



DOCKET NO. 20250111-GU

FILED 9/3/2025

DOCUMENT NO. 08952-2025

FPSC - COMMISSION CLERK

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September 3, 2025

BY E-PORTAL

Mr. Adam Teitzman, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

[New Filing] - Petition of Florida City Gas for Approval of the Safety, Access, and Facility Enhancement and Program True-Up and 2026 Surcharge Factors

Dear Mr. Teitzman:

Attached for electronic filing, please find the Petition of Florida City Gas for Approval of the Safety, Access, and Facility Enhancement and Program True-Up and 2026 Surcharge Factors, along with Eighth Revised Tariff Sheet No. 79.

As always, thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,

A handwritten signature in black ink, appearing to read 'Beth Keating', with a large, sweeping flourish extending to the right.

Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Florida City Gas for
Approval of the Safety, Access, and Facility
Enhancement and Program True-Up and 2026
Surcharge Factors

Docket No. _____

Filed: September 3, 2025

**PETITION OF FLORIDA CITY GAS FOR APPROVAL OF THE
SAFETY, ACCESS, AND FACILITY ENHANCEMENT PROGRAM
TRUE-UP AND 2026 COST RECOVERY FACTORS**

Florida City Gas (“FCG” or “the Company”) hereby files this Petition requesting the Florida Public Service Commission (“Commission”) approve: (a) the 2024 Safety, Access, and Facility Enhancement (“SAFE”) Program final true-up amount for the period January 1, 2024 through December 31, 2024; (b) the 2024 SAFE Program actual/estimated true-up amount for the period January 1, 2025 through December 31, 2025; and (c) the 2026 SAFE Program Factors to be applied to bills issued during the projected period of January 1, 2026 through December 31, 2026. In support thereof, FCG states as follows:

1. The Company is a natural gas utility with its principal office located at:

Florida City Gas
208 Wildlight Avenue
Yulee, FL 32097

2. Any pleading, motion, notice, order, or other document required to be served upon FCG or filed by any party to this proceeding should be served upon the following individuals:

Beth Keating
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SAFE True Up

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3. FCG is a natural gas local distribution company (“LDC”) providing natural gas sales and transportation service to customers in parts of Florida, and is a public utility subject to the Commission’s regulatory jurisdiction under Chapter 366, Florida Statutes (“F.S”).

4. The Commission is vested with jurisdiction over this matter in accordance with Sections 366.04, 366.041, 366.05, and 366.06, F.S. Specifically, the Commission is authorized to establish fair and reasonable rates and charges for Florida utilities and, in doing so, shall consider, among other things, the adequacy of the utility’s facilities and its ability to improve such facilities. The Commission also is vested with authority under Section 368.05(2), F.S., to require improvements to natural gas distribution systems as may be necessary to protect the public.

5. On September 15, 2015, the Commission approved FCG’s request to establish the SAFE Program. *See, In re: Petition for approval of safety, access, and facility enhancement program and associated cost recovery methodology, by Florida City Gas*, Order No. PSC-2015-0390-TRF-GU, Docket No. 20150116-GU. (“SAFE Order”). The SAFE Program is designed to relocate on an expedited basis certain existing gas mains and associated facilities located in or associated with rear lot easements to street front locations to improve the Company’s ability to inspect and maintain the facilities and reduce opportunities for damage to the facilities and theft. As the Commission recognized in its *SAFE Order*, the existing location of these mains, services and, in some cases, above-ground facilities, presents significant operational risks and challenges for the Company and its customers. *Id.* at p. 5.

6. The SAFE Program facilitates the relocation process by enabling the Company to timely recover the appropriate costs, along with a reasonable return, incurred for the relocation of

SAFE True Up

the mains and associated new service lines, as well as costs associated with any above ground facilities, such as meters and regulator sets, that may need to be replaced or relocated due to the main and service line relocations. *Id.* at pp. 3-4.

7. Originally, the SAFE Program was set to expire in 2025 based on an original estimate of 254.3 miles of mains and services to be relocated from rear property easements to the street front over the ten-year program. On June 9, 2023, the Commission approved however the continuation of the SAFE Program beyond its 2025 expiration date, as well as inclusion of approximately 150 miles of additional mains and services that are located in rear property easements and eligible for replacement under the SAFE program. *In re: Petition for rate increase by Florida City Gas*, Order No. PSC-2023-0177-FOF-GU, Docket NO. 20220069-GU (FPSC June 9, 2023) (“*Rate Case Order*”). Thereafter, on April 19, 2024, Florida City Gas submitted a Petition for approval of additional modifications to the SAFE program, which initiated Docket No. 20240071-GU. In that Petition, FCG requested Commission approval to include projects related to problematic pipe and facilities consisting of Obsolete, Span, Shallow and Exposed Pipe and related facilities to enable the Company to address these infrastructure issues on an expedited basis, thereby reducing or eliminating unnecessary risk to the public. FCG noted that these types of problematic facilities are included in its sister company FPUC’s GUARD program, as reflected in Order No. PSC-2023-0235-PAA-GU, at page 4. The Commission approved FCG’s request by Order No. PSC-2024-0438-PAA-GU, which was consummated by Order No. PSC-2024-0460-CO-GU.

8. Pursuant to the *SAFE Order*, FCG is required to file an annual petition and schedules with this Commission for the purpose of reviewing and resetting the SAFE Program surcharge factors to true-up any over- or under-recovery, and to update the ad valorem rates and debt and equity cost rates. The annual SAFE Program filing includes the following:

SAFE True Up

- (a) Final true-up showing the actual replacement costs and actual surcharge revenues for the most recent 12-month historical period from January 1 through December 31 that ends prior to the annual petition filing, including the final over- or under-recovery for that period;
- (b) Actual/estimated true-up showing six months of actual and six months of projected costs and revenues; and
- (c) Projection showing 12 months of the projected revenue requirement for period beginning January 1 following the annual filing.

