

FLORIDA PUBLIC SERVICE COMMISSION

Item 14

VOTE SHEET

March 4, 2025

Docket No. 20240099-EI – Petition for rate increase by Florida Public Utilities Company.

Issue 1: Is FPUC's projected test period for the twelve months ending December 31, 2025, appropriate?

Recommendation: Yes, FPUC's projected test period for the twelve months ending December 31, 2025, is appropriate.

APPROVED

Issue 2: Are FPUC's forecasts of customers, energy, and demand by revenue and rate class for the projected test year appropriate?

Recommendation: Yes, FPUC's forecasts of customers, energy, and demand by revenue and rate class are appropriate.

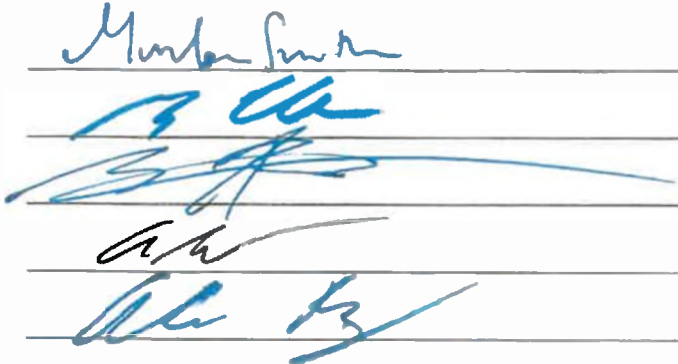
APPROVED

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING



REMARKS/DISSENTING COMMENTS: Handout is attached.

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Issue 3: Are FPUC's estimated revenues from sales of electricity by rate class at present rates for the projected test year appropriate? If not, what adjustments should be made?

Recommendation: Yes, FPUC's estimated revenues from sales of electricity by rate class at present rates for the projected test year are appropriate. No adjustments are necessary.

APPROVED

Issue 4: What are the appropriate inflation, customer growth, and other non-payroll trend factors for use in forecasting the 2024 and 2025 test year budgets?

Recommendation: The non-payroll trend factors appropriate for forecasting the 2024 and 2025 test year budgets are: 2.84 percent for inflation, 0.30 percent for customer growth, and 0.34 percent for the revenue trend factor (for 2024), and 2.31 percent for inflation, 0.31 percent for customer growth, and (0.09) percent for revenue (for 2025). The combination of customer and inflation trend factors for 2024 and 2025 are also appropriately used for this purpose.

APPROVED

Issue 5: Is the quality of electric service provided by FPUC adequate?

Recommendation: Yes. Staff recommends that FPUC's overall quality of service is adequate.

APPROVED

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Issue 6: Should FPUC's proposed acquisition and replacement of substations and transmission assets be included in the 2025 projected test year?

Recommendation: Yes. FPUC's proposed acquisition and replacement of substations and transmission assets should be included in the 2025 projected test year. These projects will allow FPUC to maintain and improve the reliability and integrity of its electric system and provide savings to customers. Further, staff recommends the Commission authorize FPUC to increase its base rates by the incremental revenue requirement associated with the substation and transmission projects once these assets are in service. FPUC should be required to file its step increase calculations and tariffs for staff review. The Commission should give staff administrative authority to approve FPUC's revised tariffs.

APPROVED AS MODIFIED The associated incremental property taxes related to the acquisition and replacement of substations and transmission assets should be removed from the 2025 projected test year. These property taxes will be part of the subsequent step increase when these transmission and substation assets are completed. Staff is given administrative authority to make fall-out adjustments.

Issue 7: Should FPUC's proposed reliability projects be included in the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. FPUC's proposed reliability projects, with a total estimated capital cost of approximately \$4.2 million, should be included in the 2025 projected test year with no adjustments. These projects will allow FPUC to maintain and improve the reliability of its electric system.

APPROVED

Issue 8: Should FPUC's proposed safety projects be included in the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. FPUC's proposed safety projects, with a total estimated capital cost of approximately \$1.6 million, should be included in the 2025 projected test year with no adjustments. Staff recommends that these projects are necessary to improve the safety and reliability of FPUC's system, and to reduce risk to life and property.

