

K2.1

**Hydro One Brampton Networks Inc.**  
**EB-2010-0132**

**Cross-Examination Materials**  
OM&A-Human Resources

**School Energy Coalition**



## 2010 COST DRIVERS

### **Wages and Benefits.....\$1,064,945**

In 2010, the planned hiring of new incremental personnel at a cost of \$227,924 will consist of:

1. Assistant Supervisor – Customer Accounts (3<sup>rd</sup> quarter)
2. Customer Accounts Representative (1<sup>st</sup> quarter)
3. Two Line Apprentice (3<sup>rd</sup> quarter)
4. Outage Planning Coordinator (2<sup>nd</sup> quarter)
5. Software Developer (2<sup>nd</sup> quarter)

Wages are planned to increase by \$147,948 and overtime by \$50,000. Other increases of \$837,021 were for staff movements including prior year staff additions, retirements, promotions, resignations and terminations.

### **Bad Debts..... (\$452,830)**

The one-time large bankruptcies in the auto sector in 2009 are not expected to recur in 2010.

### **Postage & Stationery .....\$216,297**

In January, 2010, Canada Post increased postage rates. Regular postage increased from \$0.54 to \$0.57 (5.56%) and the pre-sorted postage rates increased from \$0.51 to \$0.53 (3.92%). In addition to the increase in rates, Hydro One Brampton also experiences an increase in number of customers from year to year.

### **Meter Reading ..... (\$441,975)**

In 2010, the contractor costs associated with meter reading are planned to be lower due to more customers with smart meters being read on SerViewCom.

### **Tree Clearing ..... (\$28,853)**

Hydro One Brampton creates its work and maintenance plan based on three distinct geographical areas. In 2010, the tree clearing plan is for a smaller-sized geographical area than in 2009.

### **Regulatory Expenses ..... \$95,507**

The regulatory expenses are expected to be higher due to the hiring of an additional full time staff required to insure regulatory compliance.



## 2011 COST DRIVERS

### **Wages and Benefits.....\$459,649**

In 2011, the planned hiring of new incremental personnel at a cost of \$254,516 will consist of:

1. Credit Representative (1<sup>st</sup> quarter)
2. Customer Accounts Representative (1<sup>st</sup> quarter)
3. Line Apprentice (3<sup>rd</sup> quarter)
4. Human Resources Manager (2<sup>nd</sup> quarter)
5. Conservation and Demand Management Representative (2<sup>nd</sup> quarter)

Wages are not planned to increase in 2011. There will be increases of \$205,135 for staff movements including prior year additions, retirements, promotions, resignations and terminations.

### **Conservation and Demand Management .....\$70,949**

This increase is associated with the hiring of an additional position to ensure compliance and with the government's latest CDM targets.

### **Bad Debts.....\$10,296**

It is expected that bad debts will increase slightly due to customer growth.

### **Postage & Stationery .....\$119,267**

It is expected that Canada Post will increase postage rates and the pre-sorted postage. Customer growth will increase the postage expense.

### **Meter Reading .....\$848,611**

In 2011, is expecting to incur monthly meter reading costs directly from the MDR.

### **Tree Clearing.....\$3,795**

No significant variance is expected from the prior year for tree clearing.

### **Regulatory Expenses.....\$100,000**

The regulatory expenses are expected to be higher largely due to incremental costs expected to be incurred with this rate application. Intervener costs \$50,000 and Legal costs \$20,000.



**Energy Probe Interrogatory # 35**

**Ref: Exhibit 4, Tab 2, Schedule 1.3, pages 10-12**

a) For each of the positions noted under Wages and Benefits, please indicate whether the positions have been filled.

**Response:**

Assistant Supervisor – Customer Accounts: Not filled.

Customer Accounts Representative: Not filled.

Two Line Apprentice: One filled.

Outage Planning Coordinator: Not filled.

Software Developer: Filled.

b) Please disaggregate the \$837,021 into each of the components listed in the explanation (prior year staff additions, retirements, promotions, resignations and terminations). For each of these categories, please explain if these are onetime costs or whether there are ongoing costs and please explain why.

