

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-CWP.1)

REVISED CAPITAL 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

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

Area:	SAFETY & CULTURE
Witness:	Alexandra G. Taylor

B. Safety Management

In 2025 \$ (000)					
Adjusted-Forecast					
2026	2027	2028	2029	2030	2031
2,149	2,149	2,149	2,149	2,149	2,149
Total 2,149	2,149	2,149	2,149	2,149	2,149

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Category: B. Safety Management
Workpaper: S09060

Summary for Category: B. Safety Management

		In 2025\$ (000) Incurred Costs						
		Adjusted-Recorded	Adjusted-Forecast					
		2025	2026	2027	2028	2029	2030	2031
Labor		137	157	157	157	157	157	157
Non-Labor		1,991	1,992	1,992	1,992	1,992	1,992	1,992
NSE		0	0	0	0	0	0	0
Total		2,128	2,149	2,149	2,149	2,149	2,149	2,149
FTE		0.9	0.9	0.9	0.9	0.9	0.9	0.9

Workpapers belonging to this Category:

S09060 Contractor Safety Overhead Pool

Labor	137	157	157	157	157	157	157
Non-Labor	1,991	1,992	1,992	1,992	1,992	1,992	1,992
NSE	0	0	0	0	0	0	0
Total	2,128	2,149	2,149	2,149	2,149	2,149	2,149
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Unit Measure: Contractors engaged							
Units *(000)	*2,642	*2,642	*2,642	*2,642	*2,642	*2,642	*2,642

Note: Totals may include rounding differences.

Beginning of Workpaper Group
S09060 - Contractor Safety Overhead Pool

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Budget Code: S0906.0
Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Summary of Results (Constant 2025 \$ in 000s):

Forecast Method		Adjusted Recorded					Adjusted Forecast					
Years		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Labor	Base YR Rec	0	254	0	164	137	157	157	157	157	157	157
Non-Labor	Base YR Rec	2,235	2,855	2,947	2,230	1,991	1,992	1,992	1,992	1,992	1,992	1,992
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0	0	0
Total		2,235	3,109	2,947	2,393	2,128	2,149	2,149	2,149	2,149	2,149	2,149
FTE	Base YR Rec	0.0	1.6	0.0	1.2	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Units *(000)	Base YR Rec	*3,811	*4,019	*4,264	*3,525	*2,642	*2,642	*2,642	*2,642	*2,642	*2,642	*2,642

Business Purpose:

The forecasted capital expenditures captured within this workpaper support implementation and management of SDG& E's Contractor Safety Field Oversight program. The Contractor Safety Field Oversight program confirms contracted work being performed on behalf of SDG&E is being performed safely and risk is being managed effectively. Contractor Safety Field Oversight uses mostly contracted safety professionals. Internal resources are also used to support the data received by new Class 1 Contractors and business units to manage, pre-qualify, process, track, trend, and communicate safety data. Contractor Safety Field Oversight contracted safety professionals perform field level safety assessments on Class 1 Contractors who perform work on behalf of SDG&E. This entire workpaper is designated as RAMP (Control 301).

Physical Description:

The Overhead Pool collects the costs of managing all Class 1 contractors across the company except for those costs associated with major projects. Those costs are directly charged to the major projects they support.

Project Justification:

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
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Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

These forecasted capital expenditures support implementation and management of SDG&E's Contractor Safety Field Oversight program. The Contractor Safety Field Oversight program confirms contracted work being performed on behalf of SDG&E is being performed safely and risk is being managed effectively. Contractor Safety Field Oversight uses mostly contracted safety professionals. Internal resources are also used to support the data received by new Class 1 Contractors and business units in order to pre-qualify, process, track, trend, and communicate safety data. Contractor Safety Field Oversight contracted safety professionals perform field level safety assessments on Class 1 Contractors who perform work on behalf of SDG&E.

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Budget Code: S0906.0
Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Forecast Methodology:

Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. The use of the base year forecast method is representative of the expectations for TY 2028. This method is most appropriate because it is indicative of the current organizational structure and current contractor safety programs. The underlying cost driver(s) for this capital project relate to prescribed regulatory requirements, Cal OSHA regulations, and activities designed for improved safety performance. SDG&E's funding request for the Contractor Safety Overhead Pool supports the ongoing management of risks and exposures that could pose significant safety consequences to its employees, contractors, and the public. Additional cost drivers stem from the amount of work performed by Class 1 Contractors across the enterprise and the risk level of the work being performed. The cost for program management typically stays relatively steady while the cost for field oversight will fluctuate according to the contracted workload.

