

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Complainant,

v.

CASCADE NATURAL GAS CORPORATION,

Respondent.

DOCKET UG-200568

**WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT
CROSS-EXAMINATION EXHIBIT
FOR CASCADE WITNESS, JAMES E. KAISER**

EXHIBIT JEK-__X

Cascade's Supplemental Response to Public Counsel Data Request No. 79,
with Attachment "PC-79 Year-End Salary Review for 2019",
Attachment "PC-79 Year-End Salary Review for 2020",
Attachment "PC-79 Year-End Salary Review Letter for 2021",
and Attachment "PC-79 Yr-End Salary Review Approvals"

February 18, 2021

Washington Utilities and Transportation Commission
v.
Cascade Natural Gas Corporation
Public Counsel Data Request
UG-200568

Request No. 79 Supplemental

Date prepared: February 10, 2021

Preparer: Roxanne Roerick

Contact: Christopher Mickelson

Email: Christopher.Mickelson@cngc.com

Telephone: 509-734-4549

PC-79 Re: Wages — Post Test-Year Wage Increases.

Please provide documentation showing the board of directors' authorization of the non-bargaining pay increases for 2019, 2020, and 2021.

Response:

The Board of Directors does not approve nonunion salary increases. The President of MDUR and the President of the Utilities Group (MDUG) approve the budget percentage each year and the Vice President of Human Resources at MDUR provides that information to the officer group at MDUG. Attached are the memos (PC-79 Year-end Salary Review for 2019.PDF, PC-79 Year-end Salary Review for 2020.PDF, and PC-79 Year-end Salary Review Letter for 2021.PDF) provided by the Vice President of Human Resources for each of the years 2019-2021.

Supplemental: Cascade is supplementing our original response to PC-79 to provide the actual yearend approval that are now reflect in employee's paychecks. See attached 2020 YR End Salary Review Approvals.pdf.



LOCATION: MDU RESOURCES
 DATE: 11/1/2018
 WRITER: Anne Jones
 SUBJECT: Yearend Salary Review

Stephanie Barth
 Mark Chiles
 Pat Darras
 Hart Gilchrist

Rob Johnson
 Dan Kuntz
 Peggy Link
 Scott Madison

Eric Martuscelli
 Tammy Nygard
 Jeff Rust
 Garret Senger

Jay Skabo
 Jason Vollmer
 Julie Gerving

2019 MERIT INCREASE GUIDELINES

The 2019 merit pay budget increases for non-bargained employees of MDU Resources and the regulated companies has been approved. Worksheets for 2019 pay recommendations will be distributed to directors/managers by the Human Resources Department the week of November 5.

The overall budget approved is 4% for the 2019 salary review. **Managers will be given 3% of the budget** to work with. HR will retain 0.5 % to work with VP's and address compression, equity issues, affirmative action items and promotions. The 0.5 % that remains is for the 2019 mid-year review.

The budget authorized for our salary review process was calculated from current non-bargained employee salaries. The amount budgeted is by VP Rollup, not necessarily per person and any excess funds could be reallocated based on need. Managers are expected to allocate any merit pay increases based on employee performance (merit) and equity (internal and external). While a percentage increase less than 2% should not be used, you and your managers should differentiate exceptional performers, expedite equity, recognize positions that are difficult to fill, and address compression issues. A recommended approach is to start at 2% for all, then allocate additional dollars to address these items. Any increase causing you to go over budget must be justified on the spreadsheet in the notes section. Strong performers should see a higher increase than an average performer.

Managers should submit their yearend promotion requests directly on the salary spreadsheet with justification in the notes section. Non-competitive promotions are typically considered only during the yearend salary review and mid-year salary review. For these promotions, include in the notes section on the spreadsheet the additional responsibilities taken on, and documenting how the minimum qualifications are met. These promotions are not required to be submitted through Workforce Central.

Employees that are above the salary range maximum (120 compa) are considered "red-circled" and are not eligible for a base pay increase for 2019, but may be considered for a lump sum bonus; however, there may be a small number of exceptions due to compression issues or in the case of key high-performing employees. On the bottom of the spreadsheets, managers will see employees that are not eligible for a salary increase in December because of a recent promotion, pay adjustment or recent new hire date (hired after July 1). We may want to address these mid-year 2019. In addition, employees receiving Marginal or Unacceptable Performance Review scores (less than 2.75) are not eligible for a pay increase. Managers should work with their HR department to put these employees on a Performance Improvement Plan.