APPROVED

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Issue 9: Should FPUC’s proposed security camera project be included in the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. The proposed security camera project, with a capital cost of \$326,430 and annual O&M expense of \$63,024, should be included in the 2025 projected test year without any adjustments. Staff recommends that this project is needed to improve security and monitoring to align with North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) standards and to also ensure the security of FPUC’s assets.

APPROVED

Issue 10: Should FPUC’s proposed two-way communication system be included in the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. The proposed two-way communication system, with a capital cost of \$326,430 should be included in the 2025 projected test year. This results in a reduction to rate base of \$940,711 and a reduction to depreciation expense of \$187,357. Staff recommends that this project is needed to improve employee safety and increase restoration efficiency.

APPROVED AS MODIFIED The associated property taxes related to the adjusted proposed two-way communication system should be removed from the 2025 projected test year. Staff is given administrative authority to make fall-out adjustments.

Issue 11: Should FPUC’s proposed New Customer Information System (CIS) be included in the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. The proposed CIS, with a capital cost of \$6.9 million and O&M expense of \$356,083, should be included in the 2025 projected test year without any adjustments. Staff recommends that the project is needed to replace software that is at the end of its life, and will improve the customer billing system and cybersecurity, which will protect FPUC’s system and customer information.

APPROVED

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Issue 12: Has FPUC made the appropriate adjustments to remove all non-utility activities from Plant in Service, Accumulated Depreciation, and Working Capital in the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. Staff believes the Company has made the appropriate adjustments to remove all non-utility activities from Plant in Service and Accumulated Depreciation in the 2025 projected test year. No adjustments to Working Capital are necessary.

APPROVED

Issue 13: What level of Plant in Service should be approved for the 2025 projected test year?

Recommendation: The appropriate level of Plant in Service for the 2025 projected test year is \$203,856,204.

APPROVED

Issue 14: What level of Accumulated Depreciation should be approved for the 2025 projected test year?

Recommendation: Staff recommends the Commission approve an accumulated depreciation level of \$80,674,837 for the 2025 projected test year.

APPROVED

Issue 15: What level of Working Capital should be approved for the 2025 projected test year?

Recommendation: The appropriate level of Working Capital for the 2025 projected test year is \$12,767,460.

APPROVED

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Issue 16: What level of Construction Work in Progress should be approved for the 2025 test year?

Recommendation: The appropriate level of Construction Work in Progress for the 2025 projected test year is \$8,221,809.

APPROVED

Issue 17: What level of Property Held for Future Use should be approved for the 2025 projected test year?

Recommendation: Staff recommends that the appropriate level of Property Held for Future Use is \$0.

APPROVED

Issue 18: What is the level of rate base that should be approved for the 2025 projected test year?

Recommendation: Staff recommends that the appropriate level of rate base for the 2025 projected test year is \$144,170,635.

APPROVED

Issue 19: What amount of accumulated deferred taxes should be approved for inclusion in the capital structure for the 2025 projected test year?

Recommendation: The amount of accumulated deferred income taxes to be included in the 2025 projected test year capital structure is \$13,497,717.

APPROVED

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Issue 20: What amount and cost rate for customer deposits should be approved for inclusion in the capital structure for the 2025 projected test year?

Recommendation: The amount and cost rate for customer deposits that should be included in the 2025 projected test year capital structure is \$4,001,097 at a cost rate of 2.20 percent.

APPROVED

Issue 21: What is the appropriate amount and cost rate for short-term debt to include in the capital structure for the 2025 projected test year?

Recommendation: The appropriate amount for short-term debt to include in the capital structure for the 2025 projected test year is \$6,906,199 at a cost rate of 5.81 percent.

APPROVED

Issue 22: What amount and cost rate for long-term debt should be approved for inclusion in the capital structure for the 2025 projected test year?

