

**EXH. SEF-17
DOCKET UE-22 ___/UG-22 ___
2022 PSE GENERAL RATE CASE
WITNESS: SUSAN E. FREE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Docket UE-22 ___
Docket UG-22 ___**

**SIXTEENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF**

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 31, 2022

Exhibit SEF-17 - O&M

Line	Description	2023	2024	2025
6	O&M included in Board Approved 5 Year Plan	\$ 752,196,640	\$ 774,803,335	\$ 805,280,414
7	Below the Line - mostly Pension Non-Service Cost	(10,086,611)	(12,380,012)	(14,873,369)
8	PLNG	(6,195,277)	(6,257,955)	(6,353,008)
9	Total MYRP O&M	<u>\$ 735,914,752</u>	<u>\$ 756,165,368</u>	<u>\$ 784,054,037</u>
10				
11				
12	Electric O&M Before Adjustments - page 10	\$ 534,704,386	\$ 549,083,922	\$ 571,813,707
13	Gas O&M Before Adjustments - page 13	201,210,367	207,081,445	212,240,330
14	Total - pages 8 - 13	<u>\$ 735,914,752</u>	<u>\$ 756,165,368</u>	<u>\$ 784,054,037</u>
15				
16	Remove Non GRC and Non O&M Items	(28,495,508)	(28,712,906)	(28,713,314)
17	Remove Items to be Replaced	(180,999,776)	(182,996,382)	(191,901,557)
18	Add Back Items on a Regulatory Basis	147,265,058	147,892,782	152,812,657
19		673,684,527	692,348,863	716,251,824
20	Add Colstrip O&M from Cosltrip Tracker	27,794,431	29,719,046	34,976,134
21	Total Adjusted MYRP O&M - pages 2 - 7	<u>\$ 701,478,958</u>	<u>\$ 722,067,908</u>	<u>\$ 751,227,957</u>
22				
23				
24	Electric O&M After Adjustments - page 4	\$ 511,200,328	\$ 525,758,567	\$ 549,269,139
25	Gas O&M After Adjustments - page 7	190,278,630	196,309,341	201,958,818
26	Total	<u>\$ 701,478,958</u>	<u>\$ 722,067,908</u>	<u>\$ 751,227,957</u>

**PSE Requested O&M
2023 Through 2025
Electric By FERC Account**

Account Description	2023	2024	2025
OPERATING EXPENSES			
OPERATING AND MAINTENANCE			
17 - OTHER ENERGY SUPPLY EXPENSES			
(17) 500 - Steam Oper Supv & Engineering	\$ 1,034,458	\$ 1,006,045	\$ 1,028,726
(17) 502 - Steam Oper Steam Expenses	2,047,938	2,050,486	2,108,519
(17) 505 - Steam Oper Electric Expense	1,437,248	1,466,906	1,503,766
(17) 506 - Steam Oper Misc Steam Power	(2,916,965)	(2,966,660)	(2,971,875)
(17) 507 - Steam Operations Rents	(32,649)	(33,318)	(32,532)
(17) 510 - Steam Maint Supv & Engineering	51,267	52,055	55,392
(17) 511 - Steam Maint Structures	95,751	89,786	96,392
(17) 512 - Steam Maint Boiler Plant	2,121,787	2,135,289	2,034,995
(17) 513 - Steam Maint Electric Plant	2,830,529	2,645,804	2,568,180
(17) 514 - Steam Maint Misc Steam Plant	1,056,891	941,331	959,139
(17) 535 - Hydro Oper Supv & Engineering	2,725,993	2,810,633	2,882,980
(17) 536 - Hydro Oper Water For Power	-	-	-
(17) 537 - Hydro Oper Hydraulic Expenses	3,234,085	3,392,946	3,463,500
(17) 538 - Hydro Oper Electric Expenses	413,241	413,312	425,412
(17) 539 - Hydro Oper Misc Hydraulic Exp	4,102,631	4,229,489	4,253,137
(17) 540 - Hydro Office Rents	-	-	-
(17) 541 - Hydro Maint Supv & Engineering	942	978	1,004
(17) 542 - Hydro Maint Structures	382,535	405,350	413,407
(17) 543 - Hydro Maint Res. Dams & Waterways	580,609	490,344	553,771
(17) 544 - Hydro Maint Electric Plant	1,351,563	1,523,357	1,557,550
(17) 545 - Hydro Maint Misc Hydraulic Plant	4,612,888	4,406,369	4,693,082
(17) 546 - Other Pwr Gen Oper Supv & Eng	5,411,590	5,547,480	5,684,694
(17) 548 - Other Power Gen Oper Gen Exp	18,598,228	19,041,469	19,923,526
(17) 549 - Other Power Gen Oper Misc	4,651,405	4,826,518	4,958,898
(17) 550 - Other Power Gen Oper Rents	7,310,013	7,437,747	7,568,656
(17) 551 - Other Power Gen Maint Supv & Eng	302,188	315,474	323,459
(17) 552 - Other Power Gen Maint Structures	1,308,285	1,186,910	1,144,911
(17) 553 - Other Power Gen Maint Gen & Elec	30,927,000	29,292,998	29,061,216
(17) 554 - Other Power Gen Maint Misc	1,684,727	1,199,230	1,784,580
(17) 556 - System Control & Load Dispatch	37,428	39,260	40,312
(17) SUBTOTAL	95,361,604	93,947,588	96,084,800
18 - TRANSMISSION EXPENSE			
(18) 560 - Transmission Oper Supv & Engineering	4,557,538	4,738,721	5,159,115
(18) 561 - Transmission Oper Load Dispatching	-	-	-
(18) 5611 - Transmission Oper Load Dispatching	194,644	207,601	225,693
(18) 5612 - Load Dispatch - Monitor & Oper Trans System	2,968,189	3,056,988	3,148,714
(18) 5613 - Load Dispatch - Service and Scheduling	1,348,453	1,387,944	1,428,715
(18) 5615 - Reliability Planning & Standards	2,379,006	2,419,945	2,461,906

