

**ORIGINAL
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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO 891345-EI

**REBUTTAL TESTIMONY
AND EXHIBITS
OF
D. P. GILBERT**

Gulf Power



DOCUMENT NUMBER-DATE

04457 MAY 21 1990

FPSC-RECORDS/REPORTING

1 Mr. Schultz's testimony as it relates to Gulf's
2 operations and maintenance budget process.

3

4 Q. Have you prepared an exhibit that contains
5 information to which you will refer in your
6 testimony?

7 A. Yes.

8 Counsel: We ask that Mr. Gilbert's Exhibit
9 DPG-2, comprised of 2 schedules,
be marked as Exhibit _____.

10 Q. Please explain how the Reference Level is used in
11 Gulf's budget process.

12 A. The Reference Level is a level of O & M expenses
13 established by the Budget Committee during each
14 year's budget process which is used to determine the
15 amount of documentation required to be submitted to
16 the Budget Committee for review in the budget
17 approval process. The planning units must provide
18 documentation justifying increases or decreases from
19 the Reference Level.

20

21 Q. Please describe what is meant by the term Corporate
22 Controlled as used in Gulf's budget process.

23 A. Items included in Gulf's budget as Corporate
24 Controlled represent large dollar expenditures which
25 require the action of either an individual other than

1 the individual responsible for monitoring the item, a
2 group of individuals, or other companies' input to
3 control the expenditure. Gulf removes the Corporate
4 Controlled expenses for the purposes of calculating
5 the Reference Levels of specific planning units to
6 properly reflect in the Reference Level only those
7 expenditures over which the department head has
8 direct control.

9

10 Q. Mr. Schultz is concerned that Company adjustments
11 made to the 1989 Budget Reference Level were not
12 appropriate and have flowed forward into the 1990
13 Reference Level. Were the adjustments inappropriate
14 or in violation of the Company's budget policy?

15 A. No. The corrections were appropriate and do not
16 represent violations of the Company's budget policy.
17 As Mr. Schultz stated, the 1989 Reference Level was
18 supposed to be the 1988 budget less 1988 Corporate
19 Controlled and 1988 non-recurring items. The
20 corrections to the Reference Levels of the various
21 planning units were made to reflect as accurately as
22 possible the level of expenses related to normal
23 operations that are under the direct control of the
24 department heads of those planning units.

25

1 Q. Did these adjustments to the Reference Level affect
2 the total 1989 Budget?

3 A. These corrections to the Reference Level did affect
4 the level of documentation required to be submitted
5 by a planning unit but did not affect the final level
6 of the budget.

7
8 Q. Mr. Schultz stated on page 5 of his testimony that 14
9 of 21 planning units had 1989 Reference Levels that
10 were not equal to the 1988 budget less 1988 Corporate
11 Controlled and 1988 non-recurring items. Was there
12 an adjustment which accounted for most of these
13 changes?

14 A. Yes. Of the 14 planning units to which Mr. Schultz
15 referred, corrections were made to the Reference
16 Levels of 13 of the planning units to reflect the
17 repeal of the Florida sales tax on services. The
18 increased sales taxes had been approved in the 1988
19 budgets as a recurring cost and had to be removed to
20 ensure that the 1989 budgets would not include this
21 level of expense since the tax was repealed. The
22 total correction amounted to a total reduction to the
23 affected Reference Levels of \$431,041. As
24 Mr. Schultz stated on page 6 of his testimony, this
25 correction was disclosed in the 1989

1 Budget Message.

2

3 Q. Were any other changes made in calculating the
4 Reference Levels?

5 A. Yes. In the 1987 and 1988 budgets, the cost of
6 operating and maintaining the Corporate Office
7 Building was included in the budget as a Corporate
8 Controlled item. These costs were considered
9 Corporate Controlled in those years because the
10 Company had just completed construction of the
11 building and there were warranties on equipment and
12 machinery in the building which were expiring at
13 different times. These factors made it difficult to
14 budget exactly what the O & M costs would be.
15 Designating the new Corporate Office Building as
16 Corporate Controlled made it much easier for the
17 Budget Committee to analyze the budget requests of
18 the General Services Planning Unit during the
19 transition period. When the last of the warranties
20 expired in 1988, the Corporate Office O & M was no
21 longer considered Corporate Controlled and was,
22 therefore, included in the Reference Level of the
23 General Services Department. This change was made in
24 order to reflect that the General Services Department
25 Head was responsible for the costs associated with

1 the operation and maintenance costs of the Corporate
2 Office Building. This change places the budget
3 dollars with the responsible department head. This
4 change was also disclosed in the 1989 Budget Message.