Recommendation: The amount of long-term debt to include in the capital structure for the 2025 projected test year is \$54,153,162 at a cost rate of 4.51 percent.

APPROVED

Issue 23: What equity ratio should be approved for use in the capital structure for ratemaking purposes for the 2025 projected test year?

Recommendation: An equity ratio of 50.04 percent, based on investor sources, should be approved for use in the capital structure for ratemaking purposes for the 2025 projected test year.

APPROVED

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Issue 24: What return on common equity should be approved for use in establishing FPUC's revenue requirement for the 2025 projected test year?

Recommendation: A return on common equity of 10.15 percent, with a range of 9.15 percent to 11.15 percent, should be approved for use in establishing FPUC's revenue requirement for the 2025 projected test year.

APPROVED

Issue 25: What capital structure and weighted average cost of capital should be approved for use in establishing FPUC's revenue requirement for the 2025 projected test year?

Recommendation: A capital structure consisting of 50.04 percent common equity, 44.31 percent long-term debt, and 5.65 percent short-term debt as a percentage of investor sources should be approved for the 13-month average test year ending December 31, 2025. A weighted average cost of capital of 6.34 percent should be approved for establishing FPUC's 2025 projected test year revenue requirement.

APPROVED

Issue 26: What amount of Miscellaneous Service Revenue should be approved for the 2025 projected test year?

Recommendation: The amount of \$163,225 in Miscellaneous Service Revenue should be approved for the 2025 projected test year.

APPROVED

Issue 27: What amount of Total Operating Revenue should be approved for the 2025 projected test year?

Recommendation: The appropriate amount of Total Operating Revenue for the 2025 projected test year is \$25,353,946.

APPROVED

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Issue 28: Should FPUC’s proposed costs for the S&P Global Platts package be approved for the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. FPUC’s proposed costs associated with the S&P Global Platts package should be approved for the 2025 projected test year.

APPROVED

Issue 29: Has FPUC made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel and Purchased Power Cost Recovery Clause?

Recommendation: Yes. FPUC has made the appropriate test year adjustments to remove fuel revenues and fuel expenses recoverable through the Fuel and Purchased Power Cost Recovery Clause.

APPROVED

Issue 30: Has FPUC made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Conservation Cost Recovery Clause?

Recommendation: Yes. FPUC has made the appropriate test year adjustments to remove conservation revenues and conservation expenses recoverable through the Conservation Cost Recovery Clause.

APPROVED

Issue 31: Should FPUC’s proposed addition of Electric Line Operation Supervisor in both the Northeast and Northwest Territory be included in O&M Expense for the 2025 projected test year? What, if any, adjustments should be made?

Recommendation: Yes. FPUC’s proposed addition of an Electric Line Operation Supervisor in both its Northeast and Northwest territories, with a salary of \$105,000 for each position, should be included in the 2025 projected test year with no adjustments.

APPROVED

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Issue 32: Has FPUC made the appropriate test year adjustments to remove all storm hardening revenues and expenses recoverable through the Storm Protection Plan Cost Recovery Clause?

Recommendation: Yes. Staff recommends that FPUC has made the appropriate test year adjustments to remove all storm hardening revenues and expenses recoverable through the SPPCRC.

APPROVED

Issue 33: Is FPUC's proposed reserve target level and annual storm damage accrual for the 2025 projected test year appropriate? If not, what adjustment should be made?

Recommendation: Yes. FPUC's proposed increase to its annual accrual is reasonable and therefore, staff recommends that FPUC's proposed reserve target level of \$1.5 million and annual storm damage accrual of \$446,979 for the 2025 projected test year are appropriate and should be approved without any adjustments.

APPROVED

Issue 34: What amount of advertising expense should be approved for the 2025 projected test year?

Recommendation: An advertising expense of \$103,998 should be approved for the 2025 projected test year.

APPROVED

Issue 35: What amount of economic development expense should be approved for the 2025 projected test year?

Recommendation: An amount of \$19,055 should be approved for the 2025 projected test year.

APPROVED

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Issue 36: What annual rate case expense should be approved for the 2025 projected test year?