9. The actual and forecasted mains and service replacements from 2015 through the 2035, inclusive of orange pipe are provided by year in Attachment A to this Petition. In addition, a general description of the 2025 and 2026 SAFE Program projects, including location and types of replacements, are provided in Attachment B.

10. Attached to this Petition and incorporated herein by reference is Attachment C, Schedules 1 through 7, which provides the information required by the *SAFE Order* and FCG's SAFE Tariff. Attachment C fully supports FCG's calculation of the 2024 final true-up, the 2025 actual/estimated true-up, and the 2026 SAFE Factors inclusive of orange pipe replacements for the period of January 1, 2026 through December 31, 2026, including the schedules for the Weighted Average Cost of Capital ("WACC").

11. The SAFE Program final net true-up amount for the period January 2024 through December 2024 is an over-recovery of \$1,036,688. *See* Attachment C, Schedule 1, line 12.

12. The SAFE Program projected actual/estimated true-up amount, based on actual data for six months and projected data for six months, for the current period January 2025 through December 2025 is an under-recovery of \$1,103,952. *See* Attachment C, Schedule 2, line 11.

13. The SAFE Program total, cumulative net true-up for 2024 and 2025, inclusive of interest, is an underrecovery of \$1,106,822. *See* Attachment C, Schedule 2, line 16. The interest calculation is provided in Attachment C, Schedule 3.2.

SAFE True Up

14. The Company's projected total revenue requirement for the SAFE Program for the period January 1, 2026 through December 31, 2026 is \$12,315,423. *See* Attachment C, Schedule 4, line 9. Applying the total, cumulative net true up for 2024 and 2025, the total amount to be collected through the SAFE Program Factors during 2025 is \$13,422,245.

15. When the total amount to be collected through the SAFE Program Factors during 2026 is allocated based upon the methodology approved in the *SAFE Order*, the proposed 2026 SAFE Program Factors for the period January 1, 2026 through December 31, 2026, are as follows:

<u>Rate Class</u>	<u>SAFE Factor</u>
RS-1	\$8.70
RS-100	\$8.70
RS-600	\$8.70
GS-1	\$8.70
GS-6K	\$11.01
GS-25K	\$11.01
GS-120K	\$11.01
GS-1250K	\$11.01
GS-11M	-
GS-25M	\$11.01
Gas Lighting	\$8.70

See Attachment C, Schedule 6.

16. Attachment D to this Petition provides the Company's revised tariff pages in clean and legislative format, reflecting its proposed 2026 SAFE Program Factors.

17. Upon approval of the proposed 2026 SAFE Program Factors, FCG will provide notice to customers through a customer bill message that will be issued during a 30-day period in advance of the first billing cycle in January 2026. In addition, an updated rate schedule will be made available online at: <https://www.floridacitygas.com/rates-and-tariff.html>.

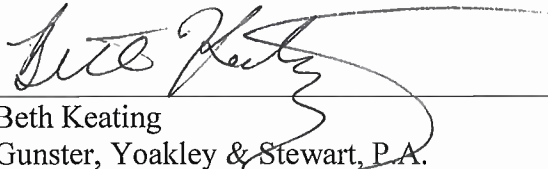
SAFE True Up

18. FCG submits that its calculations of the 2026 SAFE Program Factors are consistent with the methodology and requirements of the Commission's *SAFE Order* and FCG's SAFE Tariff. FCG, therefore, asks that the Commission approve the Company's proposed 2026 SAFE surcharges and associated SAFE Tariff. FCG further requests that the appropriate rates be approved and become effective for the January 2026 through December 2026 billing period, starting with January 1, 2026, and continuing until modified by subsequent order of this Commission.

WHEREFORE, FCG respectfully requests that the Commission enter its order approving:

- (a) FCG's 2024 SAFE Program final true-up over-recovery amount of \$1,036,688 for the period of January 1, 2024 through December 31, 2024;
- (b) FCG's 2025 SAFE Program actual/estimated true-up under-recovery amount of \$1,103,952 for the period of January 1, 2025 through December 31, 2025; and
- (c) the appropriate 2026 SAFE Program Factors, as set forth herein for application to bills beginning the first billing cycle in January 2026 through the last billing cycle December 2026, and continuing until modified by subsequent order of this Commission.

Respectfully submitted this 3rd day of September, 2025,


Beth Keating
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215 South Monroe St., Suite 601
Tallahassee, FL 32301

