

NEW YORK STATE  
PUBLIC SERVICE COMMISSION

Case 18-M-0084 – In the Matter of a Comprehensive Energy Efficiency Initiative

Case 15-M-0252 – In the Matter of Utility Energy Efficiency Programs

Case 07-G-0141 – Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of National Fuel Gas Distribution Corporation for Gas Service – Conservation Incentive Program

NATIONAL FUEL GAS DISTRIBUTION CORPORATION  
CONSERVATION INCENTIVE PROGRAM  
UPDATED SYSTEM ENERGY EFFICIENCY PLAN FOR THE  
2019-2025 PROGRAM YEARS  
DATED: October 1, 2024

**I. Portfolio Summary and Program Descriptions**

**Executive Summary**

National Fuel Gas Distribution Corporation’s (“Distribution” or “Company”) New Efficiency: New York (“NE:NY”) Gas Energy Efficiency Portfolio (“Portfolio”) includes the following three core programs; (1) Residential Rebate Program; (2) Non-Residential Rebate Program; and (3) the Statewide Low-Moderate-Income (“LMI”) Portfolio (“Statewide LMI Portfolio”) which includes the Existing 1-4 Unit Family Home Initiative and the Affordable Multifamily Energy Efficiency Program (“AMEEP”). Distribution has offered the Residential Rebate Program and the Non-Residential Rebate program since 2007. Distribution phased out its previous Low Income Usage Reduction Program (“LIURP”) in 2019 and has coordinated with NYSERDA and other parties to support the Statewide LMI Portfolio since 2020. In Q2 2022, Distribution started contributing to AMEEP under the Statewide LMI Portfolio. In 2024, Distribution made small adjustments to the eligible measures and rebate amounts for the Residential Rebate Program and Non-Residential Rebate Program.

Descriptions of Distribution's 2024 program offerings, including forecasted savings and budgets, are provided below. For years 2024-2025, Distribution expects that its Portfolio will remain consistent with the program descriptions provided below. In accordance with New York State Department of Public Service Staff's ("Staff") System Energy Efficiency Plan ("SEEP") Guidance Document<sup>1</sup>, Distribution will provide a description of any changes to the program offerings in future annual or quarterly SEEP filings.

### **Residential Rebate Program Description**

#### 2024 Program Narrative

The Residential Rebate Program is an equipment replacement program, modeled after a Vermont Gas Systems program, which was cited by the American Council for an Energy-Efficient Economy ("ACEEE"), as one of the nation's exemplary natural gas energy efficiency programs. Distribution's program offers equipment replacement rebate incentives for single-family residential dwellings, to encourage them to install high efficiency space heating, water heating, and other residential appliances. These types of appliances are by far the largest users of natural gas in residential buildings and are therefore most likely to show the largest savings to customers when they upgrade their appliances. Distribution sets minimum efficiency levels for each appliance type based on federal ENERGY STAR and New York State ENERGY STAR Climate Zone guidelines. The goal of the Residential Rebate Program is to encourage the installation of high efficiency appliances or equipment by customers.

The Residential Rebate Program is coordinated with the Company's outreach activities, helping to entice customers to install high- efficiency natural gas equipment and appliances, rather than installing minimally code compliant equipment and appliances. The Company also continues to coordinate the Residential Rebate Program with NYSERDA's Clean Energy Fund (CEF) offerings, on an on-going basis, helping to ensure that incentives are complementary and not duplicative in nature.

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<sup>1</sup> Case 18-M-0084 In the Matter of Comprehensive Energy Efficiency Initiative, CE-02 SEEP Content Guidance Filing Package (issued September 1, 2020)

## Program Delivery Method

Space heating and water heating measures must be installed using a licensed contractor or a contractor that can supply a federal tax identification number, a certificate of insurance, or a business certificate. All measures must be purchased as new and installed prior to submitting a completed rebate application and other necessary required documentation. Proof of purchase for eligible measures should include the following information:

- Paid invoice or receipt(s) indicating the retailer/contractor name, business address, and phone number. The paid invoice should contain an itemized description of each product including:
  - Manufacturer, and complete model number of equipment replaced and installed;
  - Efficiency rating of the equipment or appliance, where applicable and required, as a minimum efficiency level specified by the program; and
  - Product installation date.
- A copy of the retailer/contractor federal tax identification number, certificate of insurance, or business certificate.

Distribution's rebate processor serves as the primary contact for receiving and processing rebate applications, handling customer inquiries, and/or responding to requests for information. A call center and toll-free telephone number is maintained so that customers can contact the rebate processor directly.

Many of the customer interactions are handled directly by the rebate processor, but contact is made by Distribution if an issue arises that requires Distribution's direction, judgment, or interpretation of Residential Rebate Program policies and procedures. This communication is completed through e-mails and telephone calls, and occurs on an as needed basis, which can be as often as daily. Customers that have submitted a rebate application and the necessary paperwork, and have questions about their submittal or rebate status, can call to speak to a rebate processor representative. If customers have a question, problem, or request, they can contact Distribution's consumer response center ("CRC"). Customers may submit rebate applications as hard copies by mail or online through a rebate portal.

## Target Market and Eligibility

The target market for the Residential Rebate Program is all residential customers within Distribution's New York service territory. All residential customers are eligible to participate in the Residential Rebate Program. Rebates are available for existing single-family dwellings, condominiums, and mobile dwellings. New construction is also eligible for this program.

Measures and rebate amounts for program years 2019 through 2024 included in the Residential Rebate Program are included in Appendix A. Notably, beginning in program year 2021, Distribution is including an enhanced furnace with ECM (electronically commutated motor) incentive when installed in combination with an electric air source heat pump. This hybrid heating system promises to be an effective measure for reducing greenhouse gas emissions without compromising reliability and resiliency.

### Program Participation/Install Rates and Savings Derivation

Program participation and savings were estimated using a derivation analysis based on Distribution's newly proposed rebate dollar amounts, per unit savings calculations, and the engineering algorithms presented in the New York Technical Resource Manual (TRM).<sup>2</sup> The assumed measure mix within the Residential Rebate Program is calculated based on historical actuals.

### Quality Assurance ("QA") / Quality Control ("QC")

Distribution has put in place a comprehensive QA/QC plan that includes the Residential Rebate Program. This plan is implemented primarily by the rebate processor through several mechanisms to assure that rebates are only given to qualified customers. Distribution's current rebate processor administers energy efficiency programs for utilities nationwide and has been in the energy industry since 1982. The rebate processor screens all applications against a Distribution database to ensure that the applicant is a customer and meets eligibility requirements – such as annual rebate quantity limits. The rebate processor also reviews appliance specification sheets, and compares the equipment make and model data against an appliance database to ensure that the installed equipment meets required energy

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<sup>2</sup> New York State Public Service Commission website, New York Technical Resource Manual, at: <http://www3.dps.ny.gov/W/PSCWeb.nsf/All/72C23DECF52920A85257F1100671BDD?OpenDocument>.

efficiency levels. The rebate processor additionally reviews the contractor invoices to ensure that equipment was installed by a licensed contractor. Any flaws found or missing information in the application are turned back to the customer for additional information or clarification, and then are either approved or rejected based on additional data provided.

The rebate processor also conducts two additional QC aspects of the program. First, they work with a third-party vendor to conduct random monthly inspections<sup>3</sup> of 5% of equipment installations to verify that the equipment receiving a rebate was installed by the customer. Second, the rebate processor conducts a participant satisfaction survey. The survey was historically conducted as a telephone survey. The rebate processor paused this survey while implementing the switch from a phone to online survey format and relaunched the participant satisfaction survey as an online survey sent out to all participants who provide an email address with their rebate application in November 2022. Additional information on the Company's QA/QC processes is included in Distribution's Data Governance Assessment Report, filed on September 11, 2018, in Case 15-M- 0252.

### Program Budget and Performance Targets

The overall Residential Rebate Program budget is provided in Table 1 and Table 2 below. Distribution expects greater customer participation and program expenditures during the winter heating season, as customers are evaluating their heating needs. In addition, there is usually a lag in program results early in the program year (first quarter or two), as a measure needs to be installed, paperwork and supporting documentation needs to be assembled, reviewed, and processed, and a rebate payment needs to be provided to the customer. Most rebates are reviewed and processed within an eight to twelve week cycle.

It is not uncommon for customers to submit rebate applications and necessary supporting documentation after the conclusion of a program year, especially for installs that were completed during

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<sup>3</sup> Historically, inspections have been conducted on-site. In light of the COVID-19 pandemic, virtual inspections have been introduced if preferred by the customer.

the fourth quarter of the current program year. Distribution has implemented a firm deadline of March 31<sup>st</sup> (90 days after the start of the new program year) for any applications received for prior year's rebates. Distribution may grant exceptions beyond this deadline on a case-by-case basis. Rebates processed after the start of the new year are included in the next year's program data and tracking.

Distribution's savings target for this program is based on the derivation analysis prepared by the evaluator, and engineering algorithms from the TRM, both of which were described above.

### **Non-Residential Rebate Program Description**

#### 2024 Program Narrative

The Non-Residential Rebate Program offers two project paths: fixed and customized incentives. Distribution provides incentives for space, water and process heating measures to non-residential customers. It was modeled after a Vermont Gas Systems program that was cited by the American Council for an Energy Efficient Economy (ACEEE) as an exemplary natural gas energy efficiency program. The goal of the program is to provide cost effective incentives to non-residential customers utilizing natural gas efficiently in their business operations.

Fixed rebates on pre-qualified equipment are available to customers and are designed to be quick and easy, utilizing a straightforward application process. For fixed rebates, Distribution sets minimum efficiency levels for each measure type based on federal ENERGY STAR and TRM guidelines. Fixed rebates are available for energy efficient furnaces, boilers, water heaters, process heating equipment, steam/hot water distribution piping insulation, boiler control systems, controls, cooking equipment, other natural gas appliances, and furnace/boiler tune-ups. Customized rebates are available to customers on a case-by-case basis, at a level of \$15 per Mcf multiplied by an estimate of natural gas energy savings to be achieved from the completion of a project. The maximum incentive per project is \$100,000. Any energy efficiency projects resulting in natural gas savings not included in the list for fixed incentives can be considered for a customized rebate. Technical engineering analyses are performed to validate and confirm

energy savings.