**Response:**

The \$837,021 comprises of the following:

Staff Additions - \$444,942: Salaries due to new positions are ongoing costs.

Retirements - \$67,557: Salaries for employees replacing vacant positions due to prior year retirements are ongoing costs.

Promotions - \$317,772: Salaries for employees replacing vacant positions due to internal promotions are ongoing costs.

Resignations - \$6,749: Salaries for employees replacing vacant positions due to resignations are ongoing costs.

c) Please provide the total postage and stationery cost for 2009 and the forecast cost for 2010 and 2011. Please explain the increase of \$216,297 in terms of the increase in postage noted (5.56% and 3.92%) and the percentage growth in the number of customers in 2010 and 2011.

**Response:**

The total postage and stationery cost for 2009 is \$1,069,831 and the forecast for 2010 and 2011 is \$1,189,677 and \$1,248,977 respectively. The increase of \$216,297 included \$86,568 in billing salaries that should have been excluded as it is already included in Wages and Benefits. Therefore, the revised cost driver for 2010 is \$129,729 which is comparable to 2008 and 2009. The percentage growth in the number of customers for 2010 is 2.3% and for 2011 is 1.1%.

d) If the load dispatching costs for 2010 are comparable to the previous year, please explain the increase of more than \$95,000.



**School Energy Coalition Interrogatory # 25**

**[Ex. 4/4/2.0]**

With respect to the Employee Headcount Cost Drivers:

a. P. 2. Please confirm that, from 2007 Actual to 2011 forecast, Customer count increased by 6.2%, Union FTEEs increased by 11.6%, and All other FTEEs increased by 21.4%. Please provide a detailed explanation of the apparent disparity between these increases.

**Response:**

Hydro One Brampton confirms that the changes above reflect the information submitted in the rate application. The higher percentage increase in employees reflect increased workload in departments such as Regulatory, GIS, Asset Management, Information Technology and IFRS conversion.

b. P. 3. Please break out the line on Table 2 labeled >50 into 50-59 and >60.

**Response:**

**EMPLOYEE AGE DEMOGRAPHICS**

(December 31, 2009)

Age Category	Number of Full Time Employees	% of Total
>60	10	5%
50-59	73	36%
40-49	76	37%
30-39	29	14%
<30	16	8%
Total	204	100%

c. P. 4. Please break out each of the categories in Table 3 into the categories set forth in Table 2.

**Response:**

**EMPLOYEE AGE DEMOGRAPHICS**  
**Management (Managers & Supervisors)**  
*(December 31, 2009)*



<i>Age Category</i>	<i>Number of Full Time Employees</i>	<i>% of Total</i>
>60	3	8%
50-59	17	46%
40-49	16	43%
30-39	1	3%
<30	0	0%
<b>Total</b>	<b>37</b>	<b>100%</b>
<b>EMPLOYEE AGE DEMOGRAPHICS</b> <b>Engineering &amp; Operations</b> <i>(December 31, 2009)</i>		
<i>Age Category</i>	<i>Number of Full Time Employees</i>	<i>% of Total</i>
>60	4	6%
50-59	26	41%
40-49	20	31%
30-39	11	17%
<30	3	5%
<b>Total</b>	<b>64</b>	<b>100%</b>
<b>EMPLOYEE AGE DEMOGRAPHICS</b> <b>Information Technology</b> <i>(December 31, 2009)</i>		
<i>Age Category</i>	<i>Number of Full Time Employees</i>	<i>% of Total</i>
>60	0	0%
50-59	5	63%
40-49	2	25%
30-39	1	12%
<30	0	0%
<b>Total</b>	<b>8</b>	<b>100%</b>



