

153,099 MWh
SAVED

328 MW
POTENTIAL
DEMAND REDUCTION

5% Increase
ENERGY SAVINGS
YEAR-OVER-YEAR



Demand-Side Management 2025 Annual Report

Supplement 1: Cost-Effectiveness

March 15, 2026

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SUPPLEMENT 1: COST-EFFECTIVENESS

Idaho Power considers cost-effectiveness of primary importance in the design, implementation, and tracking of energy efficiency and demand response programs. Prior to the actual implementation of new measures or programs, Idaho Power performs a preliminary analysis to assess whether a potential program design or measure will be cost-effective. Incorporated in the analysis are inputs from various sources that use the most current and reliable information available.

When possible, Idaho Power leverages the experiences of other utilities in the region and/or throughout the country to help identify specific program parameters. This is accomplished through discussions with other utilities' program managers and researchers. Idaho Power also uses electric industry research organizations, such as E-Source, Northwest Energy Efficiency Alliance (NEEA), Regional Emerging Technology Advisory Committee (RETAC), the Consortium for Energy Efficiency (CEE), American Council for an Energy-Efficient Economy (ACEEE), and Advanced Load Control Alliance (ALCA) to identify similar programs and their results. Additionally, Idaho Power relies on the results of program impact evaluations and recommendations from consultants.

Goals

Idaho Power's goal is for all energy efficiency programs to have benefit/cost (B/C) ratios greater than 1.0 for the utility cost test (UCT) in Idaho, and the total resource cost (TRC) test in Oregon, at the program and measure level. In addition, Idaho Power looks at both the UCT and TRC, as well as the participant cost test (PCT) at the program and measure level, where appropriate. Each cost-effectiveness test provides a different perspective, and Idaho Power believes each test provides value when evaluating program performance. In 2020, Idaho Power transitioned to the UCT as the primary cost-effectiveness test in Idaho as directed by the Idaho Public Utilities Commission (IPUC) in Order No. 34503. Programs and measures offered in Oregon must still use the TRC as the primary cost-effectiveness test as directed by the Public Utility Commission of Oregon (OPUC) in Order No. 94-590. The company will continue calculating the UCT, TRC, and PCT because each perspective can help inform the company and stakeholders about the effectiveness of a particular program or measure.

Idaho Power's goal is for all demand response programs is to minimize or delay the need to build new supply-side resources. Unlike energy efficiency programs or supply-side resources, demand response programs must acquire and retain participants each year to maintain deployable demand-reduction capacity for the company.

When an existing energy efficiency program or measure is not cost-effective or is expected to become not cost-effective from either the UCT perspective in Idaho or the TRC perspective in

Oregon, Idaho Power works with the Energy Efficiency Advisory Group (EEAG) in Idaho and the Oregon Energy Efficiency Advisory Group (OEEAG) in Oregon to get additional input about next steps. The company demonstrates why the non-cost-effective measures or programs were implemented, or continue to be offered, and communicates the steps the company plans to take to improve cost-effectiveness, suspend, or end the offering. This aligns with the expectations of the IPUC and OPUC.

In OPUC Order No. 94-590, issued in UM 551, the OPUC outlines specific cost-effectiveness guidelines for energy efficiency measures and programs managed by program administrators. The OPUC expects that measures and programs offered in Oregon pass the TRC test. If Idaho Power determines a program or measure is not cost-effective but meets one or more of the exceptions set forth by Order No. 94-590, the company files an exceptions request with the OPUC to continue offering the measure or program within its Oregon service area.

Non-cost-effective measures and programs may be offered by a utility if they meet one or more of the following additional conditions specified by Section 13 of OPUC Order No. 94-590:

- A. The measure produces significant non-quantifiable non-energy benefits (NEB).
- B. Inclusion of the measure will increase market acceptance and is expected to lead to reduced cost of the measure.
- C. The measure is included for consistency with other demand-side management (DSM) programs in the region.
- D. Inclusion of the measure helps increase participation in a cost-effective program.
- E. The package of measures cannot be changed frequently, and the measure will be cost-effective during the period the program is offered.
- F. The measure or package of measures is included in a pilot or research project intended to be offered to a limited number of customers
- G. The measure is required by law or is consistent with OPUC policy and/or direction.

For operational and administrative efficiency, Idaho Power endeavors to offer identical programs in both its Oregon and Idaho jurisdictions; however, due to the different primary cost-effectiveness tests in each state, measures may not be offered in both states.

Methodology

For its cost-effectiveness methodology, Idaho Power relies on the Electric Power Research Institute (EPRI) End Use Technical Assessment Guide (TAG); the California Standard Practice Manual and its subsequent addendum; the National Action Plan for Energy Efficiency's (NAPEE)

Understanding Cost Effectiveness of Energy Efficiency Programs: Best Practices, Technical Methods, and Emerging Issues for Policy-Makers.

For energy efficiency programs, each program's cost-effectiveness is reviewed annually from a one-year perspective. The annual energy-savings benefit value is summed over the life of the measure or program and is discounted to reflect 2025 dollars.

Idaho Power determines cost-effectiveness for its demand response programs using the approved method for valuing demand response under IPUC case IPC-E-21-32 (Order No. 35336) and OPUC ADV 1355/Advice No. 21-12. The avoided cost calculation for demand response programs is as follows:

$$(\text{Levelized Fixed Costs} - \text{Additional Benefits}) \times \text{Effective Load Carrying Capacity (ELCC) of Annual DR Capacity Compared to Proxy Resource} = \$ \text{ per kW year DR Avoided Costs}$$

Each of the three components were updated for the 2025 Program year:

1. From the *2023 Integrated Resource Plan (IRP)*, the 2025 levelized fixed cost value of a Simple-Cycle Combustion Turbine (SCCT) was determined to be \$149.73 per kW per year.
2. From the *2023 IRP*, to determine the additional ancillary benefits provided by the SCCT compared to demand response, an analysis was performed where demand response was replaced with an equivalent SCCT and the fixed costs of the SCCT were removed from the model. The analysis resulted in additional SCCT benefits of \$1.66 per kW per year.
3. The updated ELCC of approximately 323 MW of demand response capacity compared to a SCCT using *2023 IRP* assumptions is 43.24%.

Assumptions

Idaho Power relies on third-party research to obtain savings and cost assumptions for various measures. These assumptions are routinely reviewed internally and with EEAG and updated as new information becomes available. For many of the residential and irrigation measures, savings and costs were derived from either the Regional Technical Forum (RTF) or the Idaho Power Energy Efficiency Potential Study conducted by Applied Energy Group (AEG).

The RTF regularly reviews, evaluates, and recommends eligible energy efficiency measures and provides the estimated savings and costs associated with those measures. As the RTF updates these savings and cost assumptions, Idaho Power applies them to current program offerings and assesses the need to make any program changes. Idaho Power staff participates in the RTF by attending monthly meetings as a voting member and by contributing to various sub-committees. Depending on the workbook referenced, data from the RTF is in either 2012

or 2016 dollars and must be escalated to 2025 dollars. For costs in 2012 dollars, the costs are escalated by 40.9%. For costs in 2016 dollars, the costs are escalated by 34.8%.

These percentages are provided by the RTF in workbook

[RTFStandardInformationWorkbook_v5.xlsx](#).

Idaho Power uses a technical reference manual (TRM) developed by ADM Associates, Inc. for the savings and cost assumptions in the Commercial and Industrial (C&I) New Construction and C&I Retrofits, and the Multifamily Energy Efficiency Program. In 2020, the company began the process to update the assumptions in the C&I TRM based on the 2018 International Energy Conservation Code (IECC). The updated C&I TRM is the source for most prescriptive savings values for the C&I New Construction and C&I Retrofits programs and have been implemented as of mid-2021. In 2023, Idaho Power contracted with ADM Associates to create a Multifamily TRM.

Idaho Power also relies on other sources for savings and cost assumptions, such as the Northwest Power and Conservation Council (NWPCC), Northwest Energy Efficiency Alliance (NEEA), the Database for Energy Efficiency Resources (DEER), the Energy Trust of Oregon (ETO), the Bonneville Power Administration (BPA), third-party consultants, and other regional utilities. Occasionally, Idaho Power will also use internal engineering estimates and calculations for savings and costs based on information gathered from previous projects.

The company freezes savings assumptions when the budgets and goals are established as part of an annual planning process for the next calendar year unless a code changes, a standard changes, or program updates necessitate a need to use updated savings. These assumptions are discussed in more detail in the cost-effectiveness sections for each program in the *Demand-Side Management 2025 Annual Report*. Generally, the 2025 energy savings reported for most programs will use the assumptions set during the 2024 annual planning process.

The remaining inputs used in the cost-effectiveness calculations are obtained during the annual planning process from the most recently filed IRP at that time, which is the source for avoided cost inputs for the 2025 energy efficiency programs. As noted earlier, the 2023 IRP is also used to determine the cost-effectiveness threshold for the demand response programs.

Idaho Power uses avoided costs from the most recently “filed” IRP rather than the most recently “acknowledged” IRP for DSM program planning during its annual planning process to reduce lag time between when the avoided costs are updated and used for program planning and cost-effectiveness evaluations. On September 29, 2023, Idaho Power filed its 2023 IRP with the IPUC under case IPC-E-23-23, which was acknowledged by the IPUC on June 18, 2024, and with the OPUC under case LC 84, which was acknowledged on August 26, 2024.

Appendix C—Technical Appendix of Idaho Power’s 2023 IRP contains the financial assumptions—such as discount rate, escalation rate, and line losses—used in the energy

efficiency cost-effectiveness analysis. DSM avoided costs vary by season and time of day and are applied to an end-use load shape to obtain the value of a particular measure or program. DSM avoided energy costs are based on both the projected fuel costs of a peak-load serving resource and forward electricity prices as determined by Idaho Power’s power supply model, AURORAxmp® Electric Market Model. The avoided capital cost of capacity is based on a gas-fired, simple-cycle turbine. Transmission and distribution (T&D) benefits are also included in the cost-effectiveness analyses.

As recommended by the NAPEE’s Understanding Cost-Effectiveness of Energy Efficiency Programs, Idaho Power’s weighted average cost of capital (WACC) of 7.12% is used to discount future benefits and costs to today’s dollars. Once the DSM avoided costs and load shapes are applied to the annual kWh savings of a measure or program, the WACC is used to calculate the net present value (NPV) of the annual benefit for the UCT and TRC test B/C ratios. However, determining the appropriate discount rate for participant cost and benefits is difficult because of the variety of potential discount rates that can be used by participants. Because the participant benefit is based on the anticipated bill savings of the customer, Idaho Power believes an alternate discount rate in place of the WACC is appropriate.

The participant bill savings are based on Idaho Power’s 2023 average customer segment rate and are not escalated. The participant bill savings are discounted using a real discount rate of 4.405%, which is based on the 2023 IRP’s WACC of 7.12% and an escalation rate of 2.6%. The real discount rate is used to calculate the NPV of any participant benefits or costs for the PCT or ratepayer impact measure (RIM) B/C ratios. The formula to calculate the real discount rate is as follows:

$$((1 + \text{WACC}) \div (1 + \text{Escalation})) - 1 = \text{Real}$$

Line-loss percentages are applied to the metered-site energy savings to find the energy savings at the generation level. The *Demand-Side Management 2025 Annual Report* shows the estimated electrical savings at the customer meter level. Cost-effectiveness analyses are based on generation-level energy savings. The demand response program reductions are reported at the generation level with the line losses. For the cost-effectiveness calculations of the energy efficiency programs, the system line-loss factor of 6.0% and the summer peak line-loss factor of 6.5% from the 2023 IRP were utilized. The line-loss percentages were re-evaluated in preparation for the 2023 IRP.

Conservation Adder

The Pacific Northwest Electric Power Planning and Conservation Act (Northwest Power Act) states the following:

...any conservation or resource shall not be treated as greater than that of any non-conservation measure or resource unless the incremental system cost of such conservation or resource is in excess of 110 per centum of the incremental system cost of the non-conservation measure or resource.

As a result of the Northwest Power Act, most utilities in the Pacific Northwest add a 10% conservation adder in energy efficiency cost-effectiveness analyses. In OPUC Order No. 94-590, the OPUC states:

We support the staff's position that the effect of conservation in reducing uncertainty in meeting load growth is included in the ten percent cost adder and that no separate adjustment is necessary.

Additionally, in IPUC Order No. 32788 in Case No. GNR-E-12-01, "Staff noted that Rocky Mountain Power and Avista use a 10% conservation adder when calculating the cost-effectiveness of all their DSM programs." Staff recommended the utilities have the option to use a 10% adder, and the IPUC agreed with the recommendation to allow utilities to use the 10% adder in the cost-effectiveness analyses for low-income programs.

After reviewing the practices of other utilities in the Pacific Northwest, as well as the OPUC Order No. 94-590 and IPUC Order 32788, Idaho Power applies the 10% conservation adder in all energy efficiency measure and program cost-effectiveness analyses when calculating the TRC test.

Net-to-Gross

Net-to-gross (NTG), or net-of-free-ridership (NTFR), is defined by NAPEE's *Understanding Cost-Effectiveness of Energy Efficiency Programs* as a ratio that does the following:

Adjusts the impacts of the programs so that they only reflect those energy efficiency gains that are the result of the energy efficiency program.

Therefore, the NTG deducts energy savings that would have been achieved without the efficiency program (e.g., 'free-riders') and increases savings for any 'spillover' effect that occurs as an indirect result of the program. Since the NTG attempts to measure what the customers would have done in the absence of the energy efficiency program, it can be difficult to determine precisely.

Capturing the effects of Idaho Power's energy efficiency efforts on free-ridership and spillover is difficult. Due to the uncertainty surrounding NTG percentages, Idaho Power used an NTG of 100% for nearly all measure and program cost-effectiveness analyses.

Sensitivity analyses are conducted to show what the minimum NTG percentage needs to be for a program to remain (or become) cost-effective from either the TRC or UCT perspective. These NTG percentages are shown in the program cost-effectiveness pages of this supplement.

Results

Idaho Power calculates cost-effectiveness on a program basis and, where relevant, a measure basis. As part of *Supplement 1: Cost-Effectiveness* and where applicable, Idaho Power publishes the

cost-effectiveness by measure, the PCT and RIM test at the program level, the assumptions associated with cost-effectiveness, and the sources and dates of metrics used in the cost-effectiveness calculation.

The B/C ratio from the participant cost perspective is not calculated for the following programs: Educational Distributions, Home Energy Report Program, Weatherization Assistance for Qualified Customers (WAQC) in Idaho and Oregon, and Weatherization Solutions for Eligible Customers. These programs have few or no participant-related costs. For energy efficiency programs, the cost-effectiveness analyses do not assume ongoing participant costs. However, anticipated future costs are used to develop the life-cycle cost-effectiveness analysis for the Home Energy Report Program.

This supplement contains annual cost-effectiveness metrics for each program using actual information from 2025 and includes results of the UCT, TRC, PCT, and RIM. Current customer energy rates are used in the calculation of the B/C ratios from a PCT and RIM perspective. Rate increases are not forecasted or escalated. A summary of the cost-effectiveness by program can be found in Table 1.

Table 1. Cost-effectiveness summary by energy efficiency program, 2025

Program/Sector	UCT	TRC	Ratepayer Impact Measure (RIM)	PCT
Educational Distributions	2.27	2.62	0.51	n/a
Heating & Cooling Efficiency Program.....	0.89	0.17	0.33	0.41
Home Energy Report Program.....	1.42	1.56	0.42	n/a
Multifamily Energy Efficiency Program	2.60	0.72	0.45	1.41
Rebate Advantage	1.27	0.51	0.28	1.73
Residential New Construction Program	1.03	1.55	0.29	5.60
Weatherization Assistance for Qualified Customers (Idaho).....	0.13	0.22	0.10	n/a
Weatherization Assistance for Qualified Customers (Oregon).....	0.08	0.32	0.07	n/a
Weatherization Solutions for Eligible Customers	0.13	0.20	0.10	n/a
Residential Energy Efficiency Sector¹	1.46	0.75	0.41	1.94
C&I Custom Projects	2.16	0.80	0.75	0.96
C&I New Construction	2.15	2.14	0.65	3.14
C&I Retrofits	2.00	1.10	0.66	1.45
Small Business Lighting Program	1.04	1.29	0.50	2.23
Commercial/Industrial Energy Efficiency Sector	2.09	1.00	0.71	1.28
Irrigation Efficiency Rewards	1.61	2.69	0.63	2.81
Irrigation Energy Efficiency Sector	1.61	2.69	0.63	2.81
Energy Efficiency Portfolio²	1.70	1.37	0.62	1.78

¹Residential sector cost-effectiveness excludes WAQC benefits and costs. If included, the UCT, TRC, RIM, and PCT would be 1.13, 0.65, 0.37, and 1.83, respectively.

²Portfolio cost-effectiveness excludes WAQC benefits and costs. If included, the UCT, TRC, RIM, and PCT would be 1.64, 1.34, 0.61, and 1.78, respectively.

Non-Cost-Effective Programs

In 2025, most of Idaho Power’s energy efficiency programs were cost-effective from the UCT perspective, except for Heating & Cooling Efficiency and the two weatherization programs for income-qualified customers (Table 1).

The Heating & Cooling Efficiency Program had a UCT of 0.89 and TRC of 0.17.

Overall, program participation increased from 622 in 2024 to 676 in 2025, an increase of 8.7%. Despite the increase in program participation, overall savings declined. The increase in participation was primarily in measures with lower savings, either based on the measure or because it was installed in a heating and cooling zone with lower savings, as compared to 2024. In 2025, the HC&E program included \$69,035 in administrative expenses from both a process and impact evaluation, representing about 22% of total HCE program administrative expenses for 2025. Without the evaluation cost, the program would have a UCT and TRC ratio of 1.02 and 0.18, respectively, which is an improvement from the UCT perspective over 2024. The next scheduled process and impact evaluations for the program are in 2029.

In 2024, Idaho Power began separating its cost-effectiveness reporting for the WAQC program by state (Idaho and Oregon). WAQC Idaho had a UCT Ratio of 0.13 and a TRC of 0.22, which includes the savings and costs associated with re-weatherization. Excluding re-weatherization, the program has a UCT ratio of 0.13 and TRC ratio of 0.21. The UCT and TRC ratios for re-weatherization in Idaho are 0.12 and 0.13, respectively. WAQC Oregon had a UCT Ratio of 0.08 and TRC of 0.32. Weatherization Solutions for Eligible Customers had a UCT of 0.13 and TRC of 0.20.