I ask each of you to work with your managers **to stay within an overall 3% budget by VP rollup**. Managers will be provided the following guidelines to help promote consistency and ultimately stay within budget when completing their worksheets.

cc: Dave Goodin Jim Kaiser
 Trevor Hastings Linda Murray
 Nicole Kivisto Amanda Ross
 Melinda Steckler

GUIDELINE FOR ALLOCATING 2019 MERIT INCREASE BUDGET

Below are a few bullet points to keep in mind as you complete the salary worksheet for your employees.

- For employees to be eligible for an increase, a performance appraisal **must** have been completed by October 31, 2018.
- Performance appraisal scores help identify your strong performers. Be sure to take this into account when giving a percentage increase to employees of similar jobs. Generally, stronger performers should see a larger percentage increase.
- Employees receiving Marginal or Unacceptable Performance Review scores (less than 2.75) are not eligible for a yearend pay increase.
- Employees promoted or hired after July 1st – the salary offered at that time addressed the yearend salary review process. They are not eligible for a yearend increase during this process and were moved to the bottom of the spreadsheet.
- Employees with less than an 85 compa are in large bold font on the worksheet. The Shared Services HR philosophy is that employees should be at no less than 85 compa within the first year in the position. We understand this philosophy might be challenging to attain for 2019. However, I ask managers to work within their budgets to get employees closer to an 85 compa.
- At the end of each row on the worksheet is a notes/justification section. This section **must** be completed for an employee you are considering for a promotion or have proposed an increase of 5% or more. A promotion justification should include: confirmation that the employee meets the minimums of the new position, a description of new or increased responsibilities they have taken on or will take on and recent significant accomplishments.
- Managers should complete the salary worksheet and provide to their Vice President for review by **Tuesday, November 13, 2017**.
- Vice Presidents will review and email their group's completed worksheets to Whitney Paul and Craig Pulley for the Utilities group, Stacy Fischer for WBI, and Roxanne Roerick for MDUR and the Corporate Shared Services groups that cross companies no later than **5PM on Friday, November 16, 2018**.

2019 PAY STRUCTURE

Below is the 2019 MDU Resources pay structure. The structure is common to MDU Resources and their business units. It is reviewed and updated annually based on salary market studies.

2019 Pay Grade Structure

Grade	Minimum	Midpoint	Maximum
29	\$22,080	\$27,600	\$33,120
30	25,520	31,900	38,280
31	29,440	36,800	44,160
32	34,000	42,500	51,000
33	39,280	49,100	58,920
34	45,920	57,400	68,880
35	52,960	66,200	79,440
36	61,840	77,300	92,760
37	71,360	89,200	107,040
38	82,640	103,300	123,960
39	100,000	125,000	150,000
40	116,000	145,000	174,000
41	128,000	160,000	192,000
42	144,000	180,000	216,000

SALARY REVIEW PROCESS STEPS FOR MANAGERS AND SUPERVISORS

1. Review Demographics

- Worksheets are based upon classification and pay level effective the first pay check in November.
- Ensure all employees are listed; job titles, pay grades, performance ratings, and pay levels are accurate. Work with Whitney or Craig for the Utilities group, Stacy for WBI, and Roxanne for MDUR and the Corporate Shared Services groups regarding any changes or updates to this information.

2. Merit Increases

- Recommend a pay adjustment by inputting a percentage in the Proposed Increase % column. The Salary Increase \$ Value, New 2019 Salary, Compa, and Total Dollars Spent cells will automatically calculate and update.
- Exceptions to guidelines should be infrequent and will require additional supporting documentation. Be sure to include justification in the notes section of the spreadsheet.
- We recommend starting with 2% for each employee, and allocating additional dollars for high performers, flight risks, equity concerns, etc.

3. Lump Sum Bonuses

- Employees paid substantially above the midpoint of their salary range (compa of 1.17 or higher) may be considered for a lump sum bonus in lieu of an increase to annual salary. You are encouraged to consult with your HR Representative if utilizing a lump sum would create equity concerns between the employee and bargained positions supervised. These bonuses will be considered part of the budget dollars spent.
- Lump sum bonuses do not increase base salary. They normally are used to improve equity issues between employees in the same classification.
- Lump sum bonuses will be paid in a separate check in January and included in the employee's 2019 wages.

4. Submit Spreadsheets

- Discuss and provide salary recommendations and worksheets to your Vice President by **Tuesday, November 13.** Vice Presidents will email completed spreadsheets to Whitney and Craig for the Utilities group Stacy for WBI, and Roxanne for MDUR and the Corporate Shared Services groups no later than **5PM on Friday, November 16.**

We greatly appreciate your help in completing the worksheets.