EMPLOYEE AGE DEMOGRAPHICS Customer Service (December 31, 2009)		
Age Category	Number of Full Time Employees	% of Total
>60	2	8%
50-59	10	38%
40-49	8	31%
30-39	5	19%
<30	1	4%
<b>Total</b>	<b>26</b>	<b>100%</b>
EMPLOYEE AGE DEMOGRAPHICS Financial Services (December 31, 2009)		
Age Category	Number of Full Time Employees	% of Total
>60	1	10%
50-59	3	30%
40-49	4	40%
30-39	1	10%
<30	1	10%
<b>Total</b>	<b>10</b>	<b>100%</b>
EMPLOYEE AGE DEMOGRAPHICS Energy Services (December 31, 2009)		
Age Category	Number of Full Time Employees	% of Total
>60	0	0%
50-59	1	12%
40-49	5	63%
30-39	0	0%
<30	2	25%



<b>Total</b>	<b>8</b>	<b>100%</b>
<b>EMPLOYEE AGE DEMOGRAPHICS</b> <b>Lines</b> <i>(December 31, 2009)</i>		
<i>Age Category</i>	<i>Number of Full Time Employees</i>	<i>% of Total</i>
>60	0	0%
50-59	11	21%
40-49	21	41%
30-39	10	20%
<30	9	18%
<b>Total</b>	<b>51</b>	<b>100%</b>

d. P. 5. Please provide a full copy of the succession plan referred to, including all updates.

**Response:**

The succession plan provides a list of possible candidates that would replace key individuals that could potentially leave the Company for various reasons including retirement. The plan provides for the overlap of four positions in 2011 and this trend is expected to continue for future years. The positions in question are listed in Ex 4/4/8 page 1.

e. Please quantify the costs in the Test Year directly applicable to succession planning.

**Response:**

Hydro One Brampton has identified four positions that are incremental due to succession planning with a fully burdened total annualized cost of approximately \$500k.



## 2010 SCORECARD

1 Attached is Hydro One Brampton's 2010 Scorecard for reference.

### 2 2010 SCORE CARD

	Strategic Objective	Performance Measures	Target
Financial	Increase Shareholder Value	Net Income after Tax (\$M)	IFRS \$14.2 GAAP \$11.6
		Controllable Cost Index (OM&A <sub>actual</sub> / OM&A <sub>budget</sub> )	≤ 100%
Customer Commitment	Meet Service Quality Commitments	Customer Service Index (# of measures meeting targets)	8 of 9 indicators met
		Reliability Indices (# of measures meeting target SAIDI, SAIFI & MAIFI)	3 of 3 indicators met
	Satisfying our customers	Customer satisfaction (% satisfied)	≥90%
Business Excellence	Achieve Operational Excellence	Work Program Achievement (% of projects under the control of HOB completed within budget)	≥90%
		2011 Rate Application	By June 30 <sup>th</sup>
		Convert financial systems to IFRS by year-end	100%
Organizational Strength	Achieve Health & Safety Excellence	Employee Safety (Lost-time injuries)	0
		Employee Safety (Medical aids – WSIB accepted)	≤ 6
	Achieve Environmental Excellence	Connect FIT and MICROFIT applications as per OPA requirements <sup>4</sup> (100% of applications processed within OPA requirements)	100%
		Meet OPA CDM targets	3 of 4
		Prepare plan to green the fleet (Plan prepared by April 30 <sup>th</sup> )	By April 30 <sup>th</sup>
		Smart meters enabled to support time-of- use billing (90% of smart meters with reliable network)	≥90%



1 Attached is Hydro One Brampton's 2010 Scorecard for reference.

2 **2011 SCORE CARD**

Strategic Objective		Performance Measure	Target
Financial	Increase Shareholder Value <sup>1</sup>	Net Income after Tax (\$M) (Forecast)	IFRS \$13.6 GAAP \$9.2
		Controllable Cost Index (OM&A actual / OM&A budget)	≤ 100%
Customer Commitment	Meet Service Quality Commitments	Customer Service Indices (% of measures meeting target)	8 of 9 indicators met
		Reliability Indices (# of measures meeting target SAIDI, SAIFI & MAIFI)	3 of 3 indicators met
	Satisfying our customers	Customer satisfaction (% satisfied)	≥90%
Business Excellence	Achieve Operational Excellence <sup>1</sup>	Work Program Achievement (% of projects under the control of HOB completed within budget)	≥90%
Organizational Strength	Achieve Health & Safety Excellence	Employee Safety (Lost-time injuries)	0
		Employee safety (Medical aids – WSIB accepted)	6
	Achieve Environmental Excellence	Connect FIT and MICROFIT applications as per OPA requirements	(100% of applications processed within OPA requirements)
		Meet OPA CDM targets (if any)	100%

