

Appendix 12: Compensation Analysis

1 The following figures provide a detailed explanation of the changes in the
2 compensation expense category - salaries, overtime, benefits, and health and
3 education tax. The three figures augment the figures illustrated in the *Expenses*
4 *Chapter* (Normal Operating Salary Analysis) and provide detail at the corporate
5 compensation level (Normal Operating and Initiative Expenses).

Figure EXP App 12- 1 Corporate Annual Compensation Changes – Corporate Total

Line No.	2020/21A	2021/22FB	Change	%	2022/23F	Change	%	2023/24F	Change	%
1	<i>(C\$000s, except where noted)</i>									
2	Gross Salaries	143,897	150,574	6,677		152,525	1,951	155,437	2,912	
3	Vacancy Allowance	(11,191)	(8,300)	2,891		(6,200)	2,100	(6,200)	-	
4	Total Net Salaries - Normal Operations	132,706	142,274	9,568	7.21%	146,325	4,051	149,237	2,912.3	1.95%
5	Salaries - Improvement Initiatives	1,389	3,002	1,613		3,203	201	2,023	(1,180)	
6	Overtime	1,167	1,520	353		1,498	(23)	1,482	(16)	
7	Benefits	36,627	36,494	(133)		36,568	73	36,643	75	
8	H&E Tax	2,896	3,338	442		3,365	28	3,394	28	
9	Total Compensation	174,785	186,628	11,844	6.78%	190,958	4,330	192,778	1,820	0.95%
10	Total Compensation Increase Analysis		2021/22FB	Change		2022/23F	Change		2023/24F	Change
11	Prior Year Balance (Total Net Salaries - Normal Operations)			132,706			142,274			146,325
12	Change in vacancy Allowance			2,891			2,100			-
13	FTE Normal Operation Additions / Changes (2020/21)			3,000						
14	FTE Normal Operation Reductions / Changes (2021/22)						(770)			
15	FTE Normal Operation Reductions / Changes (2022/23)									(327)
16	Economic - Inscope		0.00%	-		0.00%	-		0.50%	366
17	Economic - Out of Scope		0.00%	-		0.00%	-		0.00%	
18	Steps in scale		2.00%	2,654		2.00%	2,845		2.00%	2,926
19	Salaries - Recovery			1,077			-			-
20	Other Salary Acct adjustments			(517)			-			-
21	Other adjustments / Rounding			463			(125)			(53)
22	Total Net Salaries - Normal Operations			142,274			146,325			149,237
23	Prior Year Balance (Initiative Salaries, Overtime, Benefits and H&E Tax)			42,079			44,354			44,633
24	Salaries - Improvement Initiatives			1,613			201			(1,180)
25	Overtime			353			(23)			(16)
26	Benefits			(133)			73			75
27	H&E Tax			442			28			28
28	Total Compensation			186,628			190,958			192,778

Figure EXP App 12- 2 Corporate Compensation/Payroll Costs – Corporate Total

Line No.	Fiscal Year	Payroll Costs	Change from prior year	Change (%)	Average Actual FTE	Average Comp per FTE	Change (%)
1	<i>(C\$000s, except where noted)</i>						
2	2016/17*	167,180	4,883	3.01%	1898.9	88.04	2.11%
3	2017/18	165,585	-1,595	-0.95%	1860.9	88.98	1.07%
4	2018/19	165,857	273	0.16%	1772.7	93.56	5.30%
5	2019/20	172,117	6,260	3.77%	1826.3	94.24	0.73%
6	2020/21	174,785	2,667	1.55%	1801.3	97.03	2.96%
7	*For the purpose of analysis, in 2016/17 the one time accounting adjustment of \$4.53 million was added back to						
8	payroll costs and the average actual FTE for normal operations only as FTE initiatives for improvement						
9	initiatives are capitalized						

Figure EXP App 12- 3 Corporate Annual Compensation Changes – Corporate Total

Line No.	Fiscal Year	Change due to Economic Increase	Change due step in scale	Total Change due to salary rate changes	Change due to FTE changes and other	Change due to Overtime	Change due to H & E Tax	Change due to Benefit	Total Change in Comp. Inc / (Dec)	Change in Average Actual FTE	Change in Average Comp per FTE (\$)
1	<i>(C\$000s, except where noted)</i>										
2	2016/17A	2,872	830	3,702	1,423	(279)	149	(112)	4,883	16.5	1.63
3	2017/18A	2,214	2,001	4,215	(5,691)	(506)	(43)	430	(1,595)	(38.0)	0.94
4	2018/19A	2,504	2,181	4,684	(5,321)	346	(22)	586	273	(90.8)	4.71
5	2019/20A	2,191	2,191	4,381	2,056	2	106	(286)	6,260	53.6	0.68
6	2020/21A	1,300	2,276	3,576	(5,969)	(275)	(5)	5,340	2,667	(25.0)	2.79