5

6 Q. Please discuss the other reference level adjustments
7 referred to by Mr. Schultz.

8 A. Prior to the 1989 budget year, Gulf's cost of
9 administering the Pension Plan (\$48,673) and the
10 Employee Savings Plan (\$16,630) was included in the
11 Corporate Controlled amounts for these items. In
12 1989, Gulf removed the costs from Corporate
13 Controlled and included them in the Reference Level
14 of the Employee Relations Department. This change
15 was made to more properly reflect the costs which are
16 under the direct control of the Employee Relations
17 Department Head.

18 Minor transfers in four planning units were made
19 to correct errors in the Reference Levels between
20 labor and other expenses. The total amount involved
21 in these corrections was \$38,000 (net) and had no
22 impact on the total Reference Level.

23 In summary, all of these changes were made by
24 the Corporate Planning Department in order to state
25 as accurately as possible the level of expense

1 representing normal operations in each planning unit.

2

3 Q. Were the above changes to the reference level
4 approved by the Budget Committee?

5 A. Yes.

6

7 Q. Do you agree with Mr. Schultz's proposed reduction to
8 the non-labor, non-corporate controlled Employee
9 Relations Budget?

10 A. No. On page 10 of his testimony, Mr. Schultz
11 recommends that O & M expenses be reduced by \$728,826
12 due to adjustments to the Employee Relations
13 Reference Level. This recommended reduction is
14 without basis and should not be made.

15

16 Q. Do you have a schedule which shows the components of
17 the Employee Relations 1989 Budget and that of
18 historical years?

19 A. Yes. Schedule 8 of my exhibits shows 1986 through
20 1989 expenses for Employee Relations separated into
21 Labor, Corporate Controlled, and Other expenses.

22

23 Q. Which items in Employee Relations are defined as
24 Corporate Controlled for the 1989 budget process?

25 A. Employee Relations Corporate Controlled are post

1 Retirement Benefits consisting of Pensions, Employee
2 Group Life and Medical Insurance, and Supplemental
3 Pension Benefits; Employee Group Insurance paid by
4 the Company and the Employee Contribution to
5 Insurance; and the Company's matching contribution to
6 the Employee Savings Plan.

7

8 Q. How do you calculate the proper 1989 Reference Level
9 for Employee Relations non-labor, non-corporate
10 controlled expenses?

11 A. Start with the 1988 budget of \$9,973,884, subtract
12 \$7,722,550 Corporate Controlled and \$1,457,453 Labor
13 and the Reference Level Other is \$793,881.

14

15 Q. Why did this other amount appear to be \$114,534 per
16 the 1988 Resource Request B-3 form?

17 A. The \$114,534 was a miscalculation and was given to
18 Employee Relations in the 1988 Budget Message. They
19 then used it on their Budget Request (B-3) Form.

20

21 Q. What caused the miscalculation?

22 A. The 1987 budget amount for Employee Group Insurance,
23 a Corporate Controlled item, was \$1,882,139. That
24 amount consists of the gross payout for insurance of
25 \$2,530,139 found in account 926-200 and the employee

1 contribution which offsets the expense to the Company
2 of \$648,000 in account 926-201. The gross amount of
3 \$2,530,139 was backed out in the budget message
4 calculation of Employee Relations 1988 Reference
5 Level instead of the net amount of \$1,882,139. This
6 caused the understatement of the Reference Level on
7 Employee Relations Resource Summary Form (B-3).

8

9 Q. How did your department correct this error?

10 A. The correction of \$648,000 was added back to Employee
11 Relations budget on the approval letter.

12

13 Q. What other way could you have corrected this error?

14 A. The B-3 Form Reference Level could have been corrected
15 and the effect would have been exactly the same.

16

17 Q. What was the purpose of the correction?

18 A. The purpose was to correct an error made in the
19 Budget Message to more accurately state the Employee
20 Relations Budget.

21

22 Q. Did the Budget Committee approve this correction?

23 A. Yes.

24

25 Q. Was the 1989 Reference Level of \$793,881 for the

1 Employee Relations Planning Unit overstated by
2 \$728,826 as alleged by Mr. Schultz?

3 A. No. Mr. Schultz did not thoroughly review the 1989
4 Reference Level and prior year actual expenses to
5 determine the appropriateness of Gulf Power's
6 Employee Relations Department Budget. My Schedule 8
7 shows this historical perspective.