3 <sup>1</sup> A variance from plan of + or – 5% is considered on plan



**School Energy Coalition Interrogatory # 27**

**[Ex. 4/4/8.0]** With respect to the Employee Additions:

a. P. 1. Please restate Table 1 to add 2007-2009, and thus include all 48 additions in the period 2007-2011.

**Response:**

Please see the table on the following page

b. P. 2. Please provide, for each of the positions listed, a description of who carried out the functions previously, where those costs were reflected in prior year OM&A, and the extent to which the reduction in those costs have been reflected in the Test Year OM&A.

**Response:**

All of the positions are incremental and represent additional costs.



POSITION	No. of Hires	Year							Position Rationale
		2005	2006	2007	2008	2009	2010	2011	
Accounts Receivable Analyst	1						1		R
Accounting Supervisor	1	1							W
Assistant Supervisor – Customer Accounts	1						1		W
Building General Helper	1						1		W
Building Maintenance Supervisor	1			1					W
Buyer	1				1				W
Conservation & Demand Management (CDM) Representative	1							1	W
Clerk III - Smart Meter	1				1				P
Credit & Collections Clerk	1					1			W
Credit Representative	1							1	W
Customer Accounts Representative	3			1			1	1	W
Drafting Supervisor	1						1		R
Draftsperson	1						1		R
Energy Services Advisor	1	1							W
Engineering Technician	3			1			2		R (1), W, P (2),
Financial Analyst	1		1						W
Fleet Mechanic	1						1		S, W
GIS/Operations Analyst	1			1					P, W
GIS/OMS Systems Analyst	1				1				P, W
Health, Safety & Environment Coordinator	1							1	S, W
Health, Safety & Environment Supervisor	1			1					W
IFRS Project Lead	1				1				P
Information Technology Supervisor	1		1						W
Journeyman Operator	1		1						W
Line Apprentice	3						2	1	S
Line Supervisor	1		1						W
Manager	1							1	W
Meter Apprentice	3	1		1	1				W
Office Services Clerk I - Fleet	1		1						W
Operations Analyst	1				1				P
Outage Planning Coordinator	1						1		W
Project Engineer	3	1					1	1	W (1), S (2)
Protection & Control Learner	1				1				W
Regulatory Affairs Analyst	1					1			W
Regulatory Affairs Supervisor	1			1					P
Retailer Support Representative	1				1				P
Smart Metering Project Coordinator	1		1						P
(Smart Metering Supervisor)	-1							-1	C
Software Developer	1						1		S, W
V.P. of Engineering & Operations	1				1				W
Temporary Staff Changes		-1	1	-1	-4	5			
<b>TOTAL:</b>	<b>48</b>	<b>3</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>7</b>	<b>14</b>	<b>6</b>	



## EMPLOYEE ADDITIONS FOR 2010 BRIDGE AND 2011 TEST YEAR

1 **Table 1**, below, outlines the Hiring Schedule for each quarter for the bridge year (2010) and test  
2 year (2011). Under Position Rationale, 'P' indicates a New Program, 'R' indicates a  
3 Replacement Position, 'S' indicates an addition due to Succession Planning, 'W' indicates a  
4 position added due to Increased Workload and 'C' indicates a Completion of Program. Bridge  
5 (2010) and test year (2011) Hiring Schedule