SALARY REVIEW TIMELINE

- **November 5 & 6** – Salary worksheets and guidelines distributed
- **November 13** – Salary worksheets due to Vice Presidents from Directors/Managers
- **November 16** – All salary recommendations reviewed by Vice Presidents and emailed to Whitney and Craig for the Utilities group, Stacy for WBI, and Roxanne for MDUR and the Corporate Shared Services groups.
- **Week of December 3** – Final approval of recommendations by Dave Goodin, Trevor Hastings and Nicole Kivisto.
- **Week of December 10** – Managers / supervisors communicate salary increase information to employees

Effective Date of 2019 Increases

- **December 10** – CNG, GPNG, MDU, MDUR, WBI employees
- **December 23** – IGC employees

Pay Date Reflecting New 2019 Wage

- **January 4** – CNG, GPNG, MDU, MDUR, WBI
- **January 11** – IGC



LOCATION: MDU RESOURCES
 DATE: 11/1/2019
 WRITER: Anne Jones
 SUBJECT: Year-end Salary Review

Stephanie Barth
 Mark Chiles
 Pat Darras
 Hart Gilchrist

Rob Johnson
 Dan Kuntz
 Peggy Link
 Scott Madison

Eric Martuscelli
 Tammy Nygard
 Jeff Rust
 Garret Senger

Jay Skabo
 Jason Vollmer
 Julie Gerving

2020 MERIT INCREASE GUIDELINES

The 2020 merit pay budget increases for non-bargained employees of MDU Resources and the regulated companies has been approved. Worksheets will be distributed to directors/managers by the Human Resources Department the week of November 5.

The overall budget approved is 4% for the 2020 salary review. **Managers will be given 3% of the budget** to work with. The remaining 1% will be used to address compression, equity issues, affirmative action items and promotions, as well as the 2020 mid-year review.

The budget authorized for our salary review process was calculated from current non-bargained employee salaries. The amount budgeted is by VP Rollup, not necessarily per person and any excess funds could be reallocated based on need. Managers are expected to allocate merit pay increases based on employee performance (merit) and equity (internal and external). While a percentage increase less than 2% should not be used, you and your managers should differentiate exceptional performers, expedite equity, recognize positions that are difficult to fill, and address compression issues. A recommended approach is to start at 2% for all, then allocate additional dollars to address these items. Any increase causing you to go over budget must be justified on the spreadsheet in the notes section. Strong performers should see a higher increase than an average performer.

Managers should submit their year-end promotion requests directly on the salary spreadsheet with justification in the notes section. Non-competitive promotions are typically considered only during the year-end and mid-year salary review. For these promotions, use the notes column on the spreadsheet to list the additional responsibilities taken on and how the minimum qualifications are met. These promotions are not required to be submitted through Workforce Central.

Employees that are above the salary range maximum (120% compa) are considered "red-circled" and ineligible for a base pay increase for 2020, but may be considered for a lump sum bonus; however, there may be a small number of exceptions due to compression issues or in the case of key high-performing employees. On the bottom of the spreadsheets, we list employees that are ineligible for a year-end salary increase because of a recent promotion, pay adjustment or recent new hire date (hired after July 1). We may want to address these during mid-year 2020. In addition, employees receiving Marginal or Unacceptable Performance Review scores (less than 2.75) are not eligible for a pay increase. Managers should work with their HR department to put these employees on a Performance Improvement Plan.

I ask each of you to work with your managers **to stay within an overall 3% budget by VP rollup**. Managers will be provided the following guidelines to help promote consistency and ultimately stay within budget when completing their worksheets.

cc: Dave Goodin
 Nicole Kivisto

Jim Kaiser
 Amanda Ross

Trevor Hastings
 Melinda Steckler

Linda Murray

GUIDELINE FOR ALLOCATING 2020 MERIT INCREASE BUDGET

Below are a few bullet points to keep in mind as you complete the salary worksheet for your employees.

