

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

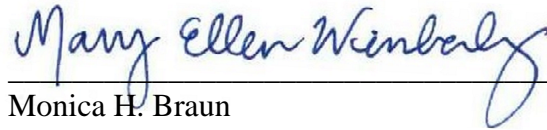
ELECTRONIC APPLICATION OF DELTA)	
NATURAL GAS COMPANY, INC. FOR AN)	CASE NO. 2024-00346
ADJUSTMENT OF RATES)	

DELTA NATURAL GAS COMPANY, INC.’S NOTICE OF FILING

On April 24, 2025, the Commission issued two orders granting in part and denying in part Delta Natural Gas Company, Inc.’s (“Delta”) Petitions for Confidential Protection filed on November 25, 2024, December 9, 2024, and January 3, 2025. The Orders deny confidential protection for the (1) salary information related to the president in response to AG 1-25, (2) highlighted information in Tab 60, and (3) Excel file of Tab 60 provided in response to PSC 1-54. Pursuant to those orders, Delta hereby files a public, unredacted version of Tab 60 and the corresponding Excel file provided in response to PSC 1-54 for which the Commission denied confidential protection. Delta is also providing a public version of the response to AG 1-25 with the salary information for which the Commission denied confidential protection unredacted. Delta does not object to the Commission’s determination in this proceeding but reserves all rights to seek confidential protection in subsequent proceedings.

Dated: May 6, 2025

Respectfully submitted,



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CERTIFICATE OF SERVICE

In accordance with the Commission's Order of July 22, 2021 in Case No. 2020-00085 (Electronic Emergency Docket Related to the Novel Coronavirus COVID-19), this is to certify that the electronic filing has been transmitted to the Commission on May 6, 2025, and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.



Counsel for Delta Natural Gas Company, Inc.

Company: Delta Natural Gas Company, Inc.

Question Number: PSC-FR-Tab 60

Witness: Packer, Jr., William

Case No. 2024-00346

Forecasted Test Period Filing Requirements

Forecasted Test Period 12ME 6/30/26; Base Period 12ME 2/28/25

Description of Filing Requirement 807 KAR 5:001 Section 16(8)(g)

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.

Response:

See attached. A portion of the attachment is confidential and is being filed pursuant to a petition for confidential protection. For further analysis of employee compensation and employee benefits, please see the testimony of William Packer.

Line No.	Description	Base Period	% Change	Forecasted Period
1	<u>Man Hours</u>			
2	Salary/Straight Time Hours	311,419	0.0%	311,419
3	OverTime Hours	<u>15,895</u>	0.0%	<u>15,895</u>
4	Total Man Hours	327,314	0.0%	327,314
5				
6	Ratio of OT Hours to ST Hours	5.1%		5.1%
7				
8	<u>Straight, OT/Premium Dollars</u>			
9	Salary/Straight Time Dollars	10,757,050	4.1%	11,201,595
10	OverTime Dollars	<u>559,883</u>	-24.4%	<u>423,527</u>
11	Total Labor Dollars	11,316,934	2.7%	11,625,122
12				
13	Ratio of OT Dollars to ST Dollars	5.2%		3.8%
14				
15	O&M Labor Dollars	8,827,208	2.7%	9,067,595
16				
17	Ratio of O&M Labor Dollars to Total Labor Dollars	78.0%		78.0%
18				
19	<u>Employee Benefits</u>			
20	Total Employee Benefits	3,834,323	26.3%	4,842,796
21	Employee Benefits O&M	2,990,772		3,777,381
22				
23	Ratio of Employee Benefits O&M to Total Employee Benefits	78%		78%
24				
25	<u>Payroll Taxes</u>			
26	Total Payroll Taxes	764,981	11.6%	853,479
27	Payroll Taxes O&M	597,450	11.6%	666,567
28				
29	Ratio of Payroll Taxes O&M to Total Payroll Taxes	78.1%		78.1%
30				
31	<u>Employee Levels</u>			
32	Average Employee Levels	153	6.2%	162
33	Period-End Employee Levels	149	0.0%	149

Title of Executive: President

Base Period (March 1, 2024 - February 28, 2025):