From the program's inception in 2007, through December 31, 2016, eligibility was limited to non-residential customers using 12,000 Mcf or less per year. This practice ensured that Distribution's program offerings were not duplicative with NYSERDA programming, and that the two entities did not "compete" to enroll the same population of customers. Beginning January 1, 2017, the program was officially "opened up" to all non-residential customers (*i.e.*, the 12,000 Mcf cap was removed from the program). This determination was made: (1) resulting from an on-going dialogue with NYSERDA to discuss the change and ensure that it would not be duplicative, (2) after learning about NYSERDA's CEF programmatic offerings for non-residential customers, and (3) based on the fact that larger non-residential customers (*i.e.*, greater than 12,000 Mcf per year) are required to pay the Energy Efficiency Tracker, in accordance with Section 0, Leaf 146 of the Company's currently effective tariff (P.S.C. No. 9).

The program is coordinated with the Company's outreach activities, helping to entice customers to install high-efficiency natural gas equipment and appliances, rather than installing minimally code compliant equipment and appliances. The Company also continues to coordinate the program with CEF offerings, on an on-going basis, helping to ensure that incentives are complementary and not duplicative in nature.

### Program Delivery Method

Distribution works with an implementation contractor to deliver the Non-Residential Rebate Program. All program measures must be installed by a licensed contractor, or contractor that can supply either a Federal ID number, or Certificate of Insurance, or a Business Certificate. All measures must be purchased as new. For projects following the fixed rebate path, customers must install eligible measures and then submit a completed rebate application along with other necessary required documentation. The implementation contractor will then:

- Review the application for completeness and eligibility.

- Ensure all necessary supporting documentation has been submitted.
- If needed, work with customers to collect or clarify any missing information.
- Issue rebate checks to approved applications.
- Conduct QC site visits for a random sample of 5% of projects.

For projects following the customized incentive path, customers submit a pre-installation rebate application. This may or may not be accompanied by a technical engineering study. Upon receipt, the implementation contractor will:

- Review the application for completeness and eligibility.
- Ensure all necessary supporting documentation has been submitted.
  - If submitted, review the engineering study for technical merit.
- Conduct a pre-installation site visit to verify existing conditions.
  - If an engineering study was not submitted, the implementation contractor will calculate expected project savings following the pre-installation site visit.

The implementation contractor then prepares a project memo with a recommendation of potential energy savings and an appropriate financial incentive which it shares with Distribution. Upon approval from Distribution, the implementation contractor sends an issuing letter to the customer notifying them of the approved incentive amount. The customer then works with their contractor to complete the project. The implementation contractor will maintain contact with the customer to confirm that the project is expected to move forward and to check the status of the project during its execution. Once the customer completes the project, the implementation contractor will:

- Conduct a post-installation site- inspection to verify that the project has been completed and that the same equipment specified in the application was installed. This includes a verification of the efficiency levels submitted on the application and the efficiency levels of equipment installed.
- Based on the site-inspection, either: (1) sign off on the energy savings achieved and financial incentives to be awarded, or (2) document changes to energy savings achieved and financial incentives to be awarded.
- Notify the customer of the results of the on-site inspection, the energy savings achieved by the project, and the final financial incentive and mail the financial incentive payment to the customer.

The implementation contractor serves as the primary point of contact for receiving and processing rebate applications, handling customer inquiries, and/or responding to requests for information.

Customers can contact the implementation contractor via phone, e-mail, or in writing. Many of the customer inquiries are handled directly by the implementation contractor, but they also work closely with

Distribution if there is an issue that requires the Company's direction, judgment or interpretation of program policies and procedures. This communication is done mainly through e-mails and occasional phone calls, and usually occurs on a weekly basis. Communication also occurs on an as needed basis, outside of the typical weekly communication. Customers can also call Distribution's consumer response center ("CRC") to learn more about the basics of the Non-Residential Rebate Program.

### Target Market and Eligibility

The target market for the Non-Residential Rebate Program is non-residential customers within Distribution's New York service territory. All installations must be completed by a licensed contractor. Customers applying to participate in the program and the contractor that performs the installation must be able to supply one of the following: the contractor's federal tax identification number, a Certificate of Insurance, or a Business Certificate showing the contractor's name and address. This information must be provided for an application to be considered complete.

Building retrofits, as well as new construction, are both eligible for participation in the program. Measures and rebate amounts for program years 2019, 2020, 2021, 2022, 2023 and 2024 are included in Appendix A, tables A-1, A-2, A-3, A-4, A-5 and A-6, respectively. Distribution maintains a \$100,000 per project rebate cap for this program.

### Program Participation/Install Rates and Savings Derivation

Program participation and savings were estimated through a derivation analysis based on average project incentives of \$3,457 in program year 2019 and projected average energy savings per job of 894 Mcf in program year 2020, included in the implementation contractor's reports to Distribution, and scaled to the estimated number of participants in the program budget.

Distribution's implementation contractor utilizes the TRM for fixed, pre-qualified savings evaluation, and engineering analysis for custom, performance-based savings valuation.

### Saturation Measurement

Distribution intends to measure market saturation for the program by comparing counts of specific measures installed and counts of the number of projects completed, to the total number of non-residential customers served in the Company's service territory. This type of pragmatic approach makes sense for the dual rebate structure within the program (*i.e.*, prequalified rebates would be informed by measure count comparisons whereas customized rebates would be informed by project count comparisons). Data is archived and available from 2007 (*i.e.*, the inception of Distribution's Conservation Incentive Program ("CIP")) to present, in order to facilitate such saturation measurement.

#### Quality Assurance ("QA") / Quality Control ("QC")

Distribution has put in place a comprehensive QA/QC plan that includes the Non-Residential Rebate Program. This plan is implemented primarily by the implementation contractor through several mechanisms to assure that only customers that meet the eligibility criteria are participating in the program. For fixed rebates, the implementation contractor completes a robust application review process, as described above. The review process includes Distribution on an as-needed basis when direction, judgment, or interpretation of Non-Residential Rebate Program policies and procedures are necessary. The implementation contractor is equipped with technical engineering expertise in order to accurately determine if a job meets required energy efficiency levels. Contractor paperwork is also reviewed by the implementation contractor to ensure that installations are completed by licensed contractors. Any flaws found in the application or supporting paperwork are turned back to the customer for additional information or clarification, and then are either approved or rejected based on the data provided. The implementation contractor also completes random, on-site inspections of approximately 5% of the fixed rebate population to confirm that the equipment stated on the application was installed. On-site inspections are meant to help ensure that no fraudulent applications are processed. Distribution also reserves the right to request that specific fixed rebate jobs undergo an on-site inspection upon job completion.

For customized rebates, the implementation contractor performs a detailed review of the

application and any engineering analysis submitted. First, the implementation contractor visits the customer's jobsite to review and confirm the existing equipment and energy usage. The implementation contractor analyzes the customer's estimated energy savings and estimated financial incentive for the proposed job to ensure that both numbers are correct and reasonable. During a post- installation site inspection, the implementation contractor confirms that makes and models meet required energy efficiency levels and that the equipment specified on the application form was installed. Any flaws or missing information found in the application or engineering analysis are turned back to the customer for additional information or clarification, and then are either approved or rejected based on the data provided.

The implementation contractor monitors program progress and expenditure levels to ensure that program objectives are met within approved budgets. Distribution and the implementation contractor will conduct telephone calls and hold meetings to ensure that contractors understand and are following program procedures. Contractor feedback is also sought during these telephone calls and meetings, as well as during training sessions. The implementation contractor will conduct periodic reviews of the Project Tracking Database to ensure the accuracy of data entry. Additional information on the Company's QA/QC processes is included in Distribution's Data Governance Assessment Report, filed on September 11, 2018 in Case 15-M-0252.

### Program Budget and Performance Targets

The overall program budget is provided in Table 1 and Table 2 below. Typically, there is no seasonality or unusual patterns of customer participation during a program year. The majority of projects within the program are fixed rebate projects. Customized rebates usually take longer to complete due to a detailed review of the engineering analyses submitted and the necessary completion of pre/post jobsite visits.

The program does not typically have many encumbrances at the end of a program year, as the majority of jobs tend to be fixed rebates, and jobs are managed to be completed on- time during the

current program year. Straightforward fixed rebates with complete application paperwork and subtending detail are typically processed within six to eight weeks. In contrast, because customized rebates are dependent on the completion of work at non-residential customer facilities, commitments and encumbrances can span several months, or more than a year in some cases. Distribution's savings target is based on the derivation analysis prepared and described above.

## **Statewide LMI Portfolio Description**

### 2024 Program Narrative

On July 24, 2020, the Joint Utilities<sup>4</sup> ("Joint Utilities"), including Distribution, and NYSERDA filed the Statewide Low- and Moderate-Income Portfolio Implementation Plan ("LMI Plan"), in response to the directive in the 2020 Energy Efficiency Order<sup>5</sup>. The Statewide LMI Portfolio includes multiple weatherization programs designed specifically for low-income customers. In 2020, 2021, and 2022 Distribution contributed to the Existing 1-4 Family Homes Initiative. In Q2 of 2022, Distribution started participating in the Affordable Multifamily Energy Efficiency Program ("AMEEP") as well. Distribution's contribution to the LMI Portfolio, including its contributions to both the Existing 1-4 Unit Family Home program and AMEEP, included all planned 2020 - 2022 LIURP funding, plus a portion of its incremental budget.

The Existing 1-4 Unit Family Homes Initiative was implemented in 2020 under several program names, including LIURP and EmPower. In 2020, LIURP transitioned to the EmPower New York statewide program. Under the existing 1-4 Unit Family Homes Initiative, low-income Distribution gas customers are eligible to receive a heating system check, an energy audit, weatherization measures, an infiltration reduction, natural gas usage reduction measures and consumer education at no charge.

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<sup>4</sup> The Joint Utilities consist of Central Hudson Gas & Electric Corporation, Consolidated Edison Company of New York, Inc., National Fuel Gas Distribution Corporation, National Grid, New York State Electric & Gas Corporation, Orange and Rockland Utilities, Inc. and Rochester Gas and Electric Corporation.