Attorney for Florida City Gas

ATTACHMENT A

**SAFE PROGRAM
ACTUAL AND FORECASTED
MAINS AND SERVICE REPLACEMENTS**

ATTACHMENT A
Florida City Gas
SAFE Program
Actual and Forecasted Replacements

Year	SAFE Replacements						Orange Pipe Replacements					
	Replaced (miles)	Remaining at Year End (miles)	Total Miles Remaining	Replaced Services (No.)	Remaining Services at year end	Total Remaining Services	Replaced (miles)	Remaining at Year End (miles)	Total Miles Remaining	Replaced Services (No.)	Remaining Services at year end	Total Remaining Services
2014	-	254.3	254.3	-	11,443	11,443	-	-	-	-	-	-
2015	-	254.3	254.3	49	11,394	11,394	-	-	-	-	-	-
2016	17.1	237.2	237.2	1,433	9,961	9,961	-	-	-	-	-	-
2017	37.5	199.7	199.7	1,551	8,410	8,410	-	-	-	-	-	-
2018	27.6	172.1	172.1	1,634	6,776	6,776	-	-	-	-	-	-
2019	37.8	134.3	134.3	1,183	5,593	5,593	-	-	-	-	-	-
2020	25.5	108.8	108.8	1,186	4,407	4,407	-	-	-	-	-	-
2021	26.0	82.8	82.8	1,105	3,302	3,302	-	-	-	-	-	-
2022	29.0	53.8	53.8	830	2,472	2,472	-	-	-	-	-	-
2023	23.7	30.1	30.1	1,189	1,283	1,283	-	160.0 ^(a)	160.0 ^(a)	-	8,059	8,059
2024	23.7	6.4	6.4	1,189	94	94	5.6	154.4	154.4	378.0	7,681.0	7,681.0
2025	31.7	134.6 ^(b)	131.6 ^(b)	1,244	12,630	12,630	18.0	136.4	136.4	1,185	6,496	6,496
2026	21.9	109.7	109.7	1,311	11,319	11,319	11.5	124.9	124.9	969.0	5,527.0	5,527.0
2027	14.5	95.2	95.2	1,541	9,778	9,778	18.0	106.9	106.9	836	4,691	4,691
2028	14.0	81.2	81.2	1,495	8,283	8,283	18.5	88.4	88.4	884.0	3,807.0	3,807.0
2029	12.5	68.7	68.7	1,356	6,927	6,927	17.5	70.9	70.9	756	3,051	3,051
2030	12.0	56.7	56.7	1,120	5,807	5,807	17.5	53.4	53.4	756	2,295	2,295
2031	11.5	45.2	45.2	1,168	4,639	4,639	17.5	35.9	35.9	756	1,539	1,539
2032	10.0	35.2	35.2	1,050	3,589	3,589	18.5	17.4	17.4	884	655	655
2033	10.5	24.7	24.7	1,080	2,509	2,509	17.4	-	-	655	-	-
2034	16.5	8.2	8.2	1,778	731	731	-	-	-	-	-	-
2035	8.2	-	-	731	-	-	-	-	-	-	-	-

Notes:

^(a) The expansion of the SAFE program to include the capital investments necessary for the expedited replacement of approximately 160 miles of orange pipe installed before 1990 was approved by Commission Order No. PSC-2023-0177-FOF-GU.

^(b) The continuation of the SAFE program beyond its 2025 expiration date and inclusion of an additional approximately 150 miles of mains and services was approved by Commission Order No. PSC-2023-0177-FOF-GU.

^(c) The future-dated items herein are provided for estimation purposes only and do not constitute the actual allocation for the respective year. The actual figures shall be adjusted accordingly in accordance with applicable regulations and standards with each annual filing.

ATTACHMENT B

Description of the SAFE Program Projects undertaken by FCG
in 2024 and 2025 (actual/estimated) and forecasted for 2026

ATTACHMENT B
Florida City Gas
SAFE Program
Overview of SAFE, Orange and Problematic Pipe Replacement Projects

- I. SAFE Replacement Projects** – General overviews of the actual, estimated, and projected SAFE replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2024, 2025, and 2026 are provided below.

Actual Projects for Calendar Year 2024:

1. The Miami SAFE 45 project will be located in unincorporated Miami-Dade County, FL. The project provided the installation of 47,798 feet of mains and 398 services. The Miami SAFE 45 project retired 38,739 feet of rear easement mains in 2024.
2. The Miami SAFE 38 project will be located in Miami Lakes, FL. The project provided the installation of 17,604 feet of mains and 212 services. The Miami SAFE 38 project retired 24,805 feet of rear easement mains in 2024.
3. The Miami SAFE 47 project will be located in unincorporated Miami-Dade County, FL. The project provided the installation of 20,277 feet of mains and 264 services. The Miami SAFE 47 project retired approximately 24,816 feet of rear easement mains in 2024.
4. The Miami SAFE 49 project will be located in unincorporated Miami-Dade County, FL. The project provided the installation of 22,572 feet of mains and 236 services. The Miami SAFE 49 project retired approximately 22,024 feet of rear easement mains in 2024.
5. The Brevard SAFE 7 project will be located in Brevard County. The project provided the installation of 11,478 feet of mains and 241 services. The Brevard SAFE 7 project retired 21,073 feet of rear easement mains in Q1 2025.
6. The Miami SAFE 48 project will be located in unincorporated Miami-Dade County, FL. The project provided the installation of 24,914 feet of mains and 206 services. The Miami SAFE 48 project is forecasted to retire 24,140 feet of rear easement mains in 2025.

Actual/Estimated Projects for Calendar Year 2025:

1. The Miami SAFE 55 project is located in unincorporated Miami-Dade County, FL. The project provided the installation of 15,125 feet of mains and 80 services. The Miami SAFE 55 project retired approximately 17,256 feet of rear easement mains in 2025.