- HR has identified and made recommendations for employees with 7+ years of service who are not yet within market range (93% - 107% compa) and in good standing. Those increases above 3% will count towards the 1% reserved for such purposes, as we see these as equity issues. If you disagree with our recommendation, please justify in the Notes column of the spreadsheet.
- For employees to be eligible for an increase, a performance appraisal **must** have been completed by October 31, 2019.
- Performance appraisal scores help identify your strong performers. Be sure to take this into account when giving a percentage increase to employees of similar jobs. Generally, stronger performers should see a larger percentage increase.
- Employees receiving Marginal or Unacceptable Performance Review scores (less than 2.75) are not eligible for a year-end pay increase.
- Employees promoted or hired after July 1st – the salary offered at that time addressed the year-end salary review process. They are not eligible for a year-end increase during this process and were moved to the bottom of the spreadsheet.
- Employees with less than an 85% compa are in large bold font on the worksheet. The Shared Services HR philosophy is that employees should be at no less than 85 compa within the first year in the position. We understand this philosophy might be challenging to attain for 2020. However, I ask managers to work within their budgets to get employees closer to an 85% compa.
- At the end of each row on the worksheet is a notes/justification section. This section **must** be completed for an employee you are considering for a promotion or have proposed an increase of 5% or more. A promotion justification should include: 1) confirmation that the employee meets the minimums of the new position, 2) a description of new or increased responsibilities they have taken on or will take on and 3) recent significant accomplishments.
- Managers should complete the salary worksheet and provide to their Vice President for review by **Tuesday, November 12, 2019**
- Vice Presidents will review and email their group's completed worksheets to Whitney Paul (Midwest) and Justin Waldron (West) for MDU Utilities Group, Stacy Fischer for WBI, and Brooke Steffes for MDUR no later than **5PM on Friday, November 15, 2019**.

2020 PAY STRUCTURE

Below is the MDU Resources pay structure. The structure is common to MDU Resources and their business units. It is reviewed and updated annually based on salary market studies.

Grade	Minimum	Midpoint	Maximum
29	22,480	28,100	33,720
30	26,160	32,700	39,240
31	30,080	37,600	45,120
32	34,640	43,300	51,960
33	40,080	50,100	60,120
34	47,200	59,000	70,800
35	54,000	67,500	81,000
36	62,400	78,000	93,600
37	73,200	91,500	109,800
38	84,640	105,800	126,960
39	104,000	130,000	156,000
40	116,000	145,000	174,000
41	132,000	165,000	198,000
42	148,000	185,000	222,000

SALARY REVIEW PROCESS STEPS FOR MANAGERS AND SUPERVISORS

1. Review Demographics

- Worksheets are based upon classification and pay level effective the first paycheck in November.
- Ensure all employees are listed; job titles, pay grades, performance ratings, and pay levels are accurate. Work with Whitney (Midwest) or Justin (West) for MDU Utilities Group, Stacy for WBI, and Brooke for MDUR regarding changes or updates to this information.

2. Merit Increases

- Recommend a pay adjustment by inputting a percentage in the Proposed Increase % column. The Salary Increase \$ Value, New 2020 Salary, Compa, and Total Dollars Spent cells will automatically calculate.
- Exceptions to guidelines should be infrequent and will require additional supporting documentation. Be sure to include justification in the notes section of the spreadsheet.
- We recommend starting with 2% for each employee, and allocating additional dollars for high performers, flight risks, equity concerns, etc.

3. Lump Sum Bonuses

- Employees paid substantially above the midpoint of their salary range (compa of 1.17 or higher) may be considered for a lump sum bonus in lieu of an increase to annual salary. You are encouraged to consult with your HR Representative if utilizing a lump sum would create equity concerns between the employee and bargained positions supervised. These bonuses will be considered part of the budget dollars spent.
- Lump sum bonuses do not increase base salary. They normally are used to improve equity issues between employees in the same classification.
- Lump sum bonuses will be paid in a separate check in January and included in the employee's 2020 wages.

4. Submit Spreadsheets

- Discuss and provide salary recommendations and worksheets to your Vice President by **Tuesday, November 12.** Vice Presidents will email completed spreadsheets to Whitney (Midwest) and Justin (West) for MDU Utilities Group, Stacy for WBI, and Brooke for MDUR no later than **5PM on Friday, November 15.**

We greatly appreciate your help in completing the worksheets.