**PSE Requested O&M
2023 Through 2025
Electric By FERC Account**

Account Description	2023	2024	2025
(18) 5616 - Transmission Svc Studies	-	-	-
(18) 5617 Gen Intercnct Studies	2,205,014	2,280,360	2,366,413
(18) 5618 - Reliability Planning	82,296	86,381	91,078
(18) 562 - Transmission Oper Station Expense	1,419,758	1,466,468	1,518,829
(18) 563 - Transmission Oper Overhead Line Exp	789,608	810,758	833,312
(18) 566 - Transmission Oper Misc	2,205,899	2,293,730	2,400,050
(18) 567 - Transmission Oper Rents	367,585	378,453	391,503
(18) 568 - Transmission Maint Supv & Eng	-	-	-
(18) 569 - Transmission Maint Structures	-	-	-
(18) 5691 - Transmission Computer Hardware Maint	-	-	-
(18) 5692 - Maintenance of Computer Software	103,397	105,177	107,000
(18) 570 - Transmission Maint Station Equipment	2,251,978	2,339,683	2,441,644
(18) 571 - Transmission Maint Overhead Lines	7,974,570	8,126,772	8,286,035
(18) 572 - Transmission Maint Underground Lines	5,879	6,095	6,359
(18) 573 - Transm Maint Misc	76,486	80,802	85,883
(18) SUBTOTAL	28,930,301	29,785,879	30,952,250
19 - DISTRIBUTION EXPENSE			
(19) 580 - Distribution Oper Supv & Engineering	6,959,019	7,164,738	7,991,645
(19) 581 - Distribution Oper Load Dispatching	1,741,745	1,824,950	1,919,837
(19) 582 - Distribution Oper Station Expenses	2,052,924	2,119,149	2,193,011
(19) 583 - Distribution Oper Overhead Line Exp	3,826,189	3,941,866	4,070,420
(19) 584 - Distribution Oper Underground Line Exp	4,515,313	4,587,256	4,661,328
(19) 585 - Distribution Oper St Lighting & Signal	175,000	178,500	182,070
(19) 586 - Distribution Oper Meter Expense	4,035,928	4,179,685	4,335,635
(19) 587 - Distribution Oper Cust Installation	3,428,290	3,594,566	3,789,543
(19) 588 - Distribution Oper Misc Dist Exp	12,392,681	13,133,227	14,180,119
(19) 589 - Distribution Oper Rents	1,382,461	1,391,929	1,402,266
(19) 590 - Distribution Maint Superv & Engineering	577,059	587,585	598,441
(19) 591 - Distribution Maint Structures	-	-	-
(19) 592 - Distribution Maint Station Equipment	2,371,463	2,454,504	2,550,343
(19) 593 - Distribution Maint Overhead Lines	42,715,325	43,531,753	44,407,754
(19) 594 - Distribution Maint Underground Lines	9,193,368	9,469,624	9,771,061
(19) 595 - Distribution Maint Line Transformers	100,195	104,067	108,418
(19) 596 - Distribution Maint St Lighting/Signal	2,233,401	2,284,503	2,339,074
(19) 597 - Distribution Maint Meters	659,305	687,757	720,550
(19) SUBTOTAL	98,359,664	101,235,660	105,221,516
20 - CUSTOMER ACCTS EXPENSES			
(20) 901 - Customer Accounts Supervision	174,937	181,732	189,733
(20) 902 - Meter Reading Expense	13,387,422	13,632,491	13,883,379
(20) 903 - Customer Records & Collection Expense	24,081,119	24,878,459	25,307,099
(20) 904 - Uncollectible Accounts	14,936,533	15,094,454	15,142,828
(20) 905 - Misc. Customer Accounts Expense	-	-	-

