planner position. This position will focus on data acquisition and integration from various areas (i.e., CAISO, OA&EO, WREGIS, etc.) for storage, cost modeling, and analysis with a long-term goal of lowering vendor costs and supporting decision making.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**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	135	0	135	0.0	0	1-Sided Adj
<b>Explanation:</b>	Requesting an engineering consultant to support increasing workload associated with solicitations, review of interconnection requests, and evaluation of project diagrams.						
2026	146	5	0	151	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for two Energy Policy Advisors that were vacated in 2025.						
2026	94	3	0	97	0.5	1	1-Sided Adj
<b>Explanation:</b>	Requesting Resource Planning Manager position that was vacated prior to 2025.						
2026	83	0	0	83	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2026 Total</b>	<b>457</b>	<b>149</b>	<b>0</b>	<b>606</b>	<b>2.5</b>	<b>3</b>	
2027	175	6	0	181	1.2	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for two Energy Policy Advisors that were vacated in 2025.						
2027	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Energy Policy Advisor. This position will develop the procurement organization's strategic policy and plan(s) to optimize the portfolio and maintain compliance with market rules. Integrates policy and strategy with business operations and commercial needs, drawing from disciplines such as market design, business analysis, operations, and systems analysis. Develops, implements, and communicates new policies and processes to comply with newly issued energy supply directives.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**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	0	135	0	135	0.0	0	1-Sided Adj
<b>Explanation:</b>	Requesting an engineering consultant to support increasing workload associated with solicitations, review of interconnection requests, and evaluation of project diagrams.						
2027	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Resource Planner position. This position will focus on data acquisition and integration from various areas (i.e., CAISO, OA&EO, WREGIS, etc.) for storage, cost modeling, and analysis with a long-term goal of lowering vendor costs and supporting decision making.						
2027	187	5	0	192	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting Resource Planning Manager position that was vacated prior to 2025.						
2027	89	0	0	89	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2027 Total</b>	<b>719</b>	<b>156</b>	<b>0</b>	<b>875</b>	<b>4.2</b>	<b>4</b>	
2028	89	0	0	89	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
2028	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Resource Planner position. This position will focus on data acquisition and integration from various areas (i.e., CAISO, OA&EO, WREGIS, etc.) for storage, cost modeling, and analysis with a long-term goal of lowering vendor costs and supporting decision making.						

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**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	135	0	135	0.0	0	1-Sided Adj
<b>Explanation:</b>	Requesting an engineering consultant to support increasing workload associated with solicitations, review of interconnection requests, and evaluation of project diagrams.						
2028	175	6	0	181	1.2	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for two Energy Policy Advisors that were vacated in 2025.						
2028	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Energy Policy Advisor. This position will develop the procurement organization's strategic policy and plan(s) to optimize the portfolio and maintain compliance with market rules. Integrates policy and strategy with business operations and commercial needs, drawing from disciplines such as market design, business analysis, operations, and systems analysis. Develops, implements, and communicates new policies and processes to comply with newly issued energy supply directives.						
2028	187	5	0	192	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting Resource Planning Manager position that was vacated prior to 2025.						
<b>2028 Total</b>	<b>719</b>	<b>156</b>	<b>0</b>	<b>875</b>	<b>4.2</b>	<b>4</b>	
2029	175	6	0	181	1.2	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for two Energy Policy Advisors that were vacated in 2025.						
2029	187	5	0	192	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting Resource Planning Manager position that was vacated prior to 2025.						
2029	0	135	0	135	0.0	0	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>Explanation:</b> Requesting an engineering consultant to support increasing workload associated with solicitations, review of interconnection requests, and evaluation of project diagrams.							
2029	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental Senior Resource Planner position. This position will focus on data acquisition and integration from various areas (i.e., CAISO, OA&EO, WREGIS, etc.) for storage, cost modeling, and analysis with a long-term goal of lowering vendor costs and supporting decision making.							
2029	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental Senior Energy Policy Advisor. This position will develop the procurement organization's strategic policy and plan(s) to optimize the portfolio and maintain compliance with market rules. Integrates policy and strategy with business operations and commercial needs, drawing from disciplines such as market design, business analysis, operations, and systems analysis. Develops, implements, and communicates new policies and processes to comply with newly issued energy supply directives.							
2029	89	0	0	89	0.0	0	1-Sided Adj
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2029 Total</b>	<b>719</b>	<b>156</b>	<b>0</b>	<b>875</b>	<b>4.2</b>	<b>4</b>	
2030	175	6	0	181	1.2	1	1-Sided Adj
<b>Explanation:</b> Requesting backfill for two Energy Policy Advisors that were vacated in 2025.							
2030	187	5	0	192	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting Resource Planning Manager position that was vacated prior to 2025.							

