

November 1, 2022

Undertaking #15

MPI to provide an update to:

- a) Figure EXP-1, Figure EXP-2, Figure EXP-5, Figure EXP-9, Figure EXP- 38, Expenses Appendix 2, Expenses Appendix 5, Expenses Appendix 6 and 6A;
- b) to provide detail of the full-time equivalent budget for 2023/'24 in the same level of detail as Appendix 11 and an updated Appendix 12;
- c) to provide an update to Figure EXP-11, adding a column reflecting the revised full-time equivalent budget for 2023/'24;
- d) to provide a table reflecting the staff budget figure EXP-11 from 2020, 2021, 2022, and 2023 GRA and the October update for the comparative years 2019/'20 through 2025/'26;
- e) to provide an updated table in the same format as MPI Exhibit number 55, slide 14 for total corporate, adding columns for 2021 actual, 2021/'22 actual, a column providing the change in 2022/'23 from 2021/'22;
- f) to provide a similar schedule as the requested revised table based on MPI Exhibit number 55, slide 14, for total corporate staffing levels;
- g) to provide a general description of the annual staff budgeting process and a description of the process followed to support the October update, including any analysis prepared and presented to the board of directors and the associated minutes approving the updated full-time equivalent budget;
- h) and an update to MPI Exhibit number 39, if necessary, or confirm that the schedule has not changed with the October update; and if it has changed, MPI to provide an update with a narrative description of the changes.

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RESPONSE:a) Please refer to Figures 1 to 11 below:

Figure 1 Expense Comparison – 2023 GRA Rate Update vs. 2023 GRA- Rating Years (updated Expenses Figure EXP-1)

Line No.		2023 GRA Rate Update Avg. of Rating Yrs	2023 GRA Avg. of Rating Yrs	Change (Percent)
1	<i>(C\$ 000s, rounding may affect totals)</i>			
2	Basic Allocated Corporate Expenses			
3	Claims Expense	157,690	163,752	-3.70%
4	Road Safety/Loss Prevention	14,515	12,694	14.34%
5	Operating	107,815	96,129	12.16%
6	Regulatory/Appeal	4,621	4,382	5.45%
7	Total Basic Allocated Corporate Expenses	284,640	276,957	2.77%
8	Basic Direct Expenses			
9	Commissions	55,214	54,974	0.44%
10	Premium Taxes	36,181	36,062	0.33%
11	Total Basic Direct Expenses	91,395	91,036	0.39%
12	Total Basic Expenses	376,035	367,992	2.19%

Figure 2 10-Year Summary of Total Corporate and Basic Expenses - 2023 GRA Rate Update (updated Expenses Figure EXP-2)

Line No.		2017/18A	2018/19A	2019/20A	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2025/26F	2026/27F	
1	<i>(\$000's, except where noted)</i>											
2	Total Corporate Expenses	299,164	288,276	288,836	293,925	327,338	373,457	419,797	434,372	428,013	430,139	
3	Basic Allocated Corporate Expenses											
4	Claims Expense	143,337	126,871	132,028	141,720	146,277	151,542	157,376	158,005	156,360	153,311	
5	Road Safety/Loss Prevention	13,146	11,538	12,030	7,708	10,337	12,469	14,975	14,054	14,403	14,813	
6	Operating	70,201	76,124	69,859	70,063	75,945	89,578	107,488	108,141	107,803	106,209	
7	Regulatory/Appeal	4,443	4,315	4,647	4,399	4,530	4,618	4,815	4,428	4,508	4,606	
8	Total Basic Allocated Corporate Expenses	231,127	218,848	218,564	223,890	237,089	258,207	284,654	284,628	283,074	278,939	
9	Percentage of Corporate Operating Expenses	77.3%	75.9%	75.7%	76.2%	72.4%	69.1%	67.8%	65.5%	66.1%	64.8%	
10	Basic Direct Expenses											
11	Commissions	37,378	40,233	42,332	43,384	44,925	47,913	51,795	58,632	58,441	57,474	
12	Premium Taxes	29,143	31,183	33,102	23,978	28,966	32,988	35,095	37,267	35,286	39,969	
13	Total Basic Direct Expenses	66,521	71,416	75,434	67,362	73,891	80,901	86,890	95,899	93,727	97,443	

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Figure 3 Total Corporate Operating Expenses - 6-year Summary of Corporate Total Expenses - 2023 GRA Rate Update (updated Expenses Figure EXP-5)

Line No.	Expense	2021/22A	2022/23FB	2023/24F	2024/25F	2025/26F	2026/27F
1	<i>(\$000's, except where noted)</i>						
2	Compensation - Salaries	140,758	157,907	185,207	188,592	181,967	186,267
3	Compensation - Overtime	1,898	1,532	2,151	2,014	2,000	2,074
4	Compensation - Benefits	34,735	37,682	40,560	39,385	38,950	39,730
5	Compensation - H & E Tax	3,115	3,423	4,054	4,132	3,968	4,046
6	Sub Total - Compensation	180,506	200,544	231,972	234,123	226,885	232,117
7	<i>% increase / (decrease) over prior year</i>		11.1%	15.7%	0.9%	-3.1%	2.3%
8	Data Processing	58,479	86,646	97,009	107,529	94,527	70,373
9	Special Services	12,469	12,180	15,390	13,898	14,138	14,421
10	Building Expenses	8,785	8,657	8,649	7,236	7,204	7,349
11	Safety/Loss Prevention Programs	2,806	3,618	6,070	6,304	6,729	6,864
12	Telephone/Telecommunications	1,838	1,853	1,695	1,579	1,578	1,609
13	Public Information/Advertising	2,910	3,222	3,539	3,271	3,270	3,335
14	Printing, Stationery, Supplies	4,579	4,508	4,386	4,063	4,056	4,124
15	Postage	5,428	4,496	4,812	4,659	4,047	4,049
16	Regulatory/Appeal	4,296	4,338	4,328	3,927	3,998	4,078
17	Travel and Vehicle Expense	702	1,154	1,982	1,902	1,898	1,932
18	Driver Education Program	3,563	4,694	5,475	5,475	5,675	5,789
19	Grants in Lieu of Taxes	1,858	1,927	1,932	1,931	1,932	1,969
20	Furniture & Equipment	2,284	1,567	1,718	1,228	1,236	1,261
21	Merchant Fees & Bank Charges	10,469	10,692	10,118	10,583	10,583	10,795
22	Other	7,187	7,324	8,150	7,084	6,836	6,971
23	Sub total - Other Expenses	127,653	156,876	175,253	180,669	167,707	144,919
24	<i>% increase / (decrease) over prior year</i>		22.9%	11.7%	3.1%	-7.2%	-13.6%
25	Depreciation-Capital Assets	5,953	6,439	6,660	7,590	8,677	9,583
26	Amortization-Deferred Development	13,226	9,598	5,912	11,990	24,744	43,520
27	Subtotal - Depreciation / Amortization	19,179	16,037	12,572	19,580	33,421	53,103
28	<i>% increase / (decrease) over prior year</i>		-16.4%	-21.6%	55.7%	70.7%	58.9%
29	Total Expenses	327,338	373,457	419,797	434,372	428,013	430,139
30	Note: Figures includes improvement initiative (ongoing and implementation) expenses						