<sup>5</sup> Case 18-M-0084, Order Authorizing Utility Energy Efficiency and Building Electrification Portfolios Through 2025 (Order issued January 16,2020)

Households receiving gas efficiency services paid for by Distribution were also evaluated by NYSERDA for electric reduction measures. The main goal of EmPower is to conserve energy, reduce residential energy bills, and improve the health, safety, and comfort levels for participating households. A secondary goal includes reducing payment delinquencies and the incidence of collections and service terminations. Additional detail on the Existing 1-4 Unit Family Home Initiative is available in the LMI Plan. In July 2023 EmPower NY and the Assisted Home Performance with ENERGY STAR (“AHPwES”) programs were combined into the EmPower+ program. The EmPower+ program is available to low- and moderate-income households and provides subsidized or no-cost energy services, providing no-cost energy savings to low-income households and a 25-75% cost share towards an energy efficiency work scope for moderate-income households.

AMEEP offers incentives for installing energy-efficient equipment in affordable multifamily housing properties. The upgrades will help affordable multifamily buildings reduce both energy use and costs while increasing operating efficiency and tenant comfort. The program was designed as a statewide joint utility program. Distribution partners with its customer’s electric utility and implementation contractor in the overlapping territory and will be responsible for costs associated with gas measures.

There are two pathways for customers to participate in the AMEEP: the comprehensive pathway and the non-comprehensive pathway. The comprehensive pathway is for customers who undertake whole building retrofits that address multiple building system categories (*e.g.*, heating and cooling, insulation, etc.) and can offer a higher incentive. This pathway uses a points system to determine the incentive on a per dwelling unit basis. The minimum points accepted for a comprehensive project are 100 points. The non-comprehensive pathway is for customers interested in smaller upgrades that do not meet the 100-point minimum of the comprehensive pathway. Incentives are determined by the equipment installed and/or energy savings.

## **II. NE:NY Gas EE Portfolio – Budget and Plan Summary**

Distribution has integrated its energy efficiency program functions into existing departments of the Company and into normal utility operations. Distribution has not created a separate energy efficiency department, but instead has included energy efficiency functions in existing departments best prepared to provide services. As such, the labor, benefits, and employee expenses for those employees that work on CIP are already incorporated into the operating expenses of the utility and are not funded through the Company’s Energy Efficiency Tracker Surcharge Rate. This practice was established during the inception of CIP in 2007 and has been effective. It should also be noted that the employees who work on CIP only work on the program on a limited, part-time basis. Each employee working on CIP has regular work assignments and other job responsibilities within their respective departments throughout the Company.

*Figure 1. Distribution Departments Responsible for CIP Management and Operations*

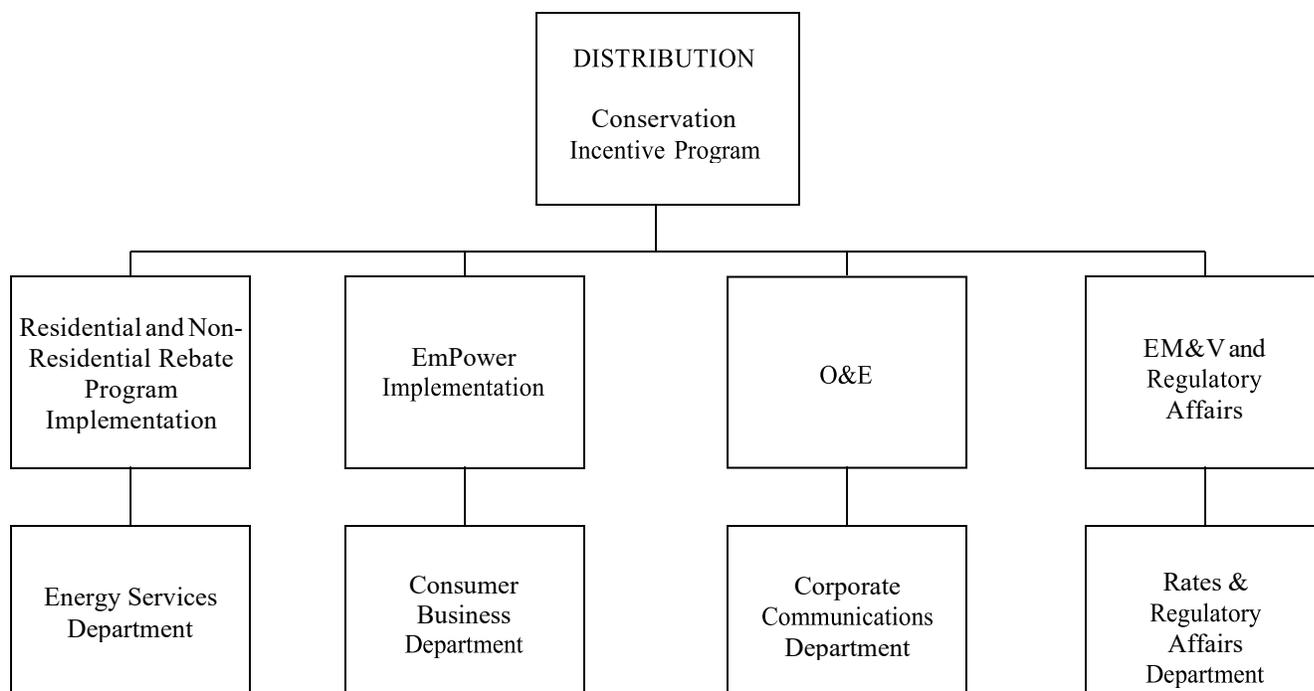


Table 1 provides actual and planned spending for Distribution’s full 2019-2023 CIP portfolio. It should be noted that the Portfolio Administration category includes outreach and education activities,

program administration, and CIP portfolio support.<sup>6</sup>

<b>TABLE 1: Actual Vs. Planned Program Spend</b>							
<b>GAS PORTFOLIO</b>	<b>Actual Spend 2019</b>	<b>Actual Spend 2020</b>	<b>Actual Spend 2021</b>	<b>Actual Spend 2022</b>	<b>Planned Spend 2023</b>	<b>Actual Spend 2023</b>	<b>Total Actual Spend 2019-2023</b>
<i>Residential Sector</i>							
<b>Residential Rebate Program</b>							
Incentives and Services	\$3,669,196	\$4,574,519	\$5,389,969	\$4,116,753	\$4,006,000	\$3,687,523	\$21,437,960
Program Implementation	\$238,310	\$251,820	\$259,855	\$302,254	\$280,000	\$539,100	\$1,591,339
<b>Total Residential Rebate Program Budget</b>	<b>\$3,907,507</b>	<b>\$4,826,339</b>	<b>\$5,649,824</b>	<b>\$4,419,007</b>	<b>\$4,286,000</b>	<b>\$4,226,623</b>	<b>\$23,029,300</b>
<i>C&amp;I Sector</i>							
<b>Non-Residential Rebate Program</b>							
Incentives and Services	\$462,898	\$1,001,022	\$771,565	\$819,976	\$1,049,172	\$359,777	\$3,415,238
Program Implementation	\$63,458	\$97,038	\$95,063	\$98,447	\$70,000	\$472,479	\$826,485
<b>Total Non-Residential Rebate Program Budget</b>	<b>\$526,355</b>	<b>\$1,098,060</b>	<b>\$866,628</b>	<b>\$918,423</b>	<b>\$1,119,172</b>	<b>\$832,256</b>	<b>\$4,241,722</b>
<i>LMI Res Sector</i>							
<b>LIURP/EmPower+/EHRR/AMEEP</b>							
Incentives and Services	\$3,934,484	\$4,563,489	\$3,537,952	\$8,660,293	\$5,309,364	\$4,914,191	\$25,610,409
Program Implementation	\$0	\$0	\$368,180	\$352,763	\$998,768	\$1,091,753	\$1,812,696
<b>Total LIURP/EmPower+/EHRR Program Budget</b>	<b>\$3,934,484</b>	<b>\$4,563,489</b>	<b>\$3,906,132</b>	<b>\$9,013,056</b>	<b>\$6,308,132</b>	<b>\$6,005,944</b>	<b>\$27,423,105</b>
Portfolio Administration	\$878,385	\$688,977	\$971,544	\$1,534,742	\$1,356,323	\$1,554,659	\$5,628,307
Portfolio EM&V	\$102,268	\$123,436	\$199,835	\$145,973	\$418,982	\$225,610	\$797,122
<b>Total Actual Portfolio Expenditure</b>	<b>\$9,348,999</b>	<b>\$11,300,301</b>	<b>\$11,593,963</b>	<b>\$16,031,201</b>	<b>\$13,488,609</b>	<b>\$12,845,092</b>	<b>\$61,119,556</b>
<b>Commission - Authorized "Base" Budget</b>	<b>\$10,040,000</b>	<b>\$10,040,000</b>	<b>\$10,040,000</b>	<b>\$10,040,000</b>	<b>\$10,040,000</b>	<b>\$10,040,000</b>	<b>\$50,200,000</b>
<b>Commission - Authorized Total Budget</b>	<b>\$10,040,000</b>	<b>\$10,040,000</b>	<b>\$10,579,615</b>	<b>\$16,799,413</b>	<b>\$13,096,465</b>	<b>\$13,096,465</b>	<b>\$60,555,493</b>
<b>Budget Remaining</b>	<b>\$691,001</b>	<b>(\$1,260,301)</b>	<b>(\$1,014,348)</b>	<b>\$768,212</b>	<b>(\$392,144)</b>	<b>\$251,373</b>	<b>(\$564,063)</b>

<sup>6</sup> Spending for LMI includes primarily spending for the 1-4 Unit Family Home Initiative, and a smaller amount for Distribution's contribution to the Affordable Multifamily Energy Efficiency Program, which started in Q2 of 2022. The NYS Clean Heat program is not offered by Distribution and planned, actual, and forecasted spending and savings are not relevant for this filing.

Table 2, Table 2B, and Table 2C provide 2024 – 2025 estimates, forecasting CIP and LMI expenditures respectively, for commitment and encumbrance planning purposes.

