



# Oregon

Kate Brown, Governor

## Public Utility Commission

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June 26, 2017

### ***Via Electronic Filing***

OREGON PUBLIC UTILITY COMMISSION  
ATTENTION: FILING CENTER  
PO BOX 1088  
SALEM OR 97302-1088

**RE: Docket No. UE 319—In the Matter of PORTLAND GENERAL ELECTRIC COMPANY, Request for a General Rate Revision.**

Dear Filing Center:

Enclosed for filing please find an errata to Staff/400 filed on June 16, 2017. The errata corrects the revenue requirement effect of certain Staff adjustments to PGE's test year expense and revenues that are reflected in a summary table at Staff/400, Gardner/3-4. Specifically, the errata corrects the revenue requirement effect reported for Staff's adjustments related to:

- Item S-6 Working Cash
- Item S-9 Wages, Salaries, Incentives, FTE
- Item S-20 Major Maintenance Accrual (MMA)
- Item 2-23 Customer Service
- Item S-25 R&D (adjusted), Advertising, Promotional Activities, Dues & Memberships (adjusted)
- Item S-30 Low Connection Services
- Item S-31 Non-residential Load Forecast

The errata also corrects the amounts reported at Staff/400, Gardner/4 for:

Total Staff-Proposed Adjustments (Base Rates)

Staff-Calculated Revenue Requirements Change (Base Rates)

The errata also includes a corrected Staff Revenue Requirement Model.

The errata also includes a corrected Item S-9 workpaper.

The errata also includes the corrections related to Item S-9 reported at:

Staff/400, Gardner/37 at 13

Staff/400, Gardner/43 at 3

Staff/400, Gardner/50 at 15-16

Staff/400, Gardner/52 at 9

The errata to Item S-20 corrects the revenue requirement to agree with Staff/700, Kaufman/25 at 5.

The errata to Item S-23 corrects the revenue requirement to agree with Staff/800, Gibbens/4 at 13.

The errata to Item S-25 corrects the revenue requirement to agree with Staff/900, Zarate/12 at 2 and 9 at 17

The errata to Items S-30 and S-31 corrects Staff's Revenue Requirement Model income tax calculation.

/s/ Marianne Gardner

(503) 378-6117

Email: [marianne.gardner@state.or.us](mailto:marianne.gardner@state.or.us)

**PART 1: Revenue Requirement**

**Q. Please provide a list of the rate case topics that Staff reviewed and introduce the responsible Staff.**

**A. I have provided a listing of rate topics and adjustment amounts.**

			<b>Company filed incremental revenue requirement</b>	<b>\$99,896</b>
	<b>Staff</b>	<b>Item</b>	<b>Proposed Staff Adjustments</b>	<b>Revenue Requirement Effect</b>
400	Marianne Gardner	S-1.1	<b>Uncollectible Rate</b>	<b>(18)</b>
400	Marianne Gardner	S-1.2	<b>Uncollectibles</b>	<b>(497)</b>
400	Marianne Gardner	S-2.1	<b>OPUC Fees Rate</b>	<b>(49)</b>
400	Marianne Gardner	S-2.2	<b>OPUC Fees</b>	<b>(1,385)</b>
400	Marianne Gardner	S-3	<b>Interest Synchronization</b>	<b>4,261</b>
400	Marianne Gardner	S-4	<b>Amortization &amp; Cyber Security</b>	<b>(6,378)</b>
400	Marianne Gardner	S-5	<b>Income Taxes and ADIT (placeholder)</b>	<b>0</b>
400	Marianne Gardner	S-6	<b>Working Cash - Incremental rounding in model</b>	<b>(5)(175)</b>
400	Marianne Gardner	S-7	<b>Level III Storm accrual</b>	<b>414</b>
400	Marianne Gardner	S-8	<b>Escalation</b>	<b>(1,697)</b>
400	Marianne Gardner	S-9	<b>Wages, Salaries, Overtime,FTE,CET Benefits, Incremental FTE Benefits</b>	<b>(23,241)(19,205)</b>
400	Marianne Gardner	S-10	<b>Insurance</b>	<b>(520)</b>
400	Marianne Gardner	S-11	<b>Medical and Other Benefits</b>	<b>0</b>
400	Marianne Gardner	S-12	<b>Distribution O&amp;M (placeholder)</b>	<b>0</b>
500	Matt Muldoon	S-13	<b>Cost of Capital</b>	<b>(36,040)</b>
500	Matt Muldoon	S-14	<b>Pensions (placeholder)</b>	<b>0</b>
500	Matt Muldoon	S-15	<b>AFUDC (placeholder)</b>	<b>0</b>