2. The Miami SAFE 54 project is located in North Miami, FL. The project provided the installation of 24,175 feet of mains and 196 services. The Miami SAFE 54 project retired approximately 28,515 feet of rear easement mains in 2025.
3. The Miami SAFE 52 project is located in Kendall, FL. The project provided the installation of 19,014 feet of mains and 160 services. The Miami SAFE 52 project is forecasted to retire 19,613 feet of rear easement mains by Q3 2025.
4. The Miami SAFE 51 project is located in unincorporated Miami-Dade County, FL. The project provided the installation of 15,939 feet of mains and 55 services. The Miami SAFE 51 is forecasted to retire 15,505 feet of rear easement mains by Q3 2025.
5. The Brevard SAFE 8 project is located in Melbourne, FL. It is forecasted that by year-end 2025, the project will provide the installation of 47,056 feet of mains and 395 services. The Brevard SAFE 8 project is forecasted to retire 41,334 feet of rear easement mains in Q1 2026.
6. The Miami SAFE Greenglades project is located in unincorporated Miami-Dade County, FL. The project is forecasted that by the end of Q3 2025, the project will provide the installation of 1,899 feet of mains and 29 services. The Miami SAFE Greenglades project is forecasted to retire 2,030 feet of rear easement mains by year-end 2025.
7. The Miami SAFE 53 project is located in unincorporated Miami-Dade County, FL. The project is forecasted that by Q4 2025, the project will provide the installation of 7,430 feet of mains and 89 services. The Miami SAFE 53 project is forecasted to retire 6,330 feet of rear easement mains in Q1 2026.
8. The Miami SAFE 57 project is located in unincorporated Miami-Dade County, FL. The project is forecasted that by Q4 2025, the project will provide the installation of 6,000 feet of mains and 33 services. The Miami SAFE 57 project is forecasted to retire 4,710 feet of rear easement mains Q1 2026.

Projected Projects for Calendar Year 2026:

1. The Miami SAFE 56 project will be located in Miramar, FL. It is forecasted that by Q1 2026 the project will provide the installation of 9,350 feet of mains and 215 services. The Miami SAFE 56 project is forecasted to retire 14,889 feet of rear easement mains by Q2 2026.
2. The Miami SAFE 58 project will be located in Hialeah, FL. It is forecasted that by Q1 2026, the project will provide the installation of 17,913 feet of mains and 224 services. The Miami SAFE 58 project is forecasted to retire 17,381 feet of rear easement mains by Q3 2026.

3. The Miami SAFE 61 project will be located in Cutler Bay, FL. It is forecasted that by Q3 2026, the project will provide the installation of 32,998 feet of mains and 327 services. The Miami SAFE 61 project is forecasted to retire 25,010 feet of rear easement mains by year-end 2026.
4. The Brevard SAFE 9 (phase 1) project will be located in Melbourne, FL. It is forecasted that by Q3 2026, the project will provide the installation of 43,109 feet of mains and 472 services. The Brevard SAFE 9 (phase 1) project is forecasted to retire 42,150 feet of rear easement mains by year-end 2026.
5. The Miami SAFE 65 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q4 2026, the project will provide the installation of 11,623 feet of mains and 43 services. The Miami SAFE 65 project is forecasted to retire 9,282 feet of rear easement mains by Q1 2027.

II. Orange Pipe Replacement Projects – General overviews of the actual, estimated, and projected orange pipe replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2024, 2025, and 2026 are provided below.

Actual Projects for Calendar Year 2024:

1. The Miami ORANGE 4 project is located in unincorporated Miami-Dade County, FL. The project provided installation of 29,469 feet of mains and 378 services. The Miami ORANGE 4 project retired approximately 36,130 feet of vintage plastic mains in Q1 2025.

Actual/Estimated Projects for Calendar Year 2025:

1. The Miami ORANGE 1 project is located in unincorporated Miami-Dade County, FL. The project provided installation of 14,610 feet of mains and 236 services. The Miami ORANGE 1 project retired 22,879 feet of vintage plastic mains in Q2 2025.
2. The Brevard ORANGE 1 project is located in Titusville, FL. The project provided installation of 5,331 feet of mains and 104 services. The Brevard Orange 1 project retired 2,226 feet of vintage plastic mains in Q1 2025.
3. The Brevard ORANGE 2 project is located in Melbourne, FL. It is forecasted that by Q3 2025, the project will provide the installation of 40,753 feet of mains and 262 services. The Brevard ORANGE 2 project is forecasted to retire 30,336 feet of vintage plastic mains by year 2025.
4. The Brevard ORANGE 3 project will be located in Melbourne, FL. It is forecasted that by year-end 2025, the project will provide the installation of 13,460 feet of

mains and 148 services. The Brevard ORANGE 2 project is forecasted to retire 13,068 feet of vintage plastic mains by year-end 2025.

5. The Miami ORANGE 5 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2025, the project will provide the installation of 20,520 feet of mains and 435 services. The Miami ORANGE 5 project is forecasted to retire 32,670 feet of vintage plastic mains in Q1 2026.

Projected Projects for Calendar Year 2026:

1. The Miami ORANGE 6 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q3 2026, the project will provide the installation of 23,453 feet of mains and 428 services. The Miami ORANGE 6 project is forecasted to retire 38,274 feet of vintage plastic mains by year-end 2026.
2. The Miami ORANGE 2 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q3 2026, the project will provide the installation of 20,979 feet of mains and 275 services. The Miami ORANGE 2 project is forecasted to retire 32,105 feet of vintage plastic mains by year-end 2026.
3. The Brevard ORANGE 4 project will be located in Brevard County, FL. It is forecasted that by Q1 2026, the project will provide the installation of 14,467 feet of mains and 266 services. The Brevard ORANGE 4 project is forecasted to retire 42,150 feet of vintage plastic mains by Q2 2026.

III. Problematic Replacement Projects – General overviews of the actual, estimated, and projected orange pipe replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2024, 2025, and 2026 are provided below.

Actual Projects for Calendar Year 2024:

1. The Miami Problematic – Xtrubed Area 2 project will be located in Miami Lakes, FL. The Miami Problematic - Xtrubed Area 2 project retired approximately 29,430 feet of rear easement mains in 2024.