8

9 Q. Did Mr. Schultz or the OPC staff seek to discover the
10 nature of the changes made to the Reference Level?

11 A. To my knowledge, there were no requests made seeking
12 explanations regarding the changes made to the
13 Reference Levels for the 1989 budget.

14

15 Q. Do you agree with Mr. Schultz's assessment of the
16 Company's 1990 labor budget?

17 A. No, although I agree that labor must be adjusted, I
18 disagree with the methods used to calculate his
19 adjustment and I feel that his adjustment is
20 overstated.

21

22 Q. With what parts of Mr. Schultz's calculation
23 methodology do you disagree?

24 A. First, he has used a one month sample to judge the
25 annual vacancy rate. Also, he has attempted to

1 develop an average salary of all existing employees
2 in order to price the vacancies, when a better method
3 would be the average salaries of the vacancies or the
4 average salaries of all new hires.

5

6 Q. Are you providing more current vacancy numbers than
7 those provided by Mr. Schultz?

8 A. Yes, Schedule 9 of my exhibits shows Gulf's vacancies
9 as of May 9, 1990. The total vacancies as of that
10 time were 49, of which three are unbudgeted positions
11 and therefore are not included in this case. Our
12 vacancies through May 9 for the purpose of this case
13 are 46. The vacancy rate is a fairly volatile
14 number. During the eight month sample period,
15 January to August 1989, on which my hiring lag
16 adjustment is based, the approved vacancy rate varied
17 from a high of 49 to a low of 39 for a weighted
18 average of 42. Through May 9 the total vacancy rate
19 is within the range as established for the purpose of
20 calculating the hiring lag adjustment.

21

22 Q. Mr. Schultz states on page 14 of his testimony that
23 failure to use the Company's labor model in certain
24 planning units shows a lack of consistency in the
25 operation of the Company's formal budgeting process.

1 Do you agree?

2 A. No. The labor model, or salary budget system, that
3 Mr. Schultz discussed is used by approximately
4 76 percent of the planning units. The use of this
5 model is not mandatory and is provided as a tool to
6 be used in preparing the labor budgets.

7 Several planning units have utilized other labor
8 budgeting tools and models for several years prior to
9 the introduction of the model referred to by
10 Mr. Schultz. Each of these alternatives, as well as
11 the salary budget system, produce essentially the
12 same estimates of labor costs.

13 As noted by Mr. Schultz in his testimony, the
14 Company reviews for reasonableness the labor budgets
15 of each planning unit. There is no adverse effect on
16 the reasonableness of the Company's labor budget due
17 to the use of differing labor budget tools.

18

19 Q. Mr. Schultz believes that "the credibility of the
20 budget process must be considered, particularly when
21 the budget itself is being used as the test year to
22 determine rates." Has this budget been audited by
23 anyone else?

24 A. Yes. Mr. Mark R. Bell, an expert witness of
25 Arthur Andersen & Company, has provided testimony in

1 this case relating to his review of the accuracy with
2 which the system forecasts the test period financial
3 results, the overall reasonableness of the
4 assumptions made by the Company to develop those
5 results, and the consistency of the data used in
6 applying those assumptions throughout the forecast.
7 Mr. Bell evaluated the financial forecast, of which
8 the O & M budget is a component part, against the
9 AICPA's "Guidelines for Prospective Financial
10 Statements." His testimony states that he found:

11 ... the system used by the Company conforms with
12 relevant professional standards, is adequate for
13 its purpose, is complete and logically founded,
and can be relied upon to produce consistent,
reliable results.

14 Q. Beginning on page 15 of Mr. Schultz's testimony, he
15 states that the Company does not adjust its Reference
16 Level for variances between prior years' budget and
17 actual inflation rates or budget to actual
18 expenditures. Please discuss the effect on the 1990
19 Operations and Maintenance (O & M) budget.

20 A. Gulf's budget process begins with the development of
21 goals and objectives for the Company and the
22 individual planning units. Next, totally apart from
23 the Reference Level calculations, the O & M budget is
24 then prepared by each planning unit and represents
25 management's estimate of the resources necessary to

1 accomplish the goals and objectives. As mentioned
2 previously, the Reference Level is only utilized to
3 determine the amount of documentation submitted to
4 the Budget Committee. Any adjustment to the
5 Reference Level for prior year inflation or budget
6 variance would not affect the budget level but only
7 the level of documentation provided to the Budget
8 Committee.