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**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	0	135	0	135	0.0	0	1-Sided Adj
<b>Explanation:</b>	Requesting an engineering consultant to support increasing workload associated with solicitations, review of interconnection requests, and evaluation of project diagrams.						
2030	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Resource Planner position. This position will focus on data acquisition and integration from various areas (i.e., CAISO, OA&EO, WREGIS, etc.) for storage, cost modeling, and analysis with a long-term goal of lowering vendor costs and supporting decision making.						
2030	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b>	Requesting an incremental Senior Energy Policy Advisor. This position will develop the procurement organization's strategic policy and plan(s) to optimize the portfolio and maintain compliance with market rules. Integrates policy and strategy with business operations and commercial needs, drawing from disciplines such as market design, business analysis, operations, and systems analysis. Develops, implements, and communicates new policies and processes to comply with newly issued energy supply directives.						
2030	89	0	0	89	0.0	0	1-Sided Adj
<b>Explanation:</b>	Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.						
<b>2030 Total</b>	<b>719</b>	<b>156</b>	<b>0</b>	<b>875</b>	<b>4.2</b>	<b>4</b>	
2031	175	6	0	181	1.2	1	1-Sided Adj
<b>Explanation:</b>	Requesting backfill for two Energy Policy Advisors that were vacated in 2025.						
2031	187	5	0	192	1.0	1	1-Sided Adj

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**Unit Measure:** FTEs

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)	Adj_Type
<b>Explanation:</b> Requesting Resource Planning Manager position that was vacated prior to 2025.							
2031	0	135	0	135	0.0	0	1-Sided Adj
<b>Explanation:</b> Requesting an engineering consultant to support increasing workload associated with solicitations, review of interconnection requests, and evaluation of project diagrams.							
2031	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental Senior Resource Planner position. This position will focus on data acquisition and integration from various areas (i.e., CAISO, OA&EO, WREGIS, etc.) for storage, cost modeling, and analysis with a long-term goal of lowering vendor costs and supporting decision making.							
2031	134	5	0	139	1.0	1	1-Sided Adj
<b>Explanation:</b> Requesting an incremental Senior Energy Policy Advisor. This position will develop the procurement organization's strategic policy and plan(s) to optimize the portfolio and maintain compliance with market rules. Integrates policy and strategy with business operations and commercial needs, drawing from disciplines such as market design, business analysis, operations, and systems analysis. Develops, implements, and communicates new policies and processes to comply with newly issued energy supply directives.							
2031	89	0	0	89	0.0	0	1-Sided Adj
<b>Explanation:</b> Reflects changes in connection with the compensation modernization initiative. Please refer to the Compensation and Benefits testimony, Ex. SCG-16/SDGE-20.							
<b>2031 Total</b>	<b>719</b>	<b>156</b>	<b>0</b>	<b>875</b>	<b>4.2</b>	<b>4</b>	

*Note: Totals may include rounding differences.*

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**Unit Measure:** FTEs

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

	2021	2022	2023	2024	2025
<b>Recorded (Nominal \$)*</b>					
Labor	718	582	748	1,140	1,183
Non-Labor	122	101	186	-76	16
NSE	0	0	0	0	0
<b>Total</b>	<b>841</b>	<b>682</b>	<b>934</b>	<b>1,064</b>	<b>1,199</b>
FTE	5.2	4.1	5.3	7.9	7.7
Units	0	0	0	0	0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	5	6	9	9
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	718	582	748	1,140	1,183
Non-Labor	122	101	186	-76	16
NSE	0	0	0	0	0
<b>Total</b>	<b>841</b>	<b>682</b>	<b>934</b>	<b>1,064</b>	<b>1,199</b>
FTE	5.2	4.1	5.3	7.9	7.7
Units	6	5	6	9	9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	108	85	104	155	173

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz  
**Category:** D. Resource Planning  
**Category-Sub:** 1. Resource Planning  
**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**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
<b>Total</b>	<b>108</b>	<b>85</b>	<b>104</b>	<b>155</b>	<b>173</b>
FTE	0.9	0.7	0.8	1.2	1.3
Units	0	0	0	0	0
<b>Escalation to 2025\$</b>					
Labor	142	83	65	48	0
Non-Labor	31	10	9	-2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>173</b>	<b>93</b>	<b>75</b>	<b>46</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
<b>Recorded-Adjusted (Constant 2025\$)</b>					
Labor	968	749	918	1,343	1,356
Non-Labor	153	111	195	-79	16
NSE	0	0	0	0	0
<b>Total</b>	<b>1,122</b>	<b>860</b>	<b>1,113</b>	<b>1,265</b>	<b>1,372</b>
FTE	6.1	4.8	6.1	9.1	9.0
Units	6	5	6	9	9

\* 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.

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**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
Units	6	5	6	9	9

**Detail of Adjustments to Recorded in Nominal \$:**

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2021	0	0	0	0.0	6	1-Sided Adj
<b>2021 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>6</b>	
2022	0	0	0	0.0	5	1-Sided Adj
<b>2022 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>5</b>	

*Note: Totals may include rounding differences.*

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**Workpaper:** 1EP004.000 - Integrated Resource Planning and Policy  
**Unit Measure:** FTEs

Year	Labor	NLbr	NSE	FTE	Units	Adj Type
2023	0	0	0	0.0	6	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2023 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>6</b>	
2024	0	0	0	0.0	9	1-Sided Adj
<b>Explanation:</b> Adding unit measure.						
<b>2024 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>9</b>	
2025	0	0	0	0.0	9	1-Sided Adj
<b>Explanation:</b> Adding Unit Measure.						
<b>2025 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>9</b>	

*Note: Totals may include rounding differences.*

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

**Area:** ENERGY PROCUREMENT  
**Witness:** Aaron Franz

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**Appendix A: List of Non-Shared Cost Centers**

<b><u>Cost Center</u></b>	<b><u>Sub</u></b>	<b><u>Description</u></b>
2100-0241	000	DIR. - ORIGNATION, Engy Supply & Disp
2100-0244	000	MANAGER - SETTLEMENTS & SYSTEMS
2100-0247	000	MANAGER ENERGY & SUPPLY DISPATCH
2100-3433	000	RESOURCE PLANNING DIRECTOR
2100-4216	000	VP ENERGY PROCUREMENT & RATES
2100-9518	000	PCIA COMMODITY PROCUREMENT COST