6 The following table summarizes a brief position description for the 2011 Employee Additions &  
7 Deletions:

*Table 1: Bridge (2010) and Test Year (2011) Hiring Schedule*

POSITION	No. of Hires	Number of Hires by Quarter								Position Rationale
		2010				2011				
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Accounts Receivable Analyst	1		1							R
Assistant Supervisor – Customer Accounts	1			1						W
Building General Helper	1		1							W
Credit Representative	1					1				W
Customer Accounts Representative	2	1				1				W
Drafting Supervisor	1	1								R
Draftsperson	1		1							R
Engineering Technician	2	1	1							R (1), P (1),
Fleet Mechanic	1		1							S,W
Health, Safety & Environment Coordinator	1					1				S,W
Line Apprentice	3			2				1		S
Human Resources Manager	1						1			S,W
Conservation & Demand Management (CDM) Representative	1						1			W
Outage Planning Coordinator	1		1							W
Project Engineer	2		1				1			S
(Smart Metering Supervisor)	-1								-1	C
Software Developer	1		1							S,W
TOTAL:	18	3	8	3	0	3	3	1	-1	



## Ontario Energy Board Interrogatory # 22

**Ref: Exhibit 4 / Tab 4 / Schedule 8.0 / Page 1 – Hiring Schedule**

In the above reference, Hydro One Brampton provided a Hiring schedule for 2010 and 2011. The schedule indicates that 11 out of the total 18 hires would be added as of Q2 of 2010. Please provide an update of the Hiring schedule for 2010 and changes, if any, for 2011.

**Response:**

POSITION	No. of Hires	Number of Hires by Quarter								Position Rationale
		2010				2011				
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Accounts Receivable Analyst	1		1							R
Assistant Supervisor – Customer Accounts	1				1					W
Building General Helper	1				1					W
Credit Representative	1					1				W
Customer Accounts Representative	2	1				1				W
Drafting Supervisor	1	1								R
Draftsperson	1		1							R
Engineering Technician	2	1	1							R (1), P (1),
Fleet Mechanic	1				1					S,W
Health, Safety & Environment Coordinator	1					1				S,W
Line Apprentice	3			1	1			1		S
Manager	1						1			W
Conservation & Demand Management (CDM) Representative	1						1			W
Outage Planning Coordinator	1				1					W
Project Engineer	2				1		1			S
(Smart Metering Supervisor)	-1								-1	C
Software Developer	1		1							S,W
TOTAL:	20	3	4	1	6	3	3	1	-1	



### Technical Conference Exhibit JT 1.14

To Explain who previously did work now being done by new positions

Response:

JT1.14

POSITION	No. of Hires	Year							Position Rationale Code	Rationale
		2005	2006	2007	2008	2009	2010	2011		
Accounts Receivable Analyst	1						1		R	Replacement
Accounting Supervisor	1	1							W	Work previously done by Controller. Increased workload had generated a new position.
Assistant Supervisor – Customer Accounts	1						1		W	Work previously done by Supervisor and Senior Representatives. Increases in customers and call volume. Introduction of Smart Meter program has increased call volume.
Building General Helper	1						1		W	Building is aging. Work previously done by Foreman and Service Center Maintainer
Building Maintenance Supervisor	1			1					W	Position was created to resolve workload issues. Building is ageing. Work previously done by Building Maintenance staff of three and Manager
Buyer	1				1				W	
Conservation & Demand Management (CDM) Representative	1							1	W	Work previously done by Energy Services Supervisor. Green Energy Act has increased workload
Clerk III - Smart Meter	1				1				P	New Program
Credit & Collections Clerk	1					1			W	Work previously done by Credit & Collections Representatives. Workload has generated this new clerk role.
Credit Representative	1							1	W	Work previously done by other Credit Representatives. Increased workload has generated a new position.
Customer Accounts Representative	3			1			1	1	W	Work previously done by other C. A. Representatives. Increased workload has generated a new position.