<b>TABLE 2: Forecast Program Planned Spend and Budgets</b>		
<b>GAS PORTFOLIO</b>	<b>Planned Spend 2024</b>	<b>Planned Spend 2025</b>
<i>Residential Sector</i>		
<b>Residential Rebate Program</b>		
Incentives and Services	\$5,000,000	\$5,699,955
Program Implementation	\$300,000	\$345,000
<b>Total Residential Rebate Program Budget</b>	<b>\$5,300,000</b>	<b>\$6,044,955</b>
<i>C&amp;I Sector</i>		
<b>Non-Residential Rebate Program</b>		
Incentives and Services	\$1,389,134	\$2,105,139
Program Implementation	\$125,000	\$170,000
<b>Total Non-Residential Rebate Program Budget</b>	<b>\$1,514,134</b>	<b>\$2,275,139</b>
Portfolio Administration	\$1,200,000	\$1,400,046
Portfolio EM&V	\$270,000	\$310,000
<b>Total Actual Portfolio Expenditure</b>	<b>\$8,284,134</b>	<b>\$10,030,140</b>

<b>TABLE 2B: Forecast LMI Portfolio Planned Spend and Budgets</b>		
<b>Portfolio (LMI Gas)<sup>7</sup></b>	<b>Planned Spend 2024</b>	<b>Planned Spend 2025</b>
<b>LMI/EmPower+/AMEEP/EHRR Program</b>		
Incentives and Services	\$5,216,282	\$5,306,230
Program Implementation	\$1,000,328	\$1,022,018
<b>Total LMI/EmPower+/AMEEP/EHRR Budget</b>	<b>\$6,216,610</b>	<b>\$6,328,248</b>
Portfolio Administration	\$531,040	\$549,683
Portfolio EM&V	\$171,689	\$172,587
<b>Total Actual Portfolio Expenditure</b>	<b>\$6,919,339</b>	<b>\$7,050,518</b>

<b>TABLE 2C: Forecast Portfolio Planned Spend and Budgets</b>		
<b>NE:NY Gas EE Portfolio<sup>8</sup></b>	<b>Planned Spend 2024</b>	<b>Planned Spend 2025</b>
<b>Total Actual Portfolio Expenditure</b>	<b>\$15,203,473</b>	<b>\$17,080,658</b>
<b>Commission-Authorized Total Budget</b>	<b>\$15,395,168</b>	<b>\$18,195,654</b>
<b>Budget Remaining/Unspent Funds</b>	<b>\$191,695</b>	<b>\$1,114,996</b>

<sup>7</sup> LMI gas portfolio includes funds that had been allocated to LIURP.

<sup>8</sup> NE:NY Gas EE Portfolio is the sum of Gas Portfolio and LMI Gas Portfolios.

Table 3, Table 4, Table 4B and Table 4C provide 2024 – 2025 estimates, forecasting MMBtu achievements, for commitment and encumbrance planning purposes.

<b>TABLE 3: Actual vs. Planned Program Savings</b>							
<b>GAS PORTFOLIO</b>	<b>Actual Savings 2019</b>	<b>Actual Savings 2020</b>	<b>Actual Savings 2021</b>	<b>Actual Savings 2022</b>	<b>Planned Savings 2023</b>	<b>Actual Savings 2023</b>	<b>Total Actual Savings 2019-2023</b>
<i>Residential Sector</i>							
<b>Residential Rebate Program</b>							
MMBtu (Primary)	153,112	181,699	177,872	154,204	281,085	152,154	819,041
<i>C&amp;I Sector</i>							
<b>Non-Residential Rebate Program</b>							
MMBtu (Primary)	36,761	42,195	85,727	42,943	102,926	25,501	233,127
<i>LMI Sector</i>							
<b>LIURP/EmPower+/AMEEP/EHRR</b>							
MMBtu (Primary)	28,674	31,411	21,968	47,420	54,457	25,395	154,868
<b>Total Portfolio</b>							
<b>MMBtu (Primary)</b>	<b>218,548</b>	<b>255,305</b>	<b>285,567</b>	<b>244,567</b>	<b>438,468</b>	<b>203,050</b>	<b>1,207,036</b>

<b>TABLE 4: Forecast Primary and Secondary Program Savings Plans</b>		
<b>Gas Portfolio</b>	<b>Planned Savings 2024</b>	<b>Planned Savings 2025</b>
<i>Residential Sector</i>		
<b>Residential Rebate Program</b>		
MMBtu (Primary)	304,804	332,370
<i>C&amp;I Sector</i>		
<b>Non-Residential Rebate Program</b>		
MMBtu (Primary)	111,611	121,705
<b>Total Portfolio</b>		
<b>MMBtu (Primary)</b>	<b>416,415</b>	<b>454,075</b>

<b>TABLE 4B: Forecast Primary and Secondary LMI Portfolio Savings Plans</b>		
<b>Portfolio (LMI Gas)</b>	<b>Planned Savings 2024</b>	<b>Planned Savings 2025</b>
LMI/EmPower+/AMEEP/EHRR		
MMBtu (Primary)	59,053	64,393

<i>Total Portfolio</i>		
<b>MMBtu (Primary)</b>	<b>59,053</b>	<b>64,393</b>

<b>TABLE 4C: Forecast Primary and Secondary Total Portfolio Savings</b>		
<b>NE:NY Gas EE Portfolio <sup>9</sup></b>	<b>Planned Savings 2024</b>	<b>Planned Savings 2025</b>
<i>Total Portfolio</i>		
<b>MMBtu (Primary)</b>	<b>475,468</b>	<b>518,468</b>
<b>Target</b>	<b>475,468</b>	<b>518,468</b>

### III. Evaluation, Measurement and Verification (EM&V)

Distribution and its evaluation contractor have designed a comprehensive EM&V plan according to Clean Energy Guidance Documents CE-02 and CE-05, for the CIP program years 2019-2025.<sup>10</sup>

Table 5 and Table 6 provide Distribution's estimated EM&V activity schedule and each EM&V activities forecasted or actual expenditures, respectively.

<sup>9</sup> NE:NY Gas EE Portfolio is the sum of Gas Portfolio and LMI Gas Portfolios.

<sup>10</sup> Case 15-M-0252 – Guidance Document CE-02, SEEP Guidance, filed on September 1, 2020 and Guidance Document CE-05, EMV Guidance, filed on November 1, 2016.  
<https://www3.dps.ny.gov/W/PSCWeb.nsf/ArticlesByTitle/255EA3546DF802B585257E38005460F9?OpenDocument>.

<b>EM&amp;V Activity - Gas</b>	<b>Expected Plan Submission Date</b>	<b>Expected Start Date</b>	<b>Expected Completion Date</b>	<b>Status</b>
Process Evaluation (All Programs; Years 2017)	Q2 2017	Q1 2018	Q2 2020	Complete
Joint Impact Evaluation With NYSERDA – LIURP (Years 2012-2016)	Q1 2019	Q4 2018	Q2 2020	Complete
Joint Impact Evaluation with NYSERDA – Non-Residential Rebate Program (Years 2014-2018)	Q1 2020	Q1 2019	Q4 2020	Complete
Residential Rebate Program Impact Evaluation (Years 2017-2019)	Q3 2020	Q3 2020	Q4 2021	Complete
Joint Impact Evaluation with NYSERDA – LIURP (Years 2017 through Q1 2019)	Q1 2021	Q4 2020	Q4 2022	Complete
Non-Residential Rebate Program Process Evaluation (2021-2022)	Q2 2022	Q3 2022	Q1 2024	Complete
Non-Residential Rebate Program Attribution Study (2021-2022)	Q2 2022	Q3 2022	Q1 2024	Complete
Residential Rebate Program Process Evaluation (2021-2022)	Q2 2022	Q3 2022	Q1 2024	Complete
Residential Rebate Program Attribution Study (2021-2022)	Q2 2022	Q3 2022	Q1 2024	Complete
Residential Rebate Program Impact Evaluation (Years 2021-2022)	Q2 2022	Q3 2022	Q1 2024	Complete
Non-Residential Rebate Program Impact Evaluation (2022-2023)	Q2 2023	Q1 2024	Q4 2024	In Progress
NY TRM Implementation and On-Going Support	On-Going	On-Going	On-Going	On-Going / In Progress



## **Evaluation Reports Filed within the Prior Year**

### 2021-2022 Residential Rebate Program Impact Evaluation

Independent evaluator, Cadmus, conducted an impact evaluation of Distribution's Residential Rebate Program for program years 2021 to 2022. The evaluation found a verified gross savings realization rate (VGS RR) of 1.01. The furnace measure category contributed 71% of the program savings and had a VGS RR of 0.98. Pool heaters, tune ups, and boilers had measure category VGS RRs above 1.0 due to increased heating capacities relative to gross saving assumptions, which were based on 2019 program data. The evaluation recommended that Distribution conduct an annual review of measure system capacity and use these to update the values applied to gross savings calculations on a regular basis. The program VGS RR is applied prospectively. Distribution filed the evaluation report under Matter 16-02180 on March 26, 2024.

### 2021-2022 Residential Rebate Program Process Evaluation

Independent evaluator, Cadmus, conducted a process evaluation of Distribution's Residential Rebate Program for program years 2021 to 2022. The evaluation found that most participating customers and contractors were satisfied with the program overall and that the length of rebate processing times were the largest detractor from program satisfaction for both customers and contractors. The evaluation also found that the program annual cost of savings (\$/MMBtu) has consistently been higher than the target cost of savings and concluded that Distribution will be challenged to meet the target cost of savings for the years remaining in the current portfolio period (2023-2025) as these targets are lower than what the program has achieved in past years. Additionally, the evaluation found that program materials lead with Fueling Tomorrow Today campaign branding, which may be unfamiliar to customers, and recommended ensuring that Distribution branding is prominently included to increase brand recognition. Distribution filed the evaluation report under Matter 16-02180 on March 22, 2024.

### 2021-2022 Residential Rebate Program Attribution Study

Independent evaluator, Cadmus, conducted an attribution study of Distribution's Residential Rebate Program for program period 2021 to 2022. Using participant self-reported responses to in-depth survey questions, the study found a program net-to-gross ratio of 0.44, with 0.57 freeridership and 0.01 spillover ratios. The program total net-to-gross ratio was heavily weighted toward the furnace measure category as furnaces represented 71% of the program population verifier gross MMBtu savings.