**PSE Requested O&M
2023 Through 2025
Electric By FERC Account**

Account Description	2023	2024	2025
(20) SUBTOTAL	52,580,011	53,787,136	54,523,039
<i>21 - CUSTOMER SERVICE EXPENSES</i>			
(21) 908 - Customer Assistance Expense	8,617,590	9,493,893	12,037,522
(21) 909 - Info & Instructional Advertising	1,756,441	1,809,603	1,871,930
(21) 910 - Misc Cust Svc & Info Expense	124	129	133
(21) 911 - Sales Supervision Exp	-	-	-
(21) 912 - Demonstration & Selling Expense	840,901	879,939	906,557
(21) 913 - Advertising Expenses	-	-	-
(21) 916 - Misc. Sales Expense	-	-	-
(21) SUBTOTAL	11,215,057	12,183,565	14,816,141
<i>23 - ADMIN & GENERAL EXPENSE</i>			
(23) 920 - A & G Salaries	92,900,728	97,629,636	104,558,900
(23) 921 - Office Supplies and Expenses	8,051,078	8,134,167	8,267,953
(23) 922 - Admin Expenses Transferred	(21,712,777)	(21,545,764)	(25,451,438)
(23) 923 - Outside Services Employed	16,331,615	16,070,620	15,999,871
(23) 924 - Property Insurance	4,518,026	4,547,233	4,505,802
(23) 925 - Injuries & Damages	7,350,528	7,426,204	7,290,219
(23) 926 - Emp Pension & Benefits	32,691,554	33,619,184	34,581,761
(23) 928 - Regulatory Commission Expense	6,447,427	6,526,712	6,521,097
(23) 9301 - Gen Advertising Exp	4,124	3,983	3,328
(23) 9302 - Misc. General Expenses	25,103,526	26,809,322	30,396,739
(23) 931 - Rents	5,184,684	5,388,424	5,208,209
(23) 932 - Maint Of General Plant- Gas	-	-	-
(23) 935 - Maint General Plant - Electric	20,088,745	20,489,973	20,812,818
(23) SUBTOTAL	196,959,259	205,099,694	212,695,259
TOTAL OPERATING AND MAINTENANCE	\$ 483,405,897	\$ 496,039,521	\$ 514,293,005

**PSE Requested O&M
2023 Through 2025
Natural Gas By FERC Account**

Account Description	2023	2024	2025
OPERATING EXPENSES			
OPERATING AND MAINTENANCE			
17 - OTHER ENERGY SUPPLY EXPENSES			
(17) 710 - Production Operations Supv & Engineering	\$ -	\$ -	\$ -
(17) 717 - Liquefied Petroleum Gas Expenses	172,957	177,343	181,887
(17) 735 - Misc Gas Production Exp	-	-	-
(17) 741 - Production Plant Maint Structures	-	-	-
(17) 742 - Production Plant Maint Prod Equip	-	-	-
(17) 8070 - Purchased Gas Expenses	10,089	10,426	10,776
(17) 8072 - Purchased Gas Expenses	-	-	-
(17) 8074 - Purchased Gas Calculation Exp	-	-	-
(17) 8075 - Purchased Gas Other Expense	2,154,632	2,226,625	2,301,486
(17) 812 - Gas Used For Other Utility Operations	3,206	3,289	3,375
(17) 813 - Other Gas Supply Expenses	873,958	917,733	973,779
(17) 814 - Undergrnd Strge - Operation Supv & Eng	170,116	173,981	177,953
(17) 815 - Undergrnd Strge - Oper Map & Records	-	-	-
(17) 816 - Undergrnd Strge - Oper Wells Expense	21,970	22,469	22,982
(17) 817 - Undergrnd Strge - Oper Lines Expense	28,472	29,119	29,783
(17) 818 - Undergrnd Strge - Oper Compressor Sta Exp	336,741	344,391	352,254
(17) 819 - Undergrnd Strge - Oper Compressor Sta Fuel	56,816	58,107	59,434
(17) 820 - Undergrnd Strge - Oper Meas & Reg Sta Exp	9,840	10,063	10,293
(17) 821 - Undergrnd Strge - Oper Purification Exp	-	-	-
(17) 823 - Storage Gas Losses	-	-	-
(17) 824 - Undergrnd Strge - Oper Other Expenses	64,561	66,555	68,833
(17) 825 - Undergrnd Strge - Oper Storage Well Royalty	21,444	21,931	22,432
(17) 826 - Undergrnd Strge - Oper Other Storage Rents	-	-	-
(17) 830 - Undergrnd Strge - Maint Supv & Engineering	147,159	150,503	153,939
(17) 831 - Undergrnd Strge - Maint Structures	29,327	29,993	30,678
(17) 832 - Undergrnd Strge - Maint Reservoirs & Wells	1,575,761	1,611,561	1,648,356
(17) 833 - Undergrnd Strge - Maint Of Lines	7,164	7,326	7,494
(17) 834 - Undergrnd Strge - Maint Compressor Sta Equip	534,885	547,038	559,527
(17) 835 - Undergrnd Strge - Maint Meas & Reg Sta E	-	-	-
(17) 836 - Undergrnd Strge - Maint Purification Equip	6,984	7,143	7,306
(17) 837 - Undergrnd Strge-Maint Other Equipment	7,080	7,240	7,406
(17) 841 - Operating Labor & Expenses	1,106,048	1,152,402	1,208,373
(17) 8432 - Maint Struc & Impro	-	-	-
(17) 8433 - Maintenance of Gas Holders	-	-	-
(17) 8436 - Maintenance of Vaporizing Equipment	-	-	-
(17) 8438 - Maint Measure & Reg	-	-	-
(17) 8439 - Other Gas Maintenance	-	-	-
(17) 8441 - Gas LNG Oper Sup & Eng	-	-	-