POSITION	No. of Hires	Year							Position Rationale Code	Rationale
		2005	2006	2007	2008	2009	2010	2011		
Drafting Supervisor	1						1		R	Replacement
Draftsperson	1						1		R	Replacement
Energy Services Advisor	1	1							W	Work previously done by one Energy Services Advisor. Increased workload and new programs has generated a new position.
Engineering Technician	3			1			2		R (1).	Replacement
									W, P (2).	Introduction of Asset Management Program. Workload has generated this new department, and thus these new positions.
Financial Analyst	1	1							W	Work previously done by Accounting Supervisor. Increased workload had generated a new position.
Fleet Mechanic	1						1		S, W	Work previously done by two Mechanics and one Foreman. Increase in staffing, and workload has generated new equipment, hence the need for additional staff.
GIS Operations Analyst	1			1					P, W	New OMS system has increased workload. Work previously done by Contractor.
GIS/OMS Systems Analyst	1				1				P, W	New OMS system has increased workload. Work previously done by Contractor.
Health, Safety & Environment Coordinator	1							1	S, W	New legislation and legal requirements for documentation has increased workload. Work previously done by HS&E Manager.
Health, Safety & Environment Supervisor	1			1					W	Workload, changes to legislation- work previously done by HSE Manager
IFRS Project Lead	1				1				P	New Program



POSITION	No. of Hires	Year							Position Rationale Code	Rationale
		2005	2006	2007	2008	2009	2010	2011		
Information Technology Supervisor	1		1						W	Work previously done by Manager of IT & Customer Service. Increase in workload had generated a new position.
Journeyman Operator	1		1						W	Work previously done by 7 Operators. Increase in workload had generated a new position.
Line Apprentice	3						1	1	S	Succession planning
Line Supervisor	1		1						W	Work previously divided among four Line Supervisors. Increase in workload and staff has generated this new position.
Human Resources Manager	1							1	W, S	Work previously done by V.P. Of Finance & Administration and HS&E Manager. HS&E Manager expected to retire in 2012. Requirement to have an individual who may potentially Supervise HR & HSE and be able to do the Labour Relations functions.
Meter Apprentice	3	1		1	1				W	Increased workload and programs (Smart Meters) has generated a new position.
Office Services Clerk I - Fleet	1		1						W	Work previously done by Fleet Supervisor. Increased workload had generated a new position.
Operations Analyst	1				1				P	New Program
Outage Planning Coordinator	1						1		W	Work previously done by Operations Supervisor and Operators
Project Engineer	3	1					1	1	W (1), S (2)	
Protection & Control Learner	1				1				W	Work previously done by P&C staff (3). Increase in workload had generated a new position.
Regulatory Affairs Analyst	1					1			W	Work previously done by Settlements Analyst. Increase in workload had generated a new position.



POSITION	No. of Hires	Year							Position Rationale Code	Rationale
		2005	2006	2007	2008	2009	2010	2011		
Regulatory Affairs Supervisor	1			1					W	Increased workload. Work previously performed by the Regulatory Affairs Manager.
Retailer Support Representative	1				1				W	Increased workload. Work previously performed by the Collections Supervisor
Smart Metering Project Coordinator	1		1						P	New Program
(Smart Metering Supervisor)	-1							-1	C	Completion of program
Software Developer	1						1		S,W	Implementation of new computer software systems and programs. Work previously done by other Software Developers (5).
V.P. of Engineering & Operations	1				1				W	The position was in place in the past until early 2003 when the incumbent was promoted to President & CEO. He continued to fulfill the duties of the role under the direction of Hydro One. The decision to replace this position came in 2009 when workload had increased significantly and the President & CEO was no longer able to fulfill both functions.
Temporary Staff Changes		-1	1	-1	-4	5				
TOTAL:	48	3	7	6	5	7	14	6		

Legend C = Completion of Project, P = New Program, R = Replacement, S = Succession Planning, W = Work Related.