Actual/Estimated Projects for Calendar Year 2025:

1. The SR-520 8-inch Replacement project is located in Cocoa Beach, FL. The project provided the installation of 5,704 feet of mains and 0 services. The SR-520 project 8-inch Replacement project is forecasted to retired 6,115 feet of problematic mains Q2 2025.
2. The Miami PROBLEMATIC 1 – (Xtrubed Area 3) project is located in Miami Lakes, FL. It is forecasted that by end of Q3 2025, the project will provide the

installation of 26,749 feet of mains and 264 services. The Miami Problematic – (Xtruded Area 3) project is forecasted to retire 26,131 feet of problematic mains by year-end 2025.

Projected Projects for Calendar Year 2026:

1. The Miami Span 1 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q1 2026, the project will provide the installation of 450 feet of mains. The Miami Span 1 project is forecasted to retire 420 feet of problematic mains by Q2 2026.
2. The Miami Span 2 project will be located in West Park, FL. It is forecasted that by Q2 2026, the project will provide the installation of 350 feet of mains. The Miami Span 2 project is forecasted to retire 335 feet of problematic mains by Q2 2026.
3. The Miami Span 3 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q2 2026, the project will provide the installation of 560 feet of mains. The Miami Span 3 project is forecasted to retire 540 feet of problematic mains by Q2 2026.
4. The PSL Span 4 project will be located in Port St. Lucie County, FL. It is forecasted that by Q2 2026, the project will provide the installation of 1,310 feet of mains. The Miami Span 2 project is forecasted to retire 1,300 feet of problematic mains by Q3 2026.
5. The Eau Gallie Gate Station Renewal project will be located in Melbourne, FL. It is forecasted that by Q2 2026 the project will provide the installation of 167 feet of mains, fittings, and other renewed station infrastructure. The Eau Gallie Gate Station renewal project is forecasted to retire 215 feet of problematic mains and outdated station infrastructure by Q3 2026.
6. The Ryder 106 Station Renewal project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q1 2026 the project will provide the installation of 650 feet of mains, fittings, and other renewed station infrastructure. The Ryder 106 Station renewal project is forecasted to retire 150 feet of problematic mains and outdated station infrastructure by Q2 2026.

ATTACHMENT C

SAFE Schedules 1 through 7

Line	Description	Beginning of	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
		Period Amount	January-25	February-25	March-25	April-25	May-25	June-25	July-25	August-25	September-25	October-25	November-25	December-25	
1.	Investments - SAFE														
	a. Eligible Replacements - Mains		34,070	1,801,409	1,111,474	1,767,612	(192,192)	2,837,273	1,013,272	1,171,367	712,943	487,342	679,644	459,107	12,092,419
	b. Eligible Replacements - Services, Plastic		16,725	1,173,391	143,077	773,447,94	(38,490)	987,161	282,746	323,667	196,740	134,660	187,796	126,858	4,307,589
	c. Eligible Replacements - Services, Steel		936	70	27	20	21	101	-	-	-	-	-	-	1,175
	d. Eligible Replacements - Meters		(6,484)	743	2,451	2,374	(16,025)	1,086	40,392	46,238	28,107	19,237	26,828	18,123	162,571
	e. Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
	Investments - Orange Pipe														
	f. Eligible Replacements - Mains		-	6,561,167	507,447	1,486,318	(116,914)	570,060	660,288	960,164	1,566,438	1,481,125	1,173,306	799,469	15,648,867
	g. Eligible Replacements - Services, Plastic		-	1,908,072	110,743	229,712	123,114	165,079	100,985	146,849	239,573	226,525	179,447	122,272	3,552,371
	h. Eligible Replacements - Services, Steel		-	-	-	-	-	-	-	-	-	-	-	-	-
	i. Eligible Replacements - Meters		-	-	-	-	-	-	-	15,536	22,592	36,857	34,850	27,607	18,811
	j. Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	156,254
	Investments - Problematic														
	a. Eligible Replacements - Mains		199,411	(5,376)	22,868	30,601	12,954	2,165,685	619,223	351,362	694,796	176,300	278,132	-	4,545,956
	b. Eligible Replacements - Services, Plastic		83,100	(2,240)	9,530	12,752	5,398	54,400	-	-	-	-	-	-	162,940
	c. Eligible Replacements - Services, Steel		-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Eligible Replacements - Meters		-	-	-	-	-	-	-	-	-	-	-	-	-
	e. Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
	SAFE		327,757	11,436,536	1,907,617	4,302,838	(222,134)	5,980,846	2,742,442	3,022,239	3,474,562	2,560,040	2,552,761	1,544,640	39,680,144
2.	a. Gross Plant-in-Service/Depreciation Base - Mains	26,138,351	25,172,421	27,973,830	29,085,304	30,852,915	30,660,723	32,697,596	33,721,268	34,892,635	35,604,677	36,092,020	36,771,663	37,230,770	37,230,770
	b. Gross Plant-in-Service/Depreciation Base - Services, Plastic	7,667,290	7,664,015	8,857,206	9,000,283	9,773,731	9,735,241	10,722,402	11,005,148	11,328,815	11,525,554	12,848,821	11,974,879	11,974,879	11,974,879
	c. Gross Plant-in-Service/Depreciation Base - Services, Steel	15,750	16,886	16,786	15,783	15,803	16,823	16,925	16,925	16,925	16,925	16,925	16,925	16,925	16,925
	d. Gross Plant-in-Service/Depreciation Base - Meters	1,517,116	1,510,632	1,510,876	1,513,306	1,515,701	1,499,676	1,500,762	1,541,154	1,587,393	1,615,500	1,634,737	1,661,565	1,679,687	1,679,687
	e. Gross Plant-in-Service-Land Rights	(0)	(0)	(0)	(0										

Florida City Gas
Attachment C, Schedule 3.1 Cost of Capital
January 2025 through December 2025