To calculate the cost-effectiveness for the income-qualified weatherization programs, Idaho Power adopted the following IPUC staff recommendations from Case No. GNR-E-12-01:

- Applied a 100% NTG.
- Claimed 100% of energy savings for each project.
- Included indirect administrative overhead costs. The overhead costs of 5.152% were calculated from the \$1,197,320 of indirect program expenses divided by the total DSM expenses of \$43,027,141, as shown in Appendix 3 of the *Demand-Side Management 2025 Annual Report*.
- Applied the 10% conservation preference adder.
- Amortized evaluation expenses over a three-year period.
- Claimed one dollar of NEBs for each dollar of utility and federal funds invested in health, safety, and repair measures.

While the WAQC and Weatherization Solutions for Eligible Customers remain not cost-effective, Idaho Power will continue to offer the programs to the company's limited-income customers on an ongoing basis, unless the Idaho and Oregon commissions direct otherwise. Idaho Power will also continue to consult with EEAG and the weatherization managers at the Community Action Partnerships to look for ways to improve the programs' cost-effectiveness.

Sector and Portfolio Cost-Effectiveness

The sector cost-effectiveness ratios include all the benefits and costs associated with programs that produce quantifiable energy savings. The portfolio cost-effectiveness is the sum of all energy efficiency activities, including those that do not have savings associated, such as overhead expenses. For 2025, the commercial and industrial sector had a UCT of 2.09 and TRC of 1.00, and irrigation sector had a UCT of 1.61 and TRC of 2.69. The residential portfolio cost-effectiveness was calculated with and without the benefits associated with WAQC. While the program provides real savings to customers that would otherwise be unable to afford to weatherize their home, it remains not cost-effective. Presenting the cost-effectiveness of the residential sector with and without WAQC remains consistent with how other Idaho utilities present their sector and portfolio cost-effectiveness results. Without WAQC, the residential

sector has a UCT of 1.46 and TRC of 0.75 and the portfolio has a UCT of 1.70 and TRC of 1.37. With WAQC, the residential sector has a UCT of 1.13 and TRC of 0.65 and the portfolio has a UCT of 1.64 and TRC of 1.34.

Exception Requests

A total of 127 out of 319 individual measures in various programs are not cost-effective from either the UCT or TRC perspective. Of the 127 measures, 45 are not cost-effective from the UCT perspective. Twenty-six additional measures would be cost-effective without the inclusion of administration expenses.

For most of the measures offered in Oregon that fail the TRC, Idaho Power filed cost-effectiveness exception requests with the OPUC in compliance with Order No. 94-590. Measures and programs that do not pass these tests may be offered by the utility if they meet one or more of the additional conditions specified by Section 13 of Order No. 94-590. These exception requests were approved under UM-1710 or with the specific program advice filings. The filings and exception requests are noted in Table 2.

Table 2. 2025 non-cost-effective measures

Program	Number of Measures	Number of Non-Cost-Effective Measures	Number Fail UCT	Number Fail TRC	Notes
C&I Custom Projects	39	10	6	9	Six offerings fail UCT. Without admin costs, all offerings pass UCT and all but three offerings pass TRC.
C&I New Construction	60	25	13	23	13 measures fail UCT. Two measures pass UCT with the exclusion of admin costs. No measures change in TRC cost-effectiveness when admin costs are excluded.
C&I Retrofits	127	52	15	47	One additional measure passes UCT when admin costs are excluded.
Educational Distributions	3	0	0	0	
Heating & Cooling Efficiency Program	12	10	5	10	Five measures fail UCT, but all would pass UCT with admin costs excluded. Of the 10 measures that fail TRC, two would be cost effective with admin costs removed. Exception request for the program requested and approved with ADV-1807, Order No. 25-11.
Irrigation Efficiency Rewards	42	1	3	0	Three measures fail UCT, but all would pass UCT with admin costs excluded.
Multifamily Energy Efficiency Program	19	14	0	14	All measures pass UCT. Of the measures that fail TRC, none would become cost-effective with admin costs excluded. Exception request for the program requested and approved with ADV-1540, Order No. 23-10.
Rebate Advantage	12	12	0	12	All measures pass UCT, no measures pass TRC.
Residential New Construction	3	2	2	1	One additional measure passes UCT when admin costs are excluded.
Small Business Lighting	2	1	1	1	One additional measure passes UCT when admin costs are excluded.
Total	319	127	45	117	

2025 DSM Detailed Expenses by Program

Table 3 details the program expenses shown in Appendix 2 of the *Demand-Side Management 2025 Annual Report*. These expenses are broken out by funding source and major-expense type (labor/administration, materials, other expenses, purchased services, and incentives).

Table 3. 2025 DSM detailed expenses by program (dollars)

Sector/Program	Idaho Rider	Oregon Rider	Idaho Power	Total Program
Energy Efficiency/Demand Response	\$ 23,875,912	\$ 978,754	\$ 10,939,111	\$ 35,793,776.94
Residential	3,936,287	106,053	457,579	4,499,918.69
Educational Distributions	812,932	19,324	-	832,256.03
Labor/Administrative Expense	-	-	-	-
Materials & Equipment	789,641	18,303	-	807,944.21
Other Expense	23,291	1,021	-	24,311.82
Heating & Cooling Efficiency Program	384,961	21,121	141,812	547,894.72
Labor/Administrative Expense	91	6,136	141,812	148,039.76
Other Expense	89,740	3,934	-	93,674.49
Purchased Services	73,086	3,201	-	76,286.87
Incentives	222,044	7,850	-	229,893.60
Home Energy Audit	115,931	-	85,641	201,571.56
Labor/Administrative Expense	10	-	85,641	85,650.61
Materials & Equipment	519	-	-	519.38
Other Expense	27,619	-	-	27,618.99
Purchased Services	87,783	-	-	87,782.58
Home Energy Reports	767,603	17,423	59,703	844,729.50
Labor/Administrative Expense	-	999	59,703	60,702.50
Purchased Services	572,084	16,424	-	588,507.75
Incentives	195,519	-	-	195,519.25
Low-Income Energy Efficiency Education	119,804	-	31,735	151,539.73
Labor/Administrative Expense	-	-	31,735	31,735.31
Other Expense	6,879	-	-	6,879.02
Purchased Services	112,925	-	-	112,925.40
Multifamily Energy Efficiency Program	458,832	687	7,335	466,853.80
Labor/Administrative Expense	-	315	7,335	7,649.75
Other Expense	8,400	372	-	8,771.65
Purchased Services	32,482	-	-	32,482.29
Incentives	417,950	-	-	417,950.11
Oregon Residential Weatherization	-	10,957	-	10,957.49
Labor/Administrative Expense	-	7,866	-	7,865.50
Purchased Services	-	1,421	-	1,421.36
Incentives	-	1,671	-	1,670.63
Rebate Advantage	156,688	10,818	26,280	193,785.53
Labor/Administrative Expense	-	1,374	26,280	27,654.62
Other Expense	22,688	1,043	-	23,730.91
Purchased Services	19,800	1,200	-	21,000.00
Incentives	114,200	7,200	-	121,400.00
Residential New Construction Program¹	199,938	346	33,301	233,585.19
Labor/Administrative Expense	4,645	-	33,301	37,946.12
Other Expense	40,743	346	-	41,088.63
Purchased Services	11,850	-	-	11,850.44
Incentives	142,700	-	-	142,700.00

Sector/Program	Idaho Rider	Oregon Rider	Idaho Power	Total Program
Weatherization Assistance for Qualified Customers (Idaho)	771,466	-	64,427	835,893.31
Labor/Administrative Expense.....	501	-	64,427	64,928.30
Materials & Equipment.....	3	-	-	2.85
Other Expense	33	-	-	32.66
Purchased Services	770,930	-	-	770,929.50
Weatherization Assistance for Qualified Customers (Oregon)	-	25,377	-	25,376.78
Labor/Administrative Expense.....	-	7,193	-	7,193.26
Other Expense	-	574	-	573.52
Purchased Services	-	17,610	-	17,610.00
Weatherization Solutions for Eligible Customers	148,132	-	7,343	155,475.05
Labor/Administrative Expense.....	-	-	7,343	7,343.44
Purchased Services	148,132	-	-	148,131.61
Commercial/Industrial	16,899,554	548,941	845,155	18,293,649.31
C&I Custom Projects	2,570,978	35,385	191,311	2,797,674.18
Labor/Administrative Expense.....	2,011	8,483	191,311	201,805.15
Materials & Equipment.....	57,947	2,542	-	60,488.82
Other Expense	359,110	11,342	-	370,452.07
Purchased Services	2,151,911	13,017	-	2,164,928.14
Incentives	9,350,459	267,583	477,899	10,095,941.70
C&I New Construction.....	13,314	21,666	477,899	512,878.73
Labor/Administrative Expense.....	53	2	-	54.92
Other Expense	448,443	8,138	-	456,580.87
Purchased Services	2,453,056	66,046	-	2,519,102.01
Incentives	6,435,594	171,731	-	6,607,325.17
C&I Retrofits.....	4,712,883	220,973	145,666	5,079,522.26
Labor/Administrative Expense.....	1,910	6,465	145,666	154,041.57
Other Expense	68,004	2,889	-	70,893.01
Purchased Services	611,276	27,319	-	638,594.75
Incentives	4,031,693	184,300	-	4,215,992.93
Small Business Lighting (SBL) Program	265,234	24,999	30,278	320,511.17
Labor/Administrative Expense.....	-	1,267	30,278	31,544.39
Other Expense	17,817	2,249	-	20,066.33
Purchased Services	6,591	509	-	7,100.00
Incentives	240,826	20,975	-	261,800.45
Irrigation	1,764,797	50,707	368,279	2,183,782.74
Irrigation Efficiency Rewards	1,764,797	50,707	368,279	2,183,782.74
Labor/Administrative Expense.....	29,813	13,519	368,972	412,303.80
Materials & Equipment.....	64	3	-	66.88
Other Expense	30,647	883	(693)	30,836.60
Purchased Services	-	-	-	-
Incentives	1,704,272	36,303	-	1,740,575.46
Market Transformation	\$ 3,239,863	\$ 155,619	\$ -	\$ 3,395,482.39
Northwest Energy Efficiency Alliance	3,239,863	155,619	-	3,395,482.39
Purchased Services	3,239,863	155,619	-	3,395,482.39

Sector/Program	Idaho Rider	Oregon Rider	Idaho Power	Total Program
Other Programs and Activities	\$ 1,387,556	\$ 115,281	\$ 1,137,724	\$ 2,640,561.45
Commercial/Industrial Energy Efficiency Overhead	191,565	39,183	719,417	950,165.00
Labor/Administrative Expense	33,191	32,403	719,417	785,010.62
Materials & Equipment	0	-	-	0.01
Other Expense	124,340	5,283	-	129,622.27
Purchased Services	34,035	1,497	-	35,532.10
Energy Efficiency Direct Program Overhead	29,522	9,085	177,665	216,272.17
Labor/Administrative Expense	-	7,778	177,665	185,442.62
Other Expense	29,522	1,307	-	30,829.55
Oregon Commercial Audit	-	9,249	-	9,249.28
Labor/Administrative Expense	-	4,249	-	4,249.30
Other Expense	-	1,500	-	1,499.98
Purchased Services	-	3,500	-	3,500.00
Residential Energy Efficiency Education Initiative	204,664	7,291	33,284	245,238.79
Labor/Administrative Expense	8	1,397	33,285	34,689.41
Other Expense	120,880	2,517	-	123,396.43
Purchased Services	83,777	3,377	(1)	87,152.95
Residential Energy Efficiency Overhead	961,805	50,472	207,359	1,219,636.21
Labor/Administrative Expense	12,129	9,561	207,359	229,048.40
Other Expense	915,624	39,432	-	955,055.70
Purchased Services	34,052	1,480	-	35,532.11
Indirect Program Expenses	\$ 442,606	\$ 54,187	\$ 700,527	\$ 1,197,320.00
Energy Efficiency Accounting & Analysis	440,027	48,935	729,479	1,218,440.62
Labor/Administrative Expense	6,052	32,403	729,403	767,858.22
Materials & Equipment	(286,541)	(12,562)	(8,075)	(307,177.74)
Other Expense	102,809	2,917	8,151	113,876.34
Purchased Services	617,706	26,178	-	643,883.80
Energy Efficiency Advisory Group	2,240	-	11,004	13,243.99
Labor/Administrative Expense	-	-	11,004	11,004.28
Other Expense	2,240	-	-	2,239.71
Oregon Energy Efficiency Advisory Group	-	5,299	-	5,298.80
Labor/Administrative Expense	-	5,790	-	5,789.55
Other Expense	-	(491)	-	(490.75)
Special Accounting Entries	340	(47)	(39,956)	(39,663.41)
Labor/Administrative Expense	(136)	(64)	(39,956)	(40,156.28)
Materials & Equipment	336	18	-	353.17
Other Expense	140	-	-	139.70
Purchased Services	-	-	-	-

Sector/Program	Idaho Rider	Oregon Rider	Idaho Power	Total Program
Demand Response	\$ 1,275,274	\$ 273,053	\$ 9,268,099	\$ 10,816,426.20
Residential	744,318	39,038	392,064	1,175,420.67
A/C Cool Credit	744,318	39,038	392,064	1,175,420.67
Labor/Administrative Expense.....	2,551	3,097	66,985	72,633.14
Materials & Equipment.....	150,203	6,585	-	156,787.80
Other Expense	116,454	5,106	-	121,559.57
Purchased Services	475,111	20,877	-	495,987.23
Incentives	-	3,374	325,079	328,452.93
Commercial/Industrial	8,844	162,837	574,013	745,693.92
Flex Peak Program	8,844	162,837	574,013	745,693.92
Labor/Administrative Expense.....	3,917	4,848	107,888	116,653.03
Other Expense	4,926	216	-	5,141.69
Purchased Services	1	-	-	1.24
Incentives	-	157,772	466,126	623,897.96
Irrigation	522,112	71,178	8,302,021	8,895,311.61
Irrigation Peak Rewards	522,112	71,178	8,302,021	8,895,311.61
Labor/Administrative Expense.....	2,307	6,327	153,502	162,136.13
Materials & Equipment.....	139,440	6,113	-	145,552.86
Other Expense	102,584	4,492	-	107,076.00
Purchased Services	280,060	11,782	-	291,842.20
Incentives	(2,278)	42,464	8,148,519	8,188,704.42
Grand Total	\$ 28,945,938	\$ 1,303,842	\$ 12,777,362	\$ 43,027,140.78

Note: Totals may not sum due to rounding.

¹A \$346 amount was incorrectly split with Oregon and will be corrected in 2026.

2025 Demand Response Programs

The result of the one-year demand response perspective is shown in Table 4 and the Cost-Effectiveness Tables by Program section in this supplement. Based on the avoided cost calculation for demand response programs, the avoided cost threshold is \$62.39 per kW year; DR program costs must be less than this value to be considered cost-effective. The calculated dollar per kW year for each demand response program in Table 4 shows all three programs were cost-effective in 2025.

Table 4. 2025 Demand response program and portfolio \$ per kW year

Program	Maximum Potential Demand Reduction (MW)	Maximum Potential Demand Reduction (kW)	2025 Expenses	2025 Estimated Max Expenses (60 Hours) ¹	\$ per kW year ²
A/C Cool Credit	22.1	22,086	\$1,175,421	\$1,175,421	\$53.22
Flex Peak Programs	38.8	38,757	\$745,694	\$1,036,622	\$26.75
Irrigation Peak Rewards	267.6	267,597	\$8,895,312	\$12,584,101	\$47.03
Total Demand Response Portfolio	328.4	328,440	\$10,816,426	\$14,796,144	\$45.05

¹ 2025 expenses with estimated variable payments based on maximum 60 hours of operation. Totals may not sum due to rounding.

² \$ per kW year = 2025 Estimated Max Expenses 60 Hours/Max Demand Capacity kW.

COST-EFFECTIVENESS TABLES BY PROGRAM

The following series of tables lists the annual program cost-effectiveness results, including measure-level cost-effectiveness. Exceptions to the measure-level tables are programs that are analyzed at the project level, such as the C&I Custom Projects, the Custom Incentive Option of Irrigation Efficiency Rewards, Small Business Lighting Program, WAQC (Idaho), WAQC (Oregon), and Weatherization Solutions for Eligible Customers.

The measure-level cost-effectiveness includes the following inputs: measure life, energy savings, incremental cost, incentives, program administration cost, and non-energy impacts/benefits. Program administration costs include all non-incentive costs, such as: labor, marketing, training, education, purchased services, and evaluation. Energy and expense data have been rounded to the nearest whole unit.

Educational Distributions

Segment: Residential

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 832,256	
Program Incentives.....	-	I
Total UC.....	\$ 832,256	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ -	M

Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	4,164,401	
NPV Cumulative Energy (kWh).....	26,513,977	\$ 1,885,217 S
10% Credit (Northwest Power Act).....	188,522	
Total Electric Savings.....	\$ 2,073,739	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 2,834,246	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ 103,704	NEB

Notes:

- NEBs for student kit include the NPV of them savings.
- No participant costs.

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 1,885,217	\$ 832,256	2.27
TRC Test.....	2,177,442	832,256	2.62
RIM Test.....	1,885,217	3,666,502	0.51
PCT.....	N/A	N/A	N/A

Benefits and Costs Included in Each Test			
UC Test.....	= S * NTG	= P	
TRC Test.....	= (A + NUI + NEB) * NTG	= P	
RIM Test.....	= S * NTG	= P + (B * NTG)	
PCT.....	N/A	N/A	

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	44%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
Nightlight Giveaway	LED night light	Baseline lightbulb	Lamp	ResLightingExterior	8	12.00	\$ 5.46	\$ -	\$ -		\$ 0.200	2.27	2.50	(1)
Student Energy Efficiency Kit (SEEK) Program	2024 - 2025 kit offering. Kits Include: high-efficiency showerhead, shower timer, 2 LEDs, filter whistle, digital thermometer, water flow rate bag, 2 LED nightlight, Two LED lightbulbs, two	No kit	Kit	ResLightingInteriorAnd Exterior	10	275.70	\$ 147.08	\$ 7.38	\$ -		\$ 0.200	2.67	3.07	(2)
Welcome Kit	nightlights.	No kit	Kit	ResLightingExterior	8	24.00	\$ 10.91	\$ 0.25	\$ -		\$ 0.455	1.00	1.12	(1)

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the Northwest Power Act.