### Employee Costs

	Last Rebasng Year (2004)	2006	2007	2008	Historical Year (Bridge Year - 1) (2009)	Bridge Year (2010)	Test Year (2011)
<b>Number of Employees (FTEs including Part-Time)</b>							
Executive	2	2	2	3	3	3	3
Management	27	30	32	33	34	35	36
Non-Union	16	16	21	22	25	28	30
Union	138	144	146	149	149	159	163
Total	183	192	201	207	211	225	231
<b>Number of Part-Time Employees</b>							
Executive	-	-	-	-	-	-	-
Management	-	-	-	-	-	-	-
Non-Union	5	5	6	7	7	7	7
Union	-	-	-	-	-	-	-
Total	5	5	6	7	7	7	7
<b>Total Salary and Wages</b>							
Executive	\$ 332,375	\$ 365,974	\$ 415,026	\$ 610,009	\$ 599,308	\$ 611,294	\$ 611,294
Management	\$ 2,428,323	\$ 2,825,771	\$ 3,127,362	\$ 3,475,795	\$ 3,489,836	\$ 3,664,328	\$ 3,664,328
Non-Union	\$ 841,133	\$ 931,035	\$ 1,148,008	\$ 1,238,373	\$ 1,359,588	\$ 1,568,398	\$ 1,860,426
Union	\$ 8,515,684	\$ 9,181,446	\$ 9,575,375	\$ 10,381,430	\$ 10,445,953	\$ 11,481,434	\$ 11,770,275
Total	\$ 12,217,515	\$ 13,304,226	\$ 14,265,769	\$ 15,705,607	\$ 15,894,685	\$ 17,325,454	\$ 17,726,324
<b>Current Benefits</b>							
Executive	\$ 78,348	\$ 88,091	\$ 102,832	\$ 143,756	\$ 155,792	\$ 160,466	\$ 165,260
Management	\$ 572,465	\$ 660,091	\$ 774,861	\$ 819,340	\$ 907,197	\$ 934,413	\$ 962,445
Non-Union	\$ 221,844	\$ 234,076	\$ 284,445	\$ 291,818	\$ 353,425	\$ 364,028	\$ 374,949
Union	\$ 2,007,319	\$ 2,209,741	\$ 2,372,518	\$ 2,447,187	\$ 2,715,467	\$ 2,796,931	\$ 2,860,839
Total	\$ 2,879,916	\$ 3,201,969	\$ 3,534,676	\$ 3,702,241	\$ 4,131,861	\$ 4,255,837	\$ 4,393,513
<b>Accrued Pension and Post-Retirement Benefits</b>							
Executive	\$ 2,857	\$ 6,720	\$ 10,098	\$ 15,381	\$ 9,313	\$ 6,598	\$ 11,726
Management	\$ 20,870	\$ 67,330	\$ 75,413	\$ 87,638	\$ 54,231	\$ 38,423	\$ 68,263
Non-Union	\$ 8,098	\$ 22,184	\$ 27,653	\$ 31,224	\$ 21,127	\$ 14,969	\$ 26,602
Union	\$ 73,166	\$ 218,766	\$ 230,897	\$ 261,757	\$ 162,328	\$ 115,010	\$ 204,369
Total	\$ 105,000	\$ 317,000	\$ 344,000	\$ 396,000	\$ 247,000	\$ 175,000	\$ 311,000
<b>Total Benefits (Current + Accrued)</b>							
Executive	\$ 81,204	\$ 94,811	\$ 112,930	\$ 159,137	\$ 165,105	\$ 167,065	\$ 177,006
Management	\$ 593,275	\$ 727,421	\$ 850,293	\$ 906,978	\$ 961,428	\$ 972,836	\$ 1,030,728
Non-Union	\$ 229,932	\$ 246,260	\$ 312,127	\$ 323,143	\$ 374,552	\$ 378,997	\$ 401,550
Union	\$ 2,080,505	\$ 2,428,507	\$ 2,603,416	\$ 2,708,944	\$ 2,877,795	\$ 2,911,941	\$ 3,085,227
Total	\$ 2,984,916	\$ 3,518,969	\$ 3,878,676	\$ 4,098,241	\$ 4,378,881	\$ 4,430,837	\$ 4,694,513
<b>Total Compensation (Salary, Wages, &amp; Benefits)</b>							