Equity Cost Rate	9.50%
Weighted Equity Cost Rate	4.44%
Revenue Expansion Factor	1.3533
Weighted Equity Cost Rate, times Revenue Expansion Factor	6.01%
Long Term Debt	2.86%
Short Term Debt	0.40%
Customer Deposits	0.01%
Weighted Debt Cost Rate	3.27%
Overall Weighted Cost Rate	<u>7.71%</u>

FLORIDA CITY GAS
CAPITAL STRUCTURE
FPSC ADJUSTED BASIS

Year End							LOW POINT			MIDPOINT		HIGH POINT	
	ADJUSTMENTS						RATIO (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
	PER BOOKS	NON-UTILITY	ADJUSTED BOOKS	PRO-RATA	SPECIFIC	BALANCE							
COMMON EQUITY	\$ 467,817,955		\$ 467,817,955	\$ (232,489,110)		\$ 235,328,845	46.76%	8.50%	3.97%	9.50%	4.44%	10.50%	4.91%
LONG TERM DEBT	\$ 429,123,963		\$ 429,123,963	\$ (213,247,710)	\$ (23,830)	\$ 215,852,423	42.89%	6.68%	2.86%	6.68%	2.86%	6.68%	2.86%
SHORT TERM DEBT	\$ 68,970,094		\$ 68,970,094	\$ (34,275,717)		\$ 34,694,377	6.89%	5.87%	0.40%	5.87%	0.40%	5.87%	0.40%
CUSTOMER DEPOSITS	\$ 6,297,981		\$ 6,297,981	\$ (3,129,876)		\$ 3,168,105	0.63%	2.31%	0.01%	2.31%	0.01%	2.31%	0.01%
DEFERRED INCOME TAXES	\$ 10,042,049		\$ 10,042,049	\$ (4,990,546)		\$ 5,051,503	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FAS 109 DEFERRED INCOME TAX	\$ 18,339,613		\$ 18,339,613	\$ (9,114,144)		\$ 9,225,469	1.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL AVERAGE	1,000,591,655	\$ -	\$ 1,000,591,656	(497,247,103)	\$ (23,830)	\$ 503,320,723	100.00%		7.24%		7.71%		8.18%

Florida City Gas
Attachment C, Schedule 3.2 - Calculation of Interest Provision
January 2025 through December 2025

2024 Interest Calculation	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Beginning True-up Amount	1,852,753	1,651,385	1,437,764	1,192,774	995,441	855,452	719,776	629,824	592,046	622,356	622,911	747,326	865,067
2. Ending True-up Amount Before Interest	1,645,031	1,432,232	1,188,058	991,514	852,115	716,943	627,413	589,871	620,194	620,695	744,887	862,197	862,197
3. Total of Beginning & Ending True-up	3,497,784	3,083,618	2,625,822	2,184,287	1,847,556	1,572,395	1,347,189	1,219,695	1,212,240	1,243,050	1,367,798	1,609,523	1,727,265
4. Average True-up Amount (50% of Line 3)	1,748,892	1,541,809	1,312,911	1,092,144	923,778	786,198	673,595	609,847	606,120	621,525	683,899	804,762	863,632
5. Interest Rate-First day of reporting business month	4.43%	4.29%	4.32%	4.30%	4.33%	4.34%	4.31%	4.28%	4.28%	4.28%	4.28%	4.28%	4.28%
6. Interest Rate-First day of subsequent business month	4.29%	4.32%	4.30%	4.33%	4.34%	4.31%	4.28%	4.28%	4.28%	4.28%	4.28%	4.28%	4.28%
7. Total (Line 5 & 6)	8.72%	8.61%	8.62%	8.63%	8.67%	8.65%	8.59%	8.56%	8.56%	8.56%	8.56%	8.56%	0.00%
8. Average Interest Rate (50 % of Line 7)	4.36%	4.31%	4.31%	4.32%	4.34%	4.33%	4.30%	4.28%	4.28%	4.28%	4.28%	4.28%	0.00%
9. Monthly Average Interest Rate (Line 8/12)	0.363%	0.359%	0.359%	0.360%	0.361%	0.360%	0.358%	0.357%	0.357%	0.357%	0.357%	0.357%	0.000%
10. Interest Provision for the month (Line 4 *Line 9)	6,354	5,531	4,716	3,927	3,337	2,834	2,411	2,175	2,162	2,217	2,439	2,870	