(d) No participant costs.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) DNV GL. Idaho Power Educational Distributions Impact and Process Evaluation. 2020

(2) Tinker. Idaho Power Student Energy Efficiency Kit Program. School Year 2024-2025 Annual Report. 2025. Nightlight savings modified to match other IPC nightlight offerings.

Heating & Cooling Efficiency Program

Segment: Residential

2025 Program Results

Cost Inputs			Ref
Program Administration.....	\$	318,001	
Program Incentives.....		229,894	I
Total UC.....	\$	547,895	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$	2,905,992	M

Net Benefit Inputs				Ref
Resource Savings				
2025 Annual Gross Energy (kWh).....		809,431		
NPV Cumulative Energy (kWh).....	8,063,811	\$	487,818	S
10% Credit (Northwest Power Act).....			48,782	
Total Electric Savings.....		\$	536,600	A
Participant Bill Savings				
NPV Cumulative Participant Bill Savings.....		\$	938,622	B
Other Benefits				
Non-Utility Rebates/Incentives.....		\$	-	NUI
Non-Energy Benefits.....		\$	15,819	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 487,818	\$ 547,895	0.89
TRC Test.....	552,419	3,223,993	0.17
RIM Test.....	487,818	1,486,517	0.33
PCT.....	1,184,335	2,905,992	0.41

Benefits and Costs Included in Each Test			
UC Test.....	= S * NTG		= P
TRC Test.....	= (A + NUI + NEB) * NTG		= P + ((M-I)*NTG)
RIM Test.....	= S * NTG		= P + (B * NTG)
PCT.....	= B + I + NUI + NEB		= M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	112%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Note:

Participant costs offset by applicable tax credits available as part of the *Inflation Reduction Act of 2022* .

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/ Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
Ducted ASHP Conversion	Existing and New Construction Single Family and Manufactured Home Conversion with Controls Commissioning and Sizing (Heating & Cooling Zone Weighted Average)	Electric resistance/Oil/Propane	Unit	R-All-HVAC-ASHP-All-All-E	18	3,149.92	\$ 2,026.88	\$ -	\$ 12,493.24	\$ 800.00	\$ 0.393	0.99	0.16	1, 2
Ductless Heat Pump	Zonal to DHP. (Heating & Cooling Zone Weighted Average)	Zonal Electric	Unit	R-All-HVAC-ERconvertDHP-weighted	15	1,213.59	\$ 587.02	\$ -	\$ 6,679.63	\$ 500.00	\$ 0.393	0.60	0.09	1, 2, 3
Blower Motor	ECM Blower Motor	Permanent split capacitor (PSC) motor	Unit	R-All-Bld-Bldg-All-All-R	18	2,348.69	\$ 1,555.97	\$ -	\$ 300.00	\$ 50.00	\$ 0.393	1.60	1.40	4
Evaporative Cooler	Evaporative Cooler	Mechanical cooling	Unit	R-All-HVAC-CAC-All-All-E	12	653.12	\$ 689.22	\$ -	\$ 220.70	\$ 150.00	\$ 0.393	1.70	1.59	5
Ground Source Heat Pump	Ground source heat pump - 3.5 COP (Heating & Cooling Zone Weighted Average)	ASHP/Electric resistance/Oil/Propane	Unit	R-All-HVAC-ASHP-All-All-E	20	9,178.00	\$ 6,135.42	\$ -	\$ 7,716.06	\$ 3,000.00	\$ 0.393	0.93	0.60	1, 2, 6
Heat Pump Water Heater	Weighted average of tier 2 and tier 3, heating and cooling zone, and indoor, basement, garage install location.	Electric resistance storage water heater	Unit	R-All-WH-WHConvert-All-All-N	13	1,715.27	\$ 994.52	\$ -	\$ 463.86	\$ 300.00	\$ 0.393	1.02	0.96	2, 8
High Efficiency Central Air Conditioner	Minimum 15 SEER but <17 SEER/16.3 SEER2; minimum 12 EER/11.5 EER2	Current practice baseline	Unit	R-All-HVAC-CAC-All-All-E	18	94.45	\$ 119.33	\$ -	\$ 181.59	\$ 50.00	\$ 0.393	1.37	0.60	2, 9
High Efficiency Central Air Conditioner	Minimum 17 SEER/16.3 SEER2; minimum 13 EER/12.5 EER2	Current practice baseline	Unit	R-All-HVAC-CAC-All-All-E	18	208.72	\$ 263.71	\$ -	\$ 725.09	\$ 150.00	\$ 0.393	1.14	0.36	2, 9
Open Loop Water Source Heat Pump	Existing and New Construction Single Family and Manufactured Home - 14.00 EER 3.5 COP (Heating & Cooling Zone Weighted Average)	ASHP/Electric resistance/Oil/Propane	Unit	R-All-HVAC-ASHP-All-All-E	20	8,188.33	\$ 5,473.84	\$ -	\$ 11,465.01	\$ 1,000.00	\$ 0.393	1.30	0.41	2, 7
Prescriptive Duct Sealing - Single Family	Duct Tightness - PTCS Duct Sealing - Average Heating System. Weighted average of Heating Zones 1-3.	Pre-existing duct leakage	Unit	R-All-HVAC-ER-All-All-E	20	468.70	\$ 276.17	\$ -	\$ 593.12	\$ 200.00	\$ 0.393	0.72	0.39	1, 2, 10

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/ Notes
Smart Thermostat	Smart Thermostat	non wi-fi enabled thermostat/no thermostat	Unit	R-All-HVAC-ER-All-All-E	7	316.37	\$ 98.96	\$ -	\$ 253.64	\$ 50.00	\$ 0.393	0.57	0.29	1, 2, 11
Whole House Fan	Whole House Fan	Mechanical cooling	Unit	R-All-HVAC-CAC-All-All-E	18	456.60	\$ 576.89	\$ -	\$ 700.00	\$ 200.00	\$ 0.393	1.52	0.72	2, 6

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the Northwest Power Act.

(d) Incremental participant cost prior to customer incentives.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB) / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) Measure cost-effective from UCT perspective with admin costs excluded.

(2) Measure not cost-effective from TRC perspective.

(3) RTF. ResDHPforZonal_v7_1.xlsm. 2024. Weighted average of 2025 participants in heating and cooling zones 1-3.

(4) Idaho Power engineering calculations based on Integrated Design Lab inputs.

(5) New Mexico Technical Resource Manual for the Calculation of Energy Efficiency Savings. Evaporative Cooling. Sante Fe. Discounted by 44.4% for proportion evaporative coolers replacing refrigerated air. 2019.

(6) Applied Energy Group (formally EnerNOC Utility Solutions Consulting) Idaho Power Energy Efficiency Potential Study. Single-family, existing vintage.

(7) RTF. ResSF&MHConversion&Upgrades_CDHP_v8_1.xlsm. 2024. Weighted average of 2025 participants in heating and cooling zones 1-3.

(8) RTF. ResHPWH_v6_3. 2023.

(9) RTF. ResEfficientCentralAC_v2_2. 2023.

(10) RTF. ResSFDuctSealing_v7_3.xlsm. 2023.

(11) RTF. ResConnectedTstats_v3.1.xlsm. 2023.

Home Energy Report Program

Segment: Residential

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 844,730	
Program Incentives.....	-	I
Total UC.....	\$ 844,730	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ -	M
Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	20,507,594	
NPV Cumulative Energy (kWh).....	20,507,594	\$ 1,200,412 S
10% Credit (Northwest Power Act).....	120,041	
Total Electric Savings.....	\$ 1,320,453	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 2,018,943	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ -	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 1,200,412	\$ 844,730	1.42
TRC Test.....	1,320,453	844,730	1.56
RIM Test.....	1,200,412	2,863,673	0.42
PCT.....	N/A	N/A	N/A

Benefits and Costs Included in Each Test	
UC Test.....	= S * NTG = P
TRC Test.....	= (A + NUI + NEB) * NTG = P
RIM Test.....	= S * NTG = P + (B * NTG)
PCT.....	N/A N/A

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	70%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Note:

Third-party reported 2025 savings as reported is 20,598,226 kWh. Idaho Power discounting savings by 0.44% for reporting and analysis as recommended by evaluators to account for potential double-counting of savings. Percentage will be reviewed in future evaluations.

Multifamily Energy Efficiency Program

Segment: Residential

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 48,904	
Program Incentives.....	417,950	I
Total UC.....	\$ 466,854	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ 1,967,913	M

Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	1,937,572	
NPV Cumulative Energy (kWh).....	19,021,936	\$ 1,212,261 S
10% Credit (Northwest Power Act).....	121,226	
Total Electric Savings.....	\$ 1,333,487	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 2,223,966	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ 125,310	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 1,212,261	\$ 466,854	2.60
TRC Test.....	1,458,797	2,016,816	0.72
RIM Test.....	1,212,261	2,690,820	0.45
PCT.....	2,767,227	1,967,913	1.41

Benefits and Costs Included in Each Test	
UC Test.....	= S * NTG = P
TRC Test.....	= (A + NUI + NEB) * NTG = P
RIM Test.....	= S * NTG = P + (B * NTG)
PCT.....	= B + I + NUI + NEB = M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	39%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Note:

Savings include multifamily measures from living units as well as shared common areas.
 See C&I New Construction and C&I Retrofits for common-area measure assumptions.
 NEB/impacts on a \$/kWh for common-area measures. Based on 2019 impact evaluation of C&I programs.

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
Building Shell	Reflective roof treatment	Existing roofing	Square Foot	R-All-HVAC-CAC-All-All-E	15	0.09	\$ 0.11	\$ -	\$ 0.05	\$ 0.05	\$ 0.025	2.03	2.23	1
Continuous Exhaust Fan	ENERGY STAR Continuous Exhaust fan, bathroom	Standard exhaust fan	Unit	R-All-Bld-Bldg-All-All-R	19	125.83	\$ 85.07	\$ -	\$ 103.17	\$ 25.00	\$ 0.025	3.02	0.88	2
Ductless Heat Pump	Ductless Mini-split Heat Pump <5 tons, ENERGY STAR	Zonal Electric	Ton	R-All-HVAC-ASHP-All-All-E	15	415.92	\$ 245.61	\$ -	\$ 1,300.00	\$ 125.00	\$ 0.025	1.81	0.21	2
Efficient Windows, tier 1	Efficient windows in low rise buildings, 3 stories or less.	Inefficient window	Square Foot	R-All-HVAC-ER-All-All-E	45	2.76	\$ 2.01	\$ -	\$ 0.71	\$ 0.25	\$ 0.025	6.30	2.84	2
Efficient Windows, tier 2	Efficient windows in low rise buildings, 3 stories or less.	Inefficient window	Square Foot	R-All-HVAC-ER-All-All-E	45	5.81	\$ 4.23	\$ -	\$ 1.50	\$ 0.50	\$ 0.025	6.55	2.83	2
Efficient Windows, tier 3	Efficient windows in low rise buildings, 3 stories or less.	Inefficient window	Square Foot	R-All-HVAC-ER-All-All-E	45	9.99	\$ 7.28	\$ -	\$ 2.57	\$ 1.00	\$ 0.025	5.82	2.84	2
Heat Pump (HP) Units	Air-Source Heat Pumps (<5 tons), CEE Tier 1	IECC 2018 Code Standard	Ton	R-All-HVAC-ASHP-All-All-E	15	355.42	\$ 209.89	\$ -	\$ 526.00	\$ 75.00	\$ 0.025	2.50	0.43	2
Heat Pump (HP) Units	Air-Source Heat Pumps (<5 tons), CEE Tier 2	IECC 2018 Code Standard	Ton	R-All-HVAC-ASHP-All-All-E	15	380.90	\$ 224.94	\$ -	\$ 578.00	\$ 125.00	\$ 0.025	1.67	0.42	2,3
Low E Storm Window	Weatherization treatment fitted on existing window. ENERGY STAR Most Efficient	Pre-conditions	Square foot window area	R-All-HVAC-ER-All-All-E	20	20.11	\$ 11.85	\$ -	\$ -	\$ 1.00	\$ 0.025	7.86	8.65	4
Manual Exhaust Fan	Manual Exhaust Fan, bathroom	Standard exhaust fan	Unit	R-All-Bld-Bldg-All-All-R	19	178.50	\$ 120.67	\$ -	\$ 136.00	\$ 25.00	\$ 0.025	4.09	0.94	2
Package Terminal Air Conditioner (PTAC)	Packaged Terminal Air Conditioning, 10% greater than code, New Construction / Major Renovation	Code standards	Ton	R-All-HVAC-CAC-All-All-E	15	38.45	\$ 45.30	\$ -	\$ 201.00	\$ 25.00	\$ 0.025	1.74	0.25	2
Package Terminal Air Conditioner (PTAC)	Packaged Terminal Air Conditioning, 10% greater than code, Retrofit	Existing PTAC	Ton	R-All-HVAC-CAC-All-All-E	15	85.47	\$ 100.69	\$ -	\$ 1,599.00	\$ 50.00	\$ 0.025	1.93	0.07	2
Package Terminal Air Conditioner (PTAC)	Packaged Terminal Air Conditioning, 20% greater than code, New Construction / Major Renovation	Code standards	Ton	R-All-HVAC-CAC-All-All-E	15	70.20	\$ 82.70	\$ -	\$ 301.50	\$ 50.00	\$ 0.025	1.60	0.30	2
Package Terminal Air Conditioner (PTAC)	Packaged Terminal Air Conditioning, 20% greater than code, Retrofit	Existing PTAC	Ton	R-All-HVAC-CAC-All-All-E	15	117.12	\$ 137.97	\$ -	\$ 2,499.00	\$ 75.00	\$ 0.025	1.77	0.06	2

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
Package Terminal Heat Pump (PTHP)	Packaged Terminal Heat Pump, 10% greater than code. New Construction / Major Renovation	Code standards	Ton	IPC_PTHP-MF	15	336.39	\$ 186.64	\$ -	\$ 328.00	\$ 75.00	\$ 0.025	2.24	0.61	2
Package Terminal Heat Pump (PTHP)	Packaged Terminal Heat Pump, 10% greater than code. Retrofit	Existing PTHP	Ton	IPC_PTHP-MF	15	586.05	\$ 325.16	\$ -	\$ 1,783.00	\$ 75.00	\$ 0.025	3.62	0.20	2
Package Terminal Heat Pump (PTHP)	Packaged Terminal Heat Pump, 20% greater than code. New Construction / Major Renovation	Code standards	Ton	IPC_PTHP-MF	15	394.90	\$ 219.10	\$ -	\$ 2,170.50	\$ 100.00	\$ 0.025	1.99	0.11	2
Package Terminal Heat Pump (PTHP)	Packaged Terminal Heat Pump, 20% greater than code. Retrofit	Existing PTHP	Ton	IPC_PTHP-MF	15	655.58	\$ 363.74	\$ -	\$ 3,789.00	\$ 100.00	\$ 0.025	3.12	0.11	2
Smart Thermostat	Smart Thermostat	Non Wi-Fi enabled thermostat	Unit	R-All-HVAC-ER-All-All-E	7	337.23	\$ 105.48	\$ -	\$ 210.24	\$ 30.00	\$ 0.025	2.74	0.53	5

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the Northwest Power Act.

(d) Incremental participant cost prior to customer incentives.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB) / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) Idaho Power TRM prepared by ADM Associates, Inc. 2021.

(2) Idaho Power Multifamily TRM prepared by ADM Associates, Inc. 2023.

(3) Measure cost-effective when admin fees excluded.

(4) RTF. ResMFWeatherization_v6_1.xlsm. 2023.

(5) RTF. ResConnectedTstats_v3_1.xlsm. 2023.

Rebate Advantage

Segment: Residential

2025 Program Results

Cost Inputs			Ref
Program Administration.....	\$	72,386	
Program Incentives.....		121,400	I
Total UC.....	\$	193,786	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$	458,739	M

Net Benefit Inputs				Ref
Resource Savings				
2025 Annual Gross Energy (kWh).....		335,068		
NPV Cumulative Energy (kWh).....	4,809,820	\$	245,924	S
10% Credit (Northwest Power Act).....			24,592	
Total Electric Savings.....		\$	270,516	A
Participant Bill Savings				
NPV Cumulative Participant Bill Savings.....		\$	674,008	B
Other Benefits				
Non-Utility Rebates/Incentives.....		\$	-	NUI
Non-Energy Benefits.....		\$	-	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 245,924	\$ 193,786	1.27
TRC Test.....	270,516	531,125	0.51
RIM Test.....	245,924	867,793	0.28
PCT.....	795,408	458,739	1.73

Benefits and Costs Included in Each Test		
UC Test.....	= S * NTG	= P
TRC Test.....	= (A + NUI + NEB) * NTG	= P + ((M-I)*NTG)
RIM Test.....	= S * NTG	= P + (B * NTG)
PCT.....	= B + I + NUI + NEB	= M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	79%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
ENERGY STAR manufactured home	Estar_electric_HZ1_CZ3	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	45	2,070.80	\$ 1,520.99	\$ -	\$ 3,424.83	\$ 1,000.00	\$ 0.216	1.05	0.43	1, 2
ENERGY STAR manufactured home	Estar_electric_HZ2_CZ1	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	45	3,020.26	\$ 2,218.36	\$ -	\$ 3,424.83	\$ 1,000.00	\$ 0.216	1.34	0.60	1, 2
ENERGY STAR manufactured home	Estar_electric_HZ2_CZ2	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	45	3,022.11	\$ 2,219.72	\$ -	\$ 3,424.83	\$ 1,000.00	\$ 0.216	1.34	0.60	1, 2
ENERGY STAR manufactured home	Estar_electric_HZ2_CZ3	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	45	3,024.85	\$ 2,221.73	\$ -	\$ 3,424.83	\$ 1,000.00	\$ 0.216	1.34	0.60	1, 2
ENERGY STAR manufactured home	Estar_electric_HZ3_CZ1	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	45	3,819.13	\$ 2,805.12	\$ -	\$ 3,424.83	\$ 1,000.00	\$ 0.216	1.54	0.73	1, 2
ENERGY STAR manufactured home	Estar_electric_HZ3_CZ2	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	45	3,820.98	\$ 2,806.48	\$ -	\$ 3,424.83	\$ 1,000.00	\$ 0.216	1.54	0.73	1, 2
NEEM manufactured home	NEEM_electric_HZ1_CZ3	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	43	2,612.39	\$ 1,903.24	\$ -	\$ 5,667.77	\$ 1,000.00	\$ 0.216	1.22	0.34	1, 2
NEEM manufactured home	NEEM_electric_HZ2_CZ1	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	43	3,733.25	\$ 2,719.84	\$ -	\$ 5,667.77	\$ 1,000.00	\$ 0.216	1.51	0.46	1, 2
NEEM manufactured home	NEEM_electric_HZ2_CZ2	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	43	3,735.67	\$ 2,721.60	\$ -	\$ 5,667.77	\$ 1,000.00	\$ 0.216	1.51	0.46	1, 2
NEEM manufactured home	NEEM_electric_HZ2_CZ3	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	43	3,739.15	\$ 2,724.14	\$ -	\$ 5,667.77	\$ 1,000.00	\$ 0.216	1.51	0.46	1, 2
NEEM manufactured home	NEEM_electric_HZ3_CZ1	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	44	4,679.39	\$ 3,423.40	\$ -	\$ 5,667.77	\$ 1,000.00	\$ 0.216	1.70	0.56	1, 2
NEEM manufactured home	NEEM_electric_HZ3_CZ2	Manufactured home built to Housing and Urban Development (HUD) code.	Home	R-CustomRebateAdvShape	44	4,681.81	\$ 3,425.17	\$ -	\$ 5,667.77	\$ 1,000.00	\$ 0.216	1.70	0.56	1, 2

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the Northwest Power Act.