Distribution filed the attribution study report under Matter 16-02180 on March 22, 2024.

### 2021-2022 Non-Residential Rebate Program Process Evaluation

Independent evaluator, Cadmus, conducted a process evaluation of Distribution's Non-Residential Rebate Program for program years 2021 to 2022. The evaluation found that program satisfaction is high among both participating customers and contractors. The evaluation also found that the program annual cost of savings (\$/MMBtu) has consistently been higher than the target cost of savings and concluded that Distribution will be challenged to meet the target cost of savings for the years remaining in the current portfolio period (2023-2025) as these targets are lower than the historic average cost of savings. Distribution filed the evaluation report under Matter 16-02180 on March 22, 2024.

### 2021-2022 Non-Residential Rebate Program Attribution Study

Independent evaluator, Cadmus, conducted an attribution study of Distribution's Residential Rebate Program for program period 2021 to 2022. Using participant self-reported responses to in-depth survey questions, the study found a program net-to-gross ratio of 0.60, with 0.40 freeridership and 0.00 spillover ratios. One project accounted for 80% of the analysis sample's gross savings and was estimated at a 0.38 freeridership ratio. Distribution filed the attribution study report under Matter 16-02180 on March 26, 2024.

### Verified Gross Savings Specifications

Verified gross savings specifications (“VGSS”) for each program are shown in the tables below titled VGSS 1, VGSS 2, VGSS 3 and VGSS 4. The realization rates included in VGSS are based on the most recent program evaluations. As impact evaluations are completed for the CIP programs, Distribution will provide updated verified gross savings realization rates in revision letters or annual updates to this SEEP.

<b>VGSS 1: Non-Residential Rebate Program</b>	
Date of SEEP/CEF filing	October 1, 2024
Program Name	Non-Residential Rebate Program
Program Description	The Non-Residential Rebate Program provides rebates to non-residential customers for installation of energy saving measures.
Gross Savings Methodology	Energy savings of prescriptive measures calculated using the formulas and factors found in the Technical Resource Manual. Technical engineering studies are developed for custom projects and reviewed by the program implementer.  The program implementer follows QA/QC protocols to verify compliance with installation standards, including inspecting 5% of prescriptive projects. All custom projects are inspected.
Realization Rate (RR)	The initial VGS RR of 0.99 was determined through the EEPS Commercial and Multifamily Close-Out Impact Evaluation, including National Fuel Gas Distribution Corporation’s Non-Residential Rebate Program (2014-2018), January 2020. This initial VGS RR is applied retrospectively and prospectively until completion of the next Gross Savings Analysis.
Planned VGS Approach	The Non-Residential Rebate Program will undergo Gross Savings Analysis for program period 2022-2023. Details related to the Gross Savings Analysis methodology was submitted in an EM&V Plan on July 20, 2023. <sup>11</sup> The estimated completion of the Gross Savings Analysis Report is Q4 2024. Independent evaluator Cadmus will perform the Gross Savings Analysis.
Exemption from EAM Status	Yes

<b>VGSS 2: LMI Statewide Portfolio: Existing 1-4 Unit Family Homes Initiative</b>	
Date of SEEP/CEF filing	October 1, 2024
Program Name	Statewide LMI Portfolio: Existing 1-4 Family Homes (EmPower+)
Program Description	The Existing 1-4 Unit Family Homes Initiative is served by the EmPower+ program NY administered by NYSERDA statewide. In 2020, the Low-Income Usage Reduction Program (“LIURP”) in National Fuel Gas (“NFGDC”) territory, transitioned to EmPower NY. In July 2023 EmPower NY and the Assisted Home Performance with ENERGY STAR (“AHPwES”) programs were combined into the EmPower+ program. The EmPower+ program is available to low- and moderate-income households and provides subsidized or no-cost energy services, providing no-cost energy savings to low-income households and a 25-75% cost share towards an energy efficiency work scope for moderate-income households.

<sup>11</sup> Matter Number 16-02180. NFG Non-Residential Rebate Impact Evaluation Plan. July 20, 2023.  
<https://documents.dps.ny.gov/public/MatterManagement/MatterFilingItem.aspx?FilingSeq=310206&MatterSeq=52018>.

Gross Savings Methodology	In general, the Program Administrators rely on the TRM and best practices to estimate savings and achieve VGS goals (note that NYSERDA has used modeling tools, including EmPCalc, in the past and prior to aligning its savings estimates with the TRM). For prescriptive measures, baseline studies or other evaluation data will be leveraged, where available, to calculate an average existing condition baseline that approximates the type and age of equipment currently installed by LMI customers, and these assumptions have been documented in the TRM. For custom measures, project-specific existing condition baselines will be used.
Realization Rate (RR)	Distribution-funded activity under the Initiative (LIURP activity) has an initial VGS RR of 0.52 for natural gas (MMBtu) based on the impact evaluation for the program period 2017-Q1 2019 ( <i>NYSERDA's Residential Retrofit Impact Evaluation (PY 2017-Q1 2019)</i> , filed in October 2022). This initial VGS RR is applied retrospectively starting in 2017 and will remain in place until the next Gross Savings Analysis. Note that a prior joint NYSERDA-NFGDC impact evaluation finalized in June 2020 ( <i>NYSERDA Residential Retrofit Impact Evaluation, Program Year 2012-2016</i> ) assessed program period 2012-2016 and calculated a VGS RR of 0.52 for MMBtu.
Planned VGS Approach	NYSERDA will continue to conduct statewide evaluations for EmPower and EmPower+ using methods similar to prior work (i.e., IPMVP Option C).
Exemption from EAM Status	Yes

<b>VGSS 3: LMI Statewide Portfolio: Affordable Multifamily Energy Efficiency Program</b>	
Date of SEEP/CEF filing	October 1, 2024
Program Name	Affordable Multifamily Energy Efficiency Program (“AMEEP”)
Program Description	The AMEEP program, administered by the Joint Utilities of New York and NYSERDA, offers incentives for the installation of energy efficient equipment and technology to affordable multifamily buildings with five or more units. This equipment and technology can reduce the overall energy use and maintenance costs while increasing operating efficiencies and improving tenant comfort.
Gross Savings Methodology	In general, the Program Administrators rely on the TRM and best practices to estimate savings and achieve VGS goals. For prescriptive measures, details of existing conditions in LMI customer residences may be substituted for parameters in the TRM to calculate savings. The TRM currently contains language describing this methodology. Further, program manuals such as the AMEEP Program Manual contain guidance for providing information about existing conditions to be used in savings calculations. Additionally, baseline studies or other evaluation data are leveraged, where available, to calculate an average existing condition baseline that approximates the type and age of equipment currently installed by LMI customers. In the future, these baseline assumptions will be directly documented in the TRM. For custom measures, project-specific existing condition baselines are used.
Realization Rate (RR)	No RR has been determined for this program within the preceding five-year time frame.
Planned VGS Approach	The Statewide AMEEP will undergo a Gross Savings Analysis and process evaluation for Program Years 2022 and 2023. Details related to the Gross Savings Analysis methodology will be submitted in an EM&V Plan in Q4 2024. The estimated completion of the Gross Savings Analysis Report is 2025. Independent evaluator Illume will perform the Gross Savings Analysis.
Exemption from EAM Status	Yes

<b>VGSS 4: Residential Rebate Program (APRR)</b>	
Date of SEEP/CEF filing <sup>12</sup>	October 1, 2024
Program Name	Residential Rebate Program
Program Description	The Residential Rebate Program provides rebates for the installation of energy saving measures.
Gross Savings Methodology	Energy savings are calculated using the formulas and factors found in the NY TRM. Rebate processor follows a QA/QC plan to verify compliance with installation standards and evaluate the accuracy of submitted materials.
Alternative Prospective Realization Rate (APRR)	<p>Prior VGS RR The initial VGS RR of .87 from the Residential Rebate Program Impact Evaluation of program period 2017-2019 was applied retrospectively. (Impact Evaluation of the Residential Rebate Program (2017 – 2019), filed December 31, 2021)<sup>13</sup> The Gross Savings Analysis based on the independent evaluator’s assessment of programmatic changes and savings estimation approaches identifies an AP RR of 1.0. This recommendation was based on updates to Distribution’s Technical Manual Implementation workbook, that is used to calculate per unit savings for eligible measures, to align with the 2021 TRM. The exceptions are furnace and boiler tune-ups which have an energy savings factor set to 1%, replacing the 5% stated in the TRM. The evaluator also calculated an estimated full load hours (ELFH) of 1,090 hours based on actual run times per year for Distribution’s territory. National Fuel Gas Distribution Corporation attests to using the 1.0 AP RR effective Q2 2022 and going forward until the next Gross Savings Analysis is completed.</p> <p>Most Recent VGS RR A VGS RR of 1.01 from the Residential Rebate Program Impact Evaluation of program period 2021-2022. The 2021-2022 Residential Rebate Program Impact Evaluation was filed March 22, 2024.<sup>14</sup> This VGS RR is applied prospectively until completion of the next Gross Savings Analysis.</p>
Planned VGS Approach	No additional Gross Savings Analysis of the Residential Rebate Program is planned at this time.
Exemption from EAM Status	Yes

<sup>12</sup> Clean Energy Fund (“CEF”) programs are evaluated jointly with NYSERDA.