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Figure 4 Corporate Normal Operating Expenses - 2023 GRA Rate Update
(updated Expenses Figure EXP-9)

Line No.	Category	2021/22A	2022/23FB	2023/24F	2024/25F	2025/26F	2026/27F
1	<i>(\$000's, except where noted)</i>						
2	Compensation - Salaries	139,223	155,651	183,516	190,064	195,334	202,453
3	Compensation - Overtime	1,888	1,532	2,151	2,014	2,000	2,074
4	Compensation - Benefits	34,735	37,682	40,560	39,385	38,950	39,730
5	Compensation - H & E Tax	3,115	3,423	4,054	4,132	3,968	4,046
6	Sub Total - Compensation	178,961	198,288	230,281	235,595	240,252	248,303
7	% increase / (decrease) over prior year		10.80%	16.13%	2.31%	1.98%	3.35%
8	Data Processing	34,430	40,793	47,687	49,556	44,595	45,488
9	Special Services	12,469	12,180	15,390	13,898	14,138	14,421
10	Building Expenses	8,785	8,657	8,649	7,236	7,204	7,349
11	Safety/Loss Prevention Programs	2,806	3,618	6,070	6,304	6,729	6,864
12	Telephone/Telecommunications	1,838	1,853	1,695	1,579	1,578	1,609
13	Public Information/Advertising	2,910	3,222	3,539	3,271	3,270	3,335
14	Printing, Stationery, Supplies	4,558	4,495	4,374	4,050	4,043	4,124
15	Postage	5,428	4,496	4,812	4,814	4,444	4,533
16	Regulatory/Appeal	4,296	4,338	4,328	3,927	3,998	4,078
17	Travel and Vehicle Expense	696	1,152	1,976	1,896	1,896	1,932
18	Driver Education Program	3,563	4,694	5,475	5,475	5,675	5,789
19	Grants in Lieu of Taxes	1,858	1,927	1,932	1,931	1,932	1,969
20	Furniture & Equipment	2,187	1,198	1,718	1,228	1,236	1,261
21	Merchant Fees & Bank Charges	10,469	10,692	10,118	10,583	10,583	10,795
22	Other	6,961	7,046	8,091	7,630	7,656	7,803
23	Sub total - Other Normal Operating Expenses	103,254	110,361	125,854	123,378	118,977	121,350
24	% increase / (decrease) over prior year		6.88%	14.04%	-1.97%	-3.57%	1.99%
25	Depreciation-Capital Assets	5,953	6,439	6,660	7,590	8,677	9,583
26	Amortization-Deferred Development	13,226	9,598	5,912	3,858	2,152	1,714
27	Subtotal - Depreciation / Amortization	19,179	16,037	12,572	11,448	10,829	11,297
28	% increase / (decrease) over prior year		-16.38%	-21.61%	-8.94%	-5.41%	4.32%
29	Total Expenses	301,394	324,686	368,707	370,421	370,058	380,950

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Figure 5 Basic Normal Operations by Category - 6 Year Summary of Basic Normal Operations Expenses - 2023 GRA Rate Update (Updated Expenses Figure EXP-38)

Line No.	Expense	2021/22A	2022/23FB	2023/24F	2024/25F	2025/26F	2026/27F
1	<i>(\$000's, except where noted)</i>						
2	Compensation - Salaries	101,492	111,989	127,332	129,178	132,293	137,771
3	Compensation - Overtime	1,387	1,090	1,461	1,338	1,324	1,379
4	Compensation - Benefits	25,296	27,057	28,140	26,770	26,382	27,038
5	Compensation - H & E Tax	2,268	2,458	2,813	2,808	2,687	2,754
6	Subtotal - Compensation	130,443	142,594	159,746	160,094	162,686	168,942
7	Data Processing	27,795	32,405	36,922	37,469	33,588	34,446
8	Special Services	10,264	10,088	11,828	10,469	10,614	10,877
9	Building Expenses	6,594	6,406	5,954	4,866	4,827	4,950
10	Safety/Loss Prevention Programs	2,442	3,117	5,130	5,201	5,530	5,672
11	Telephone/Telecommunications	1,466	1,454	1,298	1,180	1,175	1,205
12	Public Information/Advertising	2,381	2,463	2,632	2,545	2,536	2,601
13	Printing, Stationery, Supplies	1,268	1,394	1,081	982	977	1,001
14	Postage	3,457	2,818	2,940	2,871	2,640	2,708
15	Regulatory/Appeal	4,235	4,298	4,282	3,883	3,952	4,032
16	Travel and Vehicle Expense	501	779	1,338	1,257	1,252	1,283
17	Driver Education Program	3,100	4,044	4,627	4,517	4,664	4,783
18	Grants in Lieu of Taxes	1,391	1,427	1,330	1,299	1,294	1,326
19	Furniture & Equipment	1,743	937	1,312	916	918	941
20	Merchant Fees & Bank Charges	7,742	7,925	7,459	7,789	7,787	7,946
21	Other	5,377	4,849	5,901	5,439	5,437	5,571
22	Subtotal - Other Normal Operating Expenses	79,756	84,404	94,034	90,683	87,191	89,342
23	Depreciation-Capital Assets	4,490	4,787	4,641	5,204	5,961	6,601
24	Amortization-Deferred Development	10,627	7,775	4,655	2,917	1,601	1,277
25	Subtotal - Depreciation / Amortization	15,117	12,562	9,296	8,121	7,562	7,878
26	Total Expenses	225,316	239,560	263,076	258,898	257,439	266,162

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Figure 6 5 Year Summary of Basic Expenses by Category - Normal Operations - 2023 GRA Rate Update (updated Expenses Appendix 2 Figure App 2-1)