(d) Incremental participant cost prior to customer incentives.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB) / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) RTF. ResSF&MHEXistingHVAC_v5_1.xlsx. 2023.

Residential New Construction Program

Segment: Residential

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 90,885	
Program Incentives.....	142,700	I
Total UC.....	\$ 233,585	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ 151,961	M
Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	274,680	
NPV Cumulative Energy (kWh).....	4,061,125	\$ 239,818 S
10% Credit (Northwest Power Act).....	23,982	
Total Electric Savings.....	\$ 263,800	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 595,370	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ 113,569	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 239,818	\$ 233,585	1.03
TRC Test.....	377,368	242,846	1.55
RIM Test.....	239,818	828,955	0.29
PCT.....	851,638	151,961	5.60

Benefits and Costs Included in Each Test	
UC Test.....	= S * NTG = P
TRC Test.....	= (A + NUI + NEB) * NTG = P + ((M-I)*NTG)
RIM Test.....	= S * NTG = P + (B * NTG)
PCT.....	= B + I + NUI + NEB = M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	97%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Note:

2018 International Energy Conservation Code (IECC) with amendments adopted in Idaho in 2021.

Participant costs offset by \$2,500 tax credit available to the home builder as part of the Inflation Reduction Act of 2022, Section 45L Tax Credit for Energy Efficient New Homes.

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
Next Step Home - 10% to 14.99% above code	Next Step Home - average per home savings.	Home built to IECC 2018 Code. Adopted 2021.	Home	RNC_Custom_Loads hape	58	1,119.92	\$ 975.93	\$ 1,129.060	\$ 2,886.70	\$ 1,200.00	\$ 0.331	0.62	0.68	1, 2
Next Step Home - 15% to 19.99% above code	Next Step Home - average per home savings.	Home built to IECC 2018 Code. Adopted 2021.	Home	RNC_Custom_Loads hape	60	2,201.61	\$ 1,918.55	\$ 1,232.550	\$ 1,504.36	\$ 1,500.00	\$ 0.331	0.86	1.50	1, 3
Next Step Home - 20% or more above code'	Next Step Home - average per home savings.	Home built to IECC 2018 Code. Adopted 2021.	Home	RNC_Custom_Loads hape	58	10,469.61	\$ 9,157.27	\$ 1,359.630	\$ 2,318.36	\$ 2,000.00	\$ 0.331	1.68	1.98	1

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the Northwest Power Act.

(d) Incremental participant cost prior to customer incentives.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) NEEA circuit rider code enforcement initiative. 2025 average per home savings. Costs and NEBs from RTF. RESNCMTHouse_ID_v3_1_1.xlsm. 2019

(2) Measure not cost-effective. Will continue to be monitored in 2026.

(3) Measure cost-effective when admin is excluded.

Weatherization Assistance for Qualified Customers (Idaho)

Segment: Residential

2025 Program Results

Cost Inputs	WAQC Only	Re-Weatherization	Total	Ref.
Program Administration.....	\$ 164,089	2,850	166,939	
Community Action Partnership (CAP) Agency Payments.....	961,282	28,500	989,782	
Total UC.....	\$ 1,125,371	31,350	1,156,721	P
Accruals/Reversal of Carryover Dollars.....	(320,828)	-	(320,828)	
Total Program Expenses.....	\$ 804,543	31,350	835,893	
Idaho Power Indirect Overhead Expense Allocation - 2.783%.....	\$ 31,316	872	32,188	OH
Additional State Funding.....	680,535	-	680,535	M
Net Benefit Inputs	WAQC Only	Re-Weatherization	Total	Ref.
Resource Savings				
2025 Annual Gross Energy (kWh).....	222,782	5,810	228,592	
NPV Cumulative Energy (kWh).....	2,925,994	76,308	3,002,301	
Avoided Costs.....	\$ 148,555	3,874	152,429	S
10% Credit (Northwest Power Act).....	\$ 14,855	387	15,243	
Total Electric Savings.....	\$ 163,410	4,262	167,672	A
Participant Bill Savings				
NPV Cumulative Participant Bill Savings.....	\$ 377,181	9,837	387,017	B
Other Benefits				
Non-Utility Rebates/Incentives.....	\$ -	-	-	NUI
Non-Electric Benefits				
Heath & Safety.....	\$ 236,420	-	236,420	
Repair.....	\$ 10,008	-	10,008	
Other.....	\$ -	-	-	
Non-Energy Benefits.....	\$ 246,427	-	246,427	NEB

Notes:

Savings updated in 2020 and based on a billing analysis of the 2016-2018 weatherization projects.

Program cost-effectiveness incorporated Idaho Public Utilities Commission (IPUC) staff recommendations from case GNR-E-12-01.

Recommendations include:

Claimed 100% of savings; increased NTG to 100%; added a 10% conservation preference adder; health, safety, and repair non-energy benefits, and allocation of indirect overhead expenses.

No customer participant costs. Costs shown are from the DOE state weatherization assistance program.

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
Total Program			
UC Test.....	152,429	1,188,909	0.13
TRC Test.....	414,099	1,869,444	0.22
RIM Test.....	152,429	1,575,926	0.10
PCT.....	N/A	N/A	N/A
WAQC Only			
UC Test.....	148,555	1,156,687	0.13
TRC Test.....	394,982	1,837,222	0.21
RIM Test.....	148,555	1,533,867	0.10
PCT.....	N/A	N/A	N/A
Re-Weatherization Only			
UC Test.....	\$ 3,874	\$ 32,222	0.12
TRC Test.....	4,262	32,222	0.13
RIM Test.....	3,874	42,059	0.09
PCT.....	N/A	N/A	N/A
Benefits and Costs Included in Each Test			
UC Test.....	= S * NTG	= P + OH	
TRC Test.....	= (A + NUI + NEB) * NTG	= P + OH + M	
RIM Test.....	= S * NTG	= P + OH + (B * NTG)	
PCT.....	N/A	N/A	
Assumptions for Levelized Calculations			
Discount Rate			
Nominal (WACC).....			7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....			4.41%
Escalation Rate.....			
			2.60%
Net-to-Gross (NTG).....			
			100%
Minimum NTG Sensitivity.....			
			780%
Average Customer Segment Rate/kWh.....			
			\$0.099
System Losses.....			
			6.00%

Weatherization Assistance for Qualified Customers (Oregon)

Segment: Residential

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 9,910	
Community Action Partnership (CAP) Agency Payments.....	15,467	
Total UC.....	\$ 25,377	P
Accruals/Reversal of Carryover Dollars.....	-	
Total Program Expenses.....	\$ 25,377	
Idaho Power Indirect Overhead Expense Allocation - 2.783%.....	\$ 706	OH
Additional State Funding.....	9,292	M
Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	3,069	
NPV Cumulative Energy (kWh).....	40,308	\$ 2,046 S
10% Credit (Northwest Power Act).....	205	
Total Electric Savings.....	\$ 2,251	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 5,196	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
NEBs.....		
Health and Safety.....	\$ 8,369	
Repair.....	\$ 800.00	
Other.....	\$ -	
Non-Energy Benefits.....	\$ 9,169	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 2,046	\$ 26,083	0.08
TRC Test.....	11,420	35,375	0.32
RIM Test.....	2,046	31,279	0.07
PCT.....	N/A	N/A	N/A

Benefits and Costs Included in Each Test	
UC Test.....	= S * NTG = P
TRC Test.....	= (A + NUI + NEB) * NTG = P + OH + M
RIM Test.....	= S * NTG = P + OH + (B * NTG)
PCT.....	N/A N/A

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	1,628%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Notes:

Savings updated in 2020 and based on a billing analysis of the 2016-2018 weatherization projects.

Program cost-effectiveness incorporated Idaho Public Utilities Commission (IPUC) staff recommendations from case GNR-E-12-01. Recommendations include:

Claimed 100% of savings; increased NTG to 100%; added a 10% conservation preference adder; health, safety, and repair non-energy benefits, and allocation of indirect overhead expenses.

No customer participant costs. Costs shown are from the DOE state weatherization assistance program.

Weatherization Solutions for Eligible Customers

Segment: Residential

2025 Program Results

Cost Inputs				Ref
Program Administration.....	\$	21,526		
Program Incentives.....		133,949		
Total Program Expenses.....	\$	155,475		
Total UC.....	\$	155,475		P
Idaho Power Indirect Overhead Expense Allocation-2.783%.....	\$	4,326		OH
Additional State Funding	\$	-		M
Net Benefit Inputs				
Resource Savings				
2025 Annual Gross Energy (kWh).....		31,046		
NPV Cumulative Energy (kWh).....	407,755	\$	20,702	S
10% Credit (Northwest Power Act).....			2,070	
Total Electric Savings.....	\$	22,772		A
Participant Bill Savings				
NPV Cumulative Participant Bill Savings.....	\$	52,995		B
Other Benefits				
Non-Utility Rebates/Incentives.....	\$	-		NUI
NEBs.....				
Health and Safety.....	\$	6,098		
Repair.....	\$	1,731.00		
Other.....	\$	1,587.00		
NEBs Total.....	\$	9,416.00		NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 20,702	\$ 159,801	0.13
TRC Test.....	32,188	159,801	0.20
RIM Test.....	20,702	212,797	0.10
PCT.....	N/A	N/A	N/A

Benefits and Costs Includec = S * NTG			
UC Test.....	= S * NTG		= P + OH
TRC Test.....	= (A + NUI + NEB) * NTG		= P + OH + M
RIM Test.....	= S * NTG		= P + OH + (B * NTG)
PCT.....	N/A		N/A

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	606%
Average Customer Segment Rate/kWh.....	\$0.099
System Losses.....	6.00%

Notes:

Savings updated in 2020 and based on a billing analysis of the 2016-2018 weatherization projects.

Program cost-effectiveness incorporated Idaho Public Utilities Commission (IPUC) staff recommendations from case GNR-E-12-01. Recommendations include:

Claimed 100% of savings; increased NTG to 100%; added a 10% conservation preference adder; health, safety, and repair non-energy benefits, and allocation of indirect overhead expenses.

No customer participant costs.

C&I Custom Projects

Segment: Industrial

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 3,488,617	
Program Incentives.....	6,607,325	I
Total UC.....	\$ 10,095,942	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ 27,017,344	M

Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	60,037,800	
NPV Cumulative Energy (kWh).....	377,177,841	\$ 21,756,769 S
10% Credit (Northwest Power Act).....	2,175,677	
Total Electric Savings.....	\$ 23,932,446	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 18,757,741	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ 567,712	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 21,756,769	\$ 10,095,942	2.16
TRC Test.....	24,500,158	30,505,961	0.80
RIM Test.....	21,756,769	28,853,683	0.75
PCT.....	25,932,778	27,017,344	0.96

Benefits and Costs Included in Each Test			
UC Test.....	= S * NTG	= P	
TRC Test.....	= (A + NUI + NEB) * NTG	= P + ((M-I)*NTG)	
RIM Test.....	= S * NTG	= P + (B * NTG)	
PCT.....	= B + I + NUI + NEB	= M	

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	46%
Average Customer Segment Rate/kWh.....	\$0.043
System Losses.....	6.00%

Notes:

Energy savings are unique by project and are reviewed by Idaho Power engineering staff of third-party consultants. Each project must complete a certification inspection.

NEB/impacts on a \$/kWh for each end-use. Based on 2019 impact evaluation of other C&I programs.

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/ Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Admin Cost Incentive / Unit ^(e) (\$/kWh)	UCT Ratio ^(f)	TRC Ratio ^(g)		
Campus Cohort for Energy Efficiency	Strategic energy management offering	Baseline	Cohort	I-All-SecTotal-All-All-All-E	1	4,535,304.00	\$ 245,684.77	\$ -	\$ 122,212.00	\$ 113,382.61	\$ 0.058	0.65	0.70	1, 2
Compressed Air Leak Repairs	Strategic energy management offering	Baseline	Cohort	I-All-SecTotal-All-All-All-E	1	607,829.00	\$ 32,927.08	\$ -	\$ 732,122.31	\$ 15,195.73	\$ 0.058	0.65	0.05	1
Continuous Energy Improvement Cohort for Schools	Strategic energy management offering	Baseline	Cohort	Commercial-School-Misc	1	986,951.00	\$ 43,484.17	\$ -	\$ 80,333.00	\$ 24,673.79	\$ 0.058	0.53	0.35	1, 2
Energy Management	Strategic energy management offering	Baseline	Cohort	I-All-SecTotal-All-All-All-E	1	765,241.00	\$ 41,454.35	\$ -	\$ 44,678.62	\$ 19,131.04	\$ 0.058	0.65	0.51	1, 2
Find & Fix	Strategic energy management offering	Baseline	Cohort	I-All-SecTotal-All-All-All-E	1	4,126,184.00	\$ 223,522.08	\$ -	\$ 151,308.81	\$ 68,263.73	\$ 0.058	0.73	0.63	1, 2
Industrial Energy Efficiency	Strategic energy management offering	Baseline	Cohort	I-WaterSupply-Mot-All-All-All-U	1	11,158,155.00	\$ 607,562.10	\$ -	\$ 25,119.63	\$ 25,119.63	\$ 0.058	0.90	0.99	1, 2
Green Motors Program	Rewind: Motor size 15HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	6	389.84	\$ 121.82	\$ -	\$ 136.34	\$ 15.00	\$ 0.058	3.24	0.84	3
Green Motors Program	Rewind: Motor size 20HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	6	521.64	\$ 163.01	\$ -	\$ 152.11	\$ 20.00	\$ 0.058	3.24	0.98	3
Green Motors Program	Rewind: Motor size 25HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	7	622.21	\$ 219.53	\$ -	\$ 173.79	\$ 25.00	\$ 0.058	3.59	1.15	3
Green Motors Program	Rewind: Motor size 30HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	7	670.22	\$ 236.47	\$ -	\$ 190.88	\$ 30.00	\$ 0.058	3.43	1.13	3
Green Motors Program	Rewind: Motor size 40HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	7	780.50	\$ 275.38	\$ -	\$ 233.27	\$ 40.00	\$ 0.058	3.23	1.09	3
Green Motors Program	Rewind: Motor size 50HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	7	839.98	\$ 296.37	\$ -	\$ 258.24	\$ 50.00	\$ 0.058	3.00	1.06	3
Green Motors Program	Rewind: Motor size 60HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	846.27	\$ 330.31	\$ -	\$ 304.56	\$ 60.00	\$ 0.058	3.03	1.03	3
Green Motors Program	Rewind: Motor size 75HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	870.95	\$ 339.94	\$ -	\$ 329.19	\$ 75.00	\$ 0.058	2.71	0.98	3
Green Motors Program	Rewind: Motor size 100HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	1,149.54	\$ 448.67	\$ -	\$ 408.38	\$ 100.00	\$ 0.058	2.69	1.04	3
Green Motors Program	Rewind: Motor size 125HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	1,319.47	\$ 515.00	\$ -	\$ 458.64	\$ 125.00	\$ 0.058	2.55	1.06	3

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings (kWh/yr) ^(b)			NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)		Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/ Notes
						Savings	Costs	Costs			Incentive / Unit	Cost				
Green Motors Program	Rewind: Motor size 150HP	Motor size 150HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	1,568.48	\$ 612.19	\$ -	\$ 510.88	\$ 150.00	\$ 0.058	2.54	1.12	3	
Green Motors Program	Rewind: Motor size 200HP	Motor size 200HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	2,080.47	\$ 812.02	\$ -	\$ 615.03	\$ 200.00	\$ 0.058	2.53	1.21	3	
Green Motors Program	Rewind: Motor size 250HP	Motor size 250HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	2,750.98	\$ 1,073.73	\$ -	\$ 790.47	\$ 250.00	\$ 0.058	2.62	1.24	3	
Green Motors Program	Rewind: Motor size 300HP	Motor size 300HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	3,284.11	\$ 1,281.81	\$ -	\$ 799.01	\$ 300.00	\$ 0.058	2.61	1.42	3	
Green Motors Program	Rewind: Motor size 350HP	Motor size 350HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	3,828.65	\$ 1,494.35	\$ -	\$ 837.45	\$ 350.00	\$ 0.058	2.61	1.55	3	
Green Motors Program	Rewind: Motor size 400HP	Motor size 400HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	4,341.10	\$ 1,694.37	\$ -	\$ 935.35	\$ 400.00	\$ 0.058	2.60	1.57	3	
Green Motors Program	Rewind: Motor size 450HP	Motor size 450HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	4,875.55	\$ 1,902.97	\$ -	\$ 1,022.42	\$ 450.00	\$ 0.058	2.60	1.60	3	
Green Motors Program	Rewind: Motor size 500HP	Motor size 500HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	5,424.83	\$ 2,117.36	\$ -	\$ 1,104.55	\$ 500.00	\$ 0.058	2.60	1.64	3	
Green Motors Program	Rewind: Motor size 600HP	Motor size 600HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	5,895.51	\$ 2,301.07	\$ -	\$ 1,627.71	\$ 600.00	\$ 0.058	2.44	1.28	3	
Green Motors Program	Rewind: Motor size 700HP	Motor size 700HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	6,848.91	\$ 2,673.18	\$ -	\$ 1,775.82	\$ 700.00	\$ 0.058	2.43	1.35	3	
Green Motors Program	Rewind: Motor size 800HP	Motor size 800HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	7,810.72	\$ 3,048.59	\$ -	\$ 1,970.32	\$ 800.00	\$ 0.058	2.43	1.38	3	
Green Motors Program	Rewind: Motor size 900HP	Motor size 900HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	8,768.45	\$ 3,422.39	\$ -	\$ 2,172.20	\$ 900.00	\$ 0.058	2.43	1.40	3	
Green Motors Program	Rewind: Motor size 1250HP	Motor size 1250HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	11,451.18	\$ 4,469.49	\$ -	\$ 2,796.44	\$ 1,250.00	\$ 0.058	1.61	1.14	3	
Green Motors Program	Rewind: Motor size 1500HP	Motor size 1500HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	13,712.46	\$ 5,352.08	\$ -	\$ 3,203.40	\$ 1,500.00	\$ 0.058	1.61	1.17	3	