<sup>13</sup> Matter Number 16-02180. NFG Residential Rebate Evaluation 2017-2019. December 31, 2021.  
<https://documents.dps.ny.gov/public/Common/ViewDoc.aspx?DocRefId={B98D5096-BEB9-4B0A-865D-13D88BA389C5}>

<sup>14</sup> Matter Number 16-02180. 2021-2022 Residential Rebate Program Impact Evaluation. March 26, 2024.  
<https://documents.dps.ny.gov/public/Common/ViewDoc.aspx?DocRefId={60C27B8E-0000-CF37-841E-45EF1DC062A6}>

#### IV. Benefit Cost Analysis (“BCA”)

Table 7 and Table 8 provide the latest BCA detail for Distribution’s total gas portfolio of programs. It should be noted that the Societal Cost Test (“SCT”) results presented herein includes the Staff- provided value of avoided carbon dioxide emissions (unmodified by Distribution). It should be further noted that the BCA is based on Distribution’s forward looking gas prices, which were developed for volumetric forecasting used for, among other things, the Company’s gas purchasing plan. This approach is consistent with the Commission’s 2018 Energy Efficiency Order.<sup>15</sup>

The Company’s BCA analysis assumes a \$0.00 value as respects benefits associated with: avoided ancillary reserves, avoided distribution capacity infrastructure, avoided operations and maintenance expenses, avoided distribution losses, net avoided restoration costs, net avoided outage costs, net avoided criteria pollutants, avoided water impacts, avoided land impacts, and net non-energy benefits relating to utility operations. Stated otherwise, the Company took a realistic and conservative position on the valuation of benefits that would accrue from the Company’s total gas portfolio of programs.

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<sup>15</sup> Case 15-M-0252 – 2018 Energy Efficiency Order, at page 50. The Commission determined that “Utilities are neither restricted from using a territory-specific forecast of natural gas prices in their gas energy efficiency portfolio BCA nor are they required to use specified natural gas price inputs.

<b>Table 7: 2019-2025 Primary Benefit Cost Analysis</b>							
<b>Program</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<i>Residential</i>							
<b>Residential Rebate Program</b>							
Benefits	\$5,200,641	\$5,390,029	\$8,712,478	\$9,434,471	\$11,095,220	\$13,957,737	\$16,961,407
Costs	\$3,871,579	\$3,871,579	\$6,556,400	\$7,101,400	\$8,276,250	\$10,275,995	\$12,441,660
<b>Benefit Cost Ratio</b>	1.34	1.39	1.33	1.33	1.34	1.36	1.36
<i>Commercial and Industrial Sector</i>							
<b>Non-Residential Rebate Program</b>							
Benefits	\$11,941,748	\$12,386,836	\$8,436,273	\$8,307,330	\$8,281,584	\$7,104,139	\$10,937,824
Costs	\$4,800,601	\$4,800,601	\$2,764,581	\$2,593,322	\$3,183,807	\$4,141,812	\$5,961,682
<b>Benefit Cost Ratio</b>	2.49	2.58	3.05	3.20	2.60	1.72	1.83
<i>LMI Sector</i>							
<b>LIURP/LMI</b>							
Benefits	\$5,518,932	\$5,724,283	\$5,021,989	\$5,745,357	\$6,006,341	\$6,488,944	\$7,078,291
Costs	\$5,740,000	\$5,740,000	\$5,647,923	\$6,374,934	\$6,651,293	\$7,111,034	\$7,671,131
<b>Benefit Cost Ratio</b>	0.96	1.00	0.89	0.90	0.90	0.91	0.92
<i>Total Portfolio</i>							
<b>Total Benefits (Excl. LMI Sector)</b>	\$17,142,389	\$17,776,865	\$17,148,751	\$17,741,801	\$19,376,804	\$21,061,875	\$27,899,230
<b>Total Costs (Excl. LMI Sector, Incl. Portfolio Costs)</b>	\$9,747,180	\$9,747,180	\$10,181,248	\$10,574,740	\$12,500,057	\$15,887,842	\$20,113,388
<b>Portfolio Benefit Cost Ratio</b>	1.76	1.82	1.68	1.68	1.55	1.33	1.39

<b>Table 8: 2019-2025 Portfolio BCA Ratios</b>							
<b>PORTFOLIO Gas</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Societal Cost Test Ratio</b>	1.76	1.82	1.40	1.39	1.33	1.20	1.26
<b>Utility Cost Test Ratio</b>	N/A	N/A	1.21	1.16	1.13	1.05	1.13
<b>Ratepayer Impact Measure Test Ratio</b>	N/A	N/A	0.79	0.77	0.77	0.72	0.78

With respect to the Utility Cost Test (“UCT”) and the Ratepayer Impact Measure (“RIM”) BCA screening approaches, the Company notes that it received clarification from Staff that these tests would only apply to the BCA Handbooks that were ordered by the Commission in the REV Proceeding.<sup>16</sup>

<sup>16</sup> Case 14-M-0101 – Order Establishing the Benefit Cost Analysis Framework, issued and effective January 21, 2016. <https://documents.dps.ny.gov/public/Common/ViewDoc.aspx?DocRefId={F8C835E1-EDB5-47FF-BD78-73EB5B3B177A}>.

## Appendix A: Program Rebate Tables

The incentive amounts for 2019, 2020, 2021, 2022, 2023 and 2024 for the Residential Rebate and Non-Residential Rebate programs are included below.

### Non-Residential Rebate Program Measures and Rebates

Measures included in the 2019 and programs are outlined below in Appendix Table A-1, measures and rebates for the 2020 program are in Appendix Table A-2, measures and rebates for the 2021 program are included in Appendix Table A-3, measures and rebates for the 2022 program are included in Appendix Table A-4, measures and rebates for the 2023 program are included in Appendix Table A-5, and measures and rebates for the 2024 program are included in Appendix Table A-6.

<b>Appendix Tables A-1: Non-Residential Rebate Program Measure Summary – Calendar Year 2019</b>			
<b>Measure</b>	<b>Required Minimum Efficiency</b>	<b>Equipment Size (MBtu/h) or (feet)</b>	<b>Rebate Amount</b>
<b>Space Heating</b>			
Hot Air Furnace	90% AFUE	≤ 300	\$3.00/MBtu/h
Hot Air Furnace	92% AFUE	≤ 300	\$4.00/MBtu/h
Hot Air Furnace	95% AFUE	≤ 300	\$5.00/MBtu/h
Hot Water Boiler (Non-Condensing)	85% AFUE	≤ 300	\$600
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	301 – 500	\$750
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	501 – 1,000	\$1,500
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	1,001 - 1,700	\$2,500
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	> 1,700	\$3,000
Hot Water Boiler (Condensing)	90% AFUE	≤ 300	\$1,000
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	301 - 500	\$1,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	501 - 1,000	\$2,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	1,001 - 1,700	\$3,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	> 1,700	\$4,500
Steam Boiler	82% AFUE	≤ 300	\$2.00/MBtu/h
Steam Boiler	79% E <sub>t</sub>	301 - 2,500	\$1.00/MBtu/h
Steam Boiler	80% E <sub>t</sub>	> 2,500	\$1.00/MBtu/h
Unit Heater	≥ 90% AFUE or E <sub>t</sub>		\$2.00/MBtu/h
Infrared Heater	N/A		\$2.50/MBtu/h
Vent Damper	N/A		\$1.00/MBtu/h
Pipe Insulation	R-Value > 4		\$3.00/foot
Duct Insulation	R-Value ≥ 6		\$0.50/foot
Demand Control Ventilation	N/A		\$200/sensor
Furnace Tune Up Service	N/A		\$60
Boiler Tune Up Service	N/A		\$70
<b>Water Heating</b>			
Storage Tank Water Heater (140 Gallons or Less)	0.80 UEF or 0.80 E <sub>t</sub>		\$250

Tankless Water Heater	0.80 UEF or 0.00 E <sub>t</sub>		\$325
<b>Cooking Equipment</b>			
Fryer	Cooking Efficiency ≥ 50%		\$1,000
Convection Oven	Cooking Efficiency ≥ 46%		\$1,000
Conveyor Oven	Cooking Efficiency ≥ 42%		\$1,000
Rack Oven	Cooking Efficiency ≥ 38%		\$1,000
Steamer	Cooking Efficiency ≥ 38%		\$1,000
Griddle	Cooking Efficiency ≥ 38%	≤ 2 feet wide	\$350
Griddle	Cooking Efficiency ≥ 38%	3 feet wide	\$525
Griddle	Cooking Efficiency ≥ 38%	4 feet wide	\$700
Griddle	Cooking Efficiency ≥ 38%	5 feet wide	\$875
Griddle	Cooking Efficiency ≥ 38%	≥ 6 feet wide	\$1,050
<b>Controls and Other</b>			
Wi-Fi Thermostat	N/A		\$125

<b>Appendix Tables A-2: Non-Residential Rebate Program Measure Summary – Calendar Year 2020</b>			
<b>Measure</b>	<b>Required Minimum Efficiency</b>	<b>Equipment Size (MBtu/h) or (feet)</b>	<b>Rebate Amount</b>
<b>Space Heating</b>			
Hot Air Furnace	90% AFUE	≤ 300	\$3.00/MBtu/h
Hot Air Furnace	92% AFUE	≤ 300	\$4.00/MBtu/h
Hot Air Furnace	95% AFUE	≤ 300	\$5.00/MBtu/h
Hot Water Boiler (Non-Condensing)	85% AFUE	≤ 300	\$600
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	301 – 500	\$750
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	501 – 1,000	\$1,500
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	1,001 - 1,700	\$2,500
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	> 1,700	\$3,000
Hot Water Boiler (Condensing)	90% AFUE	≤ 300	\$1,000
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	301 - 500	\$1,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	501 - 1,000	\$2,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	1,001 - 1,700	\$3,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	> 1,700	\$4,500
Steam Boiler	82% AFUE	≤ 300	\$2.00/MBtu/h
Steam Boiler	79% E <sub>t</sub>	301 - 2,500	\$1.00/MBtu/h
Steam Boiler	80% E <sub>t</sub>	> 2,500	\$1.00/MBtu/h
Unit Heater	≥ 90% AFUE or E <sub>t</sub>		\$2.00/MBtu/h
Infrared Heater	N/A		\$2.50/MBtu/h
Pipe Insulation	R-Value > 4		\$3.00/foot
Duct Insulation	R-Value ≥ 6		\$0.50/foot
Demand Control Ventilation	N/A		\$200/sensor
Furnace Tune Up Service	N/A		\$60
Boiler Tune Up Service	N/A		\$70
<b>Water Heating</b>			
Storage Tank Water Heater (140 Gallons or Less)	0.80 UEF or 0.80 E <sub>t</sub>		\$250
Tankless Water Heater	0.80 UEF or 0.00 E <sub>t</sub>		\$325
<b>Cooking Equipment</b>			
Fryer	Cooking Efficiency ≥ 50%		\$1,000
Convection Oven	Cooking Efficiency ≥ 46%		\$1,000
Conveyor Oven	Cooking Efficiency ≥ 42%		\$1,000
Rack Oven	Cooking Efficiency ≥ 38%		\$1,000