SALARY REVIEW TIMELINE

- **Week of November 5th** – Salary worksheets and guidelines distributed
- **November 12** – Salary worksheets due to Vice Presidents from Directors/Managers
- **November 15** – All salary recommendations reviewed by Vice Presidents and emailed to Whitney (Midwest) and Justin (West) for MDU Utilities Group, Stacy for WBI, and Brooke for MDUR.
- **Week of December 2** – Final approval of recommendations by Dave Goodin, Trevor Hastings and Nicole Kivisto.
- **Week of December 9** – Managers/supervisors communicate salary increase information to employees

Effective Date of 2020 Increases

- **December 9, 2019**

Pay Date Reflecting New 2020 Wage

- **January 3, 2020**



LOCATION: MDU RESOURCES
 DATE: 11/9/2020
 WRITER: Anne Jones
 SUBJECT: Year-end Salary Review

Dave Goodin	Nicole Kivisto	Trevor Hastings	
Jason Vollmer	Peggy Link	Dan Kuntz	Stephanie Barth
Pat Darras	Jay Skabo	Tammy Nygard	Garret Senger
Eric Martuscelli	Hart Gilchrist	Scott Madison	Mark Chiles
Jeff Rust	Rob Johnson	Julie Gerving	

2021 MERIT INCREASE GUIDELINES

The 2021 merit pay budget increases for non-bargained employees of the regulated companies has been approved. Worksheets will be distributed by the HR Department the week of **November 16th**.

Managers are being provided with a 3% budget to work from for annual salary increases. We are asking that teams work within their identified budget dollars. An additional .5% has been reserved for a possible mid-year review focused on affirmative action items, equity concerns and compression issues. A mid-year determination will be made and announced in second quarter.

The budget authorized is calculated from current non-bargained employee salaries. The amount budgeted is by VP Rollup, not necessarily per person and any excess funds could be reallocated based on need. Merit increase should be allocated based on employee performance (merit) and equity (internal and external). While a percentage increase less than 2% should not be used, you and your managers should differentiate exceptional performers, expedite equity, recognize positions that are difficult to fill and address compression issues. **A recommended approach is to start at 2% for all**, then allocate additional dollars to address these items. Any increase causing you to go over budget must be justified on the spreadsheet in the notes section. Strong performers should see a higher increase than an average performer.

Managers should identify year-end promotion requests directly on the salary spreadsheet with justification in the notes column to include additional responsibilities taken on and how the minimum qualifications are met. Non-competitive promotions are typically considered only during the year-end and mid-year salary review and the Workforce Central transaction will be handled by HR.

Employees above the salary range maximum (120% compa) are “red-circled” and ineligible for a base pay increase for 2021 but should be considered for a lump sum bonus. You should only request an exception due to compression or in the case of key high-performing employees as these increases will reduce the available dollars for your other team members. On the bottom of the spreadsheets, we list employees that are ineligible for a year-end salary increase because of a recent promotion, pay adjustment or recent new hire date (hired after July 1). In addition, employees receiving Marginal or Unacceptable performance scores are not eligible for a pay increase. Managers should work with their HR department to put these employees on a Performance Improvement Plan.

I ask each of you to work with your managers **to stay within an overall 3% budget by VP rollup**. Managers will be provided the following guidelines to help promote consistency and ultimately stay within budget when completing their worksheets.

cc: Amanda Ross Jim Kaiser Melinda Steckler

GUIDELINE FOR ALLOCATING 2021 MERIT INCREASE BUDGET

Below are a few bullet points to keep in mind as you complete the salary worksheet for your employees.

- Performance:
 - For employees to be eligible for an increase, a performance appraisal **must** have been completed by October 31, 2020.
 - Performance appraisal scores help identify your strong performers. Be sure to take this into account when giving a percentage increase to employees of similar jobs. Generally, stronger performers should see a larger percentage increase.
 - Employees receiving Marginal or Unacceptable appraisal scores are ineligible for a year-end increase.

- Employees promoted or hired after July 1st are ineligible for a year-end increase and are listed at the bottom of your spreadsheet(s). The salary offered addressed the year-end salary review process.

- Employees with less than an 85% compa are identified in your spreadsheet. Our philosophy is that employees should be at no less than 85% compa within the first year in the position. We understand this might be challenging to attain for 2021 however, please work within your budgets to make progress in this area.

- At the end of each row on the worksheet is a notes/justification column that **must** be completed on promotion requests or increase requests greater than 5%. Promotion justification must include:
 - Confirmation that the employee meets the minimums of the new position; and
 - Description of new or increased responsibilities they have taken on or will take on; and
 - Recent significant accomplishments.

- Managers should complete the salary worksheet and provide to their Vice President for review by **Thursday, November 19, 2020**.

Vice Presidents will review and email their group's completed worksheets to Justin Waldron for MDU Utilities Group, Stacy Fischer for WBI and Brooke Steffes for MDUR no later than **5PM on Tuesday, November 24, 2020**.

2021 PAY STRUCTURE

Below is the MDU Resources pay structure. The structure is common to MDU Resources and their business units. It is reviewed and updated annually based on salary market studies.