Non-Labor - Base YR Rec

The forecast method developed for this cost category is base year recorded costs. The use of the base year forecast method is representative of the expectations for TY 2028. This method is most appropriate because it is indicative of the current organizational structure and current contractor safety programs. The underlying cost driver(s) for this capital project relate to prescribed regulatory requirements, Cal OSHA regulations, and activities designed for improved safety performance. SDG&E's funding request for the Contractor Safety Overhead Pool supports the ongoing management of risks and exposures that could pose significant safety consequences to its employees, contractors, and the public. Additional cost drivers stem from the amount of work performed by Class 1 Contractors across the enterprise and the risk level of the work being performed. The cost for program management typically stays relatively steady while the cost for field oversight will fluctuate according to the contracted workload.

NSE - Base YR Rec

N/A

Units - Base YR Rec

Contractor Hours serve as a standardized unit of measure for the TY 2028 GRC. Contractor hours enable O&M costs to be quantified and

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translated into measurable contractor field safety oversight.

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Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Summary of Adjustments to Forecast:

In 2025 \$ (000)																		
	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	137	137	137	137	137	137	20	20	20	20	20	20	157	157	157	157	157	157
NLbr	1,992	1,992	1,992	1,992	1,992	1,992	0	0	0	0	0	0	1,992	1,992	1,992	1,992	1,992	1,992
NSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,129	2,129	2,129	2,129	2,129	2,129	20	20	20	20	20	20	2,149	2,149	2,149	2,149	2,149	2,149
FTE	0.9	0.9	0.9	0.9	0.9	0.9	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9	0.9	0.9	0.9
Units *(I	*2,642	*2,642	*2,642	*2,642	*2,642	*2,642	*0	*0	*0	*0	*0	*0	*2,642	*2,642	*2,642	*2,642	*2,642	*2,642

Forecast Adjustment Details:

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2026	20	0	0	20	0.0	0
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	20	0	0	20	0.0	0
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	20	0	0	20	0.0	0

Note: Totals may include rounding differences.

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Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Year	Labor (Base YR Rec)	NLbr (Base YR Rec)	NSE (Base YR Rec)	Total	FTE	Units (Base YR Rec)
2028	20	0	0	20	0.0	0
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	20	0	0	20	0.0	0
2029	20	0	0	20	0.0	0
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	20	0	0	20	0.0	0
2030	20	0	0	20	0.0	0
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	20	0	0	20	0.0	0
2031	20	0	0	20	0.0	0
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	20	0	0	20	0.0	0

Note: Totals may include rounding differences.

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Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Recorded (Nominal \$)*					
Labor	0	294	342	322	297
Non-Labor	0	4,105	4,758	4,388	3,953
NSE	0	0	0	0	0
Total	0	4,399	5,100	4,710	4,250
FTE	0.0	2.4	2.7	2.5	2.2
Units	0	0	0	0	0
Adjustments (Nominal \$) **					
Labor	0	-132	-342	-183	-177
Non-Labor	1,415	-2,028	-2,186	-2,237	-1,962
NSE	0	0	0	0	0
Total	1,415	-2,160	-2,528	-2,420	-2,139
FTE	0.0	-1.0	-2.7	-1.4	-1.5
Units *(000)	*3,811	*4,019	*4,264	*3,525	*2,642
Recorded-Adjusted (Nominal \$)					
Labor	0	161	0	139	119
Non-Labor	1,415	2,077	2,572	2,151	1,991
NSE	0	0	0	0	0
Total	1,415	2,239	2,572	2,290	2,111
FTE	0.0	1.4	0.0	1.1	0.7
Units *(000)	*3,811	*4,019	*4,264	*3,525	*2,642
Vacation & Sick (Nominal \$)					
Labor	0	24	0	19	17

Area: SAFETY & CULTURE
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Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Determination of Adjusted-Recorded (in thousands):