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings (kWh/yr) ^(b)			NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)		Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/ Notes
						Savings (kWh/yr)	NPV Avoided Costs ^(c)	NEB			Incentive / Unit	Admin Cost (\$/kWh) ^(e)				
Green Motors Program	Rewind: Motor size 1750HP	Motor size 1750HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	15,930.61	\$ 6,217.84	\$ -	\$ 3,656.20	\$ 1,750.00	\$ 0.058	1.60	1.18	3	
Green Motors Program	Rewind: Motor size 2000HP	Motor size 2000HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	18,130.04	\$ 7,076.30	\$ -	\$ 4,101.36	\$ 2,000.00	\$ 0.058	1.60	1.19	3	
Green Motors Program	Rewind: Motor size 2250HP	Motor size 2250HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	20,268.42	\$ 7,910.92	\$ -	\$ 4,468.11	\$ 2,250.00	\$ 0.058	1.59	1.21	3	
Green Motors Program	Rewind: Motor size 2500HP	Motor size 2500HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	22,473.40	\$ 8,771.54	\$ -	\$ 4,888.48	\$ 2,500.00	\$ 0.058	1.59	1.22	3	
Green Motors Program	Rewind: Motor size 3000HP	Motor size 3000HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	26,799.70	\$ 10,460.13	\$ -	\$ 5,715.53	\$ 3,000.00	\$ 0.058	1.58	1.23	3	
Green Motors Program	Rewind: Motor size 3500HP	Motor size 3500HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	31,201.25	\$ 12,178.09	\$ -	\$ 6,315.91	\$ 3,500.00	\$ 0.058	1.58	1.27	3	
Green Motors Program	Rewind: Motor size 4000HP	Motor size 4000HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	35,658.57	\$ 13,917.82	\$ -	\$ 7,051.42	\$ 4,000.00	\$ 0.058	1.58	1.29	3	
Green Motors Program	Rewind: Motor size 4500HP	Motor size 4500HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	40,032.49	\$ 15,624.99	\$ -	\$ 7,599.26	\$ 4,500.00	\$ 0.058	1.58	1.32	3	
Green Motors Program	Rewind: Motor size 5000HP	Motor size 5000HP	Standard rewind practice	Motor	I-All-Other-Shift2-All-All-S	8	44,388.16	\$ 17,325.05	\$ -	\$ 8,111.84	\$ 5,000.00	\$ 0.058	1.58	1.35	3	

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the

(d) Incremental participant cost prior to customer incentives.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB) / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) 2025 total cohort savings.

(2) Offering cost-effective when admin costs are excluded.

(3)RTF - Ind_and_Ag_GreenMotorRewind_v5_2.xlsm. 2023.

C&I New Construction

Segment: Commercial

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 632,746	
Program Incentives.....	2,164,928	I
Total UC.....	\$ 2,797,674	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ 3,352,852	M
Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	11,339,940	
NPV Cumulative Energy (kWh).....	103,806,412	\$ 6,023,530 S
10% Credit (Northwest Power Act).....	602,353	
Total Electric Savings.....	\$ 6,625,883	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 6,453,630	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ 1,898,172	NEB

Notes:

Non-energy benefits/impacts on a \$/kWh for each end-use. Based on 2019 impact evaluation.

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 6,023,530	\$ 2,797,674	2.15
TRC Test.....	8,524,055	3,985,598	2.14
RIM Test.....	6,023,530	9,251,304	0.65
PCT.....	10,516,730	3,352,852	3.14

Benefits and Costs Included in Each Test		
UC Test.....	= S * NTG	= P
TRC Test.....	= (A + NUI + NEB) * NTG	= P + ((M-I)*NTG)
RIM Test.....	= S * NTG	= P + (B * NTG)
PCT.....	= B + I + NUI + NEB	= M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	41%
Average Customer Segment Rate/kWh.....	\$0.054
System Losses.....	6.00%

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
Air conditioning	Air Conditioners, Water Cooled Any Size	IECC 2018 Air Cooled AC Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	67.00	\$ 36.77	\$ -	\$ 225.00	\$ 40.00	\$ 0.056	0.84	0.18	1
Air conditioning	Air-cooled chiller with condenser IPLV: 14.0 EER or higher	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	20	102.00	\$ 62.02	\$ -	\$ 209.00	\$ 80.00	\$ 0.056	0.72	0.32	1,2,5
Air conditioning	Air-side Economizer	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	197.00	\$ 108.10	\$ -	\$ 81.36	\$ 75.00	\$ 0.056	1.26	1.29	1, 2
Air conditioning	Direct evaporative cooler Evaporative Pre-Cooler on	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	315.00	\$ 172.86	\$ -	\$ 364.00	\$ 200.00	\$ 0.056	0.79	0.50	1,5
Air conditioning	Air-Cooled Chillers	Air-cooled condenser coil	Ton	C-All-HVAC-CAC-All-All-E	15	63.00	\$ 34.57	\$ -	\$ 173.00	\$ 30.00	\$ 0.056	1.03	0.22	1,5
Air conditioning	Indirect evaporative cooler	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	225.00	\$ 123.47	\$ -	\$ 1,553.00	\$ 130.00	\$ 0.056	0.87	0.09	1
Air conditioning	Unitary Commercial Air Conditioners, Air Cooled (Cooling Mode). Split system & single package. Part A: Base to CEE Tier 1	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	47.00	\$ 25.79	\$ -	\$ 79.00	\$ 25.00	\$ 0.056	0.93	0.35	1, 2, 3
Air conditioning	Unitary Commercial Air Conditioners, Air Cooled (Cooling Mode). Split system & single package. Part B: Base to CEE Tier 2	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	88.00	\$ 48.29	\$ -	\$ 123.00	\$ 50.00	\$ 0.056	0.88	0.42	1
Air conditioning	Water-cooled chiller electronically operated, reciprocating and positive displacement	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	20	61.00	\$ 37.09	\$ -	\$ 103.00	\$ 40.00	\$ 0.056	0.85	0.38	2,5
Air conditioning	Water-side Economizer	IECC 2018 Code Standard	Combined chiller tonnage	C-All-HVAC-CAC-All-All-E	10	153.00	\$ 68.67	\$ -	\$ 725.82	\$ 50.00	\$ 0.056	1.17	0.10	1
Appliances with Electric dryer	Efficient Laundry Machines (electric dryer)	IECC 2018 Code Standard	Unit	Commercial-Misc. Com-Misc	9	814.50	\$ 320.38	\$ 2,143.930	\$ 400.00	\$ 200.00	\$ 0.056	1.31	5.60	2, 4
Automatic High-Speed Door	Freezer to Dock	Code standards	Square foot	Commercial-Ref.warehouse-Misc	16	2,531.00	\$ 1,369.68	\$ -	\$ 167.00	\$ 320.00	\$ 0.056	2.97	4.89	1
Automatic High-Speed Door	Freezer to Refrigerator	Code standards	Square foot	Commercial-Ref.warehouse-Misc	16	1,829.00	\$ 989.79	\$ -	\$ 167.00	\$ 160.00	\$ 0.056	3.78	4.05	1
Automatic High-Speed Door	Refrigerator to Dock	Code standards	Square foot	Commercial-Ref.warehouse-Misc	16	360.00	\$ 194.82	\$ -	\$ 167.00	\$ 80.00	\$ 0.056	1.95	1.15	1
Building Shell	Reflective roof treatment	IECC 2018 Code Standard	Square foot roof area	C-All-HVAC-CAC-All-All-E	15	0.12	\$ 0.06	\$ -	\$ 0.05	\$ 0.05	\$ 0.056	1.13	1.24	2
Compressed Air	Air compressor VFD Efficient Compress Air	Code standards	HP	Commercial-Misc. Com-Misc	13	949.00	\$ 462.86	\$ -	\$ 223.00	\$ 200.00	\$ 0.056	1.83	1.85	1
Compressed Air	Nozzle	Code standards	Unit	Commercial-Misc. Com-Misc	15	2,223.00	\$ 1,163.63	\$ -	\$ 85.00	\$ 80.00	\$ 0.056	5.70	6.12	1

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
Compressed Air	Low Pressure Drop Filter	Code standards	HP	Commercial-Misc. Com-Misc	10	44.00	\$ 18.75	\$ -	\$ 10.00	\$ 10.00	\$ 0.056	1.51	1.66	1
Compressed Air	No-Loss Condensate Drain	Code standards	HP	Commercial-Misc. Com-Misc	10	1,970.00	\$ 839.60	\$ -	\$ 194.00	\$ 200.00	\$ 0.056	2.71	3.04	1
Compressed Air	Refrigerated Compressed Air Dryer	Code standards	CFM	Commercial-Misc. Com-Misc	13	10.62	\$ 5.18	\$ -	\$ 6.00	\$ 3.00	\$ 0.056	1.44	0.86	1, 5
Controls	Demand Controlled Kitchen Ventilation Exhaust Hood	No VFD	HP	C-All-Food-Cook-All-All-C	15	4,590.00	\$ 2,473.52	\$ -	\$ 248.00	\$ 250.00	\$ 0.056	4.89	5.40	1
Controls	Energy Management System (EMS) controls: Part A: 1 strategy	IECC 2018 Code Standard	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	227.00	\$ 216.75	\$ 19.200	\$ 162.00	\$ 60.00	\$ 0.056	2.11	1.17	1
Controls	EMS controls: Part B: 2 strategies	IECC 2018 Code Standard	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	409.00	\$ 250.67	\$ 19.200	\$ 198.00	\$ 80.00	\$ 0.056	1.98	1.19	1
Controls	EMS controls: Part C: 3 strategies	IECC 2018 Code Standard	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	473.00	\$ 300.49	\$ 32.010	\$ 233.00	\$ 100.00	\$ 0.056	1.98	1.33	1
Controls	EMS controls: Part D: 4 strategies	IECC 2018 Code Standard	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	567.00	\$ 326.98	\$ 67.220	\$ 269.00	\$ 120.00	\$ 0.056	1.87	1.26	1
Controls	EMS controls: Part E: 5 strategies	IECC 2018 Code Standard	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	617.00	\$ 120.30	\$ 67.220	\$ 304.00	\$ 140.00	\$ 0.056	1.66	0.87	1
Controls	Guest room energy management system	IECC 2018 Code Standard	Ton	C-Lod-fan-SGS-All-All-S	11	550.00	\$ 240.38	\$ -	\$ 57.50	\$ 50.00	\$ 0.056	2.98	3.00	1
Controls	Part C: Variable speed drive on Potato/Onion Storage Shed Ventilation	No VFD	HP	C-All-HVAC-Vent-All-All-E	10	1,193.00	\$ 514.57	\$ -	\$ 264.00	\$ 250.00	\$ 0.056	1.63	1.71	1
Controls	Variable speed drive on HVAC system applications	Code standards	HP	C-All-HVAC-Vent-All-All-E	15	582.00	\$ 308.43	\$ -	\$ 153.91	\$ 125.00	\$ 0.056	1.96	1.82	1
Dairy VFD	VFD on milking transfer pump	Code standards	VFD	A-Da-Proc-MilkingSchedule-All-All-S	10	7,687.00	\$ 3,317.23	\$ -	\$ 1,469.00	\$ 1,500.00	\$ 0.056	1.72	1.92	1
Dairy VFD	VFD on milking vacuum pump	Code standards	HP	A-Da-Proc-MilkingSchedule-All-All-S	10	548.00	\$ 236.48	\$ -	\$ 273.00	\$ 170.00	\$ 0.056	1.18	0.86	1, 5
Energy Star Commercial Dishwasher	Energy Star Commercial Dishwasher	Non-ENERGY STAR Dishwasher	Unit	Commercial-Misc. Com-Misc	12	3,698.00	\$ 1,734.17	\$ -	\$ 2,297.00	\$ 500.00	\$ 0.056	2.46	0.76	6
Engine block heater	Stationary pump-driven circulating block heater	Circulating Block Heater on a Backup Generator <200 kW	Unit	C-All-HVAC-ER-All-All-E	15	1,106.00	\$ 589.41	\$ -	\$ 239.00	\$ 200.00	\$ 0.056	2.25	2.16	1
Engine block heater	Stationary pump-driven circulating block heater	Circulating Block Heater on a Backup Generator 201-500 kW	Unit	C-All-HVAC-ER-All-All-E	15	2,493.00	\$ 1,328.56	\$ -	\$ 573.00	\$ 350.00	\$ 0.056	2.72	2.05	1
Engine block heater	Stationary pump-driven circulating block heater	Circulating Block Heater on a Backup Generator 501-1000 kW	Unit	C-All-HVAC-ER-All-All-E	15	4,385.00	\$ 2,336.84	\$ -	\$ 573.00	\$ 500.00	\$ 0.056	3.14	3.14	1
Engine block heater controls	Engine Mounted engine block heater	Code standards	Unit	C-All-HVAC-ER-All-All-E	15	2,352.00	\$ 1,253.42	\$ -	\$ 120.00	\$ 150.00	\$ 0.056	4.46	5.49	1
Engine block heater controls	Wall mounted engine block heater	Code standards	Unit	C-All-HVAC-ER-All-All-E	15	2,738.00	\$ 1,459.12	\$ -	\$ 70.00	\$ 100.00	\$ 0.056	5.77	7.20	1

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						(kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
Heat Pump	Heat Pumps, Air Cooled (Cooling Mode). Split system & single package. Part A: Base to CEE Tier 1	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	72.00	\$ 39.51	\$ -	\$ 36.00	\$ 50.00	\$ 0.056	0.73	1.09	1, 2
Heat Pump	Heat Pumps, Air Cooled (Cooling Mode). <= 5 tons. Split system & single package. Part B: Base to CEE Tier 2	IECC 2018 Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	104.00	\$ 57.07	\$ -	\$ 67.00	\$ 70.00	\$ 0.056	0.75	0.86	1, 2
High Efficiency Battery Chargers	High Efficiency Battery Chargers - Single or Three Phase	Code standards	Unit	Commercial-Fleet_EV_Charger	15	3,337.00	\$ 1,778.89	\$ -	\$ 400.00	\$ 200.00	\$ 0.056	4.61	3.34	1
High Volume Low Speed Fan	High Volume Low Speed Fan	Code standards	Fan	I-All-Other-Shift2-All-All-S	15	16,732.50	\$ 9,497.90	\$ -	\$ 3,185.00	\$ 2,000.00	\$ 0.056	3.24	2.54	1, 2
HP	Heat Pumps, Water Cooled Any Size	IECC 2018 Air Cooled AC Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	133.00	\$ 72.98	\$ -	\$ 370.00	\$ 100.00	\$ 0.056	0.68	0.21	1
Ice Machines	ENERGY STAR Ice Machine <200 lbs per day	Non-ENERGY STAR ice machine	Unit	C-All-Ref-Refrig-All-All-C	9	285.00	\$ 120.66	\$ -	\$ 311.00	\$ 100.00	\$ 0.056	1.04	0.41	1, 5
Ice Machines	ENERGY STAR Ice Machine >= 200 lbs per day	Non-ENERGY STAR ice machine	Unit	C-All-Ref-Refrig-All-All-C	9	2,608.00	\$ 1,104.13	\$ -	\$ 311.00	\$ 300.00	\$ 0.056	2.48	2.66	1
Indoor Pool Cover	No pool cover	Code standards	Square foot	Residential-Spa Heater	10	23.50	\$ 10.31	\$ -	\$ 4.99	\$ 2.00	\$ 0.056	3.11	1.80	2, 7
Lighting	Exterior Light Load Reduction: Minimum of 15% below code.	Code standards	kW	Commercial-Misc. Com-ExtLight	15	4,059.00	\$ 3,154.20	\$ -	\$ 287.00	\$ 200.00	\$ 0.056	7.40	6.76	1, 2
Lighting	High Efficiency Exit Signs	Code standards	Sign	IPC_8760	16	28.00	\$ 15.76	\$ -	\$ 10.83	\$ 7.50	\$ 0.056	1.74	1.40	1, 2
Lighting	Interior Light Load Reduction: Part A: 10-19.9% below code.	Code standards	Square foot	C-All-Lgt-LPD Int-All-All-E	14	0.43	\$ 0.22	\$ -	\$ 0.13	\$ 0.10	\$ 0.056	1.79	1.58	1, 2
Lighting	Interior Light Load Reduction: Part B: 20-29.9% below code.	Code standards	Square foot	C-All-Lgt-LPD Int-All-All-E	14	0.86	\$ 0.44	\$ -	\$ 0.25	\$ 0.20	\$ 0.056	1.79	1.64	1, 2
Lighting	Interior Light Load Reduction: Part C: Equal to or greater than 30% below code.	Code standards	Square foot	C-All-Lgt-LPD Int-All-All-E	14	1.95	\$ 1.01	\$ -	\$ 0.58	\$ 0.30	\$ 0.056	2.46	1.61	1, 2
Lighting	Networked Lighting Controls - Exterior	Code standards	kWh	Commercial-Misc. Com-ExtLight	12	1.00	\$ 0.69	\$ -	\$ 0.33	\$ 0.20	\$ 0.056	2.72	1.96	1
Lighting	Networked Lighting Controls - Interior	Code standards	kWh	C-All-Lgt-LPD Int-All-All-E	12	1.00	\$ 0.48	\$ -	\$ 0.33	\$ 0.26	\$ 0.056	1.51	1.35	1
Lighting	Occupancy sensors	Code standards	Unit	C-All-Lgt-LPD Int-All-All-E	8	329.00	\$ 120.89	\$ -	\$ 134.00	\$ 25.00	\$ 0.056	2.79	0.87	1
Refrigeration	Efficient Refrigeration Condenser	Code standards	Ton	C-Gro-Ref-All-All-All-E	15	114.00	\$ 65.41	\$ -	\$ 192.00	\$ 40.00	\$ 0.056	1.41	0.36	1, 5

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
Refrigeration	Evaporative Pre-Cooler on Air-Cooled Refrigeration Systems	Air-cooled condenser coil	Ton	C-All-HVAC-CAC-All-All-E	15	110.00	\$ 60.36	\$ -	\$ 173.00	\$ 30.00	\$ 0.056	1.67	0.37	1,5
VRF AC	Variable Refrigerant Flow Units. Air Conditioner. Part B: Base to CEE Tier 1	IECC 2018 Air Cooled AC Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	87.00	\$ 65.30	\$ -	\$ 93.00	\$ 35.00	\$ 0.056	1.06	0.63	1
VRF AC	Variable Refrigerant Flow Units. <= 5 tons. Air Conditioner. Part C: Base to CEE Tier 2	IECC 2018 Air Cooled AC Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	119.00	\$ 47.74	\$ -	\$ 108.00	\$ 55.00	\$ 0.056	1.20	0.54	1
VRF HP	Air-cooled Variable Refrigerant Flow Units. Heat Pump. Part B: Base to CEE Tier 1	IECC 2018 Air Cooled AC Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	97.00	\$ 70.79	\$ -	\$ 71.00	\$ 85.00	\$ 0.056	0.77	1.00	1, 3
VRF HP	Air-cooled Variable Refrigerant Flow Units. <= 5 tons. Heat Pump. Part C: Base to CEE Tier 2	IECC 2018 Air Cooled AC Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	129.00	\$ 53.23	\$ -	\$ 71.00	\$ 85.00	\$ 0.056	0.96	1.41	1
VRF HP	Variable Refrigerant Flow, Water Cooled Heat Pump. <= 64 Tons. Base to CEE Tier 1	IECC 2018 Air Cooled AC Code Standard	Ton	C-All-HVAC-CAC-All-All-E	15	128.00	\$ 70.24	\$ -	\$ 145.00	\$ 100.00	\$ 0.056	0.66	0.51	1

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the

(d) Incremental participant cost prior to customer incentives.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB) / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) Idaho Power Technical Reference Manual (TRM) prepared by ADM Associates, Inc. 2021

(2) Measure also available under Multifamily Energy Efficiency Program

(3) Measure cost-effective when admin fees are excluded.