Total Salary	238,149
Other Allowances and Compensation	<u>25,335</u>
Subtotal	263,484

Employee Benefits*:

Healthcare	24,991
Life Insurance	1,236
Long Term Disability	461
Defined Contribution	<u>25,873</u>
Subtotal	52,561

Payroll Taxes:

F.I.C.A.	6,112
Medicare	3,788
Federal Unemployment	42
State Unemployment	<u>57</u>
Subtotal	9,999

Total Compensation and Taxes	326,044
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Forecasted Period (Calendar 2025):

Total Salary	242,027
Other Allowances and Compensation	<u>25,335</u>
Subtotal	267,362

Employee Benefits*:

Healthcare	24,991
Life Insurance	1,236
Long Term Disability	461
Defined Contribution	<u>25,873</u>
Subtotal	52,561

Payroll Taxes:

F.I.C.A.	10,857
Medicare	3,761
Federal Unemployment	42
State Unemployment	<u>57</u>
Subtotal	14,717

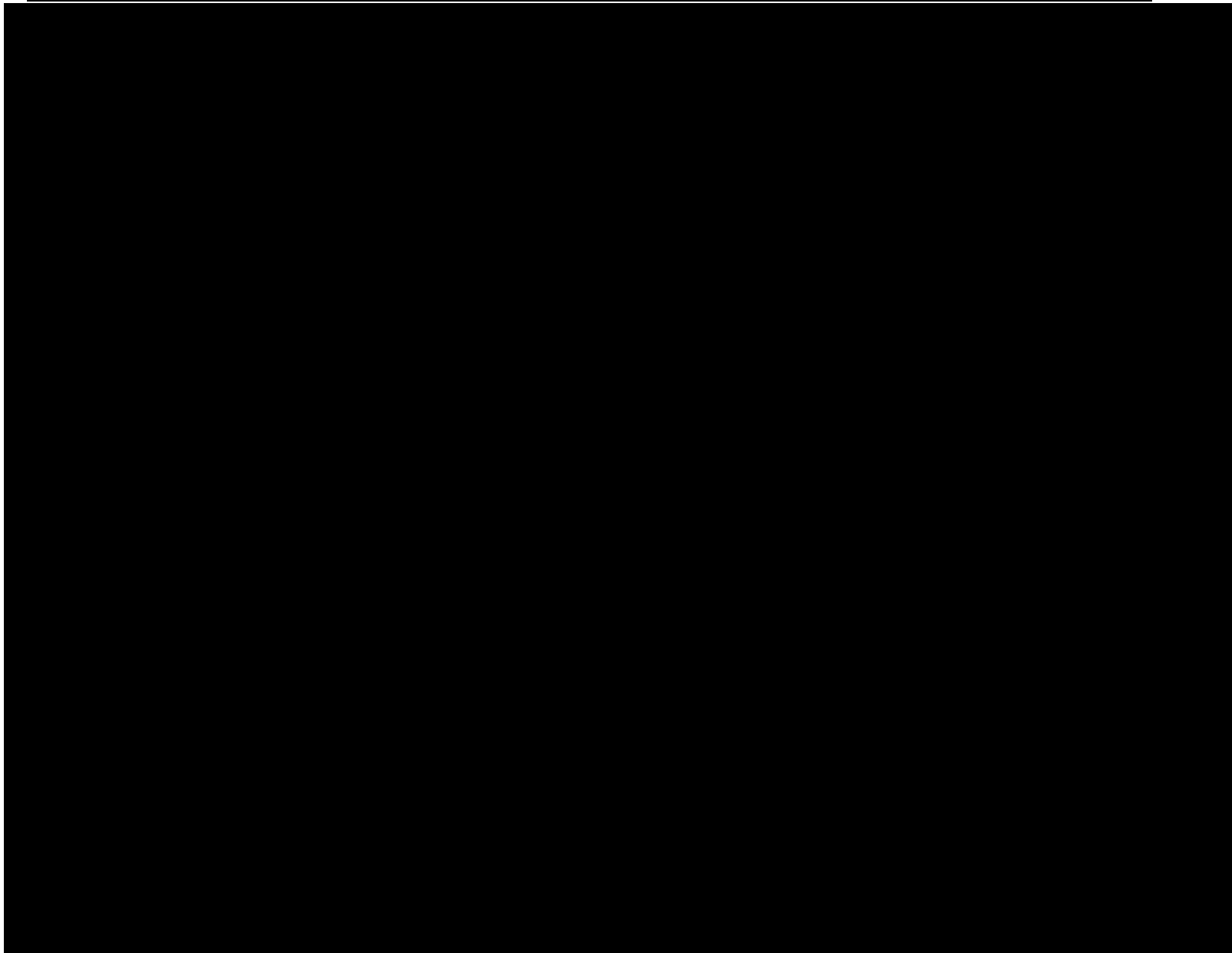
Total Compensation and Taxes	334,640
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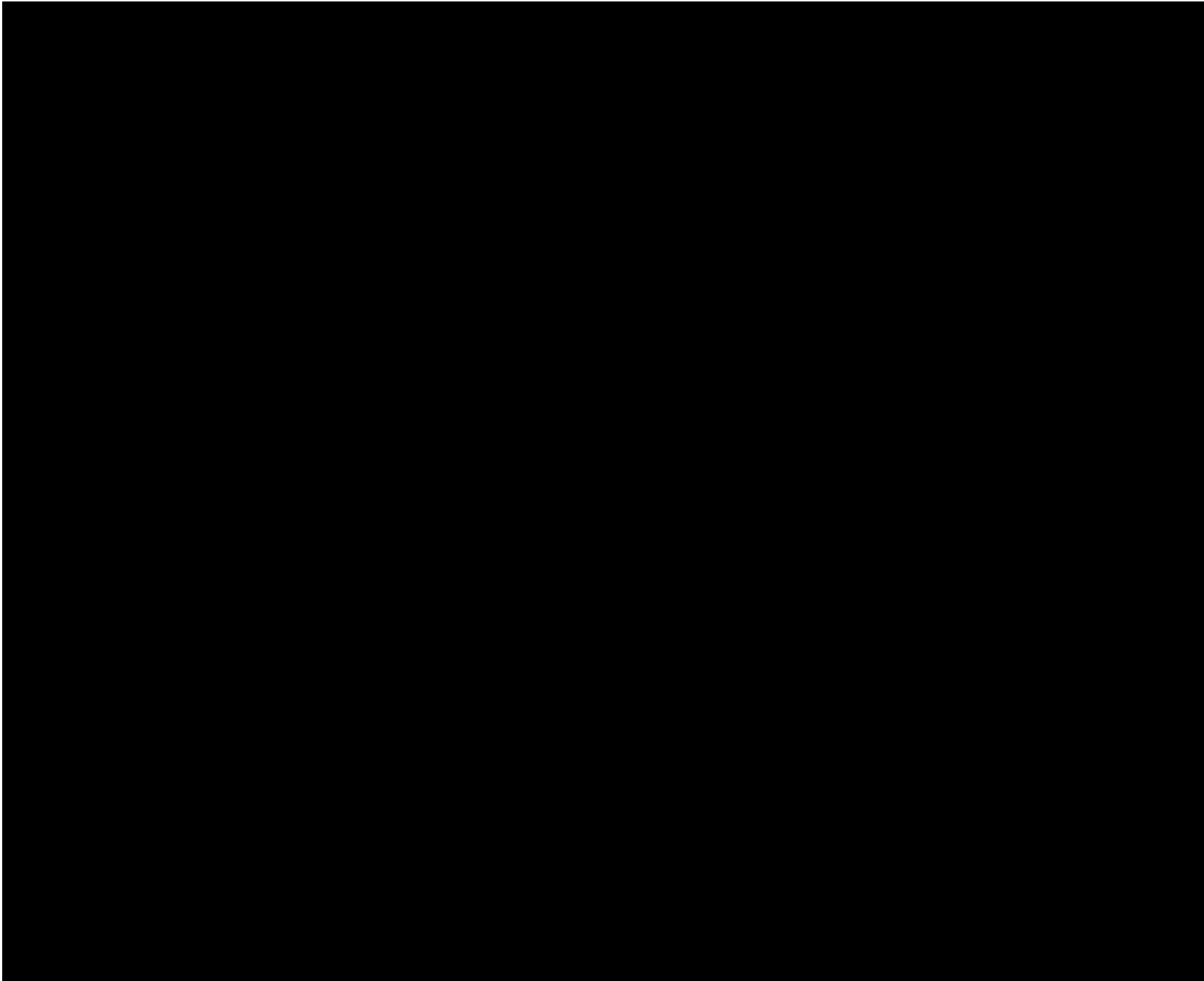
*Employee benefits amounts from Employee's 2023 Total Rewards Statement.