9

10 Q. Does Gulf utilize an across the board, mandatory
11 adjustment for prior year budget variances?

12 A. No.

13

14 Q. Does Gulf's budget process incorporate the budget
15 variances from the prior year into the budget
16 estimate for the upcoming budget year?

17 A. Yes. In July and August of each year as the planning
18 units develop their O & M estimates, the budget
19 variance reports for the current and previous years
20 are utilized. These, along with the knowledge,
21 experience, and professional judgment of the
22 management of each planning unit determine the affect
23 the variances might or might not have on the budget
24 year. Also, utilizing the budget to actual variance
25 analysis in the preparation of the budget

1 management corrects the variances caused by
2 differences between the budget and actual inflation
3 rates.

4

5 Q. Mr. Gilbert, did the Office of Public Counsel (OPC)
6 review detailed budget working papers of various
7 planning units?

8 A. Yes. Representatives of the OPC were given access to
9 the detailed working papers of every planning unit
10 that they requested be made available for their
11 review. In addition, copies of specified working
12 papers requested were provided in Gulf's response to
13 the Public Counsel's review of the workpapers.

14

15 Q. Mr. Schultz states on page 16 of his testimony that
16 "except for Plant Crist, only portions of the
17 necessary documentation were provided to us in
18 support of total budget costs in the 'other'
19 category." Is this a true statement?

20 A. Yes. Gulf provided to OPC only the detail that was
21 requested. During the OPC's review of the budget
22 workpapers, Gulf's personnel answered questions and
23 provided all documentation that OPC personnel
24 requested. The Office of Public Counsel personnel
25 requested documentation related to the total budgeted

1 costs in the other category only for Plant Crist.

2 Apparently, Mr. Schultz would like the
3 Commission to believe that the Plant Crist
4 documentation was the only information available
5 rather than the only information requested and
6 subsequently provided.

7
8 Q. On page 28 of his testimony, Mr. Schultz questions
9 the amount of input which Gulf provides into the
10 development of its Southern Company Services (SCS)
11 budget. Please describe the SCS budget process and
12 Gulf's involvement in it.

13 A. Southern Company Services budget process is divided
14 into three phases: preparation, review, and
15 approval. Formal and informal communication between
16 Gulf and SCS personnel and system project committees
17 provide SCS with preliminary levels of service
18 requirements for planning and budgeting purposes.
19 During the preliminary phase, projects are evaluated
20 and prioritized, scope changes are identified, and
21 schedules are modified.

22 Gulf personnel are heavily involved in the
23 process. There are 17 Gulf employees who are
24 designated as SCS Budget Coordinators. These
25 employees are General Managers, Managers and Vice

1 Presidents who are responsible for achieving the
2 Company's Goals and Objectives. The coordinators
3 provide direction to SCS for Gulf's SCS work level
4 requirements. In addition to the coordinators'
5 input, Gulf's section managers, supervisors, and
6 staff personnel communicate frequently with SCS
7 management and staff to plan and analyze the
8 activities and services as well as the associated
9 costs. Gulf personnel participate on system-wide
10 committees like the System Planning Committee, the
11 Operating Committee, and the Information Resources
12 Sub-Plan Group. These committees provide valuable
13 input often through detailed work plans outlining
14 projects several years into the future. All of these
15 inputs are reviewed by department heads at both Gulf
16 and SCS.

17

18 Q. After this preliminary information about plans and
19 budgets is developed by Gulf and SCS, what does SCS
20 do?

21 A. The SCS budgeting department formalizes the amounts
22 into a work order budget which indicates the
23 preliminary budget estimates for each of The Southern
24 Company's subsidiaries.

25

1 Q. Please explain Gulf's involvement in the budget
2 review process.

3 A. The preliminary budget is sent to the operating
4 companies for review, while various levels of SCS
5 management also review the preliminary budget
6 amounts. The activities, services, and committee
7 recommendations may be reprioritized and changed in
8 scope or modified in amount based upon reviews by SCS
9 and Gulf management. These reviews focus on levels
10 of service and reasonableness of amounts. Because of
11 Gulf's and its sister companies' participation in the
12 process, SCS budgeting and monitoring control
13 practices, and continuous communication between SCS
14 and the operating companies, there is a broad base of
15 understanding of budget cost components. Budget
16 revisions subsequent to this review process
17 demonstrate the responsiveness of SCS and the
18 effectiveness of budget reviews as viable cost
19 control mechanisms.