Totals may not match Revenue Req due to rounding

Line	Description	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated
		Beginning of Period Amount	January-26	February-26	March-26	April-26	May-26	June-26	July-26	August-26	September-26	October-26	November-26	December-26	End of Period Total
1.	Investments - SAFE														
	a. Eligible Replacements - Mains	588,927	812,523	1,042,001	716,083	427,793	363,738	629,578	1,313,494	1,405,315	1,577,668	1,642,106	1,090,916	11,610,142	
	b. Eligible Replacements - Services, Plastic	162,730	224,513	287,921	197,865	118,206	100,506	173,962	362,939	388,311	435,935	453,740	301,437	3,208,065	
	c. Eligible Replacements - Services, Steel													-	
	d. Eligible Replacements - Meters	23,247	32,073	41,132	28,266	16,887	14,358	24,852	51,848	55,473	62,276	64,820	43,062	458,295	
	e. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Investments - Orange Pipe														
	f. Eligible Replacements - Mains	399,253	622,535	503,254	438,078	878,156	1,064,804	1,308,572	1,227,981	1,248,013	885,583	422,298	348,347	9,346,873	
	g. Eligible Replacements - Services, Plastic	61,062	95,211	76,968	67,000	134,306	162,852	200,135	187,809	190,873	135,442	64,587	53,277	1,429,522	
	h. Eligible Replacements - Services, Steel													-	
	i. Eligible Replacements - Meters	9,394	14,648	11,841	10,308	20,663	25,054	30,790	28,894	29,365	20,837	9,936	8,196	219,926	
	j. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Investments - Problematic														
	a. Eligible Replacements - Mains	6,000	66,500	186,000	675,600	667,788	852,950	325,025	147,891	-	-	-	-	2,927,754	
	b. Eligible Replacements - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	
	c. Eligible Replacements - Services, Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	
	d. Eligible Replacements - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	
	e. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	
		1,250,613	1,868,003	2,149,117	2,133,201	2,263,798	2,584,262	2,692,914	3,320,855	3,317,350	3,117,741	2,657,487	1,845,236	29,200,577	
2.	SAFE														
	a. Gross Plant-in-Service/Depreciation Base - Mains	37,230,770	37,819,697	38,632,220	39,674,221	40,930,304	41,181,835	41,811,412	43,124,906	44,530,321	46,107,889	47,749,995	48,840,912	48,840,912	
	b. Gross Plant-in-Service/Depreciation Base - Services, Plastic	11,974,879	12,137,609	12,362,122	12,650,043	12,847,908	12,966,114	13,066,621	13,240,589	13,391,883	14,427,767	14,881,507	15,182,945	15,182,945	
	c. Gross Plant-in-Service/Depreciation Base - Services, Steel	16,925	16,925	16,925	16,925	16,925	16,925	16,925	16,925	16,925	16,925	16,925	16,925	16,925	
	d. Gross Plant-in-Service/Depreciation Base - Meters	1,679,687	1,702,935	1,735,008	1,776,139	1,804,406	1,821,292	1,835,651	1,860,502	1,912,351	1,967,824	2,030,100	2,094,920	2,137,983	
	e. Gross Plant-in-Service-Land Rights	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
4.	a. CWIP - Non Interest Bearing	2,245,681	375,828												

Notes:	Jan 2026 - Dec 2026
(A) Cost of Equity, See Attachment D, Schedule 5.1	6.0220%
(B) WACC See Attachment D, Schedule 5.1.	3.7300%
(C.1) Applicable Mains depreciation rate	1.59%
(C.2) Applicable Services, Plastic depreciation rate	3.06%
(C.3) Applicable Services, Steel depreciation rate	2.50%
(C.4) Applicable Meters depreciation rate	6.94%
(D) Ad Valorem Tax Rate	1.78%

Florida City Gas
Attachment C, Schedule 5 Cost of Capital
January 2026 through December 2026

Equity Cost Rate	9.50%
Weighted Equity Cost Rate	4.45%
Revenue Expansion Factor	1.3533
Weighted Equity Cost Rate , times Revenue Expansion Factor	6.02%
Long Term Debt	2.82%
Short Term Debt	0.40%
Customer Deposits	0.01%
Weighted Debt Cost Rate	3.23%
Overall Weighted Cost Rate	7.68%

FLORIDA CITY GAS
CAPITAL STRUCTURE
FPSC ADJUSTED BASIS

Year End							LOW POINT			MIDPOINT		HIGH POINT	
	ADJUSTMENTS		ADJUSTED BOOKS	PRO-RATA	SPECIFIC	BALANCE	RATIO (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
	PER BOOKS	NON-UTILITY											
COMMON EQUITY	\$ 480,574,056		\$ 480,574,056	\$ (238,961,836)		\$ 241,612,220	46.83%	8.50%	3.98%	9.50%	4.45%	10.50%	4.92%
LONG TERM DEBT	\$ 435,123,342		\$ 435,123,342	\$ (216,348,224)	\$ (27,318)	\$ 218,747,800	42.40%	6.65%	2.82%	6.65%	2.82%	6.65%	2.82%
SHORT TERM DEBT	\$ 72,050,715		\$ 72,050,715	\$ (35,826,676)		\$ 36,224,039	7.02%	5.64%	0.40%	5.64%	0.40%	5.64%	0.40%
CUSTOMER DEPOSITS	\$ 6,447,398		\$ 6,447,398	\$ (3,205,920)		\$ 3,241,478	0.63%	2.29%	0.01%	2.29%	0.01%	2.29%	0.01%
DEFERRED INCOME TAXES	\$ 14,001,331		\$ 14,001,331	\$ (6,962,056)		\$ 7,039,275	1.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FAS 109 DEFERRED INCOME TAX	\$ 18,013,069		\$ 18,013,069	\$ (8,956,863)		\$ 9,056,206	1.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL AVERAGE	1,026,209,911	\$ -	\$ 1,026,209,911	\$ (510,261,575)	\$ (27,318)	\$ 515,921,019	100.00%		7.21%		7.68%		8.15%

Florida City Gas
Attachment C, Schedule 6 - 2025 SAFE Program Rates
January 2026 through December 2026

Class	Percentage Allocation to Customer Class	Revenue to be collected From Rate Class	Total Annual Billing Units (1)	Monthly Customer Surcharge
RS-1	28.73%	\$ 3,855,968	443,121	\$ 8.70
RS-100	62.31%	\$ 8,363,008	961,062	\$ 8.70
RS-600	1.50%	\$ 200,751	23,070	\$ 8.70
GS-1	4.35%	\$ 583,250	67,026	\$ 8.70
GS-6K	2.60%	\$ 349,368	31,746	\$ 11.01
GS-25K	0.41%	\$ 54,871	4,986	\$ 11.01
GS-120K	0.10%	\$ 13,470	1,224	\$ 11.01
GS-1250K	0.01%	\$ 1,321	120	\$ 11.01
GS-11M	0.00%	\$ -	0	\$ -
GS-25M	0.00%	\$ 132	12	\$ 11.01
Gas Lighting	0.00%	\$ 104.42	12	\$ 8.70
Total	100%	\$ 13,422,245		
2026 Revenue Requirement		\$ 12,315,423		
2025 Projected Under(Over)-Recovery		\$ 1,106,822		