**PSE Requested O&M
2023 Through 2025
Natural Gas By FERC Account**

Account Description	2023	2024	2025
(17) 8443 - Liquefaction processing labor and expenses	2,525,569	2,577,062	2,629,620
(17) 8452 - Power	747,974	763,224	778,790
(17) 8453 - Rents	1,430,819	1,459,991	1,489,767
(17) SUBTOTAL	12,043,570	12,375,517	12,736,523
19 - DISTRIBUTION EXPENSE			
(19) 870 - Distribution Oper Supv & Engineering	2,680,498	2,804,896	2,949,366
(19) 871 - Distribution Oper Load Dispatching	285,589	299,861	317,118
(19) 874 - Distribution Oper Mains & Services Exp	22,440,004	22,943,026	23,468,593
(19) 875 - Distribution Oper Meas & Reg Sta Gen	1,775,737	1,827,855	1,886,015
(19) 876 - Distribution Oper Meas & Reg Sta Indus	392,750	410,799	432,450
(19) 878 - Distribution Oper Meter & House Reg	2,894,975	2,993,746	3,100,801
(19) 879 - Distribution Oper Customer Install Exp	3,466,865	3,581,852	3,703,248
(19) 880 - Distribution Oper Other Expense	17,296,126	17,989,108	19,359,603
(19) 881 - Distribution Oper Rents Expense	132,992	133,449	133,958
(19) 885 - Dist Maint Supv & Engineering	186,067	192,900	200,457
(19) 886 - Maint of Facilities and Structures	141,509	145,349	149,469
(19) 887 - Distribution Maint Mains	9,498,181	9,793,728	10,115,839
(19) 889 - Distribution Maint Meas & Reg Sta Gen	891,686	922,446	956,092
(19) 890 - Distribution Maint Meas & Reg Sta Ind	149,960	155,404	161,223
(19) 892 - Distribution Maint Services	6,437,434	6,586,493	6,742,865
(19) 893 - Distribution Maint Meters & House Reg	1,320,037	1,373,603	1,433,073
(19) 894 - Distribution Maint Other Equipment	402,888	416,219	431,022
(19) SUBTOTAL	70,393,300	72,570,733	75,541,195
20 - CUSTOMER ACCTS EXPENSES			
(20) 901 - Customer Accounts Supervision	125,367	130,099	135,615
(20) 902 - Meter Reading Expense	10,404,788	10,594,909	10,789,522
(20) 903 - Customer Records & Collection Expense	14,561,721	15,077,523	15,321,831
(20) 904 - Uncollectible Accounts	2,165,561	2,182,724	2,186,310
(20) 905 - Misc. Customer Accounts Expense	-	-	-
(20) SUBTOTAL	27,257,437	27,985,256	28,433,278
21 - CUSTOMER SERVICE EXPENSES			
(21) 908 - Customer Assistance Expense	933,440	938,598	947,545
(21) 909 - Info & Instructional Advertising	1,594,544	1,638,419	1,687,935
(21) 910 - Misc Cust Svc & Info Expense	90	93	96
(21) 911 - Sales Supervision Exp	-	-	-
(21) 912 - Demonstration & Selling Expense	(54,278)	(53,777)	(66,480)
(21) 913 - Advertising Expenses	-	-	-
(21) 916 - Misc. Sales Expense	-	-	-
(21) SUBTOTAL	2,473,796	2,523,332	2,569,095
22 - CONSERVATION AMORTIZATION			
(22) 908 - Customer Assistance Expense	-	-	-
(22) SUBTOTAL	-	-	-