Line No.		5 Year Summary of Basic Expenses by Category - Normal Operations Expenses					Operating					Road Safety				
		Claims					2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F
Expense		2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F
1	<i>(\$000's, except where noted)</i>															
2	Compensation - Salaries	67,074	68,537	71,840	76,678	77,847	29,575	31,178	38,328	48,587	49,230	1,765	1,534	1,581	1,641	1,660
3	Compensation - Overtime	582	1,106	856	1,082	990	251	268	226	372	341	9	11	4	4	4
4	Compensation - Benefits	18,600	17,060	17,296	16,866	16,057	8,147	7,848	9,366	10,877	10,334	457	339	336	304	289
5	Compensation - H & E Tax	1,471	1,530	1,571	1,686	1,685	644	704	850	1,087	1,084	36	30	31	31	30
6	Subtotal - Compensation	87,727	88,233	91,563	96,312	96,579	38,617	39,998	48,770	60,923	60,989	2,267	1,914	1,952	1,980	1,983
7	Data Processing	19,569	20,645	23,039	24,877	25,248	6,355	7,150	9,366	12,045	12,221	-	-	-	-	-
8	Special Services	5,246	7,320	6,316	6,541	5,803	2,278	2,871	3,540	5,008	4,420	51	72	232	279	246
9	Building Expenses	4,872	4,790	4,593	4,394	3,592	1,765	1,739	1,746	1,486	1,214	58	60	62	74	60
10	Safety/Loss Prevention Programs	487	512	267	503	510	-	-	-	-	-	1,461	1,930	2,850	4,627	4,691
11	Telephone/Telecommunications	1,036	1,023	971	823	748	446	443	483	475	432	-	-	-	-	-
12	Public Information/Advertising	29	3	13	13	11	77	45	104	157	313	1,471	2,333	2,346	2,462	2,221
13	Printing, Stationery, Supplies	493	679	762	511	463	481	569	611	548	500	21	20	21	21	19
14	Postage	618	358	1	1	1	2,691	3,099	2,817	2,939	2,870	-	-	-	-	-
15	Regulatory/Appeal	64	9	-	-	-	29	4	-	-	-	-	-	-	-	-
16	Travel and Vehicle Expense	276	402	573	861	809	84	80	177	451	423	18	19	29	26	25
17	Driver Education Program	-	-	-	-	-	-	-	-	-	-	1,391	3,100	4,044	4,627	4,517
18	Grants in Lieu of Taxes	1,050	1,014	1,023	981	959	372	363	389	332	324	14	13	14	17	16
19	Furniture & Equipment	218	1,119	511	673	470	211	624	426	639	446	-	-	-	-	-
20	Merchant Fees & Bank Charges	5	8	-	-	-	8,157	7,734	7,925	7,459	7,789	-	-	-	-	-
21	Other	637	825	1,400	1,601	1,373	2,617	4,499	3,346	4,200	3,973	89	53	101	99	92
22	Subtotal - Other Expenses	34,600	38,707	39,469	41,779	39,987	25,563	29,220	30,930	35,739	34,925	4,574	7,600	9,699	12,232	11,887
23	Depreciation-Capital Assets	2,918	3,235	3,334	3,384	3,778	1,047	1,140	1,336	1,186	1,369	151	112	114	71	57
24	Amortization-Deferred Development	11,684	8,160	5,097	2,638	1,803	2,375	1,756	1,974	1,326	986	716	711	704	691	128
25	Total	136,929	138,335	139,463	144,113	142,147	67,602	72,114	83,010	99,174	98,269	7,708	10,337	12,469	14,974	14,055
26	*Rounding may affect totals															

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5 Year Summary of Basic Expenses by Category - Normal Operations Expenses

Line No.	Expense	Regulatory Appeal					Total				
		2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F
27	(\$000's, except where noted)										
28	Compensation - Salaries	213	243	240	426	441	98,627	101,492	111,989	127,332	129,178
29	Compensation - Overtime	2	2	4	3	3	844	1,387	1,090	1,461	1,338
30	Compensation - Benefits	96	49	59	93	90	27,300	25,296	27,057	28,140	26,770
31	Compensation - H & E Tax	8	4	6	9	9	2,159	2,268	2,458	2,813	2,808
32	Subtotal - Compensation	319	298	309	531	543	128,930	130,443	142,594	159,746	160,094
33	Data Processing	-	-	-	-	-	25,924	27,795	32,405	36,922	37,469
34	Special Services	-	1	-	-	-	7,575	10,264	10,088	11,828	10,469
35	Building Expenses	5	5	5	-	-	6,700	6,594	6,406	5,954	4,866
36	Safety/Loss Prevention Programs	-	-	-	-	-	1,948	2,442	3,117	5,130	5,201
37	Telephone/Telecommunications	-	-	-	-	-	1,482	1,466	1,454	1,298	1,180
38	Public Information/Advertising	-	-	-	-	-	1,577	2,381	2,463	2,632	2,545
39	Printing, Stationery, Supplies	-	-	-	1	-	995	1,268	1,394	1,081	982
40	Postage	-	-	-	-	-	3,309	3,457	2,818	2,940	2,871
41	Regulatory/Appeal	4,072	4,222	4,298	4,282	3,883	4,165	4,235	4,298	4,282	3,883
42	Travel and Vehicle Expense	-	-	-	-	-	378	501	779	1,338	1,257
43	Driver Education Program	-	-	-	-	-	1,391	3,100	4,044	4,627	4,517
44	Grants in Lieu of Taxes	1	1	1	-	-	1,437	1,391	1,427	1,330	1,299
45	Furniture & Equipment	-	-	-	-	-	429	1,743	937	1,312	916
46	Merchant Fees & Bank Charges	-	-	-	-	-	8,162	7,742	7,925	7,459	7,789
47	Other	-	-	2	1	1	3,343	5,377	4,849	5,901	5,439
48	Subtotal - Other Expenses	4,078	4,229	4,306	4,284	3,884	68,815	79,756	84,404	94,034	90,683
49											
50	Depreciation-Capital Assets	2	3	3	-	-	4,118	4,490	4,787	4,641	5,204
51	Amortization-Deferred Development	-	-	-	-	-	14,775	10,627	7,775	4,655	2,917
52	Total	4,399	4,530	4,618	4,815	4,427	216,638	225,316	239,560	263,076	258,898

53 *Rounding may affect totals

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Figure 7 5 Year Summary of Basic Expenses by Category - Initiative Expenses - 2023 GRA Rate Update (updated Expenses Appendix 2 Figure EXP App 2-2)