(4) Idaho Power TRM prepared by ADM Associates, Inc. 2021. NEBs from water savings from RTF. ComClothesWashers_v7_1.xlsm. Simple average. 2023

(5) Idaho only measure.

(6) RTF. ComDishwasher_va_2.xlsm. 2024.

(7) Idaho Power Multifamily TRM prepared by ADM Associates, Inc. 2023

C&I Retrofits

Segment: Commercial

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 863,529	
Program Incentives.....	4,215,993	I
Total UC.....	\$ 5,079,522	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ 12,429,946	M

Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	19,579,664	
NPV Cumulative Energy (kWh).....	167,233,545	\$ 10,144,139 S
10% Credit (Northwest Power Act).....	1,014,414	
Total Electric Savings.....	\$ 11,158,552	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 10,245,811	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ 3,517,906	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 10,144,139	\$ 5,079,522	2.00
TRC Test.....	14,676,458	13,293,475	1.10
RIM Test.....	10,144,139	15,325,333	0.66
PCT.....	17,979,709	12,429,946	1.45

Benefits and Costs Included in Each Test		
UC Test.....	= S * NTG	= P
TRC Test.....	= (A + NUI + NEB) * NTG	= P + ((M-I)*NTG)
RIM Test.....	= S * NTG	= P + (B * NTG)
PCT.....	= B + I + NUI + NEB	= M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	50%
Average Customer Segment Rate/kWh.....	\$0.054
System Losses.....	6.00%

Notes:

Measure inputs from Evergreen Consulting Group or the TRM prepared by ADM Associates, Inc., unless otherwise noted
 NEB/impacts on a \$/kWh for each end-use. Based on the 2019 impact evaluation.

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
AC Units	<= 5 ton VRF. Base to CEE Tier 2	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	161.00	\$ 88.35	\$ -	\$ 1,093.00	\$ 100.00	\$ 0.044	0.82	0.09	1, 2
AC Units	Air-conditioning Tune Up		ton	C-All-HVAC-CAC-All-All-E	10	99.50	\$ 44.66	\$ -	\$ 35.00	\$ 25.00	\$ 0.044	1.52	1.25	1
AC Units	Base to CEE Tier 2	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	193.00	\$ 105.91	\$ -	\$ 984.00	\$ 110.00	\$ 0.044	0.89	0.12	1, 3
AC Units	VRF. Base to CEE Tier 1	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	129.00	\$ 70.79	\$ -	\$ 1,078.00	\$ 75.00	\$ 0.044	0.88	0.07	1, 2
AC Units	Water-cooled AC that meets CEE Tier 1	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	130.00	\$ 71.34	\$ -	\$ 1,237.00	\$ 75.00	\$ 0.044	0.88	0.06	1, 2
AC Units	Base to CEE Tier 1	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	152.00	\$ 83.41	\$ -	\$ 940.00	\$ 85.00	\$ 0.044	0.91	0.10	3
Automated Control Systems	Energy Management System (EMS) controls with 1 strategy	Proposed strategy not existing (retrofit system)	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	372.00	\$ 197.14	\$ 25.610	\$ 198.00	\$ 100.00	\$ 0.044	1.69	1.13	1
Automated Control Systems	EMS controls with 2 strategies	Proposed strategy not existing (retrofit system)	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	622.00	\$ 329.63	\$ 19.200	\$ 233.00	\$ 150.00	\$ 0.044	1.86	1.47	1
Automated Control Systems	EMS controls with 3 strategies	Proposed strategy not existing (retrofit system)	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	811.00	\$ 429.79	\$ 57.610	\$ 269.00	\$ 175.00	\$ 0.044	2.04	1.74	1
Automated Control Systems	EMS controls with 4 strategies	Proposed strategy not existing (retrofit system)	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	1,728.00	\$ 915.76	\$ 307.280	\$ 304.00	\$ 200.00	\$ 0.044	3.32	3.46	1
Automated Control Systems	EMS controls with 5 strategies	Proposed strategy not existing (retrofit system)	Ton of cooling	C-All-HVAC-Vent-All-All-E	15	1,796.00	\$ 951.80	\$ 310.480	\$ 340.00	\$ 225.00	\$ 0.044	3.13	3.24	1
Automated Control Systems	Lodging room occupancy controls	Manual controls	Unit	C-Lod-fan-SGS-All-All-S	11	643.00	\$ 281.03	\$ -	\$ 150.61	\$ 75.00	\$ 0.044	2.72	1.73	1
Automatic high speed doors	Freezer to Dock	Manual or electric warehouse door	Square foot	Commercial-Ref.warehouse-Misc	16	2,812.00	\$ 1,521.75	\$ -	\$ 188.00	\$ 320.00	\$ 0.044	3.43	5.36	1
Automatic high speed doors	Freezer to Refrigerator	Manual or electric warehouse door	Square foot	Commercial-Ref.warehouse-Misc	16	2,032.00	\$ 1,099.64	\$ -	\$ 188.00	\$ 160.00	\$ 0.044	4.41	4.36	1
Automatic high speed doors	Refrigerator to Dock	Manual or electric warehouse door	Square foot	Commercial-Ref.warehouse-Misc	16	400.00	\$ 216.47	\$ -	\$ 188.00	\$ 80.00	\$ 0.044	2.22	1.16	1
Ceiling Insulation	Increase to R38 min. insulation.	Insulation level, R11 or less	Square foot	C-All-HVAC-ER-All-All-C	25	0.38	\$ 0.25	\$ -	\$ 1.45	\$ 0.20	\$ 0.044	1.17	0.19	1, 2
Chiller Units	Air-cooled chiller, IPLV 14.0 EER or higher	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	20	154.00	\$ 93.63	\$ -	\$ 784.00	\$ 110.00	\$ 0.044	0.80	0.13	2, 3
Chiller Units	Water-cooled chiller electronically operated, reciprocating and positive displacement	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	20	91.00	\$ 55.33	\$ -	\$ 596.00	\$ 60.00	\$ 0.044	0.86	0.10	2, 3
Commercial Kitchen Equipment	Efficient Hot Food Holding Cabinet (Double Size)	Standard hot food holding cabinet	Unit	C-All-Food-Cook-All-All-C	7	4,473.47	\$ 1,498.41	\$ -	\$ 5,028.96	\$ 800.00	\$ 0.044	1.50	0.32	2, 4
Commercial Kitchen Equipment	Efficient Hot Food Holding Cabinet (Full Size)	Standard hot food holding cabinet	Unit	C-All-Food-Cook-All-All-C	7	2,602.55	\$ 871.74	\$ -	\$ 4,463.97	\$ 400.00	\$ 0.044	1.69	0.21	2, 4
Commercial Kitchen Equipment	Efficient Hot Food Holding Cabinet (Half Size)	Standard hot food holding cabinet	Unit	C-All-Food-Cook-All-All-C	7	1,373.07	\$ 459.92	\$ -	\$ 1,237.94	\$ 200.00	\$ 0.044	1.77	0.39	2, 4

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						(kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
Commercial Kitchen Equipment	ENERGY STAR listed electric combination oven (15-28 pans)	Standard electric oven	Oven	C-All-Food-Cook-All-All-C	10	5,640.26	\$ 2,469.78	\$ -	\$ 1,440.74	\$ 800.00	\$ 0.044	2.35	1.61	5
Commercial Kitchen Equipment	ENERGY STAR listed electric combination oven (29-40 pans)	Standard electric oven	Oven	C-All-Food-Cook-All-All-C	10	11,633.69	\$ 5,094.21	\$ -	\$ 1,440.74	\$ 800.00	\$ 0.044	3.88	2.87	5
Commercial Kitchen Equipment	ENERGY STAR listed electric combination oven (3-4 pans)	Standard electric oven	Oven	C-All-Food-Cook-All-All-C	10	1,306.90	\$ 572.27	\$ -	\$ 1,440.74	\$ 300.00	\$ 0.044	1.60	0.42	2, 5
Commercial Kitchen Equipment	ENERGY STAR listed electric combination oven (5-14 pans)	Standard electric oven	Oven	C-All-Food-Cook-All-All-C	10	6,428.11	\$ 2,814.77	\$ -	\$ 1,440.74	\$ 800.00	\$ 0.044	2.60	1.80	5
Commercial Kitchen Equipment	ENERGY STAR listed electric convection oven	Standard electric oven	Oven	C-All-Food-Cook-All-All-C	10	1,206.40	\$ 528.26	\$ -	\$ 775.26	\$ 180.00	\$ 0.044	2.27	0.70	2, 6
Commercial Kitchen Equipment	ENERGY STAR listed electric fryer	Standard fryer	Fyer	C-All-Food-Cook-All-All-C	9	953.15	\$ 385.30	\$ -	\$ 2,017.73	\$ 150.00	\$ 0.044	2.01	0.21	2, 7
Commercial Kitchen Equipment	ENERGY STAR listed electric steamer -Any Size	Standard steamer	Pan	C-All-Food-Cook-All-All-C	8	1,689.45	\$ 626.61	\$ -	\$ -	\$ 30.00	\$ 0.044	6.00	6.60	8
Commercial Kitchen Equipment	Steamer_Electric_3 to 4 pans	Standard steamer	Unit	C-All-Food-Cook-All-All-C	8	4,574.56	\$ 1,696.67	\$ -	\$ -	\$ 120.00	\$ 0.044	5.27	5.80	8
Commercial Kitchen Equipment	Steamer_Electric_5 to 6 pans	Standard steamer	Unit	C-All-Food-Cook-All-All-C	8	9,273.74	\$ 3,439.57	\$ -	\$ -	\$ 180.00	\$ 0.044	5.84	6.42	8
Commercial Kitchen Equipment	Steamer_Electric_7 to 12 pans	Standard steamer	Unit	C-All-Food-Cook-All-All-C	8	16,572.95	\$ 6,146.80	\$ -	\$ -	\$ 360.00	\$ 0.044	5.63	6.20	8
Compressed Air	Efficient Compress Air Nozzle	Standard air nozzle	Unit	Commercial-Misc. Com-Misc	15	2,223.00	\$ 1,163.63	\$ -	\$ 85.00	\$ 80.00	\$ 0.044	6.54	6.99	1
Compressed Air	Efficient Refrigerated Compressed Air Dryer	Standard air dryer	CFM	Commercial-Misc. Com-Misc	13	10.62	\$ 5.18	\$ -	\$ 6.00	\$ 3.00	\$ 0.044	1.49	0.88	1, 2
Compressed Air	Low Pressure Filter	Standard filter	HP	Commercial-Misc. Com-Misc	10	44.00	\$ 18.75	\$ -	\$ 10.00	\$ 10.00	\$ 0.044	1.57	1.73	1
Compressed Air	No-Loss Condensate Drain	Open tube with ball valve	Unit	Commercial-Misc. Com-Misc	10	1,970.00	\$ 839.60	\$ -	\$ 244.00	\$ 200.00	\$ 0.044	2.93	2.79	1
Compressed Air	VFD on air compressor	No existing VFD	HP	Commercial-Misc. Com-Misc	13	949.00	\$ 462.86	\$ -	\$ 223.00	\$ 200.00	\$ 0.044	1.91	1.92	1
Compressor Head Fan Motor to ECM	Compressor Head Fan Motor to ECM	SP or PSC with motors less than or equal to existing motor size	Unit	C-Gro-Ref-All-All-All-E	15	345.61	\$ 198.31	\$ -	\$ 228.08	\$ 100.00	\$ 0.044	1.72	0.90	1, 2
Connected Thermostat	No existing connected (web-enabled) thermostat	No existing connected (web-enabled) thermostat	Unit	C-All-HVAC-Vent-All-All-E	5	1,588.35	\$ 394.62	\$ -	\$ 300.00	\$ 150.00	\$ 0.044	1.79	1.17	2, 9
Defrost Coil Control	Defrost Coil Control - Cooler or Freezer	No evaporative coil defrost control	Fan	C-Gro-Ref-All-All-All-E	10	195.50	\$ 91.19	\$ -	\$ 500.00	\$ 50.00	\$ 0.044	1.56	0.20	1, 2
Demand Controlled Kitchen Ventilation Exhaust Hood	VFD installed on kitchen exhaust and/or makeup air fan	Kitchen hood with constant speed ventilation motor	HP	C-All-Food-Cook-All-All-C	15	4,590.00	\$ 2,473.52	\$ -	\$ 469.00	\$ 250.00	\$ 0.044	5.47	4.05	1
Economizers	Air-side economizer control addition	No prior control	Ton of cooling	C-All-HVAC-CAC-All-All-E	15	279.00	\$ 153.10	\$ -	\$ 155.01	\$ 100.00	\$ 0.044	1.36	1.01	1, 3
Economizers	Air-side economizer control repair	Non-functional economizer	Ton of cooling	C-All-HVAC-CAC-All-All-E	15	279.00	\$ 153.10	\$ -	\$ 73.65	\$ 50.00	\$ 0.044	2.46	1.96	1, 3

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						(kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
Economizers	Water-side economizer control addition	No prior control	Combined	C-All-HVAC-CAC-All-chiller tonnage	10	153.00	\$ 68.67	\$ -	\$ 725.82	\$ 50.00	\$ 0.044	1.21	0.10	1, 2
Electronically Commutated Motor (ECM)	ECM/PMSM motor in HVAC applications.	Shaded pole or permanent split capacitor motor	HP	C-All-HVAC-Vent-All-All-E	15	8,815.25	\$ 4,671.70	\$ -	\$ 239.50	\$ 200.00	\$ 0.044	7.93	8.18	1
Engine block heater	Engine-mounted engine block heater	standard engine block heater without controls	Unit	C-All-HVAC-ER-All-All-E	15	2,352.00	\$ 1,253.42	\$ -	\$ 170.00	\$ 150.00	\$ 0.044	4.94	5.04	1
Engine block heater	Stationary pump-driven circulating block heater	Circulating Block Heater on a Backup Generator <200 kW	Unit	C-All-HVAC-ER-All-All-E	15	1,106.00	\$ 589.41	\$ -	\$ 1,268.00	\$ 200.00	\$ 0.044	2.37	0.49	1, 2
Engine block heater	Stationary pump-driven circulating block heater	Circulating Block Heater on a Backup Generator 201-500 kW	Unit	C-All-HVAC-ER-All-All-E	15	2,493.00	\$ 1,328.56	\$ -	\$ 2,152.00	\$ 350.00	\$ 0.044	2.89	0.65	1, 2
Engine block heater	Stationary pump-driven circulating block heater	Circulating Block Heater on a Backup Generator 501-1000 kW	Unit	C-All-HVAC-ER-All-All-E	15	4,385.00	\$ 2,336.84	\$ -	\$ 2,645.00	\$ 500.00	\$ 0.044	3.37	0.91	1, 2
Engine block heater	Wall mounted engine block heater	Standard engine block heater without controls	Unit	C-All-HVAC-ER-All-All-E	15	2,738.00	\$ 1,459.12	\$ -	\$ 120.00	\$ 100.00	\$ 0.044	6.61	6.67	1
Evaporative Coolers	Direct evaporative cooler.	Replacing standard AC unit	Ton	C-All-HVAC-CAC-All-All-E	15	350.00	\$ 192.06	\$ -	\$ 1,178.00	\$ 200.00	\$ 0.044	0.89	0.18	1, 2
Evaporative Coolers	Indirect evaporative cooler.	Replacing standard AC unit	Ton	C-All-HVAC-CAC-All-All-E	15	250.00	\$ 137.19	\$ -	\$ 2,367.00	\$ 130.00	\$ 0.044	0.97	0.06	1, 2, 10
Evaporative Pre-Cooler on Air-Cooled Chillers	Evaporative Pre-Cooler on Air-Cooled Chillers	Existing air-cooled condenser coil	Ton	C-All-HVAC-CAC-All-All-E	15	63.00	\$ 34.57	\$ -	\$ 173.00	\$ 30.00	\$ 0.044	1.05	0.22	1, 2
Evaporative Pre-Cooler on Air-Cooled Refrigeration Systems	Evaporative Pre-Cooler on Air-Cooled Refrigeration Systems	Existing air-cooled condenser coil	Ton	C-All-Ref-Refrig-All-All-C	15	110.00	\$ 61.99	\$ -	\$ 173.00	\$ 30.00	\$ 0.044	1.78	0.38	1, 2
Floating Head/Suction Pressures	Head pressure controller	Standard head pressure control	HP	C-Gro-Ref-All-All-All-E	16	440.00	\$ 259.02	\$ -	\$ 311.90	\$ 160.00	\$ 0.044	1.44	0.86	1, 2
Floating Head/Suction Pressures	Suction pressure controller	Standard suction pressure control	HP	C-Gro-Ref-All-All-All-E	16	104.00	\$ 61.22	\$ -	\$ 86.91	\$ 40.00	\$ 0.044	1.37	0.74	1, 2
Heat Pump (HP) Units	Air Cooled HP. Base to CEE Tier 1	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	187.00	\$ 102.62	\$ -	\$ 888.00	\$ 110.00	\$ 0.044	0.87	0.13	1, 2, 3
High Efficiency Battery Chargers	High Efficiency Battery Chargers	Standard battery charger	Unit	Commercial-Fleet_EV_Charger	15	3,337.00	\$ 1,778.89	\$ -	\$ 400.00	\$ 200.00	\$ 0.044	5.12	3.58	1
High Volume Low Speed Fan	High Volume Low Speed Fan	Standard high speed fan	Fan	I-All-Other-Shift2-All-All-S	15	16,732.50	\$ 9,497.90	\$ -	\$ 4,185.00	\$ 2,000.00	\$ 0.044	3.47	2.12	1, 3
HP Units	<= 5 ton Air-cooled VRF. Base to CEE Tier 2	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	175.00	\$ 96.03	\$ -	\$ 1,034.00	\$ 110.00	\$ 0.044	0.82	0.10	1, 2
HP Units	<= 5 ton HP Unit. Base to CEE Tier 2	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	219.00	\$ 120.18	\$ -	\$ 919.00	\$ 130.00	\$ 0.044	0.86	0.14	1, 2, 3
HP Units	Air-cooled VRF. Base to CEE Tier 1	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	143.00	\$ 78.47	\$ -	\$ 999.00	\$ 90.00	\$ 0.044	0.81	0.09	1, 2
HP Units	Water-cooled HP that meets CEE Tier 1	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	129.00	\$ 70.79	\$ -	\$ 971.00	\$ 75.00	\$ 0.044	0.88	0.08	1, 2