**PSE Requested O&M
2023 Through 2025
Natural Gas By FERC Account**

Account Description	2023	2024	2025
<i>23 - ADMIN & GENERAL EXPENSE</i>			
(23) 920 - A & G Salaries	39,082,381	40,557,679	43,863,171
(23) 921 - Office Supplies and Expenses	3,936,768	3,980,441	4,049,242
(23) 922 - Admin Expenses Transferred	(11,036,792)	(10,951,897)	(12,937,186)
(23) 923 - Outside Services Employed	6,741,919	6,939,657	6,915,882
(23) 924 - Property Insurance	555,253	567,476	532,044
(23) 925 - Injuries & Damages	3,811,298	3,863,077	3,762,147
(23) 926 - Emp Pension & Benefits	15,504,331	15,962,349	16,434,434
(23) 928 - Regulatory Commission Expense	1,494,868	1,507,702	1,486,102
(23) 9301 - Gen Advertising Exp	-	-	-
(23) 9302 - Misc. General Expenses	4,730,079	4,821,607	4,897,729
(23) 931 - Rents	2,396,875	2,496,622	2,387,858
(23) 932 - Maint Of General Plant- Gas	1,213,455	1,235,070	1,257,249
(23) 935 - Maint General Plant - Electric	9,680,091	9,874,722	10,030,054
(23) SUBTOTAL	78,110,527	80,854,503	82,678,727
TOTAL OPERATING AND MAINTENANCE	\$ 190,278,630	\$ 196,309,341	\$ 201,958,818

**PSE Approved O&M Budget
2022 Through 2025
Electric By FERC Account**

Account Description	2023	2024	2025
OPERATING EXPENSES			
OPERATING AND MAINTENANCE			
17 - OTHER ENERGY SUPPLY EXPENSES			
(17) 500 - Steam Oper Supv & Engineering	\$ 1,131,677	\$ 1,105,136	\$ 1,125,616
(17) 502 - Steam Oper Steam Expenses	5,919,027	5,995,316	5,966,672
(17) 505 - Steam Oper Electric Expense	1,588,966	1,621,513	1,654,977
(17) 506 - Steam Oper Misc Steam Power	5,333,686	5,387,118	5,260,685
(17) 507 - Steam Operations Rents	17	17	16
(17) 510 - Steam Maint Supv & Engineering	928,833	947,589	929,806
(17) 511 - Steam Maint Structures	1,342,114	1,361,669	1,338,278
(17) 512 - Steam Maint Boiler Plant	10,043,069	10,218,763	9,927,826
(17) 513 - Steam Maint Electric Plant	6,010,712	7,340,647	13,001,980
(17) 514 - Steam Maint Misc Steam Plant	2,129,985	2,036,397	2,028,379
(17) 535 - Hydro Oper Supv & Engineering	2,725,993	2,810,633	2,882,980
(17) 536 - Hydro Oper Water For Power	-	-	-
(17) 537 - Hydro Oper Hydraulic Expenses	3,234,085	3,392,946	3,463,500
(17) 538 - Hydro Oper Electric Expenses	413,241	413,312	425,412
(17) 539 - Hydro Oper Misc Hydraulic Exp	4,102,631	4,229,489	4,253,137
(17) 540 - Hydro Office Rents	-	-	-
(17) 541 - Hydro Maint Supv & Engineering	942	978	1,004
(17) 542 - Hydro Maint Structures	382,535	405,350	413,407
(17) 543 - Hydro Maint Res. Dams & Waterways	580,609	490,344	553,771
(17) 544 - Hydro Maint Electric Plant	1,351,563	1,523,357	1,557,550
(17) 545 - Hydro Maint Misc Hydraulic Plant	4,612,888	4,406,369	4,693,082
(17) 546 - Other Pwr Gen Oper Supv & Eng	5,411,590	5,547,480	5,684,694
(17) 548 - Other Power Gen Oper Gen Exp	18,598,228	19,041,469	19,923,526
(17) 549 - Other Power Gen Oper Misc	4,651,405	4,826,518	4,958,898
(17) 550 - Other Power Gen Oper Rents	7,310,013	7,437,747	7,568,656
(17) 551 - Other Power Gen Maint Supv & Eng	302,188	315,474	323,459
(17) 552 - Other Power Gen Maint Structures	1,308,285	1,186,910	1,144,911
(17) 553 - Other Power Gen Maint Gen & Elec	30,927,000	29,292,998	29,061,216
(17) 554 - Other Power Gen Maint Misc	1,684,727	1,199,230	1,784,580
(17) 556 - System Control & Load Dispatch	37,428	39,260	40,312
(17) SUBTOTAL	122,063,433	122,574,032	129,968,331
18 - TRANSMISSION EXPENSE			
(18) 560 - Transmission Oper Supv & Engineering	4,685,621	4,838,388	5,210,857
(18) 561 - Transmission Oper Load Dispatching	-	-	-
(18) 5611 - Transmission Oper Load Dispatching	150,201	153,216	156,292
(18) 5612 - Load Dispatch - Monitor & Oper Trans System	3,130,652	3,225,137	3,322,748
(18) 5613 - Load Dispatch - Service and Scheduling	1,417,569	1,459,479	1,502,754
(18) 5615 - Reliability Planning & Standards	2,426,174	2,468,765	2,512,434