5 Year Summary of Basic Expenses by Category - Initiative Expenses																
Line No.	Expense	Claims					Operating					Road Safety				
		2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F
1	<i>(\$000's, except where noted)</i>															
2	Compensation - Salaries	758	456	225	162	(240)	360	226	115	102	(74)	-	-	-	-	-
3	Compensation - Overtime	6	4	-	-	-	3	2	-	-	-	-	-	-	-	-
4	Compensation - Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Compensation - H & E Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Subtotal - Compensation	764	460	225	162	(240)	363	228	115	102	(74)	-	-	-	-	-
7	Data Processing	3,886	7,294	11,625	13,092	16,189	2,035	3,514	6,328	8,206	9,968	-	-	-	-	-
8	Special Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Building Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Safety/Loss Prevention Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Telephone/Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Public Information/Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Printing, Stationery, Supplies	1	11	1	1	2	-	5	1	1	1	-	-	-	-	-
14	Postage	-	-	-	-	(25)	-	-	-	-	(8)	-	-	-	-	-
15	Regulatory/Appeal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Travel and Vehicle Expense	2	2	-	1	1	1	1	-	-	-	-	-	-	-	-
17	Driver Education Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Grants in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Furniture & Equipment	-	52	186	-	-	-	25	102	-	-	-	-	-	-	-
20	Merchant Fees & Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Other	138	123	42	7	(70)	62	58	22	5	(15)	-	-	-	-	-
22	Subtotal - Other Expenses	4,027	7,482	11,854	13,101	16,097	2,098	3,603	6,453	8,212	9,946	-	-	-	-	-
23	Depreciation-Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Amortization-Deferred Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total	4,791	7,942	12,079	13,263	15,857	2,461	3,831	6,568	8,314	9,872	-	-	-	-	-
26	*Rounding may affect totals															

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5 Year Summary of Basic Expenses by Category - Initiative Expenses

Line No.	Expense	Regulatory Appeal					Total				
		2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F
27	(\$000's, except where noted)										
28	Compensation - Salaries	-	-	-	-	-	1,118	682	340	264	(314)
29	Compensation - Overtime	-	-	-	-	-	9	6	-	-	-
30	Compensation - Benefits	-	-	-	-	-	-	-	-	-	-
31	Compensation - H & E Tax	-	-	-	-	-	-	-	-	-	-
32	Subtotal - Compensation	-	-	-	-	-	1,127	688	340	264	(314)
33	Data Processing	-	-	-	-	-	5,921	10,808	17,953	21,298	26,157
34	Special Services	-	-	-	-	-	-	-	-	-	-
35	Building Expenses	-	-	-	-	-	-	-	-	-	-
36	Safety/Loss Prevention Programs	-	-	-	-	-	-	-	-	-	-
37	Telephone/Telecommunications	-	-	-	-	-	-	-	-	-	-
38	Public Information/Advertising	-	-	-	-	-	-	-	-	-	-
39	Printing, Stationery, Supplies	-	-	-	-	-	1	16	2	2	3
40	Postage	-	-	-	-	-	-	-	-	-	(33)
41	Regulatory/Appeal	-	-	-	-	-	-	-	-	-	-
42	Travel and Vehicle Expense	-	-	-	-	-	3	3	-	1	1
43	Driver Education Program	-	-	-	-	-	-	-	-	-	-
44	Grants in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
45	Furniture & Equipment	-	-	-	-	-	-	77	288	-	-
46	Merchant Fees & Bank Charges	-	-	-	-	-	-	-	-	-	-
47	Other	-	-	-	-	-	200	181	64	12	(85)
48	Subtotal - Other Expenses	-	-	-	-	-	6,125	11,085	18,307	21,313	26,043
49	Depreciation-Capital Assets	-	-	-	-	-	-	-	-	-	-
50	Amortization-Deferred Development	-	-	-	-	-	-	-	-	-	-
51	Total	-	-	-	-	-	7,252	11,773	18,647	21,577	25,729

52 *Rounding may affect totals

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Figure 8 5 Year Summary of Basic Expenses by Category - Total Expenses - 2023 GRA Rate Update (updated Expenses Appendix 2 Figure EXP App 2-3)

Line No.		5 Year Summary of Basic Expenses by Category - Total Expenses														
		Claims					Operating					Road Safety				
Expense		2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F
1	<i>(\$000's, except where noted)</i>															
2	Compensation - Salaries	67,832	68,993	72,065	76,840	77,607	29,935	31,404	38,443	48,689	49,156	1,765	1,534	1,581	1,641	1,660
3	Compensation - Overtime	588	1,110	856	1,082	990	254	270	226	372	341	9	11	4	4	4
4	Compensation - Benefits	18,600	17,060	17,296	16,866	16,057	8,147	7,848	9,366	10,877	10,334	457	339	336	304	289
5	Compensation - H & E Tax	1,471	1,530	1,571	1,686	1,685	644	704	850	1,087	1,084	36	30	31	31	30
6	Subtotal - Compensation	88,491	88,693	91,788	96,474	96,339	38,980	40,226	48,885	61,025	60,915	2,267	1,914	1,952	1,980	1,983
7	Data Processing	23,455	27,939	34,664	37,969	41,437	8,390	10,664	15,694	20,251	22,189	-	-	-	-	-
8	Special Services	5,246	7,320	6,316	6,541	5,803	2,278	2,871	3,540	5,008	4,420	51	72	232	279	246
9	Building Expenses	4,872	4,790	4,593	4,394	3,592	1,765	1,739	1,746	1,486	1,214	58	60	62	74	60
10	Safety/Loss Prevention Programs	487	512	267	503	510	-	-	-	-	-	1,461	1,930	2,850	4,627	4,691
11	Telephone/Telecommunications	1,036	1,023	971	823	748	446	443	483	475	432	-	-	-	-	-
12	Public Information/Advertising	29	3	13	13	11	77	45	104	157	313	1,471	2,333	2,346	2,462	2,221
13	Printing, Stationery, Supplies	494	690	763	512	465	481	574	612	549	501	21	20	21	21	19
14	Postage	618	358	1	1	(24)	2,691	3,099	2,817	2,939	2,862	-	-	-	-	-
15	Regulatory/Appeal	64	9	-	-	-	29	4	-	-	-	-	-	-	-	-
16	Travel and Vehicle Expense	278	404	573	862	810	85	81	177	451	423	18	19	29	26	25
17	Driver Education Program	-	-	-	-	-	-	-	-	-	-	1,391	3,100	4,044	4,627	4,517
18	Grants in Lieu of Taxes	1,050	1,014	1,023	981	959	372	363	389	332	324	14	13	14	17	16
19	Furniture & Equipment	218	1,171	697	673	470	211	649	528	639	446	-	-	-	-	-
20	Merchant Fees & Bank Charges	5	8	-	-	-	8,157	7,734	7,925	7,459	7,789	-	-	-	-	-
21	Other	775	948	1,442	1,608	1,303	2,679	4,557	3,368	4,205	3,958	89	53	101	99	92
22	Subtotal - Other Expenses	38,627	46,189	51,323	54,880	56,084	27,661	32,823	37,383	43,951	44,871	4,574	7,600	9,699	12,232	11,887
23	Depreciation-Capital Assets	2,918	3,235	3,334	3,384	3,778	1,047	1,140	1,336	1,186	1,369	151	112	114	71	57
24	Amortization-Deferred Development	11,684	8,160	5,097	2,638	1,803	2,375	1,756	1,974	1,326	986	716	711	704	691	128
25	Total	141,720	146,277	151,542	157,376	158,004	70,063	75,945	89,578	107,488	108,141	7,708	10,337	12,469	14,974	14,055