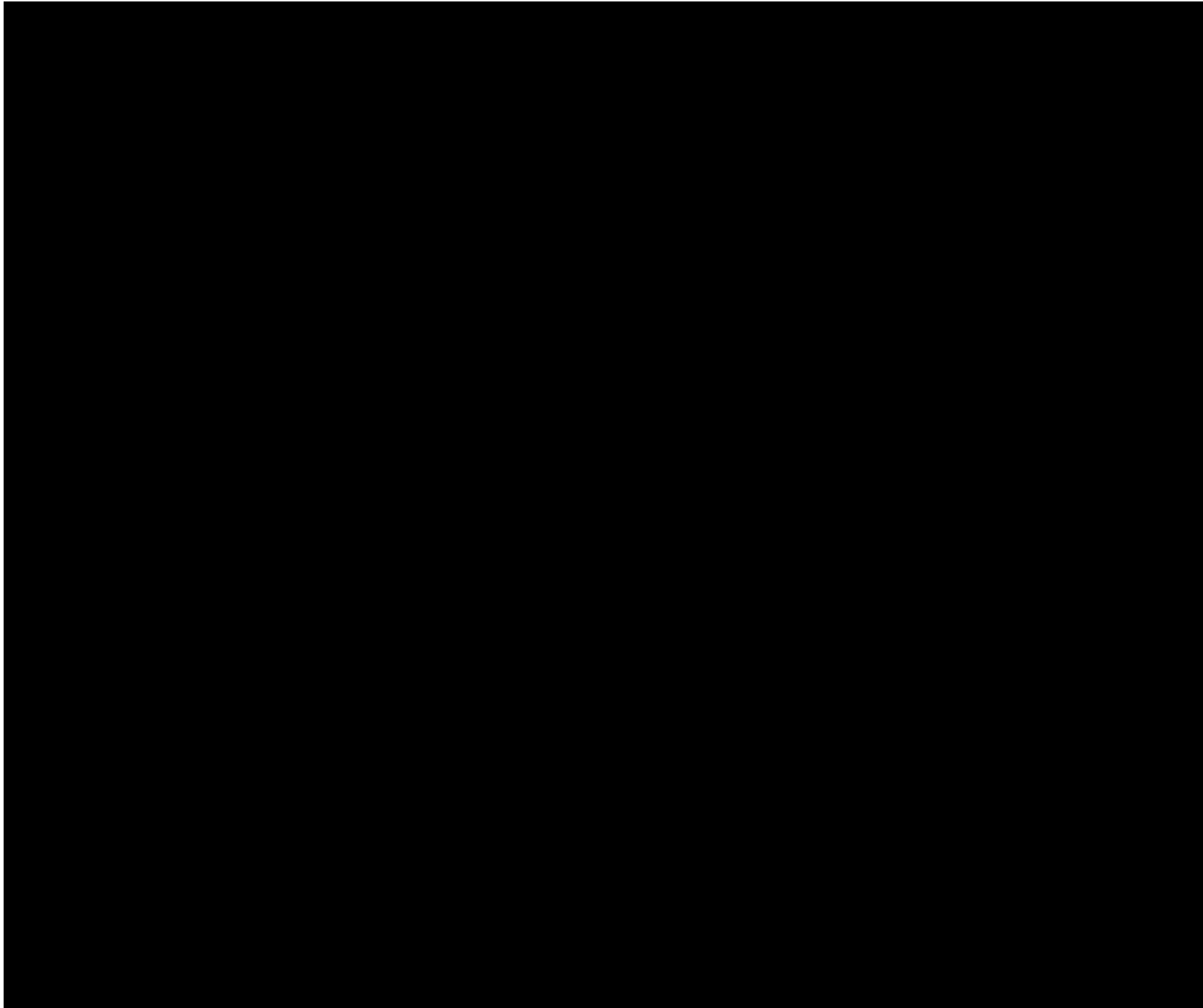
Note: Executive is eligible to receive a Bonus from the non-regulated affiliates.