Grade	Minimum	Midpoint	Maximum
29	23,200	29,000	34,800
30	26,800	33,500	40,200
31	30,400	38,000	45,600
32	34,800	43,500	52,200
33	40,240	50,300	60,360
34	47,360	59,200	71,040
35	54,240	67,800	81,360
36	63,600	79,500	95,400
37	73,760	92,200	110,640
38	86,800	108,500	130,200
39	108,000	135,000	162,000
40	120,000	150,000	180,000
41	136,000	170,000	204,000
42	152,000	190,000	228,000

SALARY REVIEW PROCESS STEPS FOR MANAGERS AND SUPERVISORS

Review Demographics

- Worksheets are based upon job and pay effective the first paycheck in November.
- Ensure all employees are listed with accurate title, pay grade and rate/salary and appraisal score. Work with your HR Contact regarding changes or updates to this information.

Merit Increases

- Make an increase recommendation by entering a percentage in the Proposed Increase % column. The Salary Increase \$ Value, New 2021 Salary, Compa and Total Dollars Spent will automatically calculate.
- Exceptions to should be infrequent and will require supporting justification in the Notes column.
- We recommend beginning with 2% for each employee then allocating additional dollars for high performers, flight risks, equity concerns, etc.

Lump Sum Bonuses

- These bonuses are part of the budget dollars spent, do not increase base salary and will be paid in January 2021.
- Employees above the 120% pay grade maximum are ineligible for a base pay increase but should be considered for a lump sum. There may be a small number of expectations due to compression or key high-performing employees.
- A lump sum can also be used to improve equity issues between employees in the same job therefore you may consider this option for employees at 117% compa or higher, in lieu of an increase.

Submit Spreadsheets

- Discuss and provide salary recommendations and worksheets to your Vice President (VP) by Thursday, November 19th. VP's will email completed spreadsheets to the HR contact no later than **5PM on Tuesday, November 24th**.

We greatly appreciate your help in completing the worksheets

SALARY REVIEW TIMELINE

- **Week of 11/16** – Salary worksheets and guidelines distributed
- **11/19** – Salary worksheets due to Vice Presidents from Directors/Managers
- **11/24** – All salary recommendations reviewed by VP and emailed to HR contact.
- **Week of 12/14** – Final approval of recommendations by Dave Goodin, Trevor Hastings and Nicole Kivisto.
- **Week of 12/21** – Managers/supervisors communicate salary increase information to employees