**PSE Approved O&M Budget
2022 Through 2025
Electric By FERC Account**

Account Description	2023	2024	2025
(18) 5616 - Transmission Svc Studies	-	-	-
(18) 5617 Gen Intercnct Studies	2,227,034	2,288,370	2,351,594
(18) 5618 - Reliability Planning	85,936	89,321	92,826
(18) 562 - Transmission Oper Station Expense	1,453,095	1,493,713	1,535,676
(18) 563 - Transmission Oper Overhead Line Exp	803,051	823,211	843,917
(18) 566 - Transmission Oper Misc	2,173,979	2,233,077	2,294,098
(18) 567 - Transmission Oper Rents	366,968	374,605	382,502
(18) 568 - Transmission Maint Supv & Eng	-	-	-
(18) 569 - Transmission Maint Structures	-	-	-
(18) 5691 - Transmission Computer Hardware Maint	-	-	-
(18) 5692 - Maintenance of Computer Software	105,447	107,298	109,196
(18) 570 - Transmission Maint Station Equipment	2,243,460	2,310,882	2,380,587
(18) 571 - Transmission Maint Overhead Lines	8,194,553	8,339,810	8,488,244
(18) 572 - Transmission Maint Underground Lines	5,638	5,772	5,911
(18) 573 - Transm Maint Misc	79,735	83,084	86,557
(18) SUBTOTAL	29,549,113	30,294,128	31,276,194
19 - DISTRIBUTION EXPENSE			
(19) 580 - Distribution Oper Supv & Engineering	7,078,943	7,258,937	8,042,408
(19) 581 - Distribution Oper Load Dispatching	1,720,540	1,787,501	1,856,857
(19) 582 - Distribution Oper Station Expenses	2,095,029	2,153,062	2,213,000
(19) 583 - Distribution Oper Overhead Line Exp	3,867,258	3,967,205	4,070,224
(19) 584 - Distribution Oper Underground Line Exp	4,356,459	4,420,409	4,484,722
(19) 585 - Distribution Oper St Lighting & Signal	175,000	178,500	182,070
(19) 586 - Distribution Oper Meter Expense	4,223,900	4,361,483	4,503,847
(19) 587 - Distribution Oper Cust Installation	3,351,133	3,473,655	3,600,177
(19) 588 - Distribution Oper Misc Dist Exp	13,269,935	13,930,404	14,848,898
(19) 589 - Distribution Oper Rents	1,397,731	1,406,779	1,416,142
(19) 590 - Distribution Maint Superv & Engineering	590,741	601,644	612,833
(19) 591 - Distribution Maint Structures	-	-	-
(19) 592 - Distribution Maint Station Equipment	2,378,201	2,443,802	2,511,617
(19) 593 - Distribution Maint Overhead Lines	42,923,910	43,666,873	44,427,703
(19) 594 - Distribution Maint Underground Lines	9,099,120	9,345,439	9,598,653
(19) 595 - Distribution Maint Line Transformers	102,372	105,701	109,142
(19) 596 - Distribution Maint St Lighting/Signal	2,253,316	2,301,310	2,350,522
(19) 597 - Distribution Maint Meters	674,159	697,197	721,042
(19) SUBTOTAL	99,557,748	102,099,903	105,549,857
20 - CUSTOMER ACCTS EXPENSES			
(20) 901 - Customer Accounts Supervision	178,144	183,335	188,706
(20) 902 - Meter Reading Expense	13,403,228	13,647,512	13,896,831
(20) 903 - Customer Records & Collection Expense	24,650,461	25,384,008	25,697,967
(20) 904 - Uncollectible Accounts	13,701,445	14,106,529	14,523,780
(20) 905 - Misc. Customer Accounts Expense	-	-	-