	2021	2022	2023	2024	2025
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	24	0	19	17
FTE	0.0	0.2	0.0	0.1	0.2
Units	0	0	0	0	0
Escalation to 2025\$					
Labor	0	69	0	6	0
Non-Labor	819	777	375	78	0
NSE	0	0	0	0	0
Total	819	846	375	84	0
FTE	0.0	0.0	0.0	0.0	0.0
Units	0	0	0	0	0
Recorded-Adjusted (Constant 2025\$)					
Labor	0	254	0	164	137
Non-Labor	2,235	2,855	2,947	2,230	1,991
NSE	0	0	0	0	0
Total	2,235	3,109	2,947	2,393	2,128
FTE	0.0	1.6	0.0	1.2	0.9
Units *(000)	*3,811	*4,019	*4,264	*3,525	*2,642

* 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
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Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Summary of Adjustments to Recorded:

In Nominal \$(000)					
Years	2021	2022	2023	2024	2025
Labor	0	-132	-342	-183	-177
Non-Labor	1,415	-2,028	-2,186	-2,237	-1,962
NSE	0	0	0	0	0
Total	1,415	-2,160	-2,528	-2,420	-2,139
FTE	0.0	-1.0	-2.7	-1.4	-1.5
Units	3,811,023	4,019,097	4,264,609	3,525,056	2,642,173

Detail of Adjustments to Recorded in Nominal \$:

Year	Labor	NLbr	NSE	Total	FTE	Units
2021	0	1,415	0	1,415	0.0	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting						
2021	0	0	0	0	0.0	3,811,023
Explanation: 2021 Unit Adjustment						
2021 Total	0	1,415	0	1,415	0.0	3,811,023
2022	-132	-2,028	0	-2,160	-1.0	0

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Budget Code: S0906.0
Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Year	Labor	NLbr	NSE	Total	FTE	Units
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting						
2022	0	0	0	0	0.0	4,019,097
Explanation: 2022 Unit Adjustment						
2022 Total	-132	-2,028	0	-2,160	-1.0	4,019,097
2023	-342	-2,186	0	-2,528	-2.7	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting						
2023	0	0	0	0	0.0	4,264,609
Explanation: 2023 Unit Adjustment						
2023 Total	-342	-2,186	0	-2,528	-2.7	4,264,609
2024	-221	-2,291	0	-2,512	-1.7	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting						
2024	38	54	0	92	0.3	0
Explanation: This adjustment is to align the values with the correct OH data per Cost Accounting						
2024	0	0	0	0	0.0	3,525,056
Explanation: 2024 Unit Adjustment						

Note: Totals may include rounding differences.

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Budget Code: S0906.0
Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Unit Measure: Contractors engaged

Year	Labor	NLbr	NSE	Total	FTE	Units
2024 Total	-183	-2,237	0	-2,420	-1.4	3,525,056
2025	-177	-1,962	0	-2,139	-1.5	0
Explanation:	This adjustment is to align the values with the correct OH data per Cost Accounting					
2025	0	0	0	0	0.0	2,642,173
Explanation:	2025 Unit Adjustment					
2025 Total	-177	-1,962	0	-2,139	-1.5	2,642,173

Note: Totals may include rounding differences.

**Beginning of Workpaper Sub Details for
Workpaper Group S09060**

Area: SAFETY & CULTURE
Witness: Alexandra G. Taylor
Budget Code: S0906.0
Category: B. Safety Management
Category-Sub: 1. Safety Management
Workpaper Group: S09060 - Contractor Safety Overhead Pool
Workpaper Detail: S09060.001 - Contractor Field Safety Management Pool
Unit Measure: Contractors engaged

In-Service Date: Not Applicable

Description:

Contractor Field Safety Management Pool

Forecast In 2025 \$(000)

Years	2026	2027	2028	2029	2030	2031
Labor	157	157	157	157	157	157
Non-Labor	1,992	1,992	1,992	1,992	1,992	1,992
NSE	0	0	0	0	0	0
Total	2,149	2,149	2,149	2,149	2,149	2,149
FTE	0.9	0.9	0.9	0.9	0.9	0.9
Units *(000)	*2,642	*2,642	*2,642	*2,642	*2,642	*2,642

Note: Totals may include rounding differences.