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
HP Units	Water-cooled VRF that meets CEE Tier 1	Working pre-existing system	Ton	C-All-HVAC-CAC-All-All-E	15	75.00	\$ 41.16	\$ -	\$ 1,187.00	\$ 45.00	\$ 0.044	0.85	0.04	1, 2
HVAC Fan Motor Belts	Synchronous belt	Standard fan belt	HP	C-All-HVAC-Vent-All-All-E	4	213.00	\$ 43.12	\$ -	\$ 67.00	\$ 25.00	\$ 0.044	1.25	0.62	1, 2
HVAC Fan Motor Belts	Type AX notched V-belt Type BX notched V-belt	Type A solid V-belt Type B solid V-belt	HP	C-All-HVAC-Vent-All-All-E	4	83.00	\$ 16.80	\$ -	\$ 4.40	\$ 5.00	\$ 0.044	1.94	2.29	1
Ice Machines	Ice Machines (<200 lbs/day)	Code	Unit	C-All-Ref-Refrig-All-All-C	9	285.00	\$ 120.66	\$ -	\$ 311.00	\$ 100.00	\$ 0.044	1.07	0.41	1, 2
Ice Machines	Ice Machines (>200 lbs/day)	Code	Unit	C-All-Ref-Refrig-All-All-C	9	2,608.00	\$ 1,104.13	\$ -	\$ 311.00	\$ 300.00	\$ 0.044	2.66	2.85	1
Laundry Machines	High efficiency washer	Standard washer, electric dryer	Machine	Commercial-Misc. Com-Misc	9	1,370.00	\$ 19.31	\$ -	\$ 1,582.00	\$ 200.00	\$ 0.044	4.90	3.06	1, 3, 11
LED sign lighting retrofit kit	LED sign lighting retrofit kit	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	487.27	\$ 538.88	\$ 3,564.830	\$ 172.05	\$ 97.45	\$ 0.044	2.07	2.53	12
LED Exit Sign	LED Exit Sign	Fixture using higher wattage	Unit	IPC_8760	12	230.68	\$ 328.20	\$ -	\$ 63.77	\$ 40.00	\$ 0.044	2.76	1.87	12
LED sign lighting retrofit kit	LED sign lighting retrofit kit	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	427.11	\$ 112.84	\$ -	\$ 161.34	\$ 85.42	\$ 0.044	2.25	1.68	12
LEDs	HID LED screw-in replacement lamp	Existing HID lamp using > input watts	Fixture	Commercial-All Com-IntLight	12	662.71	\$ 201.10	\$ -	\$ 104.82	\$ 49.23	\$ 0.044	1.93	1.23	12
LEDs	HID LED screw-in replacement lamp	Existing HID lamp using > input watts	Fixture	Commercial-All Com-ExtLight	12	743.75	\$ 500.96	\$ -	\$ 110.38	\$ 47.64	\$ 0.044	6.23	3.85	12
LEDs	LED fixture or LED Level 2 retrofit kit	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	440.45	\$ 312.03	\$ -	\$ 178.93	\$ 96.90	\$ 0.044	3.98	2.56	12
LEDs	LED fixture or LED Level 2 retrofit kit	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	912.48	\$ 207.38	\$ -	\$ 279.77	\$ 200.74	\$ 0.044	1.78	1.15	12
LEDs	LED fixture or LED Level 2 retrofit kit with multiple control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	631.13	\$ 614.61	\$ -	\$ 282.13	\$ 170.40	\$ 0.044	2.55	2.11	12
LEDs	LED fixture or LED Level 2 retrofit kit with multiple control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	753.43	\$ 297.16	\$ -	\$ 248.13	\$ 170.40	\$ 0.044	1.50	1.05	12
LEDs	LED fixture or LED Level 2 retrofit kit with networked control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	1,636.51	\$ 507.48	\$ -	\$ 524.84	\$ 491.91	\$ 0.044	2.49	1.98	12
LEDs	LED fixture or LED Level 2 retrofit kit with networked/luminaire level lighting control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	733.88	\$ 1,102.28	\$ -	\$ 347.57	\$ 223.34	\$ 0.044	1.95	2.03	12
LEDs	LED fixture or LED Level 2 retrofit kit with single control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	518.33	\$ 345.54	\$ -	\$ 203.25	\$ 129.58	\$ 0.044	1.35	1.00	12
LEDs	LED fixture or LED Level 2 retrofit kit with single control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	951.89	\$ 244.05	\$ -	\$ 310.73	\$ 237.97	\$ 0.044	1.60	1.19	12
LEDs	LED Level 1 Retrofit Kit	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	309.75	\$ 641.15	\$ -	\$ 75.17	\$ 43.37	\$ 0.044	2.29	2.00	12
LEDs	LED Level 1 Retrofit Kit	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	661.62	\$ 145.84	\$ -	\$ 132.28	\$ 92.63	\$ 0.044	2.56	1.81	12

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy			Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
						Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB						
LEDs	LED Level 1 retrofit kit with multiple control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	410.70	\$ 445.64	\$ -	\$ 140.40	\$ 78.03	\$ 0.044	3.66	3.04	12
LEDs	LED Level 1 retrofit kit with multiple control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	850.79	\$ 193.37	\$ -	\$ 202.36	\$ 161.55	\$ 0.044	2.01	1.34	12
LEDs	LED Level 1 retrofit kit with networked/luminaire level lighting control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	455.35	\$ 573.06	\$ -	\$ 142.98	\$ 100.42	\$ 0.044	2.88	2.63	12
LEDs	LED Level 1 retrofit kit with networked/luminaire level lighting control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	933.44	\$ 214.40	\$ -	\$ 218.51	\$ 205.68	\$ 0.044	1.78	1.45	12
LEDs	LED Level 1 retrofit kit with single control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	289.43	\$ 628.72	\$ -	\$ 127.38	\$ 49.20	\$ 0.044	2.55	2.66	12
LEDs	LED Level 1 retrofit kit with single control strategy	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	646.59	\$ 136.27	\$ -	\$ 167.32	\$ 109.92	\$ 0.044	2.20	1.07	12
LEDs	LED Tubes (type A, B & DM)	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	203.00	\$ 435.52	\$ -	\$ 41.20	\$ 18.29	\$ 0.044	3.15	2.45	12
LEDs	LED Tubes (type A, B & DM)	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	287.20	\$ 193.45	\$ -	\$ 63.89	\$ 18.12	\$ 0.044	6.28	2.78	12
LEDs	LED Tubes (type C)	Fixture using higher wattage	Fixture	Commercial-All Com-IntLight	12	310.10	\$ 95.58	\$ -	\$ 99.04	\$ 31.01	\$ 0.044	3.51	2.10	12
LEDs	LED Tubes (type C)	Fixture using higher wattage	Fixture	Commercial-All Com-ExtLight	12	297.93	\$ 200.67	\$ -	\$ 113.66	\$ 29.79	\$ 0.044	4.67	1.74	12
LEDs	Pin-based LED	Pin-base lamp using higher wattage	Fixture	Commercial-All Com-IntLight	5	125.30	\$ 146.01	\$ -	\$ 23.02	\$ 4.30	\$ 0.044	3.27	1.42	12
LEDs	Pin-based LED	Pin-base lamp using higher wattage	Fixture	Commercial-All Com-ExtLight	5	141.25	\$ 50.73	\$ -	\$ 25.74	\$ 4.18	\$ 0.044	4.87	1.75	12
Lighting Controls	Lighting Controls	Manual controls	Controls	Commercial-All Com-ExtLight	10	366.19	\$ 30.79	\$ -	\$ 109.09	\$ 30.12	\$ 0.044	3.13	1.19	12
Lighting Controls (Idaho)	Lighting Controls	Manual controls	Controls	Commercial-All Com-IntLight	10	163.59	\$ 221.68	\$ -	\$ 71.73	\$ 27.31	\$ 0.044	4.79	1.95	2, 12
Lighting Controls (Idaho)	Lighting Controls	Manual controls	Controls	Commercial-All Com-ExtLight	10	366.19	\$ 69.99	\$ -	\$ 109.09	\$ 30.12	\$ 0.044	2.03	0.98	2, 12
Lighting Controls (Oregon)	Lighting Controls	Manual controls	Controls	Commercial-All Com-IntLight	10	139.18	\$ 221.68	\$ -	\$ 75.47	\$ 25.00	\$ 0.044	4.79	1.95	12
Lighting Controls (Oregon)	Lighting Controls	Manual controls	Controls	Commercial-All Com-ExtLight	10	366.19	\$ 59.55	\$ -	\$ 109.09	\$ 30.12	\$ 0.044	1.91	0.80	12
New On-Demand Overwrapper	New On-Demand Overwrapper	Standard overwrapper	Unit	Commercial-Grocery-Process	10	1,270.77	\$ 221.68	\$ -	\$ 322.36	\$ 100.00	\$ 0.044	4.79	1.95	13
Package Terminal Air Conditioner (PTAC)	PTAC. >=14.4 EER	Existing PTAC	Ton	C-All-HVAC-CAC-All-All-E	15	279.49	\$ 610.82	\$ -	\$ 1,735.62	\$ 75.00	\$ 0.044	3.91	1.81	1, 2, 3

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
Package Terminal Air Conditioner (PTAC)	PTAC. 13.2-14.3 EER	Existing PTAC	Ton	C-All-HVAC-CAC-All-All-E	15	231.30	\$ 153.37	\$ -	\$ 1,571.18	\$ 50.00	\$ 0.044	1.76	0.10	1, 2, 3
Package Terminal Heat Pump (PTHP)	PTHP. >=14.4 EER	Existing PTHP	Ton	C-All-HVAC-Vent-All-All-E	15	560.12	\$ 126.93	\$ -	\$ 999.00	\$ 75.00	\$ 0.044	2.11	0.09	1, 2, 3
Package Terminal Heat Pump (PTHP)	PTHP. 13.2-14.3 EER	Existing PTHP	Ton	C-All-HVAC-Vent-All-All-E	15	436.45	\$ 296.84	\$ -	\$ 918.00	\$ 50.00	\$ 0.044	2.98	0.32	1, 2, 3
Permanent Fixture Removal	Permanent Fixture Removal		Fixture	Commercial-All Com-IntLight	2	873.61	\$ 231.30	\$ -	\$ 29.08	\$ 22.69	\$ 0.044	3.34	0.27	12
Permanent Fixture Removal	Permanent Fixture Removal		Fixture	Commercial-All Com-ExtLight	2	1,013.14	\$ 84.14	\$ -	\$ 28.00	\$ 22.69	\$ 0.044	1.37	1.37	12
Pool Cover	Indoor/outdoor pool cover	No pool cover	Square foot	Residential-Spa Heater	10	44.00	\$ 146.16	\$ -	\$ 4.99	\$ 2.00	\$ 0.044	2.17	2.21	3, 14
Premium Windows	Low U-value, U-factor of .30 or less	Standard window	Square foot window area	C-All-HVAC-ER-All-All-C	25	9.00	\$ 5.98	\$ -	\$ 22.08	\$ 2.50	\$ 0.044	2.06	0.29	1, 2
Reflective roofing treatment	Adding reflective roof	Non-reflective low pitch roof	Square foot roof area	C-All-HVAC-CAC-All-All-E	15	0.12	\$ 0.06	\$ -	\$ 7.84	\$ 0.05	\$ 0.044	1.15	0.01	1, 3
Refrigeration	Anti-sweat heat controls	Med.temp case without controls	Linear foot	C-Gro-Ref-All-All-All-E	8	220.00	\$ 86.96	\$ -	\$ 77.26	\$ 50.00	\$ 0.044	1.46	1.10	1, 2
Refrigeration	Anti-sweat heat controls	Low temp case without controls	Linear foot	C-Gro-Ref-All-All-All-E	8	292.00	\$ 115.42	\$ -	\$ 77.26	\$ 50.00	\$ 0.044	1.84	1.41	1, 2
Refrigeration	Install auto-closer - reach-in	Damaged auto-closer, low temp	Door	C-Gro-Ref-All-All-All-E	8	326.00	\$ 128.86	\$ -	\$ 736.00	\$ 75.00	\$ 0.044	1.44	0.19	1, 2
Refrigeration	Install auto-closer - reach-in	Damaged auto-closer, med. Temp	Door	C-Gro-Ref-All-All-All-E	8	243.00	\$ 96.05	\$ -	\$ 736.00	\$ 55.00	\$ 0.044	1.46	0.14	1, 2
Refrigeration	Install auto-closer - walk-in	No/damaged auto-closer, low temp	Door	C-Gro-Ref-All-All-All-E	8	2,509.00	\$ 991.73	\$ -	\$ 736.00	\$ 400.00	\$ 0.044	1.94	1.29	1, 2
Refrigeration	Install auto-closer - walk-in	No/damaged auto-closer, med. Temp	Door	C-Gro-Ref-All-All-All-E	8	562.00	\$ 222.14	\$ -	\$ 736.00	\$ 135.00	\$ 0.044	1.39	0.32	1
Refrigeration	No-heat glass door	Commercial glass door	Door	C-Gro-Ref-All-All-All-E	12	779.00	\$ 401.27	\$ -	\$ 664.00	\$ 200.00	\$ 0.044	1.71	0.63	1, 2
Refrigeration	Refrigerated case doors - med temp	No existing case door or barrier	Linear foot	C-Gro-Ref-All-All-All-E	15	700.00	\$ 401.65	\$ -	\$ 342.73	\$ 130.00	\$ 0.044	2.50	1.18	15
Refrigeration Case Lighting	Refrigeration Case Lighting	Fixture using higher wattage	Lamp	C-All-Lgt-LPD Int-All-All-E	7	365.73	\$ 121.44	\$ -	\$ 107.23	\$ 52.26	\$ 0.044	1.78	1.08	1, 2
Strip Curtain	For walk-in refrigerators	No protective barrier	Square foot	C-Gro-Ref-All-All-All-E	4	78.00	\$ 17.35	\$ -	\$ 9.00	\$ 5.00	\$ 0.044	2.06	1.53	1
Strip Curtain	For walk-in freezers	No protective barrier	Square foot	C-Gro-Ref-All-All-All-E	4	210.00	\$ 46.71	\$ -	\$ 9.00	\$ 5.00	\$ 0.044	3.28	2.81	1
Variable Speed Controls	Variable speed drive on HVAC system application	Single speed HVAC system fan/ump	HP	C-All-HVAC-Vent-All-All-E	15	622.00	\$ 329.63	\$ -	\$ 184.55	\$ 125.00	\$ 0.044	2.16	1.71	1, 2
Variable Speed Controls	Variable speed drive on potato and onion storage shed ventilation	No existing VFD	HP	A-SpudOnionVFD	10	1,193.00	\$ 483.39	\$ -	\$ 264.00	\$ 250.00	\$ 0.044	1.60	1.68	1, 2
Variable Speed Controls	VFD on milking transfer pump	No existing VFD	HP	A-Da-Proc-MilkingSchedule-All-All-S	10	11,777.00	\$ 5,082.21	\$ -	\$ 2,052.00	\$ 1,500.00	\$ 0.044	2.52	2.17	1, 2

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy			Incremental Participant			UCT		Source/Notes
						Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	Ratio ^(f)	TRC Ratio ^(g)	
Variable Speed Controls	VFD on milking vacuum pump	No existing VFD	HP	A-Da-Proc-MilkingSchedule-All-All-S	10	3,084.00	\$ 1,330.86	\$ -	\$ 356.00	\$ 250.00	\$ 0.044	3.45	2.98	1, 2
Wall Insulation	Increase to R11 min. insulation.	Insulation level, R2.5 or less	Square foot wall area	C-All-HVAC-ER-All-All-C	25	2.82	\$ 1.87	\$ -	\$ 0.64	\$ 0.40	\$ 0.044	3.57	2.70	1, 15
Wall Insulation	Increase to R19 min. insulation.	Insulation level, R2.5 or less	Square foot wall area	C-All-HVAC-ER-All-All-C	25	3.16	\$ 2.10	\$ -	\$ 0.85	\$ 0.55	\$ 0.044	3.05	2.34	1, 15

- (a) Average measure life.
- (b) Estimated kWh savings measured at the customer's meter, excluding system losses.
- (c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the Northwest Power Act.
- (d) Incremental participant cost prior to customer incentives.
- (e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.
- (f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)
- (g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))
- (1) Idaho Power Technical Reference Manual (TRM) prepared by ADM Associates, Inc. 2021.
- (2) Idaho only measure.
- (3) Measure also available under Multifamily Energy Efficiency Program
- (4) RTF. ComCookingHotFoodCabinet_v5_1. 2023.
- (5) RTF. ComCookingCombinationOven_v5_0. 2023
- (6) RTF. ComCookingConventionOven_v5_1. 2023
- (7) RTF. ComCookingFryer_v5_1. 2023
- (8) RTF. ComCookingSteamer_v5_1. Calculated per pan savings. 2023.
- (9) RTF. ComConnectedThermostat_2_1.xlsm. 2023. Savings shown based on average of 15 cooling Ton.
- (10) Measure cost-effective when admin fees excluded.
- (11) Idaho Power TRM prepared by ADM Associates, Inc. 2021. NEBs from water savings from RTF. ComClothesWashers_v7_1.xlsm. Simple average. 2023
- (12) Evergreen Consulting Group, LLC. Idaho Power Lighting Tool. 2024.
- (13) RTF. ComOnDemandOverwrappers_v3_2. 2023.
- (14) Idaho Power Multifamily TRM prepared by ADM Associates, Inc. 2023.
- (15) Idaho Power engineering calculations.