Note:

(1) - billing units for 12 months ending December 2026

Florida City Gas
Attachment C, Schedule 7 - Pipe Allocated to all Customers
January 2026 through December 2026

SAFE

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	142.5	752,400	\$ 126.66	\$ -	\$95,300,981
4"	7.5	39,600	\$ 142.50	\$ 15.83	\$626,980
Grand Total	150	792,000			\$95,927,961

Orange Pipe

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	152	802,560	\$ 184.05	\$ -	\$147,710,176
4"	8	42,240	\$ 207.05	\$ 23.01	\$971,777
Grand Total	160	844,800			\$148,681,953

Total

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	294.5	1,554,960	\$ 155.36	\$ -	\$241,571,913
4"	15.5	81,840	\$ 174.78	\$ 19.42	\$1,589,289
Grand Total	310	1,636,800			\$243,161,202

Billing Unit Allocation Percentages

Class	Annual Billing Units	Minimum Size 2" Pipe Cost	Incremental 4" Pipe Cost	Total	Percentage Allocation
RS-1	443,121	\$ 69,855,817.42		\$ 69,855,817	28.73%
RS-100	961,062	\$ 151,506,634.98		\$ 151,506,635	62.31%
RS-600	23,070	\$ 3,636,870.53		\$ 3,636,871	1.50%
GS-1	67,026	\$ 10,566,314.89		\$ 10,566,315	4.35%
GS-6K	31,746	\$ 5,004,598.70	\$1,324,657.78	\$ 6,329,256	2.60%
GS-25K	4,986	\$ 786,018.05	\$208,049.63	\$ 994,068	0.41%
GS-120K	1,224	\$ 192,957.50	\$51,073.56	\$ 244,031	0.10%
GS-1250K	120	\$ 18,917.40	\$5,007.21	\$ 23,925	0.01%
GS-11M		\$ -	\$0.00	\$ -	0.00%
GS-25M	12	\$ 1,891.74	\$500.72	\$ 2,392	0.00%
Gas Lighting	12	\$ 1,891.74		\$ 1,892	0.00%
Total	1,532,379	\$241,571,913	\$1,589,289	\$ 243,161,202	100.0%

ATTACHMENT D

Revised SAFE Tariff
Volume No. 11, Eighth Revised Sheet No. 79
(Clean and Legislative Formats)

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

(Continued)

- i. all Customers regarding the implementation of the SAFE Program and the approved surcharge factors;
 - ii. the immediately affected Customers where the eligible infrastructure is being replaced; and
 - iii. the general public through publications (newspapers) covering the geographic areas of the eligible infrastructure replacement activities;
4. Ad valorem taxes; and
5. Federal and state income taxes.

The Company is utilizing a surcharge mechanism in order to recover the costs associated with the SAFE Program. The Company has developed the revenue requirement for the SAFE Program using the same methodology approved in its most recent rate case. The SAFE revenue requirement will be allocated to each Customer class (Rate Schedule) using allocation factors established by the Florida Public Service Commission for the SAFE Program. The per Customer SAFE surcharge is calculated by dividing the revenue requirement allocated to each Customer class by the number of Customers in the class.

The cost recovery factors including tax multiplier for the twelve-month period from January 1, 202~~6~~⁵ through December 31, 202~~6~~⁵ are:

<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule RS-1	\$8.704.66
Rate Schedule RS-100	\$8.704.660
Rate Schedule RS-600	\$8.704.66
Rate Schedule GS-1	\$8.704.66
Rate Schedule GS-6K	\$11.017.77
Rate Schedule GS-25K	\$11.017.77
Rate Schedule GS-120K	\$11.017.77
Rate Schedule GS-1,250K	\$11.017.77
Rate Schedule GS-11M	\$07.77
Rate Schedule GS-25M	\$11.017.77
Rate Schedule GL	\$8.704.66

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

(Continued)

- i. all Customers regarding the implementation of the SAFE Program and the approved surcharge factors;
 - ii. the immediately affected Customers where the eligible infrastructure is being replaced; and
 - iii. the general public through publications (newspapers) covering the geographic areas of the eligible infrastructure replacement activities;
4. Ad valorem taxes; and
5. Federal and state income taxes.

The Company is utilizing a surcharge mechanism in order to recover the costs associated with the SAFE Program. The Company has developed the revenue requirement for the SAFE Program using the same methodology approved in its most recent rate case. The SAFE revenue requirement will be allocated to each Customer class (Rate Schedule) using allocation factors established by the Florida Public Service Commission for the SAFE Program. The per Customer SAFE surcharge is calculated by dividing the revenue requirement allocated to each Customer class by the number of Customers in the class.


The cost recovery factors including tax multiplier for the twelve-month period from January 1, 2026 through December 31, 2026 are:

<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule RS-1	\$8.70
Rate Schedule RS-100	\$8.70
Rate Schedule RS-600	\$8.70
Rate Schedule GS-1	\$8.70
Rate Schedule GS-6K	\$11.01
Rate Schedule GS-25K	\$11.01
Rate Schedule GS-120K	\$11.01
Rate Schedule GS-1,250K	\$11.01
Rate Schedule GS-11M	\$0.00
Rate Schedule GS-25M	\$11.01
Rate Schedule GL	\$8.70

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following this 3rd day of September, 2025:

Adria Harper, General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 aharper@psc.state.fl.us	Office of Public Counsel Walt Trierweiler c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Trierweiler.walt@leg.state.fl.us
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