26 *Rounding may affect totals

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Line

No. 5 Year Summary of Basic Expenses by Category - Total Expenses

27 Expense	Regulatory Appeal					Total				
	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F
28 <i>(\$000's, except where noted)</i>										
29 Compensation - Salaries	213	243	240	426	441	99,745	102,174	112,329	127,596	128,864
30 Compensation - Overtime	2	2	4	3	3	853	1,393	1,090	1,461	1,338
31 Compensation - Benefits	96	49	59	93	90	27,300	25,296	27,057	28,140	26,770
32 Compensation - H & E Tax	8	4	6	9	9	2,159	2,268	2,458	2,813	2,808
33 Subtotal - Compensation	319	298	309	531	543	130,057	131,131	142,934	160,010	159,780
34 Data Processing	-	-	-	-	-	31,845	38,603	50,358	58,220	63,626
35 Special Services	-	1	-	-	-	7,575	10,264	10,088	11,828	10,469
36 Building Expenses	5	5	5	-	-	6,700	6,594	6,406	5,954	4,866
37 Safety/Loss Prevention Programs	-	-	-	-	-	1,948	2,442	3,117	5,130	5,201
38 Telephone/Telecommunications	-	-	-	-	-	1,482	1,466	1,454	1,298	1,180
39 Public Information/Advertising	-	-	-	-	-	1,577	2,381	2,463	2,632	2,545
40 Printing, Stationery, Supplies	-	-	-	1	-	996	1,284	1,396	1,083	985
41 Postage	-	-	-	-	-	3,309	3,457	2,818	2,940	2,838
42 Regulatory/Appeal	4,072	4,222	4,298	4,282	3,883	4,165	4,235	4,298	4,282	3,883
43 Travel and Vehicle Expense	-	-	-	-	-	381	504	779	1,339	1,258
44 Driver Education Program	-	-	-	-	-	1,391	3,100	4,044	4,627	4,517
45 Grants in Lieu of Taxes	1	1	1	-	-	1,437	1,391	1,427	1,330	1,299
46 Furniture & Equipment	-	-	-	-	-	429	1,820	1,225	1,312	916
47 Merchant Fees & Bank Charges	-	-	-	-	-	8,162	7,742	7,925	7,459	7,789
48 Other	-	-	2	1	1	3,543	5,558	4,913	5,913	5,354
49 Subtotal - Other Expenses	4,078	4,229	4,306	4,284	3,884	74,940	90,841	102,711	115,347	116,726
50 Depreciation-Capital Assets	2	3	3	-	-	4,118	4,490	4,787	4,641	5,204
51 Amortization-Deferred Development	-	-	-	-	-	14,775	10,627	7,775	4,655	2,917
52 Total	4,399	4,530	4,618	4,815	4,427	223,890	237,089	258,207	284,653	284,627

53 *Rounding may affect totals

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2023 GENERAL RATE APPLICATION
Undertaking #15 Transcript Page 628**Figure 9 10-Year Summary of Corporate Normal Operations Expenses - 2023 GRA Rate Update (Updated Expenses Appendix 5 Figure EXP App-5)**

Line No.	Expense	2017/18A	2018/19A	2019/20A	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2025/26F	2026/27F
1	<i>(\$000's, except where noted)</i>										
2	Compensation - Salaries	130,641	129,654	135,173	132,706	139,223	155,651	183,516	190,064	195,334	202,453
3	Compensation - Overtime	1,051	1,428	1,430	1,157	1,888	1,532	2,151	2,014	2,000	2,074
4	Compensation - Benefits	30,987	31,573	31,287	36,628	34,735	37,682	40,560	39,385	38,950	39,730
5	Compensation - H & E Tax	2,816	2,794	2,900	2,896	3,115	3,423	4,054	4,132	3,968	4,046
6	Subtotal - Compensation	165,495	165,449	170,790	173,387	178,961	198,288	230,281	235,595	240,252	248,303
7	Data Processing	22,042	23,267	23,347	31,785	34,430	40,793	47,687	49,556	44,595	45,488
8	Special Services	6,867	5,465	5,250	9,144	12,469	12,180	15,390	13,898	14,138	14,421
9	Building Expenses	10,575	9,972	9,585	8,776	8,785	8,657	8,649	7,236	7,204	7,349
10	Safety/Loss Prevention Programs	3,327	3,593	3,487	2,233	2,806	3,618	6,070	6,304	6,729	6,864
11	Telephone/Telecommunications	2,054	1,906	1,733	1,842	1,838	1,853	1,695	1,579	1,578	1,609
12	Public Information/Advertising	2,542	2,714	3,100	1,936	2,910	3,222	3,539	3,271	3,270	3,335
13	Printing, Stationery, Supplies	4,071	4,017	3,302	3,589	4,558	4,495	4,374	4,050	4,043	4,124
14	Postage	4,823	5,125	5,190	4,826	5,428	4,496	4,812	4,814	4,444	4,533
15	Regulatory/Appeal	4,145	3,961	4,210	4,225	4,296	4,338	4,328	3,927	3,998	4,078
16	Travel and Vehicle Expense	988	1,099	1,127	507	696	1,152	1,976	1,896	1,896	1,932
17	Driver Education Program	4,557	4,211	3,984	1,595	3,563	4,694	5,475	5,475	5,675	5,789
18	Grants in Lieu of Taxes	1,945	1,852	1,879	1,891	1,858	1,927	1,932	1,931	1,932	1,969
19	Furniture & Equipment	598	699	1,438	534	2,187	1,198	1,718	1,228	1,236	1,261
20	Merchant Fees & Bank Charges	11,772	12,272	11,942	11,128	10,469	10,692	10,118	10,583	10,583	10,795
21	Other	5,090	5,310	5,727	4,351	6,961	7,046	8,091	7,630	7,656	7,803
22	Subtotal - Other Expenses	85,396	85,463	85,301	88,362	103,254	110,361	125,854	123,378	118,977	121,350
23	Depreciation-Capital Assets	4,941	4,813	5,417	5,365	5,953	6,439	6,660	7,590	8,677	9,583
24	Amortization-Deferred Development	20,756	24,299	18,184	18,067	13,226	9,598	5,912	3,858	2,152	1,714
25	Subtotal - Depreciation / Amortization	25,697	29,112	23,601	23,432	19,179	16,037	12,572	11,448	10,829	11,297
26	Total Expenses	276,588	280,024	279,692	285,181	301,394	324,686	368,707	370,421	370,058	380,950