Recommendation: Staff recommends the Commission approve a total rate case cost of \$1,530,907 with a four-year amortization period. The corresponding annual amortization expense is \$382,727.

APPROVED AS MODIFIED The amortization period for rate case cost shall be extended to five years. Staff is given administrative authority to make fall-out adjustments.

Issue 37: What are the appropriate cost allocation methodologies and what, if any, adjustments should be made to the allocated costs and charges with affiliated companies for FPUC for the 2025 projected test year?

Recommendation: Staff recommends that FPUC's cost allocation methodologies are reasonable and that no adjustments are necessary.

APPROVED

Issue 38: What amount of salaries and benefits, including incentive compensation, should be approved for the 2025 projected test year?

Recommendation: Staff recommends the amount of salaries and benefits is \$11,388,043 for the 2025 projected test year.

APPROVED

Issue 39: What amount of Bad Debt expense should be approved for the 2025 projected test year?

Recommendation: Staff recommends that the appropriate amount of Bad Debt expense for the 2025 projected test year is \$602,010 and an average bad debt rate of 0.5227 percent be incorporated into the Revenue Expansion Factor.

APPROVED

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Issue 40: What amount of distribution O&M expense should be approved for the 2025 projected test year?

Recommendation: FPUC's distribution O&M expense should be \$3,935,481 for the 2025 projected test year. Staff recommends that the overall distribution O&M expense is reasonable, including the costs associated with the engineering and supervision of plant improvement projects due to the increased workload associated with the acquisition and replacement/rebuild of the substation assets discussed in Issue 6, and increased position responsibilities. This amount is based on directly projecting known distribution O&M expenses, and increasing historic test year distribution O&M expenses for inflation and customer growth, consistent with FPUC's prior base rate proceedings.

APPROVED

Issue 41: What amount of transmission O&M expense should be approved for the 2025 projected test year?

Recommendation: FPUC's transmission O&M expense should be \$144,837 for the 2025 projected test year. This amount is based on directly projecting known transmission O&M expenses, and increasing historic test year transmission O&M expenses for inflation and customer growth, consistent with FPUC's prior base rate proceedings. Therefore, staff recommends that FPUC's transmission O&M expense is reasonable and should be approved.

APPROVED

Issue 42: What total amount of O&M expense should be approved for the 2025 projected test year?

Recommendation: Staff recommends O&M expense for the 2025 projected test year of \$16,169,022.

APPROVED

Issue 43: What amount of depreciation expense should be approved for the 2025 projected test year?

Recommendation: Staff recommends the Commission approve a depreciation expense of \$5,119,891 for the 2025 projected test year.

APPROVED

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Issue 44: What amount of Taxes Other Than Income should be approved for the 2025 projected test year?

Recommendation: Staff recommends Taxes Other Than Income taxes for the 2025 projected test year of \$2,357,780.

APPROVED

Issue 45: What amount of Income Tax expense should be approved for the 2025 projected test year?

Recommendation: Staff recommends that the amount of Income Tax expense for the 2025 projected test year is (\$2,415,324).

APPROVED

Issue 46: What amount of Net Operating Income should be approved for the 2025 projected test year?

Recommendation: Staff recommends that the appropriate Net Operating Income is \$1,673,316 for the 2025 projected test year.

APPROVED

Issue 47: What revenue expansion factor and net operating income multiplier should be approved for the 2025 projected test year, including the appropriate elements and rates?

Recommendation: Staff recommends that the appropriate 2025 projected test year revenue expansion factor is 74.2015 percent and the net operating income multiplier is 1.3477. The appropriate elements and rates are discussed in the analysis portion of staff's memorandum dated February 20, 2025.

APPROVED

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Issue 48: What amount of annual operating revenue increase should be approved for the 2025 projected test year?

Recommendation: The amount of annual operating revenue increase that should be approved for the projected 2025 test year is \$9,898,162.

APPROVED

Issue 49: What is the appropriate cost of service methodology to be used in designing FPUC's rates?