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400	Marianne Gardner	S-10	<b>Insurance</b>	<b>(520)</b>
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500	Matt Muldoon	S-14	<b>Pensions (placeholder)</b>	<b>0</b>
500	Matt Muldoon	S-15	<b>AFUDC (placeholder)</b>	<b>0</b>

600	Phil Boyle	S-16	Fee Free Bankcard	(666)
700	Lance Kaufman	S-17	Residential Sales	(15,521)
700	Lance Kaufman	S-18	Other Revenue	(2,985)
700	Lance Kaufman	S-19	Carty	(2,344)
700	Lance Kaufman	S-20	MMA	<del>(793)</del> (12,682)
700	Lance Kaufman	S-21	Generation O&M	(93)
700	Lance Kaufman	S-22	Affiliated Interests (placeholder)	0
800	Scott Gibbens	S-23	Customer Service	<del>(1,225)</del> (525)
800	Scott Gibbens	S-24	Environmental Licensing	(1,118)
900	Kathy Zarate	S-25	R&D (adjusted), Advertising, Promotional Activities, Dues, & Memberships (adjusted)	<del>(932)</del> (1,840)
1000	Ming Peng	S-26	Depreciation (placeholder for adjustments to net plant)	0
1100	Moore	S-27	Plant in Service	<del>(7)</del> (6,660)
1100	Moore	S-28	CET Deferral & amortization (placeholder for amortization)	0
1300	Max St. Brown	S-29	Legal Fees (placeholder)	0
1300	Max St. Brown	S-30	Low Connection Services	<del>(1,857)</del> (1,115)
1300	Max St. Brown	S-31	Non-residential Load Forecast	<del>(10,416)</del> (6,248)
1400	George Compton	S-32	Optional Residential Schedule Pricing	0
1500	JP Batmale	S-33	Energy Efficiencies/Energy Trust	0
Total Staff-Proposed Adjustments (Base Rates):				<del>(\$103,112)</del> (\$113,085)
Staff-Calculated Revenue Requirements Change (Base Rates):				<del>(\$3,216)</del> (\$13,189)

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<b>Staff-Calculated Revenue Requirements Change (Base Rates):</b>				<b>(\$13,189)</b>

1 DR No. 94.<sup>84</sup> In testimony the Company stated, except for the Coyote, Port  
2 Westward, and Carty sites, the terms of the union contract are in effect until  
3 February 2020.<sup>85</sup> The Coyote, Port Westward, and Carty sites union contracts  
4 will expire August 1, 2017.<sup>86</sup> Staff then applied the sharing percentages to  
5 Staff's projected 2018 test year amounts. If Staff's projection is less than the  
6 Company's test year amount, the sharing test allows the Company to share  
7 50/50 the lesser of the difference between the Company's filed proposal and  
8 Staff's calculated projection, or a 10 percent band around Staff's calculated  
9 projection.<sup>87</sup>

10 **Q. What is Staff's recommendation regarding the escalation of salaries**  
11 **and wages to include in the 2018 test year?**

12 A. Staff recommends reducing the base year salaries and wages by (\$2.962)  
13 million allocated as ~~(\$2.064)~~ (\$1,970) million O&M expense and ~~(\$897)~~ (\$992)  
14 million capital.<sup>88</sup>

15 **Incremental FTEs**

16 **Q. Please provide the background for this issue.**

17 A. PGE's 2018 test year forecast includes costs of approximately 270  
18 incremental FTEs over PGE's 2016 actual FTE count,<sup>89</sup> which is  
19 approximately a ten percent increase in its workforce. Costs of  
20 incremental FTEs are a significant driver in PGE's request for a \$99 million

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<sup>84</sup> Staff/405, Gardner, PGE Response to Staff DR No. 94.

