Company: Delta Natural Gas Company, Inc.

Question Number: PSC-BPU-Tab 60

Witness: Packer, Jr., William

Case No. 2024-00346

Forecasted Test Period Filing Requirements Base Period Update

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. The attachment is confidential and is being filed pursuant to a petition for confidential protection.

Line No.	Description	Base Period	% Change	Forecasted Period
1	**Man Hours**			
2	Salary/Straight Time Hours	318,648	-2.8%	309,707
3	OverTime Hours	19,262	-17.5%	15,895
4	Total Man Hours	337,910	-3.6%	325,602
5				
6	Ratio of OT Hours to ST Hours	6.0%		5.1%
7				
8	**Straight, OT/Premium Dollars**			
9	Salary/Straight Time Dollars	10,896,104	2.8%	11,201,595
10	OverTime Dollars	783,236	-45.9%	423,527
11	Total Labor Dollars	11,679,340	-0.5%	11,625,122
12				
13	Ratio of OT Dollars to ST Dollars	7.2%		3.8%
14				
15	O&M Labor Dollars	9,109,885	-0.5%	9,067,595
16				
17	Ratio of O&M Labor Dollars to Total Labor Dollars	78.0%		78.0%
18				
19	**Employee Benefits**			
20	Total Employee Benefits	3,598,795	30.3%	4,689,175
21	Employee Benefits O&M	2,807,060		3,657,557
22				
23	Ratio of Employee Benefits O&M to Total Employee Benefits	78%		78%
24				
25	**Payroll Taxes**			
26	Total Payroll Taxes	922,499	-7.5%	853,479
27	Payroll Taxes O&M	720,472	-7.5%	666,567
28				
29	Ratio of Payroll Taxes O&M to Total Payroll Taxes	78.1%		78.1%
30				
31	**Employee Levels**			
32	Average Employee Levels	153	5.9%	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	20,224
Subtotal	258,373
Employee Benefits*:	
Healthcare	24,991
Life Insurance	1,236
Long Term Disability	461
Defined Contribution	25,873
Subtotal	52,561
Payroll Taxes:	
F.I.C.A.	6,059
Medicare	3,674
Federal Unemployment	42
State Unemployment	59
Subtotal	9,834
Total Compensation and Taxes	320,768
Forecasted Period (Calendar 2025):	
Total Salary	242,027
Other Allowances and Compensation	25,335
Subtotal	267,362
Employee Benefits*:	
Healthcare	24,991
Life Insurance	1,236
Long Term Disability	461
Defined Contribution	25,873
Subtotal	52,561
Payroll Taxes:	
F.I.C.A.	10,857
Medicare	3,761
Federal Unemployment	42
State Unemployment	57
Subtotal	14,717
Total Compensation and Taxes	334,640

*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