Recommendation: The appropriate cost of service study methodology utilizes the 12 Monthly Coincident Peak (CP) method for the allocation of transmission costs; non-coincident peak and customer maximum demand for distribution plant; and classifies only the meter, service drop, and customer-service components of the distribution system as customer-related. The appropriate cost of service study is contained in MFR Schedule E and is consistent with FPUC's last rate case filing. FPUC should file a revised cost of service study, including rates and tariffs, that reflect the Commission vote on all issues by March 10, 2025, close of business.

APPROVED

Issue 50: If a revenue increase is granted, how should the increase be allocated to rate classes?

Recommendation: The appropriate allocation of the increase in revenue requirement, after recognizing any additional revenues realized in other operating revenues, should track, to the extent practical, the revenue deficiency of each class as determined from the approved cost of service study and move the classes toward parity to the extent practicable. The increase should be allocated to the rate classes in a manner that moves the class rate of return indices as close to parity as practicable based on the approved cost allocation methodology, subject to the following constraints: (1) no class should receive an increase greater than 1.5 times the system average percentage increase in total, and (2) no class should receive a decrease.

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Issue 51: What are the appropriate customer facilities charges?

Recommendation: The final customer facilities charges are a fall-out issue and will be decided at the March 20, 2025 Commission Conference. The calculation of the customer facilities charges is dependent on the Commission's vote on the final revenue requirement. FPUC should be required to recalculate the customer facilities charges based on the Commission's vote on all prior issues.

APPROVED

Issue 52: What are the appropriate demand charges?

Recommendation: The final demand charges are a fall-out issue and will be decided at the March 20, 2025 Commission Conference. The calculation of the customer facilities charges is dependent on the Commission's vote on the final revenue requirement. FPUC should be required to recalculate the demand charges based on the Commission's vote on all prior issues.

APPROVED

Issue 53: What are the appropriate energy charges?

Recommendation: The final energy charges are a fall-out issue and will be decided at the March 20, 2025 Commission Conference. The calculation of the customer facilities charges is dependent on the Commission's vote on the final revenue requirement. FPUC should be required to recalculate the energy charges based on the Commission's vote on all prior issues.

APPROVED

Issue 54: Should FPUC's proposal to delete standby service be approved?

Recommendation: Yes, FPUC's proposal to delete standby service should be approved. Accordingly, the standby service tariff should be closed once the Commission's decision in this docket has become final.

APPROVED

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Issue 55: Should the proposed modifications to the temporary service charges be approved?

Recommendation: Yes, the proposed modifications to the temporary service charges should be approved.

APPROVED

Issue 56: Should the proposed modifications to deposit amounts to prepare requested binding cost estimates for new underground construction and overhead conversions be approved?

Recommendation: Yes. The proposed modifications to deposit amounts to prepare requested binding cost estimates for new underground construction and overhead conversions should be approved.

APPROVED

Issue 57: What are the appropriate Miscellaneous Service Charges (Tariff Sheet No. 6.027)?

Recommendation: The appropriate Miscellaneous Service Charges are contained in Table 57-1 of staff's memorandum dated February 20, 2025 and should be approved.

APPROVED

Issue 58: Is FPUC's proposal to close the Non-Firm Energy Program-Experimental (Tariff Sheet No. 7.023) to new customers appropriate?

Recommendation: Yes, FPUC's proposal to close the Non-Firm Energy Program-Experimental to new customers and subsequently end the program by September 1, 2025, is appropriate and should be approved. Staff believes it is reasonable to close the program because the program has not benefitted the general body of ratepayers as intended.

APPROVED

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Issue 59: Should the new Technology Cost Recovery Rider and associated Tariff Sheets (Nos. 7.027 through 7.029) be approved?

Recommendation: No. The new Technology Cost Recovery Rider (TCRR or Rider) and associated Tariff Sheets (Original Sheet Nos. 7.027 through 7.029) should be denied. The proposed TCRR program and associated costs are still in a development stage and are part of the Company's normal operations and, therefore, more appropriately addressed through traditional ratemaking processes.