<sup>85</sup> PGE/400, Mersereau-Jaramillo/15.

<sup>86</sup> PGE/400, Mersereau-Jaramillo/16 at 14-18.

<sup>87</sup> See Staff electronic workpaper, UE 319 W&S S-9 - Gardner, tab S-9.1 PUC 3-year W&S.

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19 incremental FTEs are a significant driver in PGE's request for a \$99 million  
20 increase in revenue requirement. For the reasons that follow, Staff is

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1 **Q. What amount of expense does Staff recommend eliminating from PGE's**  
2 **test year expense for this issue?**

3 A. The total FTE adjustment is ~~(\$22.412)~~ (\$17.848) million, which is equivalent  
4 to fully-loaded costs of 124.86 FTEs, I discuss adjustments based on  
5 incremental FTEs for corporate support (A&G). Mitch Moore discusses  
6 adjustments related to incremental FTEs in PGE's information technology (IT)  
7 and transmission and distribution departments. Lance Kaufman discusses  
8 adjustments based on costs of incremental FTEs in PGE's generation  
9 departments, Max St. Brown discusses an FTE adjustment related to  
10 distribution O&M, and Rose Anderson discusses an adjustment related to  
11 FTEs in PGE's outdoor lighting department.

12 **Q. What is your adjustment related to incremental FTEs in corporate**  
13 **support (A&G)?**

14 A. I recommend that costs of 12.5 incremental FTEs should be removed from  
15 test year expense.

- 16 • **Human Resources – Safety (2 FTEs).** PGE proposes adding one  
17 FTE in 2017 and one FTE in 2018 to analyze PGE's safety reporting  
18 system to harness system benefits of improved safety metrics and to  
19 support increased training for multiple workplace injury prevention  
20 programs. PGE notes it has already had some success in reducing  
21 workplace injuries, reducing injuries by 23 percent since 2014.<sup>100</sup>

22 Ratepayers should not have to pay for additional FTEs to *analyze* PGE's  
23 safety reporting system and perform training to harness future benefits. PGE  
24 asserts they have already captured benefits from previously implemented

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<sup>100</sup> PGE/600, Lobdell-Tooman/9.

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1 This amount was escalated by the CPI, and multiplied by Staff's proposed  
2 2018 FTEs of 2,661 to arrive at a projected 2018 incentive cost. Staff removed  
3 100 percent of the officers' incentives and allowed 50 percent of the employee  
4 incentives. The elimination of 100 percent of officers' incentive reflects  
5 Commission policy stated above. Based on PGE's testimony and responses to  
6 Staff data requests, Staff believes that the employees' incentives should be  
7 shared between customers and shareholder at 50 percent. Therefore, Staff's  
8 adjustment for exempt and non-exempt employees' incentives reflects the  
9 difference in the Staff's three-year escalation using the CPI and the Company's  
10 budgeted increase in incentives. Staff then applied the same sharing test as  
11 describe above.

12 **Q. What is Staff's recommendation regarding the amount of incentives in**  
13 **the test year?**

14 A. After application of the sharing test, Staff recommends a reduction in PGE's  
15 test year incentives of ~~(\$3.857)~~ (\$3,822) million, allocated respectively between  
16 O&M and capital costs as ~~(\$2.668)~~ (\$2.664) million, and ~~(\$1.169)~~ (\$1.158)  
17 million.<sup>118</sup>

18 **Overtime**

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<sup>118</sup> See Staff electronic workpaper, S-6 UE 319 Adj W&S Gardner, tab S-6.3 PUC 3-year Incentives.

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2 2018 FTEs of 2,661 to arrive at a projected 2018 incentive cost. Staff removed  
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14 A. After application of the sharing test, Staff recommends a reduction in PGE's  
15 test year incentives of (\$3.822) million, allocated respectively between O&M  
16 and capital costs as (\$2.664) million, and (\$1.158) million.<sup>118</sup>

17 **Overtime**

18 The Company provided overtime costs in response to Standard DR No. 92.<sup>119</sup>

19 The Company's overtime costs have decreased from \$24.617 million in 2015 to

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<sup>118</sup> See Staff electronic workpaper, S-6 UE 319 Adj W&S Gardner, tab S-6.3 PUC 3-year Incentives.