**PSE Approved O&M Budget
2022 Through 2025
Electric By FERC Account**

Account Description	2023	2024	2025
(20) SUBTOTAL	51,933,278	53,321,383	54,307,285
<i>21 - CUSTOMER SERVICE EXPENSES</i>			
(21) 908 - Customer Assistance Expense	30,166,760	31,196,592	33,714,142
(21) 909 - Info & Instructional Advertising	2,036,095	2,076,960	2,119,159
(21) 910 - Misc Cust Svc & Info Expense	135	140	144
(21) 911 - Sales Supervision Exp	-	-	-
(21) 912 - Demonstration & Selling Expense	863,909	896,325	911,904
(21) 913 - Advertising Expenses	-	-	-
(21) 916 - Misc. Sales Expense	-	-	-
(21) SUBTOTAL	33,066,898	34,170,017	36,745,349
<i>23 - ADMIN & GENERAL EXPENSE</i>			
(23) 920 - A & G Salaries	95,769,988	100,221,691	106,649,951
(23) 921 - Office Supplies and Expenses	8,215,539	8,304,023	8,443,346
(23) 922 - Admin Expenses Transferred	(23,264,351)	(23,151,795)	(27,113,832)
(23) 923 - Outside Services Employed	16,664,051	16,414,290	16,355,303
(23) 924 - Property Insurance	5,610,862	5,639,052	5,595,993
(23) 925 - Injuries & Damages	6,767,380	6,838,821	6,696,182
(23) 926 - Emp Pension & Benefits	31,729,988	32,841,055	33,993,979
(23) 928 - Regulatory Commission Expense	6,897,558	7,071,886	7,179,133
(23) 9301 - Gen Advertising Exp	4,124	3,983	3,328
(23) 9302 - Misc. General Expenses	25,193,127	26,902,349	30,493,488
(23) 931 - Rents	4,815,501	5,006,284	4,812,658
(23) 932 - Maint Of General Plant- Gas	-	-	-
(23) 935 - Maint General Plant - Electric	20,130,147	20,532,821	20,857,163
(23) SUBTOTAL	198,533,914	206,624,460	213,966,692
TOTAL OPERATING AND MAINTENANCE	\$ 534,704,386	\$ 549,083,922	\$ 571,813,707

**PSE Approved O&M Budget
2022 Through 2025
Natural Gas By FERC Account**

Account Description	2023	2024	2025
OPERATING EXPENSES			
OPERATING AND MAINTENANCE			
17 - OTHER ENERGY SUPPLY EXPENSES			
(17) 710 - Production Operations Supv & Engineering	\$ -	\$ -	\$ -
(17) 717 - Liquefied Petroleum Gas Expenses	181,438	186,103	190,927
(17) 735 - Misc Gas Production Exp	-	-	-
(17) 741 - Production Plant Maint Structures	-	-	-
(17) 742 - Production Plant Maint Prod Equip	-	-	-
(17) 8070 - Purchased Gas Expenses	10,785	11,146	11,519
(17) 8072 - Purchased Gas Expenses	-	-	-
(17) 8074 - Purchased Gas Calculation Exp	-	-	-
(17) 8075 - Purchased Gas Other Expense	2,327,869	2,405,234	2,485,264
(17) 812 - Gas Used For Other Utility Operations	3,376	3,465	3,557
(17) 813 - Other Gas Supply Expenses	807,972	830,193	853,087
(17) 814 - Undergrnd Strge - Operation Supv & Eng	170,116	173,981	177,953
(17) 815 - Undergrnd Strge - Oper Map & Records	-	-	-
(17) 816 - Undergrnd Strge - Oper Wells Expense	21,970	22,469	22,982
(17) 817 - Undergrnd Strge - Oper Lines Expense	28,472	29,119	29,783
(17) 818 - Undergrnd Strge - Oper Compressor Sta Exp	336,741	344,391	352,254
(17) 819 - Undergrnd Strge - Oper Compressor Sta Fuel	56,816	58,107	59,434
(17) 820 - Undergrnd Strge - Oper Meas & Reg Sta Exp	9,840	10,063	10,293
(17) 821 - Undergrnd Strge - Oper Purification Exp	-	-	-
(17) 823 - Storage Gas Losses	-	-	-
(17) 824 - Undergrnd Strge - Oper Other Expenses	63,185	64,734	66,329
(17) 825 - Undergrnd Strge - Oper Storage Well Royalty	21,444	21,931	22,432
(17) 826 - Undergrnd Strge - Oper Other Storage Rents	-	-	-
(17) 830 - Undergrnd Strge - Maint Supv & Engineering	147,159	150,503	153,939
(17) 831 - Undergrnd Strge - Maint Structures	29,327	29,993	30,678
(17) 832 - Undergrnd Strge - Maint Reservoirs & Wells	1,575,761	1,611,561	1,648,356
(17) 833 - Undergrnd Strge - Maint Of Lines	7,164	7,326	7,494
(17) 834 - Undergrnd Strge - Maint Compressor Sta Equip	534,885	547,038	559,527
(17) 835 - Undergrnd Strge - Maint Meas & Reg Sta E	-	-	-
(17) 836 - Undergrnd Strge - Maint Purification Equip	6,984	7,143	7,306
(17) 837 - Undergrnd Strge-Maint Other Equipment	7,080	7,240	7,406
(17) 841 - Operating Labor & Expenses	1,095,912	1,127,704	1,160,597
(17) 8432 - Maint Struc & Impro	-	-	-
(17) 8433 - Maintenance of Gas Holders	-	-	-
(17) 8436 - Maintenance of Vaporizing Equipment	-	-	-
(17) 8438 - Maint Measure & Reg	-	-	-
(17) 8439 - Other Gas Maintenance	-	-	-
(17) 8441 - Gas LNG Oper Sup & Eng	-	-	-