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Undertaking #15 Transcript Page 628**Figure 10 10 Year Summary of Basic Normal Operations Expenses - 2023 GRA Rate Update (updated Expenses Appendix 6 Figure EXP App 6-1)**

Line No.	Expense	2017/18A	2018/19A	2019/20A	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2025/26F	2026/27F
1	(\$000's, except where noted)										
2	Compensation - Salaries	98,041	97,179	100,978	98,627	101,492	111,989	127,332	129,178	132,293	137,771
3	Compensation - Overtime	805	1,109	1,084	844	1,387	1,090	1,461	1,338	1,324	1,379
4	Compensation - Benefits	23,364	23,618	23,337	27,300	25,296	27,057	28,140	26,770	26,382	27,038
5	Compensation - H & E Tax	2,123	2,090	2,163	2,159	2,268	2,458	2,813	2,808	2,687	2,754
6	Subtotal - Compensation	124,333	123,996	127,562	128,930	130,443	142,594	159,746	160,094	162,686	168,942
7	Data Processing	18,045	19,036	19,119	25,924	27,795	32,405	36,922	37,469	33,588	34,446
8	Special Services	5,623	4,417	4,209	7,575	10,264	10,088	11,828	10,469	10,614	10,877
9	Building Expenses	8,193	7,698	7,339	6,700	6,594	6,406	5,954	4,866	4,827	4,950
10	Safety/Loss Prevention Programs	3,029	3,209	3,046	1,948	2,442	3,117	5,130	5,201	5,530	5,672
11	Telephone/Telecommunications	1,680	1,558	1,417	1,482	1,466	1,454	1,298	1,180	1,175	1,205
12	Public Information/Advertising	1,936	2,130	2,447	1,577	2,381	2,463	2,632	2,545	2,536	2,601
13	Printing, Stationery, Supplies	1,080	1,303	1,185	995	1,268	1,394	1,081	982	977	1,001
14	Postage	3,242	3,413	3,495	3,309	3,457	2,818	2,940	2,871	2,640	2,708
15	Regulatory/Appeal	4,122	3,939	4,177	4,165	4,235	4,298	4,282	3,883	3,952	4,032
16	Travel and Vehicle Expense	670	774	778	378	501	779	1,338	1,257	1,252	1,283
17	Driver Education Program	3,600	3,664	3,479	1,391	3,100	4,044	4,627	4,517	4,664	4,783
18	Grants in Lieu of Taxes	1,506	1,430	1,437	1,437	1,391	1,427	1,330	1,299	1,294	1,326
19	Furniture & Equipment	489	571	1,173	429	1,743	937	1,312	916	918	941
20	Merchant Fees & Bank Charges	8,460	8,811	8,653	8,162	7,742	7,925	7,459	7,789	7,787	7,946
21	Other	3,961	4,109	4,494	3,343	5,377	4,849	5,901	5,439	5,437	5,571
22	Subtotal - Other Normal Operating Expenses	65,636	66,062	66,448	68,815	79,756	84,404	94,034	90,683	87,191	89,342
23	Depreciation-Capital Assets	3,830	3,736	4,191	4,118	4,490	4,787	4,641	5,204	5,961	6,601
24	Amortization-Deferred Development	17,098	20,073	15,138	14,775	10,627	7,775	4,655	2,917	1,601	1,277
25	Subtotal - Depreciation / Amortization	20,928	23,809	19,329	18,893	15,117	12,562	9,296	8,121	7,562	7,878
26	Total Expenses	210,897	213,867	213,339	216,638	225,316	239,560	263,076	258,898	257,439	266,162

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Figure 11 10 Year Summary of Extension Normal Operating Expenses with CAGR - 2023 GRA Rate Update (updated Expenses Appendix 6a Figure App 6a-1)