Effective Date of 2021 Increases

12/21/20

Check Date Reflecting New 2021 Wage

1/15/21

Docket UG-200568

Exh. JEK-___X

Page 11 of 14

Co	Alpha Name	Title	Salary	Compa	Grade	PR Score	Proposed % Inc	Salary Increase	Salary	Hourly	Compa	Proposed Compa Sum	Notes & Justification	Title
MDU			163,030.00	0.99	41	3.88	3.00%	4,890.00	167,920.00	80.73		99%		9/17/12 Skabo
MDU			154,560.00	0.94	41	4.17	5.50%	8,500.00	163,060.00	78.39		96%	the same compa as a 6% but recognized	4/16/18 Darras
MDU			150,000.00	0.91	41	3		-	150,000.00	72.12		88%	October. Effective 1/18/21	6/29/20 Martuscelli
MDU			165,480.00	1.00	41	2.98		-	165,480.00	79.56		97%	October. Effective 1/18/21	9/17/12 Martuscelli
MDU			156,730.00	0.95	41	3.77	3.00%	4,700.00	161,430.00	77.61		95%		12/12/16 Gilchrist
MDU			163,270.00	0.99	41	3.32	2.50%	4,080.00	167,350.00	80.46		98%		10/19/15 Skabo
MDU			167,880.00	0.91	42	3.78	3.50%	5,880.00	173,760.00	83.54		91%		7/9/18 Madison
MDU			178,970.00	0.97	42	3.83	3.00%	5,370.00	184,340.00	88.63		97%		5/15/20 Darras
MDU			162,750.00	0.88	42	3.83	3.50%	5,700.00	168,450.00	80.99		89%		1/28/19 Chiles
MDU			190,520.00	1.03	42	3.88	3.00%	5,720.00	196,240.00	94.35		103%		4/16/18 Darras
MDU			197,110.00	1.07	42	4.8	5.53%	10,890.00	208,000.00	100.00		109%	10,000.00	9/17/12 Skabo
MDU			167,770.00	0.91	42	3.78	3.00%	5,030.00	172,800.00	83.08		91%		12/25/17 Skabo
MDU			182,430.00	0.99	42	3.83	3.00%	5,470.00	187,900.00	90.34		99%		12/24/18 Darras
MDU			160,500.00	0.87	42	3.65	3.50%	5,620.00	166,120.00	79.87		87%		6/10/19 Nygard
MDU			168,310.00	0.91	42	4	3.50%	5,890.00	174,200.00	83.75		92%		7/23/18 Madison
MDU			157,590.00	0.85	42	3.52	3.00%	4,730.00	162,320.00	78.04		85%	Recommend 2% - low compa	6/24/19 Skabo
MDU			190,000.00	1.03	42	4.03	5.30%	10,070.00	200,070.00	96.19		105%	of executive compensaiton. Jim to	6/11/18 Jones
MDU			178,900.00	0.97	42	3.78	3.00%	5,370.00	184,270.00	88.59		97%		12/14/15 Darras
MDU			176,950.00	0.96	42	3.83	3.00%	5,310.00	182,260.00	87.63		96%		12/24/18 Gilchrist
MDU			175,580.00	0.95	42	3.78	3.00%	5,270.00	180,850.00	86.95		95%		12/10/18 Darras
MDU			165,720.00	0.90	42	3.97	4.50%	7,460.00	173,180.00	83.26		91%		5/31/18 Martuscelli
MDU			187,110.00	1.01	42	4	4.50%	8,420.00	195,530.00	94.01		103%		3/9/15 Martuscelli
MDU			165,000.00	0.89	42	4.13	3.50%	5,780.00	170,780.00	82.11		90%		9/30/19 Senger
MDU			157,250.00	0.85	42	3.96	3.50%	5,500.00	162,750.00	78.25		86%	Recommend 3% - low compa	1/6/20 Madison
MDU			168,880.00	0.91	42	3.58	3.00%	5,070.00	173,950.00	83.63		92%		12/10/18 Darras

49,169,542.39

1,591,876.44

48,500.00

	Total Salary	3% Budget	Spent	Actual %
Chiles	7,325,830.40	219,774.91	234,512.40	3.20%
Darras	7,996,564.87	239,896.95	270,120.96	3.38%
Gilchrist	3,429,873.20	102,896.20	102,661.80	2.99%
Jones	587,120.00	17,613.60	30,480.00	5.19%
Kivisto	60,840.00	1,825.20	1,830.00	3.01%
Link	1,197,210.00	35,916.30	46,530.00	3.89%
Madison	2,193,816.80	65,814.50	71,673.20	3.27%
Martuscelli	12,135,315.84	364,059.48	378,573.28	3.12%
Nygard	3,286,850.40	98,605.51	107,909.60	3.28%
Senger	955,280.00	28,658.40	31,150.00	3.26%
Skabo	9,509,379.20	285,281.38	349,440.40	3.67%
Vollmer	491,461.68	14,743.85	15,494.80	3.15%
Total	49,169,542.39	1,475,086.27	1,640,376.44	3.34%

	Total Salary	3% Budget	Spent	\$<>	Actual %
MDU	49,169,542.39	1,475,086.27	1,640,376.44	(165,290.17)	3.34%
Total	49,169,542.39	1,475,086.27	1,640,376.44	47,529,165.95	3.34%

Co	Alpha Name	Title	Salary	Compa	Grade	PR Score	Proposed % Inc	Salary Increase	Salary	Hourly	Compa	Proposed Lump Sum	Notes & Justification	Title	Date in Curr Job	VP
----	------------	-------	--------	-------	-------	----------	----------------	-----------------	--------	--------	-------	-------------------	-----------------------	-------	------------------	----

	Total Salary	3% Budget	Spent	Actual %
Chiles	1,220,282.80	36,608.48	36,847.20	3.02%
Darras	2,182,944.40	65,488.33	72,055.60	3.30%
Gilchrist	337,390.00	10,121.70	7,860.00	2.33%
Jones	198,440.00	5,953.20	0.00	0.00%
Madison	2,357,202.66	70,716.08	81,597.34	3.46%
Martuscelli	4,005,861.04	120,175.83	149,620.16	3.74%
Nygard	1,096,463.52	32,893.91	28,787.60	2.63%
Total	11,398,584.42	341,957.53	376,767.90	3.31%

	Total Salary	3% Budget	Spent	\$<>	Actual %
CNG	11,398,584.42	341,957.53	376,767.90	(34,810.37)	3.31%
Total	11,398,584.42	341,957.53	376,767.90	11,021,816.52	3.31%

Note: NQDCP Participants are not included as they are part of a separate salary review process.