<sup>119</sup> Exhibit/405, Gardner, PGE Response to Standard DR No. 92.

1 **Q. Are there other adjustments that are made within the W&S model?**

2 A. Yes. Staff also adjusts the test year payroll tax expense to reflect the decrease  
3 in taxable gross wages. Also, Staff reduces depreciation expense to reflect the  
4 reduction in capitalized compensation.

5 **Q. What is Staff's recommendation with regard to payroll tax expense and**  
6 **depreciation?**

7 A. Consistent with Staff's above recommended adjustments, Staff recommends  
8 the Commission reduce payroll taxes by (\$163) thousand and depreciation  
9 expense by ~~(\$186)~~ (\$216) thousand for a total adjustment of ~~(\$349,000)~~  
10 (\$379,000).

11 **CET Cost Recovery**

12 **Q. Are there other adjustments Staff recommends related to employee**  
13 **compensation?**

14 A. Yes. Staff believes that the amount of labor removed from base rates  
15 operating expenses related to the 37.91 FTE<sup>121</sup> included in PGE's proposed  
16 CET recovery mechanism is understated. Staff requested the total  
17 compensation for these FTE in Staff DR No. 425.<sup>122</sup> The Company responded  
18 that the only compensation costs included in the regulatory asset for these FTE  
19 was for wages and salaries. Staff believes all of the compensation, e.g. labor  
20 loadings such as medical benefits etc., related to these FTEs should be  
21 removed from base rates and included in the CET regulatory asset. Staff  
22 recommends this treatment because, as PGE has expressed in testimony, this

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<sup>121</sup> PGE/401, Mersereau-Jaramilo/1.

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1 A. Yes. Staff also adjusts the test year payroll tax expense to reflect the decrease  
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17 was for wages and salaries. Staff believes all of the compensation, e.g. labor  
18 loadings such as medical benefits etc., related to these FTEs should be  
19 removed from base rates and included in the CET regulatory asset. Staff  
20 recommends this treatment because, as PGE has expressed in testimony, this  
21 long on-going project has been pushed out and is expected to be completed in

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<sup>121</sup> PGE/401, Mersereau-Jaramilo/1.

<sup>122</sup> Staff/405, Gardner, PGE Response to Staff DR No. 425.

**PGE UE 319**  
**Test Year Ending 12/31/2018**  
**000's**

See Staff Opening Testimony Staff/400, Gardner.

Preliminary Adjustment	Eratta				Eratta	
	Company-Wide				OR- Allocated	Eratta
Description/ Account No.	Company Filing	Staff	O&M Adjustment	Capital Adjustment	O&M Adjustment	Capital Adjustment
Wages & Salaries	\$ 272,827	\$ 269,865	\$ (1,970)	\$ (992)	\$ (1,970)	\$ (992)
FTE Adjustment	\$ 269,865	\$ 251,635	\$ (9,088)	\$ (4,578)	\$ (9,088)	\$ (4,578)
Incentives	\$ 12,914	\$ 9,057	\$ (2,664)	\$ (1,158)	\$ (2,664)	\$ (1,158)
Overtime	\$ 20,065	\$ 20,065	\$ -	\$ -	\$ -	\$ -
CET Benefits loadings					(1,271)	
Benefit loadings - adjusted FTE					\$ (2,781)	\$ (1,401)
Contractor Costs (Auditing & BECM)					\$ (400)	
<b>Total OR - Allocated Adjustments</b>					<u>\$ (18,173)</u>	<u>\$ (8,129)</u>
<b>Payroll Taxes</b>	\$ 16,109	\$15,946	\$ (163)		<u>\$ (163)</u>	
<b>Depreciation O&amp;M Adjustment Associated with Capital Adjustment</b>					<u>\$ (216)</u>	

Staff Initiator:  
Marianne Gardner