20
21 Q. Does Gulf participate in the approval process?

22 A. Yes. After an agreement is reached at the
23 coordinator level, SCS senior level executives
24 present the budget to each of The Southern Company
25 subsidiaries' Vice Presidents and CEOs. Adjustments

1 made in these meetings are included in the final
2 approved SCS Billing Budget.

3

4 Q. Who participates in this meeting at Gulf?

5 A. Gulf's Budget Committee, the President, and senior
6 level executives of SCS are involved in the meeting
7 to approve the SCS Billing budget.

8

9 Q. Please summarize your testimony concerning the SCS
10 budget process.

11 A. Throughout the preparation, review, and final
12 approval, Gulf personnel continuously communicate the
13 work requirements, the service levels, and the
14 committee recommendations to ensure that goals and
15 objectives will be met at a reasonable cost to Gulf.

16

17 Q. Mr. Gilbert, please summarize your rebuttal
18 testimony.

19 A. My rebuttal testimony addresses several of
20 Mr. Schultz's assertions regarding the Company's
21 Operation and Maintenance (O & M) expenses. I have
22 explained the adjustments made in calculating the
23 1989 Reference Level and clarified several of the
24 points with which Mr. Schultz attempted to cast doubt
25 upon Gulf's budget process.

1 In summary, Gulf's budget process is
2 straightforward and logical, and the resulting budget
3 is based on the plans, goals, and objectives of the
4 Company.

5

6 Q. Mr. Gilbert, does that conclude your testimony?

7 A. Yes.

8

9

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AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 891345-EI

Before me the undersigned authority, personally appeared
D. P. Gilbert, who being first duly sworn,
deposes and says that he/she is the Manager of Corporate
Planning of Gulf Power Company and that the
foregoing is true and correct to the best of his/her knowledge,
information and belief.

D. P. Gilbert

Sworn to and subscribed before me this 9th day of
May, 1990.

Candace Klindessmith
Notary Public, State of Florida at Large

My Commission Expires: MY COMMISSION EXPIRES MAY 19, 1991

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: D. P. Gilbert
Exhibit No. _____ (DPG-2)

INDEX -----	SCHEDULE NUMBER -----
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GULF POWER COMPANY
Analysis of Budget and Actual Expenses
Employee Relations Planning Unit
For the Years 1986 through 1989

EMPLOYEE RELATIONS PLANNING UNIT -----	1986 ACTUAL	1987 ACTUAL	1987 BUDGET	1988 ACTUAL	1988 BUDGET	1989 BUDGET
LABOR	1,234,051	1,367,383	1,352,221	1,537,850	1,457,453	1,586,445
CORPORATE CONTROLLED:						
Post-Retirement Benefits: (A)						
Pensions (926-100)	3,687,563	1,508,489	1,565,000	1,385,000	1,623,000	300,000
Employee Group Life - Post-Retirement (926-209)	0	871,000	853,000	920,000	923,000	979,000
Employee Group Medical - Post-Retirement (926-210)	0	1,334,000	966,000	1,126,000	1,414,000	1,499,000
Gratuitous Pensions (926-150)	122,061	140,847	158,850	199,603	169,970	175,000
Sub-total Post-Retirement Benefits	3,809,624	3,854,336	3,542,850	3,630,603	4,129,970	2,953,000
Employee Group Insurance: (B)						
Employee Group Insurance (926-200)	2,761,812	2,591,444	2,530,139	2,152,409	2,359,580	2,499,005
Employee Contributions for Group Insurance (926-201)	(634,784)	(624,137)	(648,000)	0	0	0
Sub-total Employee Group Insurance	2,127,028	1,967,307	1,882,139	2,152,409	2,359,580	2,499,005
Employee Savings Plan (926-327)	1,027,606	1,201,475	1,129,000	1,237,512	1,233,000	1,308,235
TOTAL CORPORATE CONTROLLED	6,964,258	7,023,118	6,553,989	7,020,524	7,722,550	6,760,240
OTHER EMPLOYEE RELATIONS	932,321	1,219,859	1,219,126	1,046,401	793,881 (C)	1,132,980 (D)
TOTAL EMPLOYEE RELATIONS O & M	9,130,630	9,610,360	9,125,336	9,604,775	9,973,884	9,479,665

(A) In 1986 Employee Group Life - Post Retirement and Employee Group Medical - Post Retirement were charged to Account 926-200. Beginning in 1987 these amounts were charged to Accounts 926-209 and 926-210 respectively.