Ineligible

CNG		92,000.00	0.87	38	3	-	92,000.00	44.23	85%	Date of Last Raise	8/3/20	Madison
CNG		77,250.00	0.99	36	3	-	77,250.00	37.14	97%	Date of Last Raise	10/12/20	Martuscelli
CNG		91,500.00	1.00	37	3.23	-	91,500.00	43.99	99%	Date of Last Raise	8/31/20	Madison
CNG		103,000.00	0.97	38	#N/A	-	103,000.00	49.52	95%	Date of Last Raise	10/26/20	Martuscelli
CNG		58,500.00	0.87	35	#N/A	-	58,500.00	28.13	86%	Hired >7/1	10/12/20	Martuscelli
CNG		63,000.00	0.93	35	#N/A	-	63,000.00	30.29	93%	Hired >7/1	10/20/20	Martuscelli
CNG		73,000.00	1.08	35	#N/A	-	73,000.00	35.10	108%	Date of Last Raise	8/31/20	Martuscelli

Co	Alpha Name	Title	Salary	Compa	Grade	PR Score	Proposed % Inc	Salary Increase	Salary	Hourly	Compa	Proposed Luno Sum	Notes & Justification	Title	Date in Curr Job	VP	
IGC			127,250.00	0.98	39	3.95	3.00%	3,820.00	131,070.00	63.01	97%				6/22/08	Martuscelli	
IGC			114,930.00	0.88	39	3.05	3.00%	3,450.00	118,380.00	56.91	88%				11/17/14	Martuscelli	
IGC			125,200.00	0.96	39	3.75	3.00%	3,760.00	128,960.00	62.00	96%				7/19/10	Martuscelli	
IGC			126,250.00	0.97	39	4	3.00%	3,790.00	130,040.00	62.52	96%				10/29/18	Martuscelli	
IGC			129,030.00	0.99	39	3.1	3.00%	3,870.00	132,900.00	63.89	98%				7/19/10	Martuscelli	
IGC			120,560.00	0.93	39	3.3	4.00%	4,820.00	125,380.00	60.28	93%				5/13/19	Madison	
IGC			135,480.00	0.93	40	3.37	2.00%	2,710.00	138,190.00	66.44	92%				11/17/16	Nygaard	
IGC			129,730.00	0.89	40	4.12	4.00%	5,190.00	134,920.00	64.87	90%		"go to" person in the Western Region		12/9/19	Jones	
IGC			146,300.00	0.89	41	3.77	3.50%	5,120.00	151,420.00	72.80	89%				1/1/19	Chiles	
IGC			190,410.00	1.03	42	3.8		-	190,410.00	91.54	100%	1,000.00	lump sum per Craig Pulley.		9/17/12	Martuscelli	
IGC			185,240.00	1.00	42	3.45	4.00%	7,410.00	192,650.00	92.62	101%				9/17/12	Martuscelli	
			7,537,869.12					255,918.48					5,000.00				

	Total Salary	3% Budget	Spent	Actual %
Chiles	539,760.00	16,192.80	19,950.00	3.70%
Darras	819,505.52	24,585.17	21,824.48	2.66%
Gilchrist	250,635.00	7,519.05	8,835.00	3.53%
Jones	264,680.00	7,940.40	10,590.00	4.00%
Madison	1,043,976.40	31,319.29	34,160.00	3.27%
Martuscelli	3,702,933.80	111,088.01	139,977.40	3.78%
Nygaard	916,378.40	27,491.35	25,571.60	2.79%
Total	7,537,869.12	226,136.07	260,918.48	3.46%

	Total Salary	3% Budget	Spent	\$<>	Actual %
IGC	7,537,869.12	226,136.07	260,918.48	(34,782.41)	3.46%
Total	7,537,869.12	226,136.07	260,918.48	7,276,950.64	3.46%

Note: NQDCP Participants are not included as they are part of a separate salary review process.

Ineligible																
IGC			111,800.00	0.86	39	3.15		-	111,800.00	53.75	83%		Date of Last Raise		9/7/20	Martuscelli
IGC			76,001.12	0.97	36	#N/A		-	76,001.12	36.54	96%		Hired >7/1		9/21/20	Darras
IGC			64,000.00	0.95	35	#N/A		-	64,000.00	30.77	94%		Hired >7/1		9/14/20	Martuscelli