Executive	\$ 413,579	\$ 462,775	\$ 527,866	\$ 769,186	\$ 764,414	\$ 778,359	\$ 788,201
Management	\$ 3,021,598	\$ 3,553,192	\$ 3,977,675	\$ 4,382,773	\$ 4,451,264	\$ 4,637,163	\$ 4,695,056
Non-Union	\$ 1,171,065	\$ 1,177,295	\$ 1,460,133	\$ 1,561,516	\$ 1,734,120	\$ 1,947,394	\$ 2,081,976
Union	\$ 10,596,189	\$ 11,609,963	\$ 12,178,791	\$ 13,090,374	\$ 13,323,748	\$ 14,393,375	\$ 14,855,503
Total	\$ 15,202,431	\$ 16,823,215	\$ 18,144,465	\$ 19,803,848	\$ 20,273,546	\$ 21,756,291	\$ 22,420,836
<b>Compensation - Average Yearly Base Wages</b>							
Executive	\$ 134,734	\$ 143,250	\$ 154,730	\$ 150,403	\$ 155,244	\$ 158,349	\$ 158,349
Management	\$ 60,383	\$ 84,279	\$ 85,940	\$ 91,234	\$ 90,660	\$ 91,652	\$ 91,862
Non-Union	\$ 57,166	\$ 56,497	\$ 52,540	\$ 53,183	\$ 51,464	\$ 52,493	\$ 52,493
Union	\$ 58,105	\$ 69,466	\$ 61,505	\$ 62,417	\$ 64,565	\$ 66,602	\$ 66,502
Total	\$ 62,147	\$ 63,983	\$ 65,387	\$ 67,305	\$ 68,410	\$ 69,928	\$ 69,718
<b>Compensation - Average Yearly Overtime</b>							
Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Management	\$ 4,058	\$ 1,956	\$ 1,770	\$ 2,026	\$ 1,643	\$ 1,644	\$ 1,693
Non-Union	\$ 1,224	\$ 844	\$ 484	\$ 487	\$ 947	\$ 871	\$ 837
Union	\$ 4,080	\$ 4,066	\$ 3,766	\$ 5,153	\$ 5,102	\$ 4,925	\$ 4,848
Total	\$ 5,729	\$ 4,969	\$ 4,744	\$ 7,163	\$ 6,613	\$ 6,563	\$ 6,649
<b>Compensation - Average Yearly Incentive Pay</b>							
Executive	\$ 34,000	\$ 39,870	\$ 53,000	\$ 50,267	\$ 44,567	\$ 41,559	\$ 41,559
Management	\$ 6,278	\$ 7,329	\$ 9,175	\$ 9,748	\$ 10,978	\$ 9,944	\$ 9,944
Non-Union	\$ 2,250	\$ 1,338	\$ 2,267	\$ 1,836	\$ 3,100	\$ 2,581	\$ 2,409
Union	\$ 652	\$ -	\$ -	\$ 475	\$ -	\$ -	\$ -
Total	\$ 9,320	\$ 7,296	\$ 9,515	\$ 3,009	\$ 11,689	\$ 10,263	\$ 9,909
<b>Compensation - Average Yearly Benefits</b>							
Executive	\$ 40,602	\$ 49,400	\$ 58,420	\$ 53,059	\$ 55,035	\$ 55,658	\$ 59,002
Management	\$ 21,973	\$ 24,914	\$ 26,572	\$ 27,484	\$ 28,277	\$ 27,795	\$ 29,449
Non-Union	\$ 14,371	\$ 15,391	\$ 14,863	\$ 14,688	\$ 14,982	\$ 13,536	\$ 13,385
Union	\$ 15,076	\$ 16,065	\$ 17,832	\$ 18,181	\$ 19,314	\$ 18,314	\$ 18,928
Total	\$ 16,311	\$ 18,328	\$ 19,297	\$ 19,798	\$ 20,753	\$ 19,693	\$ 20,323
<b>Total Compensation</b>							
	\$ 15,202,431	\$ 16,823,215	\$ 18,144,465	\$ 19,803,848	\$ 20,273,546	\$ 21,756,291	\$ 22,420,836
<b>Total Compensation Charged to OM&amp;A</b>							
	\$ 10,544,640	\$ 12,160,301	\$ 13,595,845	\$ 14,958,675	\$ 14,467,552	\$ 15,543,678	\$ 16,013,061
<b>Total Compensation Capitalized</b>							
	\$ 4,657,791	\$ 4,662,914	\$ 4,548,620	\$ 4,845,173	\$ 5,805,994	\$ 6,212,614	\$ 6,407,775