Steamer	Cooking Efficiency $\geq 38\%$		\$1,000
Griddle	Cooking Efficiency $\geq 38\%$	$\leq 2$ feet wide	\$350
Griddle	Cooking Efficiency $\geq 38\%$	3 feet wide	\$525
Griddle	Cooking Efficiency $\geq 38\%$	4 feet wide	\$700
Griddle	Cooking Efficiency $\geq 38\%$	5 feet wide	\$875
Griddle	Cooking Efficiency $\geq 38\%$	$\geq 6$ feet wide	\$1,050
<b>Controls and Other</b>			
Wi-Fi Thermostat	N/A		\$125
Clothes Dryer	Energy Star-Rated		\$50

**Appendix Table A-3: Non-Residential Rebate Program Measure Summary – Calendar Year 2021**

Measure	Required Minimum Efficiency	Equipment Size (MBtu/h) or (feet)	Rebate Amount
<b>Space Heating</b>			
Hot Air Furnace	90% AFUE	$\leq 300$	\$3.00/MBtu/h
Hot Air Furnace	92% AFUE	$\leq 300$	\$4.00/MBtu/h
Hot Air Furnace	95% AFUE	$\leq 300$	\$5.00/MBtu/h
Hot Water Boiler (Non-Condensing)	85% AFUE	$\leq 300$	\$600
Hot Water Boiler (Non-Condensing)	85% $E_t$	301 – 500	\$750
Hot Water Boiler (Non-Condensing)	85% $E_t$	501 – 1,000	\$1,500
Hot Water Boiler (Non-Condensing)	85% $E_t$	1,001 - 1,700	\$2,500
Hot Water Boiler (Non-Condensing)	85% $E_t$	$> 1,700$	\$3,000
Hot Water Boiler (Condensing)	90% AFUE	$\leq 300$	\$1,000
Hot Water Boiler (Condensing)	90% $E_t$	301 - 500	\$1,500
Hot Water Boiler (Condensing)	90% $E_t$	501 - 1,000	\$2,500
Hot Water Boiler (Condensing)	90% $E_t$	1,001 - 1,700	\$3,500
Hot Water Boiler (Condensing)	90% $E_t$	$> 1,700$	\$4,500
Steam Boiler	82% AFUE	$\leq 300$	\$2.00/MBtu/h
Steam Boiler	79% $E_t$	301 - 2,500	\$1.00/MBtu/h
Steam Boiler	80% $E_t$	$> 2,500$	\$1.00/MBtu/h
Unit Heater	$\geq 90\%$ AFUE or $E_t$		\$2.00/MBtu/h
Infrared Heater	N/A		\$2.50/MBtu/h
Pipe Insulation	R-Value $> 4$		\$3.00/foot
Duct Insulation	R-Value $\geq 6$		\$0.50/foot
Demand Control Ventilation	N/A		\$200/sensor
Furnace Tune Up Service	N/A		\$50
Boiler Tune Up Service	N/A		\$50
<b>Water Heating</b>			
Storage Tank Water Heater (140 Gallons or Less)	0.80 UEF or 0.80 $E_t$		\$250
Tankless Water Heater	0.80 UEF or 0.00 $E_t$		\$200
<b>Cooking Equipment</b>			
Fryer	Cooking Efficiency $\geq 50\%$		\$1,000
Convection Oven	Cooking Efficiency $\geq 46\%$		\$1,000
Conveyor Oven	Cooking Efficiency $\geq 42\%$		\$1,000
Rack Oven	Cooking Efficiency $\geq 38\%$		\$1,000
Steamer	Cooking Efficiency $\geq 38\%$		\$1,000
Griddle	Cooking Efficiency $\geq 38\%$	$\leq 2$ feet wide	\$350
Griddle	Cooking Efficiency $\geq 38\%$	3 feet wide	\$525
Griddle	Cooking Efficiency $\geq 38\%$	4 feet wide	\$700
Griddle	Cooking Efficiency $\geq 38\%$	5 feet wide	\$875
Griddle	Cooking Efficiency $\geq 38\%$	$\geq 6$ feet wide	\$1,050

<b>Controls and Other</b>			
Wi-Fi Thermostat	N/A		\$75
Clothes Dryer	Energy Star-Rated		\$50

**Appendix Table A-4: Non-Residential Rebate Program Measure Summary – Calendar Year 2022**

Measure	Required Minimum Efficiency	Equipment Size (MBtu/h) or (feet)	Rebate Amount
<b>Space Heating</b>			
Hot Air Furnace	90% AFUE	≤ 300	\$3.00/MBtu/h
Hot Air Furnace	92% AFUE	≤ 300	\$4.00/MBtu/h
Hot Air Furnace	95% AFUE	≤ 300	\$5.00/MBtu/h
Hot Water Boiler (Non-Condensing)	85% AFUE	≤ 300	\$600
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	301 – 500	\$750
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	501 – 1,000	\$1,500
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	1,001 - 1,700	\$2,500
Hot Water Boiler (Non-Condensing)	85% E <sub>t</sub>	> 1,700	\$3,000
Hot Water Boiler (Condensing)	90% AFUE	≤ 300	\$1,000
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	301 - 500	\$1,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	501 - 1,000	\$2,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	1,001 - 1,700	\$3,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	> 1,700	\$4,500
Steam Boiler	82% AFUE	≤ 300	\$2.00/MBtu/h
Steam Boiler	79% E <sub>t</sub>	301 - 2,500	\$1.00/MBtu/h
Steam Boiler	80% E <sub>t</sub>	2,501 – 10,000	\$1.00/MBtu/h
Unit Heater	≥ 90% AFUE or E <sub>t</sub>		\$2.00/MBtu/h
Infrared Heater	N/A		\$2.50/MBtu/h
Pipe Insulation	R-Value > 4		\$3.00/foot
Duct Insulation	R-Value ≥ 6		\$0.50/foot
Demand Control Ventilation	N/A		\$200/sensor
Furnace Tune Up Service	N/A		\$25
Boiler Tune Up Service	N/A		\$25
<b>Water Heating</b>			
Storage Tank Water Heater (140 Gallons or Less)	0.80 UEF or 0.80 E <sub>t</sub>		\$250
Tankless Water Heater	0.80 UEF or 0.80 E <sub>t</sub>		\$200
<b>Cooking Equipment</b>			
Fryer	Cooking Efficiency ≥ 50%		\$1,000
Convection Oven	Cooking Efficiency ≥ 46%		\$1,000
Conveyor Oven	Cooking Efficiency ≥ 42%		\$1,000
Rack Oven	Cooking Efficiency ≥ 48%		\$1,000
Steamer	Cooking Efficiency ≥ 38%		\$1,000
Griddle	Cooking Efficiency ≥ 38%	≤ 2 feet wide	\$350
Griddle	Cooking Efficiency ≥ 38%	3 feet wide	\$525
Griddle	Cooking Efficiency ≥ 38%	4 feet wide	\$700
Griddle	Cooking Efficiency ≥ 38%	5 feet wide	\$875
Griddle	Cooking Efficiency ≥ 38%	≥ 6 feet wide	\$1,050
<b>Controls and Other</b>			
Wi-Fi Thermostat	N/A		\$50
Clothes Dryer	Energy Star-Rated		\$50

<b>Appendix Table A-5: Non-Residential Rebate Program Measure Summary – Calendar Year 2023</b>			
<b>Measure</b>	<b>Required Minimum Efficiency</b>	<b>Equipment Size (MBtu/h) or (feet)</b>	<b>Rebate Amount</b>
<b>Space Heating</b>			
Hot Air Furnace	95% AFUE	≤ 300	\$5.00/MBtu/h
Hot Water Boiler (Condensing)	90% AFUE	≤ 300	\$1,000
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	301 - 500	\$1,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	501 - 1,000	\$2,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	1,001 - 1,700	\$3,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	> 1,700	\$4,500
Steam Boiler	82% AFUE	≤ 300	\$2.00/MBtu/h
Steam Boiler	79% E <sub>t</sub>	301 - 2,500	\$1.00/MBtu/h
Steam Boiler	80% E <sub>t</sub>	2,501 – 10,000	\$1.00/MBtu/h
Unit Heater	≥ 90% AFUE or E <sub>t</sub>		\$2.00/MBtu/h
Infrared Heater	N/A		\$2.50/MBtu/h
Pipe Insulation	R-Value > 4		\$3.00/foot
Duct Insulation	R-Value ≥ 6		\$0.50/foot
Demand Control Ventilation	N/A		\$200/sensor
Furnace Tune Up Service	N/A		\$25
Boiler Tune Up Service	N/A		\$25
<b>Water Heating</b>			
Tankless Water Heater	0.80 UEF or 0.80 E <sub>t</sub>		\$200
<b>Cooking Equipment</b>			
Fryer	Cooking Efficiency ≥ 50%		\$1,000
Convection Oven	Cooking Efficiency ≥ 46%		\$1,000
Conveyor Oven	Cooking Efficiency ≥ 42%		\$1,000
Rack Oven	Cooking Efficiency ≥ 48%		\$1,000
Steamer	Cooking Efficiency ≥ 38%		\$1,000
Griddle	Cooking Efficiency ≥ 38%	≤ 2 feet wide	\$350
Griddle	Cooking Efficiency ≥ 38%	3 feet wide	\$525
Griddle	Cooking Efficiency ≥ 38%	4 feet wide	\$700
Griddle	Cooking Efficiency ≥ 38%	5 feet wide	\$875
Griddle	Cooking Efficiency ≥ 38%	≥ 6 feet wide	\$1,050
<b>Controls and Other</b>			
Wi-Fi Thermostat	N/A		\$50
Clothes Dryer	Energy Star-Rated		\$50

<b>Appendix Table A-6: Non-Residential Rebate Program Measure Summary – Calendar Year 2024</b>			
<b>Measure</b>	<b>Required Minimum Efficiency</b>	<b>Equipment Size (MBtu/h) or (feet)</b>	<b>Rebate Amount</b>
<b>Space Heating</b>			
Hot Air Furnace	95% AFUE	≤ 300	\$5.00/MBtu/h
Hot Water Boiler (Condensing)	90% AFUE	≤ 300	\$1,000