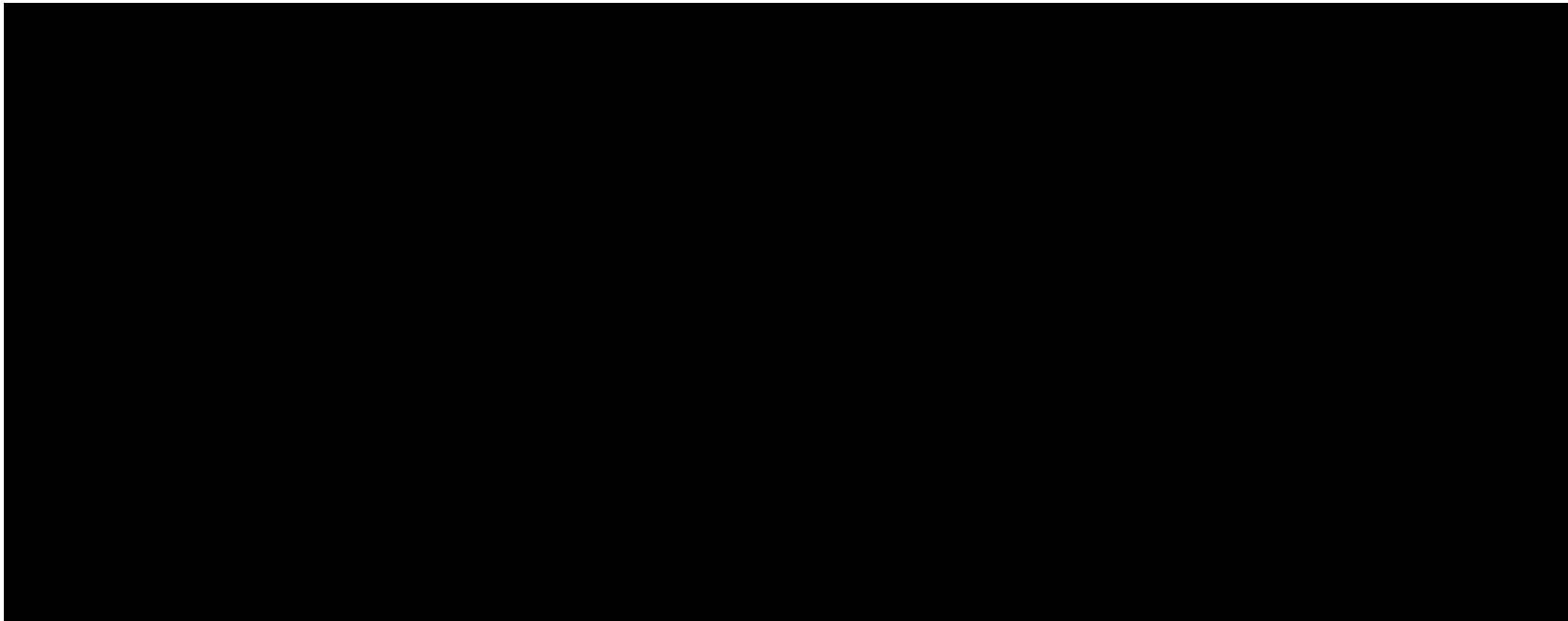
This is not included in this calculation. The non-regulated bonus amount paid on 05/03/2024 was \$82,326.00

FPFTP								
Position ID	Roster Status @ 11/30/24	Position Title	Salary	Overtime	STI	LTI	Achievement	TOTAL









P-65921	Active	State President	247,045.17	-	30,124.69	49,409.03	-	326,579
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