Line No.	Expense	2017/18A	2018/19A	2019/20A	2020/21A	2021/22A	2022/23FB	2023/24F	2024/25F	2025/26F	2026/27F	Growth Rates*			
												18/19 - 21/22 (4 years)	22/23 - 24/25 (3 years)	25/26 - 26/27 (2 years)	
1	<i>(\$000's, except where noted)</i>														
2	Compensation - Salaries	8,317	8,352	8,852	8,082	8,080	9,116	10,908	11,971	12,610	12,811	-0.72%	14.00%	3.45%	
3	Compensation - Overtime	66	90	90	69	111	89	126	125	127	130	13.97%	4.04%	1.98%	
4	Compensation - Benefits	1,909	2,055	2,044	2,234	2,014	2,202	2,412	2,480	2,514	2,514	1.35%	7.18%	0.68%	
5	Compensation - H & E Tax	173	182	189	176	181	200	241	260	256	256	1.08%	12.83%	-0.77%	
6	Subtotal - Compensation	10,464	10,679	11,175	10,561	10,386	11,607	13,687	14,836	15,507	15,711	-0.19%	12.62%	2.91%	
7	Data Processing	1,497	1,574	1,598	2,156	2,245	2,674	3,207	3,532	3,260	3,259	10.66%	16.31%	-3.94%	
8	Special Services	461	360	349	625	821	813	1,021	975	1,015	1,015	15.50%	5.90%	2.03%	
9	Building Expenses	676	631	610	551	527	523	517	459	469	469	-6.05%	-4.50%	1.08%	
10	Safety/Loss Prevention Programs	170	219	256	162	197	257	446	490	537	537	3.74%	35.49%	4.69%	
11	Telephone/Telecommunications	139	129	119	123	119	120	113	112	114	114	-3.79%	-2.00%	0.89%	
12	Public Information/Advertising	228	235	284	155	240	399	479	241	246	246	1.33%	0.14%	1.03%	
13	Printing, Stationery, Supplies	74	96	93	65	86	101	76	75	77	76	3.87%	-4.46%	0.66%	
14	Postage	268	282	294	275	279	232	255	271	256	256	1.01%	-0.97%	-2.81%	
15	Regulatory/Appeal	9	8	12	20	19	12	13	12	13	13	22.22%	-14.20%	4.08%	
16	Travel and Vehicle Expense	56	65	68	32	42	64	116	117	120	120	-6.78%	40.71%	1.27%	
17	Driver Education Program	298	303	293	116	251	334	402	426	453	453	-4.17%	19.28%	3.12%	
18	Grants in Lieu of Taxes	124	117	120	118	111	116	116	123	126	126	-2.80%	3.48%	1.21%	
19	Furniture & Equipment	40	47	99	35	140	77	113	86	89	89	36.55%	-14.99%	1.73%	
20	Merchant Fees & Bank Charges	3,245	3,401	3,224	2,853	2,626	2,673	2,543	2,663	2,664	2,716	-5.15%	0.47%	0.99%	
21	Other	327	339	379	279	433	399	513	508	524	524	7.27%	5.47%	1.56%	
22	Subtotal - Other Normal Operating Expenses	7,611	7,806	7,798	7,565	8,136	8,794	9,930	10,090	9,963	10,013	1.68%	7.44%	-0.38%	
23	Depreciation-Capital Assets	316	307	350	340	359	391	403	490	579	624	3.22%	10.93%	12.85%	
24	Amortization-Deferred Development	1,414	1,660	1,273	1,230	858	642	404	275	155	121	-11.74%	-31.56%	-33.67%	
25	Subtotal - Depreciation / Amortization	1,730	1,966	1,623	1,570	1,217	1,033	807	765	734	745	-8.42%	-14.34%	-1.32%	
26	Total Expenses	19,806	20,452	20,596	19,696	19,739	21,434	24,424	25,691	26,204	26,469	-0.08%	9.18%	1.50%	

* The growth rates shown include the years indicated. For example, the growth rate for 22/23-24/25 captures the change from the end of 21/22 to the end of 24/25.

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b) Please see *Figures 12 and 13* below:

Figure 12 Staffing Levels by Category based on 2023/24 Budget (updated Expenses Appendix 11 Figure EXP App 11-1)

NORMAL OPERATIONS STAFFING LEVELS											
2023/24 Total Budget (FTE)											
Line No.	CATEGORY	Insurance & Risk Management	Legal & Compliance	Customer	Finance	People & Culture	Information & Technology	Executive	Operations	Digital & Transformation	Total
1	Management	10.0	8.0	9.0	22.0	9.0	26.0	9.0	61.0	23.0	177.0
2	Supervisory	-	1.0	3.0	20.0	1.0	40.0	-	129.0	7.0	201.0
3	Technical/Professiona	35.0	37.0	57.6	91.0	45.0	314.0	3.0	685.4	87.0	1,355.0
4	Clerical	-	5.0	2.0	28.0	-	7.0	-	488.6	5.0	535.6
5	Student/Intern	-	-	-	-	-	-	-	-	-	-
6	Total	45.0	51.0	71.6	161.0	55.0	387.0	12.0	1,364.0	122.0	2,268.6
7	SPECIALTY PROGRAMS STAFFING LEVELS										
8	2023/24 Total Budget (FTE)										
9	CATEGORY	Insurance & Risk Management	Legal & Compliance	Customer	Finance	People & Culture	Information & Technology	Executive	Operations	Digital & Transformation	Total
12	Management	-	-	-	-	-	-	-	-	-	-
13	Supervisory	-	-	-	-	-	-	-	-	-	-
14	Technical/Professiona	-	-	-	-	6.0	2.0	-	-	-	8.0
15	Clerical	-	-	-	2.0	-	-	-	-	-	2.0
16	Student/Intern	-	-	2.5	-	-	-	-	-	-	2.5
17	Total	-	-	2.5	2.0	6.0	2.0	-	-	-	12.5
18	IMPROVEMENT INITIATIVE STAFFING LEVELS										
19	2023/24 Total Budget (FTE)										
20	CATEGORY	Insurance & Risk Management	Legal & Compliance	Customer	Finance	People & Culture	Information & Technology	Executive	Operations	Digital & Transformation	Total
23	Management	-	-	-	-	-	-	-	-	9.0	9.0
24	Supervisory	-	-	-	-	-	-	-	-	-	-
25	Technical/Professiona	-	-	-	-	-	-	-	-	58.0	58.0
26	Clerical	-	-	-	-	-	-	-	-	-	-
27	Student/Intern	-	-	-	-	-	-	-	-	-	-
28	Total	-	-	-	-	-	-	-	-	67.0	67.0
29	CORPORATE STAFFING LEVELS										
30	2023/24 Total Budget (FTE)										
31	CATEGORY	Insurance & Risk Management	Legal & Compliance	Customer	Finance	People & Culture	Information & Technology	Executive	Operations	Digital & Transformation	Total
33	Management	10.0	8.0	9.0	22.0	9.0	26.0	9.0	61.0	32.0	186.0
34	Supervisory	-	1.0	3.0	20.0	1.0	40.0	-	129.0	7.0	201.0
35	Technical/Professiona	35.0	37.0	57.6	91.0	51.0	316.0	3.0	685.4	145.0	1,421.0
36	Clerical	-	5.0	2.0	30.0	-	7.0	-	488.6	5.0	537.6
37	Student/Intern	-	-	2.5	-	-	-	-	-	-	2.5
38	Total	45.0	51.0	74.1	163.0	61.0	389.0	12.0	1,364.0	189.0	2,348.1

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Figure 13 Corporate Annual Compensation Changes - Corporate Total (updated Expenses Appendix 12 Figure EXP App 12-1)