Small Business Lighting

Segment: Commercial

2025 Program Results

Cost Inputs			Ref
Program Administration.....	\$	58,711	
Program Incentives.....		261,800	I
Total UC.....	\$	320,511	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$	333,006	M

Net Benefit Inputs				Ref
Resource Savings				
2025 Annual Gross Energy (kWh).....		663,044		
NPV Cumulative Energy (kWh).....	5,604,078	\$	333,233	S
10% Credit (Northwest Power Act).....			33,323	
Total Electric Savings.....	\$	366,556		A
Participant Bill Savings				
NPV Cumulative Participant Bill Savings.....	\$	342,094		B
Other Benefits				
Non-Utility Rebates/Incentives.....	\$	-		NUI
Non-Energy Benefits.....	\$	139,455		NEB

Notes:

NEB/impacts on a \$/kWh for each end-use. Based on the 2019 impact evaluation of other C&I programs.
 Program Launched in September 2024.

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 333,233	\$ 320,511	1.04
TRC Test.....	506,011	391,717	1.29
RIM Test.....	333,233	662,604	0.50
PCT.....	743,349	333,006	2.23

Benefits and Costs Included in Each Test			
UC Test.....	= S * NTG		= P
TRC Test.....	= (A + NUI + NEB) * NTG		= P + ((M-I)*NTG)
RIM Test.....	= S * NTG		= P + (B * NTG)
PCT.....	= B + I + NUI + NEB		= M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	96%
Average Customer Segment Rate/kWh.....	\$0.054
System Losses.....	6.00%

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
Exterior Lighting			kWh	Commercial-All Com-ExtLight	12	1.00	\$ 0.67	\$ -	\$ 0.50	\$ 0.40	\$ 0.089	1.38	1.25	1
Interior Lighting			kWh	Commercial-All Com-IntLight	12	1.00	\$ 0.47	\$ -	\$ 0.50	\$ 0.40	\$ 0.089	0.96	0.88	1, 2

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the

(d) Incremental participant cost prior to customer incentives.

(e) Average C&I program administration and overhead costs to achieve each kWh of savings. Used as placeholder until program-specific estimate can be calculated.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB) / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) RTF. NonResLightingMidstream_v6_2.xlsm. 2023.

(2) Measure is cost-effective when admin costs are excluded.

Irrigation Efficiency Rewards

Segment: Irrigation

2025 Program Results

Cost Inputs		Ref
Program Administration.....	\$ 443,207	
Program Incentives.....	1,740,575	I
Total UC.....	\$ 2,183,783	P
Measure Equipment and Installation (Incremental Participant Cost).....	\$ 20,496,060	M

Net Benefit Inputs		Ref
Resource Savings		
2025 Annual Gross Energy (kWh).....	5,400,154	
NPV Cumulative Energy (kWh).....	44,693,616	\$ 3,512,426 S
10% Credit (Northwest Power Act).....	351,243	
Total Electric Savings.....	\$ 3,863,669	A
Participant Bill Savings		
NPV Cumulative Participant Bill Savings.....	\$ 3,400,710	B
Other Benefits		
Non-Utility Rebates/Incentives.....	\$ -	NUI
Non-Energy Benefits.....	\$ 52,396,683	NEB

Summary of Cost-Effectiveness Results			
Test	Benefit	Cost	Ratio
UC Test.....	\$ 3,512,426	\$ 2,183,783	1.61
TRC Test.....	56,260,352	20,939,267	2.69
RIM Test.....	3,512,426	5,584,493	0.63
PCT.....	57,537,969	20,496,060	2.81

Benefits and Costs Included in Each Test		
UC Test.....	= S * NTG	= P
TRC Test.....	= (A + NUI + NEB) * NTG	= P + ((M-I)*NTG)
RIM Test.....	= S * NTG	= P + (B * NTG)
PCT.....	= B + I + NUI + NEB	= M

Assumptions for Levelized Calculations	
Discount Rate	
Nominal (WACC).....	7.12%
Real ((1 + WACC) / (1 + Escalation)) - 1.....	4.41%
Escalation Rate.....	2.60%
Net-to-Gross (NTG).....	100%
Minimum NTG Sensitivity.....	62%
Average Customer Segment Rate/kWh.....	\$0.064
System Losses.....	6.00%

Notes:

Energy savings are combined for projects under the Custom and Menu programs. Savings under each Custom project is unique and individually calculated and assessed. For Custom option, NEBs include yield, labor, and other benefits reported by the customer. For Menu option, NEBs come from RTF.

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Benefits			Costs			Benefit/Cost Tests		Source/Notes
						Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	
Drain Replacement	New drainshand lines, wheel lines or portable mainline	Worn drain	Unit	A-Irr-Irr-Irrigation-All-All-E	6	9.84	\$ 4.24	\$ 6.270	\$ 5.29	\$ 4.00	\$ 0.082	0.88	1.79	1, 2
Gasket Replacement	New gaskets for hand lines, wheel lines or portable mainline	Worn gasket	Unit	A-Irr-Irr-Irrigation-All-All-E	6	13.39	\$ 5.77	\$ 4.480	\$ 2.48	\$ 2.00	\$ 0.082	1.86	3.03	1
Levelers	Rebuilt or new wheel line levelers	Worn wheel line leveler	Unit	A-Irr-Irr-Irrigation-All-All-E	7	3.64	\$ 1.75	\$ 8.590	\$ 4.57	\$ 1.50	\$ 0.082	0.97	2.16	1, 2
Nozzle Replacement	New flow-control-type nozzles replacing existing brass nozzles or worn out flow control nozzles of same flow rate or less.	Brass nozzles or worn out flow control nozzles of same flow rate or less	Unit	A-Irr-Irr-Irrigation-All-All-E	6	21.56	\$ 9.29	\$ 3.260	\$ 7.59	\$ 5.00	\$ 0.082	1.37	1.44	1
Nozzle Replacement	New nozzles replacing existing worn nozzles of same flow rate or less	Worn nozzle of same flow rate or less	Unit	A-Irr-Irr-Irrigation-All-All-E	6	21.56	\$ 9.29	\$ 3.260	\$ 1.29	\$ 1.50	\$ 0.082	2.84	4.41	1
Sprinklers	Center pivot/linear move: Install new sprinkler package on an existing system	Worn sprinkler system	Unit	A-Irr-Irr-Irrigation-All-All-E	6	26.02	\$ 11.22	\$ 24.940	\$ 28.48	\$ 10.00	\$ 0.082	0.92	1.22	1, 2
Sprinklers	Rebuilt or new brass impact sprinklers	Worn sprinkler	Unit	A-Irr-Irr-Irrigation-All-All-E	6	1.91	\$ 0.82	\$ 15.420	\$ 14.10	\$ 0.55	\$ 0.082	1.16	1.15	1
Green Motors Program Rewind: Motor size 15HP	Green Motors Program Rewind: Motor size 15HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	17	199.21	\$ 160.22	\$ -	\$ 136.34	\$ 15.00	\$ 0.082	5.11	1.15	3
Green Motors Program Rewind: Motor size 20HP	Green Motors Program Rewind: Motor size 20HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	17	266.57	\$ 214.40	\$ -	\$ 152.11	\$ 20.00	\$ 0.082	5.12	1.36	3
Green Motors Program Rewind: Motor size 25HP	Green Motors Program Rewind: Motor size 25HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	19	331.20	\$ 278.12	\$ -	\$ 173.79	\$ 25.00	\$ 0.082	5.33	1.52	3
Green Motors Program Rewind: Motor size 30HP	Green Motors Program Rewind: Motor size 30HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	19	356.76	\$ 299.58	\$ -	\$ 190.88	\$ 30.00	\$ 0.082	5.05	1.50	3
Green Motors Program Rewind: Motor size 40HP	Green Motors Program Rewind: Motor size 40HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	19	415.45	\$ 348.88	\$ -	\$ 233.27	\$ 40.00	\$ 0.082	4.71	1.44	3
Green Motors Program Rewind: Motor size 50HP	Green Motors Program Rewind: Motor size 50HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	19	447.11	\$ 375.46	\$ -	\$ 258.24	\$ 50.00	\$ 0.082	4.33	1.40	3
Green Motors Program Rewind: Motor size 60HP	Green Motors Program Rewind: Motor size 60HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	467.34	\$ 407.95	\$ -	\$ 304.56	\$ 60.00	\$ 0.082	4.15	1.31	3
Green Motors Program Rewind: Motor size 75HP	Green Motors Program Rewind: Motor size 75HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	480.97	\$ 419.85	\$ -	\$ 329.19	\$ 75.00	\$ 0.082	3.67	1.25	3
Green Motors Program Rewind: Motor size 100HP	Green Motors Program Rewind: Motor size 100HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	634.81	\$ 554.14	\$ -	\$ 408.38	\$ 100.00	\$ 0.082	3.64	1.32	3

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
Green Motors Program Rewind: Motor size 125HP	Green Motors Program Rewind: Motor size 125HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	780.97	\$ 681.73	\$ -	\$ 458.64	\$ 125.00	\$ 0.082	3.61	1.43	3
Green Motors Program Rewind: Motor size 150HP	Green Motors Program Rewind: Motor size 150HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	928.36	\$ 810.39	\$ -	\$ 510.88	\$ 150.00	\$ 0.082	3.58	1.52	3
Green Motors Program Rewind: Motor size 200HP	Green Motors Program Rewind: Motor size 200HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	1,231.40	\$ 1,074.92	\$ -	\$ 615.03	\$ 200.00	\$ 0.082	3.57	1.65	3
Green Motors Program Rewind: Motor size 250HP	Green Motors Program Rewind: Motor size 250HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	1,567.67	\$ 1,368.46	\$ -	\$ 790.47	\$ 250.00	\$ 0.082	3.61	1.64	3
Green Motors Program Rewind: Motor size 300HP	Green Motors Program Rewind: Motor size 300HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	1,871.47	\$ 1,633.66	\$ -	\$ 799.01	\$ 300.00	\$ 0.082	3.60	1.89	3
Green Motors Program Rewind: Motor size 350HP	Green Motors Program Rewind: Motor size 350HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	2,181.78	\$ 1,904.54	\$ -	\$ 837.45	\$ 350.00	\$ 0.082	3.60	2.06	3
Green Motors Program Rewind: Motor size 400HP	Green Motors Program Rewind: Motor size 400HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	2,473.80	\$ 2,159.45	\$ -	\$ 935.35	\$ 400.00	\$ 0.082	3.58	2.09	3
Green Motors Program Rewind: Motor size 450HP	Green Motors Program Rewind: Motor size 450HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	2,778.36	\$ 2,425.31	\$ -	\$ 1,022.42	\$ 450.00	\$ 0.082	3.58	2.13	3
Green Motors Program Rewind: Motor size 500HP	Green Motors Program Rewind: Motor size 500HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	3,091.38	\$ 2,698.55	\$ -	\$ 1,104.55	\$ 500.00	\$ 0.082	3.58	2.19	3
Green Motors Program Rewind: Motor size 600HP	Green Motors Program Rewind: Motor size 600HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	4,463.74	\$ 3,896.52	\$ -	\$ 1,627.71	\$ 600.00	\$ 0.082	4.03	2.15	3
Green Motors Program Rewind: Motor size 700HP	Green Motors Program Rewind: Motor size 700HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	5,185.59	\$ 4,526.65	\$ -	\$ 1,775.82	\$ 700.00	\$ 0.082	4.02	2.26	3
Green Motors Program Rewind: Motor size 800HP	Green Motors Program Rewind: Motor size 800HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	5,913.82	\$ 5,162.34	\$ -	\$ 1,970.32	\$ 800.00	\$ 0.082	4.02	2.31	3
Green Motors Program Rewind: Motor size 900HP	Green Motors Program Rewind: Motor size 900HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	6,638.95	\$ 5,795.33	\$ -	\$ 2,172.20	\$ 900.00	\$ 0.082	4.01	2.35	3
Green Motors Program Rewind: Motor size 1000HP	Green Motors Program Rewind: Motor size 1000HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation- All-All-E	21	7,345.44	\$ 6,412.04	\$ -	\$ 2,340.96	\$ 1,000.00	\$ 0.082	3.20	2.11	3

Measure Name	Measure Description	Replacing	Measure Unit	End Use	Measure Life (Yrs) ^(a)	Gross Energy Savings (kWh/yr) ^(b)	NPV Avoided Costs ^(c)	NEB	Incremental Participant Cost ^(d)	Incentive / Unit	Admin Cost (\$/kWh) ^(e)	UCT Ratio ^(f)	TRC Ratio ^(g)	Source/Notes
Green Motors Program Rewind: Motor size 1250HP	Green Motors Program Rewind: Motor size 1250HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	7,632.48	\$ 6,662.61	\$ -	\$ 2,796.44	\$ 1,250.00	\$ 0.082	2.84	1.88	3
Green Motors Program Rewind: Motor size 1500HP	Green Motors Program Rewind: Motor size 1500HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	9,139.67	\$ 7,978.28	\$ -	\$ 3,203.40	\$ 1,500.00	\$ 0.082	2.84	1.94	3
Green Motors Program Rewind: Motor size 1750HP	Green Motors Program Rewind: Motor size 1750HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	10,618.13	\$ 9,268.86	\$ -	\$ 3,656.20	\$ 1,750.00	\$ 0.082	2.83	1.97	3
Green Motors Program Rewind: Motor size 2000HP	Green Motors Program Rewind: Motor size 2000HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	12,084.09	\$ 10,548.55	\$ -	\$ 4,101.36	\$ 2,000.00	\$ 0.082	2.82	1.99	3
Green Motors Program Rewind: Motor size 2250HP	Green Motors Program Rewind: Motor size 2250HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	13,509.37	\$ 11,792.71	\$ -	\$ 4,468.11	\$ 2,250.00	\$ 0.082	2.81	2.02	3
Green Motors Program Rewind: Motor size 2500HP	Green Motors Program Rewind: Motor size 2500HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	14,979.04	\$ 13,075.63	\$ -	\$ 4,888.48	\$ 2,500.00	\$ 0.082	2.80	2.04	3
Green Motors Program Rewind: Motor size 3000HP	Green Motors Program Rewind: Motor size 3000HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	17,862.63	\$ 15,592.79	\$ -	\$ 5,715.53	\$ 3,000.00	\$ 0.082	2.79	2.07	3
Green Motors Program Rewind: Motor size 3500HP	Green Motors Program Rewind: Motor size 3500HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	20,796.36	\$ 18,153.73	\$ -	\$ 6,315.91	\$ 3,500.00	\$ 0.082	2.79	2.14	3
Green Motors Program Rewind: Motor size 4000HP	Green Motors Program Rewind: Motor size 4000HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	23,767.27	\$ 20,747.12	\$ -	\$ 7,051.42	\$ 4,000.00	\$ 0.082	2.79	2.18	3
Green Motors Program Rewind: Motor size 4500HP	Green Motors Program Rewind: Motor size 4500HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	26,682.59	\$ 23,291.98	\$ -	\$ 7,599.26	\$ 4,500.00	\$ 0.082	2.79	2.24	3
Green Motors Program Rewind: Motor size 5000HP	Green Motors Program Rewind: Motor size 5000HP	Standard rewind practice	Motor	A-Irr-Irr-Irrigation-All-All-E	21	29,585.75	\$ 25,826.23	\$ -	\$ 8,111.84	\$ 5,000.00	\$ 0.082	2.78	2.29	3

(a) Average measure life.

(b) Estimated kWh savings measured at the customer's meter, excluding system losses.

(c) NPV of DSM avoided costs. Based on the end-use load shape, measure life, savings including system losses, and avoided costs by pricing period as acknowledged in the 2021 IRP, TRC Test Benefit calculation includes 10% conservation adder from the

(d) Incremental participant cost prior to customer incentives.

(e) Average program administration and overhead costs to achieve each kWh of savings. Calculated from 2025 actuals.

(f) UCT Ratio = (NPV DSM Avoided Costs) / ((Admin Cost/kWh * kWh Savings) + Incentives)

(g) TRC Ratio = ((NPV DSM Avoided Costs * 110%) + NEB / ((Admin Cost/kWh * kWh Savings) + Incentives + (Incremental Participant Costs - Incentives))

(1) RTF. AgIrrigationHardware_v6_2.xlsm. 2024. Weighted average of Western Idaho (18.78%), Eastern Washington & Oregon (1.16%), and Eastern & Southern Idaho (80.06%).

(2) Measure is cost-effective with admin costs excluded.

(3) RTF. Ind_and_Ag_GreenMotorRewind_v5_2.xlsm. 2023.