**PSE Approved O&M Budget
2022 Through 2025
Natural Gas By FERC Account**

Account Description	2023	2024	2025
(17) 8443 - Liquefaction processing labor and expenses	2,525,569	2,577,062	2,629,620
(17) 8452 - Power	747,974	763,224	778,790
(17) 8453 - Rents	1,430,819	1,459,991	1,489,767
(17) SUBTOTAL	12,148,657	12,449,724	12,759,295
19 - DISTRIBUTION EXPENSE			
(19) 870 - Distribution Oper Supv & Engineering	2,752,300	2,851,271	2,953,693
(19) 871 - Distribution Oper Load Dispatching	285,588	295,449	305,654
(19) 874 - Distribution Oper Mains & Services Exp	22,364,403	22,845,097	23,336,054
(19) 875 - Distribution Oper Meas & Reg Sta Gen	1,798,855	1,844,038	1,890,655
(19) 876 - Distribution Oper Meas & Reg Sta Indus	391,961	404,710	417,904
(19) 878 - Distribution Oper Meter & House Reg	3,026,618	3,121,358	3,219,373
(19) 879 - Distribution Oper Customer Install Exp	3,628,654	3,744,805	3,864,871
(19) 880 - Distribution Oper Other Expense	17,633,686	18,209,406	19,386,347
(19) 881 - Distribution Oper Rents Expense	133,553	133,962	134,385
(19) 885 - Dist Maint Supv & Engineering	207,303	213,818	220,584
(19) 886 - Maint of Facilities and Structures	144,532	148,175	151,923
(19) 887 - Distribution Maint Mains	9,690,579	9,961,122	10,239,508
(19) 889 - Distribution Maint Meas & Reg Sta Gen	922,735	951,263	980,729
(19) 890 - Distribution Maint Meas & Reg Sta Ind	157,389	162,766	168,331
(19) 892 - Distribution Maint Services	6,526,893	6,672,959	6,822,782
(19) 893 - Distribution Maint Meters & House Reg	1,371,565	1,419,863	1,469,902
(19) 894 - Distribution Maint Other Equipment	419,738	431,875	444,437
(19) SUBTOTAL	71,456,351	73,411,935	76,007,135
20 - CUSTOMER ACCTS EXPENSES			
(20) 901 - Customer Accounts Supervision	128,425	132,167	136,039
(20) 902 - Meter Reading Expense	10,418,406	10,608,017	10,801,546
(20) 903 - Customer Records & Collection Expense	15,070,567	15,551,457	15,729,216
(20) 904 - Uncollectible Accounts	3,127,797	3,220,169	3,315,312
(20) 905 - Misc. Customer Accounts Expense	-	-	-
(20) SUBTOTAL	28,745,194	29,511,809	29,982,113
21 - CUSTOMER SERVICE EXPENSES			
(21) 908 - Customer Assistance Expense	6,746,904	6,792,510	6,790,972
(21) 909 - Info & Instructional Advertising	1,639,634	1,677,649	1,716,946
(21) 910 - Misc Cust Svc & Info Expense	97	101	104
(21) 911 - Sales Supervision Exp	-	-	-
(21) 912 - Demonstration & Selling Expense	(55,049)	(54,071)	(65,996)
(21) 913 - Advertising Expenses	-	-	-
(21) 916 - Misc. Sales Expense	-	-	-
(21) SUBTOTAL	8,331,587	8,416,189	8,442,026
22 - CONSERVATION AMORTIZATION			
(22) 908 - Customer Assistance Expense	-	-	-
(22) SUBTOTAL	-	-	-

**PSE Approved O&M Budget
2022 Through 2025
Natural Gas By FERC Account**

Account Description	2023	2024	2025
<i>23 - ADMIN & GENERAL EXPENSE</i>			
(23) 920 - A & G Salaries	40,523,883	41,904,932	45,030,217
(23) 921 - Office Supplies and Expenses	4,020,528	4,067,075	4,138,831
(23) 922 - Admin Expenses Transferred	(11,825,470)	(11,768,257)	(13,782,194)
(23) 923 - Outside Services Employed	6,871,529	7,073,661	7,054,503
(23) 924 - Property Insurance	546,161	557,383	520,533
(23) 925 - Injuries & Damages	4,554,770	4,603,995	4,498,903
(23) 926 - Emp Pension & Benefits	15,602,898	16,151,488	16,716,928
(23) 928 - Regulatory Commission Expense	2,335,565	2,400,203	2,431,325
(23) 9301 - Gen Advertising Exp	-	-	-
(23) 9302 - Misc. General Expenses	4,779,172	4,872,417	4,950,323
(23) 931 - Rents	2,209,204	2,302,365	2,186,783
(23) 932 - Maint Of General Plant- Gas	1,220,110	1,241,810	1,263,995
(23) 935 - Maint General Plant - Electric	9,690,227	9,884,714	10,039,617
(23) SUBTOTAL	80,528,578	83,291,788	85,049,763
TOTAL OPERATING AND MAINTENANCE	\$ 201,210,367	\$ 207,081,445	\$ 212,240,330