APPROVED

Issue 60: Should the Commission approve FPUC's proposal to recover the Hurricane Michael storm recovery surcharge from General Service - Large Demand 1 (GSLD 1) customers as a fixed charge?

Recommendation: Yes, the Commission should approve FPUC's proposal to recover the Hurricane Michael storm recovery surcharge from GSLD 1 customers as a fixed charge, as opposed to a variable energy charge. Recovery of Hurricane Michael costs through a fixed charge should not impact the total recovery of the surcharge.

APPROVED

Issue 61: What is the appropriate effective date for FPUC's revised rates and charges?

Recommendation: This is a fallout issue and will be decided at the March 20, 2025 Commission Conference.

APPROVED

Issue 62: Should the Commission give staff administrative authority to approve tariffs reflecting Commission approved rates and charges?

Recommendation: This is a fallout issue and will be decided at the March 20, 2025 Commission Conference.

APPROVED

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Issue 63: Should any portion of the interim increase granted be refunded to customers?

Recommendation: No. Based on staff's recommended final revenue increase; an interim-related refund is not required. Further, upon issuance of the final order in this docket, the corporate undertaking should be released.

APPROVED

Issue 64: Should FPUC be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case?

Recommendation: Yes. FPUC should be required to file, within 90 days after the date of the final order in this docket, a description of all entries or adjustments to its annual report, rate of return reports, and books and records which will be required as a result of the Commission's findings in this rate case.

APPROVED

Issue 65: Should this docket be closed?

Recommendation: No. This docket should remain open for the Commission to make its final determination regarding the requested rate increase at the March 20, 2025 Special Agenda Conference.

APPROVED

	A	B	C
	Rank	District	Total
	1	LAFAYETTE	876
	2	ST. JOHNS	863
	3	NASSAU	856
	4	WALTON	839
	5	SARASOTA	827
	6	SUMTER	824
	7	COLLIER	820
	8	MIAMI-DADE	803
	9	INDIAN RIVER	800
	10	GILCHRIST	798
	11	WAKULLA	795
	12	SEMINOLE	792
	13	SANTA ROSA	791
	14	CLAY	787
	15	PINELLAS	777
	16	PALM BEACH	775
	17	OKALOOSA	772
	18	BROWARD	771
	19	BREVARD	768
	20	CALHOUN	764
	21	ORANGE	764
	22	LIBERTY	762
	23	MARTIN	750
	24	SUWANNEE	746
	25	FLAGLER	744
	26	MONROE	741
	27	MANATEE	740
	28	CHARLOTTE	739
	29	LAKE	737
	30	ST. LUCIE	736
	31	BAY	734
	32	LEON	734
	33	UNION	733
	34	VOLUSIA	733
	35	ALACHUA	731
	36	GLADES	731
	37	HILLSBOROUGH	731
	38	DUVAL	729
	39	COLUMBIA	718
	40	JACKSON	716
	41	OSCEOLA	712
	42	PASCO	712
	43	BAKER	711
	44	ESCAMBIA	709
	45	LEVY	707
	46	LEE	705
	47	HERNANDO	703
	48	DIXIE	687
	49	MARION	677
	50	CITRUS	675
	51	JEFFERSON	675
	52	HARDEE	671
	53	POLK	671
	54	GULF	669
	55	HENDRY	666
	56	HIGHLANDS	660
	57	HOLMES	657
	58	WASHINGTON	656
	59	MADISON	654
	60	BRADFORD	653
	61	TAYLOR	639
	62	PUTNAM	630
	63	OKEECHOBEE	616
	64	DESOTO	606
	65	FRANKLIN	601
	66	HAMILTON	595
	67	GADSDEN	556

Grading Scale

22 "A"
Schools

A = 64% + higher

B = 57% - 63%

C = 44% - 56%

26 "B"
Schools

D = 34% - 43%

F = 33% + lower

the jAco way... 46+

19 "C"
Schools

Parties/Staff Handout
Internal Affairs/Agenda
on 3/14/25
Item No. 14