(B) In 1987 the Employee Contribution for Group Medical was originally credited to 926-201. A journal entry was then made to move the 926-201 credit to Account 926-200. Beginning in 1988 the Employee Contribution to Group Medical was credited directly to the Balance Sheet.

(C) Prior to 1988 Gulf charged the administrative costs for the trustees of the pension fund to Account 926-110. Beginning in 1988 the administrative cost is being paid from the pension fund itself (926-100).

(D) Increase in 1989 due to Relocation expenses and Training costs.

GULF POWER COMPANY
Complement Vacancies as of May 8, 1990

Position	Planning Unit	Auth. No.	Budget Status
1 Associate Training Rep	Employee Relations	055200	Budgeted
2 Clerk	Employee Relations	372500	Budgeted
3 Commercial Sales Administrator	Marketing	374501	(A)
4 Appliance Salesman	Marketing	402101	Budgeted
5 Serviceman A-Appliance	Marketing	402701	Budgeted
6 Associate Clerk (P/T)	Marketing	403600	Budgeted
7 Clerk	Accounting	148602	Budgeted
8 Clerk	Accounting	145601	Budgeted
9 Data Entry Operator	Sec/Treas/Info Svcs	143702	Budgeted
10 Text Processing Operator	Sec/Treas/Info Svcs	149004	Budgeted
11 Staff Assistant	Rates & Reg Matters	394200	Budgeted
12 Project Engineer	Power Generation	369701	Budgeted
13 Project Engineer	Power Generation	369801	Budgeted
14 Performance Engineer	Power Generation	370301	Budgeted
15 Manager of Metering and Div Svc	Power Delivery	409300	Budgeted
16 Maintenance Planner-Scheduler	Plant Crist	340001	Budgeted
17 Maintenance Planner-Scheduler	Plant Crist	335501	Budgeted
18 Plant Equipment Operator	Plant Crist	093801	Budgeted
19 Plant Equipment Operator	Plant Crist	113101	Budgeted
20 Electrician-Plant	Plant Crist	107404	Budgeted
21 Apprentice Mechanic-Plant	Plant Crist	107705	Budgeted
22 Apprentice Electrician-Plant	Plant Crist	108405	Budgeted
23 Utilityman	Plant Crist	350602	Budgeted
24 Superintendent of Eng & Admin	Plant Smith	342402	Budgeted
25 Plant Equipment Operator	Plant Smith	132002	Budgeted
26 Assistant Plant Manager	Plant Scholz	120102	Budgeted
27 Supervisor of Plant Stores	Plant Scholz	342002	Budgeted

(A) This position was reclassified as Supervisor of Marketing Services. The Supervisor position was not budgeted and the Administrator position is not expected to be filled in 1990.

GULF POWER COMPANY
Complement Vacancies as of May 8, 1990

Position	Planning Unit	Auth. No.	Budget Status
29 Apprentice Distr System Operator	Central Division	332501	Budgeted
30 Apprentice-Line	Central Division	355502	Budgeted
31 Local Manager of Crestview	Central Division	181602	Budgeted
32 Supervisor of Customer Accounting	Central Division	404200	Budgeted
33 Utilityman	Central Division	353004	Budgeted
34 Resident Investigator	Eastern Division	384701	Budgeted
35 Meter Reader	Eastern Division	395700	Budgeted
36 Associate Power Sales Engineer	Eastern Division	390201	Budgeted
37 Associate Residential Sales Rep	Eastern Division	390801	Budgeted
38 Utilityman	Eastern Division	353405	Budgeted
39 Supervisor of Line Service	Eastern Division	301101	Budgeted
40 Customer Assistant	Western Division	212202	Budgeted
41 Customer Assistant	Western Division	214101	Budgeted
42 Winch Truck Operator II	Western Division	246501	Budgeted
43 Utilityman	Western Division	354304	Budgeted
44 Lineman	Western Division	240402	Budgeted
45 Clerk	Western Division	406800	Unbudgeted
46 Supv of Vision Design Projects	Corp Communications	377601	Unbudgeted
47 External Communications Specialist	Corp Communications	398000	Unbudgeted

1990 BUDGETED ADDITIONS NOT ADDED TO COMPLEMENT:

48 Computer Analyst - Engineering	Western Division	N/A	Budgeted
49 Assoc Systems Analyst	Employee Relations	N/A	Budgeted