Line No.	2021/22A	2022/23FB	Change	%	2023/24B	Change	%	2024/25B	Change	%	
1	(C\$000s, except where noted)										
2	Gross Salaries	149,943	161,954	12,011		189,515	27,561	196,064	6,549		
3	Vacancy Allowance	(10,720)	(6,000)	4,720		(6,000)	-	(6,000)	-		
4	Total Net Salaries - Normal Operations	139,223	155,954	16,731	12.02%	183,515	27,561	17.67%	190,064	6,549	3.57%
5	Salaries - Improvement Initiatives	1,535	1,950	415		1,692	(258)	(1,472)	(3,164)		
6	Overtime	1,899	1,532	(367)		2,152	620	2,015	(137)		
7	Benefits	34,734	37,682	2,948		40,560	2,878	39,385	(1,175)		
8	H&E Tax	3,116	3,422	306		4,054	632	4,133	79		
9	Total Compensation	180,507	200,540	20,033	11.10%	231,973	31,433	15.67%	234,125	2,152	0.93%
10	Total Compensation Increase Analysis		2022/23FB	Change		2023/24B	Change		2024/25B	Change	
11	Prior Year Balance (Total Net Salaries - Normal Operations)			139,223			155,954			183,515	
12	Change in vacancy Allowance			4,720			-			-	
13	FTE Normal Operation Additions / Changes (2022/23)			4,567							
14	FTE Normal Operation Reductions / Changes (2023/24)						16,176				
15	FTE Normal Operation Reductions / Changes (2024/25)									(825)	
16	Economic - Inscope		2.50%	1,740		3.45%	2,168		1.90%	1,231	
17	Economic - Out of Scope		1.00%	406		5.00%	2,572		1.00%	550	
18	Steps in scale		2.00%	2,784		2.63%	4,094		2.63%	4,817	
19	Salaries - Recovery			797			-			-	
20	Market Salary Impacts			-			5,000			-	
21	Other Salary Acct adjustments			613			(398)			(1,102)	
22	Other adjustments / Rounding			1,103			(2,051)			1,878	
23	Total Net Salaries - Normal Operations			155,954			183,515			190,064	
24	Prior Year Balance (Initiative Salaries, Overtime, Benefits and H&E Tax)			41,284			44,586			48,458	
25	Salaries - Improvement Initiatives			415			(258)			(3,164)	
26	Overtime			(367)			620			(137)	
27	Benefits			2,948			2,878			(1,175)	
28	H&E Tax			306			632			79	
29	Total Compensation			200,540			231,973			234,125	

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c) Please see Figure 14 below:**Figure 14 Normal Operations Staffing (updated Expenses Figure EXP-11)**

Line No.	Fiscal Year	Actual	2023 GRA Budget	Over (Under) Variance	October Update Budget
1	2017/18A	1,863.5	1,910.0	(46.5)	1,910.0
2	2018/19A	1,772.7	1,884.0	(111.3)	1,884.0
3	2019/20A	1,808.6	1,911.1	(102.5)	1,911.1
4	2020/21A	1,766.7	1,907.0	(140.3)	1,907.0
5	2021/22A	1,815.3	1,939.0	(123.7)	1,939.0
6	2022/23BF	-	1,995.2	-	1,995.2
7	2023/24BF	-	2,037.7	-	2,281.1
8	2024/25F	-	2,037.7	-	2,270.1
9	2025/26F	-	2,012.4	-	2,236.1
10	2026/27F	-	1,911.4	-	2,236.1
11	NOTE: From 2017/18 and onward includes staff related to Specialty Programs				

d) Please see Figure 15 below:**Figure 15 Normal Operations Staffing - Comparative Years (updated Expenses Figure EXP-11)**

Line No.	Fiscal Year	Actual	2020 GRA Budget	2021 GRA Budget	2022 GRA Budget	2023 GRA Budget	October Update Budget
1	2019/20A	1,808.6	1,911.1	1,911.1	1,911.1	1,911.1	1,911.1
2	2020/21A	1,766.7	1,907.0	1,911.0	1,907.0	1,907.0	1,907.0
3	2021/22A	1,815.3	1,905.3	1,908.0	1,939.0	1,939.0	1,931.3
4	2022/23BF	-	1,905.3	1,903.0	1,930.1	1,995.2	1,995.2
5	2023/24F	-	1,905.3	1,903.0	1,868.8	2,037.7	2,281.1
6	2024/25F	-		1,903.0	1,868.8	2,037.7	2,270.1
7	2025/26F	-			1,868.8	2,012.4	2,236.1

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e) Please see *Figure 16* below:

Figure 16 Normal Operations FTE by Division

Line No.	Division	2020/21 Actual	2021/22 Actual	2022/23 Budget	Change from 2021/22 to 2022/23	2023/24 Budget
1	Executive	9.7	10.5	12.0	1.5	12.0
2	Actuarial, Investments & Risk Division	83.2	56.3	23.0	(33.3)	45.0
3	Legal & Compliance	37.3	45.6	50.0	4.4	51.0
4	Customer	-	48.3	66.6	18.3	74.1
5	Finance	115.9	135.5	151.0	15.5	163.0
6	People & Culture	208.6	55.4	43.0	(12.4)	61.0
7	Information & Technology	257.4	270.3	301.4	31.1	389.0
8	Operations	1,054.6	1,148.8	1,262.3	113.5	1,364.0
9	Digital & Transformation	-	44.6	86.0	41.4	122.0
10	Total - Normal Ops FTE	1,766.7	1,815.3	1,995.3	180.0	2,281.1

11 Note: Prior to 2021/22, Customer Division and People & Culture Division were under Employee &
12 Community Engagement Division.

f) Please see *Figure 17* below:

Figure 17 Total Corporate FTE by Division

Line No.	Division	2020/21 Actual	2021/22 Actual	2022/23 Budget	Change from 2021/22 to 2022/23	2023/24 Budget
1	Executive	9.7	10.5	12.0	1.5	12.0
2	Actuarial, Investments & Risk Divisio	83.2	56.3	23.0	(33.3)	45.0
3	Legal & Compliance	37.3	45.6	50.0	4.4	51.0
4	Customer	-	48.3	66.6	18.3	74.1
5	Finance	115.9	135.5	151.0	15.5	163.0
6	People & Culture	208.6	55.4	43.0	(12.4)	61.0
7	Information & Technology	263.2	273.3	301.4	28.1	389.0
8	Operations	1,054.6	1,148.8	1,262.3	113.5	1,364.0
9	Digital & Transformation	28.8	105.8	139.3	33.5	122.0
10	Total Corporate FTE	1,801.3	1,879.5	2,048.6	169.1	2,281.1

11 Note: Prior to 2021/22, Customer Division and People & Culture Division were under Employee &
12 Community Engagement Division.

g) Please see *Undertaking 10* for response that provides the annual budgeting process and board level approvals.

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h) There is no change to MPI Exhibit #39.