Hot Water Boiler (Condensing)	90% E <sub>t</sub>	301 - 500	\$1,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	501 - 1,000	\$2,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	1,001 - 1,700	\$3,500
Hot Water Boiler (Condensing)	90% E <sub>t</sub>	> 1,700	\$4,500
Steam Boiler	82% AFUE	≤ 300	\$2.00/MBtu/h
Steam Boiler	79% E <sub>t</sub>	301 - 2,500	\$1.00/MBtu/h
Steam Boiler	80% E <sub>t</sub>	2,501 – 10,000	\$1.00/MBtu/h
Unit Heater	≥ 90% AFUE or E <sub>t</sub>		\$2.00/MBtu/h
Infrared Heater	N/A		\$2.50/MBtu/h
Pipe Insulation	R-Value > 4		\$3.00/foot
Duct Insulation	R-Value ≥ 6		\$0.50/foot
Demand Control Ventilation	N/A		\$200/sensor
Furnace Tune Up Service	N/A		\$25
Boiler Tune Up Service	N/A		\$25
<b>Water Heating</b>			
Tankless Water Heater	0.80 UEF or 0.80 E <sub>t</sub>		\$100
<b>Cooking Equipment</b>			
Fryer	Cooking Efficiency ≥ 50%		\$1,000
Convection Oven	Cooking Efficiency ≥ 46%		\$1,000
Conveyor Oven	Cooking Efficiency ≥ 42%		\$1,000
Rack Oven	Cooking Efficiency ≥ 48%		\$1,000
Steamer	Cooking Efficiency ≥ 38%		\$1,000
Griddle	Cooking Efficiency ≥ 38%	≤ 2 feet wide	\$350
Griddle	Cooking Efficiency ≥ 38%	3 feet wide	\$525
Griddle	Cooking Efficiency ≥ 38%	4 feet wide	\$700
Griddle	Cooking Efficiency ≥ 38%	5 feet wide	\$875
Griddle	Cooking Efficiency ≥ 38%	≥ 6 feet wide	\$1,050
<b>Controls and Other</b>			
Enhanced Thermostat	N/A		\$100
Wi-Fi Thermostat	N/A		\$50
Clothes Dryer	Energy Star-Rated		\$50

### **Residential Rebate Program Measures and Rebates**

Residential Rebate Program eligible measures and rebates for 2019 are shown in Appendix Table A-7, measures and rebates for 2020 are shown in Appendix Table A-8. Measures and rebates for 2021 are shown in Appendix Table A-9 and measures and rebates for 2022 are shown in Appendix Table A-10. Measures and rebates for 2023 are shown in Appendix Table A-11 and measures and rebates for 2024 are shown in Appendix Table A-12.

<b>Appendix Table A-7: Residential Rebates Program Measure Summary – Calendar Year 2019</b>		
	<b>Required Minimum Efficiency</b>	<b>Rebate Amount</b>
<b>Space Heating</b>		
Hot Air Furnace Residential	92% AFUE	\$400
Hot Air Furnace Residential	95% AFUE	\$500
Hot Air Furnace With ECM	92% AFUE	\$425
Hot Air Furnace With ECM	95% AFUE	\$525
Hot Water Boiler	85% AFUE	\$200
Hot Water Boiler	90% AFUE	\$600
Steam Boiler	82% AFUE	\$100
Appliance Rebates - Furnace Tune Up	N/A	\$60
Appliance Rebates - Boiler Tune Up	N/A	\$70
<b>Water Heating</b>		
Storage Tank Water Heater (55 Gallons or Less)	0.64 UEF or 0.67 EF	\$75
Storage Tank Water Heater (55 Gallons or Less)	0.80 UEF	\$250
Storage Tank Water Heater (More Than 55 Gallons)	0.78 UEF or 0.77 EF	\$150
Tankless Water Heater	0.87 UEF or 0.90 EF	\$325
<b>Other Gas Appliances</b>		
Clothes Dryer	Energy Star Rated	\$50
Pool Heater	84% Thermal Efficiency	\$40
Pool Heater	86% Thermal Efficiency	\$80
Pool Heater	90% Thermal Efficiency	\$120
Pool Heater	95% Thermal Efficiency	\$160
<b>Controls</b>		
Wi-Fi Thermostat	N/A	\$125

<b>Appendix Table A-8: Residential Rebates Program Measure Summary – Calendar Year 2020</b>		
	<b>Required Minimum Efficiency</b>	<b>Rebate Amount</b>
<b>Space Heating</b>		
Hot Air Furnace	95% AFUE	\$500
Hot Air Furnace with ECM	95% AFUE	\$525
Hot Water Boiler	90% AFUE	\$600
Steam Boiler	82% AFUE	\$100
Furnace Tune Up Service	N/A	\$60
Boiler Tune Up Service	N/A	\$70
<b>Water Heating</b>		
Storage Tank Water Heater (55 Gallons or Less)	0.64 UEF or 0.67 EF	\$75
Storage Tank Water Heater (55 Gallons or Less)	0.80 UEF	\$250
Storage Tank Water Heater (More Than 55 Gallons)	0.78 UEF or 0.77 EF	\$150
Tankless Water Heater	0.87 UEF or 0.90 EF	\$325
<b>Other Gas Appliances</b>		
Clothes Dryer	Energy Star Rated	\$50
Pool Heater	84% Thermal Efficiency	\$40
Pool Heater	86% Thermal Efficiency	\$80
Pool Heater	90% Thermal Efficiency	\$120
Pool Heater	95% Thermal Efficiency	\$160
<b>Controls</b>		
Wi-Fi Thermostat	N/A	\$125

<b>Appendix Table A-9: Residential Rebates Program Measure Summary – Calendar Year 2021</b>		
	<b>Required Minimum Efficiency</b>	<b>Rebate Amount</b>
<b>Space Heating</b>		
Hot Air Furnace including ECM with an Electric Air Source Heat Pump	95% AFUE/14 SEER	\$800
Hot Air Furnace	95% AFUE	\$100
Hot Air Furnace with ECM	95% AFUE	\$500
Hot Water Boiler	90% AFUE	\$500
Steam Boiler	82% AFUE	\$100
Furnace Tune Up Service	N/A	\$50
Boiler Tune Up Service	N/A	\$50
<b>Water Heating</b>		
Storage Tank Water Heater (55 Gallons or Less)	0.64 UEF or 0.67 EF	\$75
Storage Tank Water Heater (55 Gallons or Less)	0.80 UEF	\$250
Storage Tank Water Heater (More Than 55 Gallons)	0.78 UEF or 0.77 EF	\$150
Tankless Water Heater	0.87 UEF or 0.90 EF	\$200
<b>Other Gas Appliances</b>		
Clothes Dryer	Energy Star Rated	\$50
Pool Heater	84% Thermal Efficiency	\$40
Pool Heater	86% Thermal Efficiency	\$80
Pool Heater	90% Thermal Efficiency	\$120
Pool Heater	95% Thermal Efficiency	\$160
<b>Controls</b>		
Wi-Fi Thermostat	N/A	\$75

<b>Appendix Table A-10: Residential Rebates Program Measure Summary – Calendar Year 2022</b>		
	<b>Required Minimum Efficiency</b>	<b>Rebate Amount</b>
<b>Space Heating</b>		
Hot Air Furnace including ECM with an Electric Air Source Heat Pump	95% AFUE/14 SEER	\$1,000
Hot Air Furnace with ECM	95% AFUE	\$400
Hot Water Boiler	90% AFUE	\$500
Furnace Tune Up Service	N/A	\$25
Boiler Tune Up Service	N/A	\$25
<b>Water Heating</b>		
Storage Tank Water Heater (55 gallons or less)	0.64 UEF or 0.67 EF	\$75
Tankless Water Heater	0.87 UEF or 0.90 EF	\$200
<b>Other Gas Appliances</b>		
Clothes Dryer	Energy Star Rated	\$50
<b>Controls</b>		
Wi-Fi Thermostat	N/A	\$50

<b>Appendix Table A-11: Residential Rebates Program Measure Summary – Calendar Year 2023</b>		
	<b>Required Minimum Efficiency</b>	<b>Rebate Amount</b>
<b>Space Heating</b>		
Hot Air Furnace including ECM with an Electric Air Source Heat Pump	95% AFUE/15 SEER	\$1,350
Hot Air Furnace with ECM	95% AFUE	\$350
Hot Water Boiler	90% AFUE	\$500
Furnace Tune Up Service	N/A	\$25
Boiler Tune Up Service	N/A	\$25
<b>Water Heating</b>		
Storage Tank Water Heater (55 gallons or less)	0.64 UEF or 0.67 EF	\$75
Tankless Water Heater	0.87 UEF or 0.90 EF	\$200
<b>Other Gas Appliances</b>		
Clothes Dryer	Energy Star Rated	\$50
<b>Controls</b>		
Wi-Fi Thermostat	N/A	\$50

<b>Appendix Table A-12: Residential Rebates Program Measure Summary – Calendar Year 2024</b>		
	<b>Required Minimum Efficiency</b>	<b>Rebate Amount</b>
<b>Space Heating</b>		
Hot Air Furnace including ECM with an Electric Air Source Heat Pump	95% AFUE/15 SEER	\$1,350
Hot Air Furnace with ECM	95% AFUE	\$150
Hot Air Furnace with ECM and Water Heating	95% AFUE	\$250
Hot Water Boiler	90% AFUE	\$300
Hot Water Boiler and Water Heating (Combi Boiler)	90% AFUE	\$400
Furnace Tune Up Service	N/A	\$50
Boiler Tune Up Service	N/A	\$50
<b>Water Heating</b>		
Storage Tank Water Heater (55 gallons or less)	0.64 UEF or 0.67 EF	\$50

Tankless Water Heater	0.87 UEF or 0.90 EF	\$100
<b>Other Gas Appliances</b>		
Clothes Dryer	Energy Star Rated	\$50
<b>Controls</b>		
Wi-Fi Thermostat	N/A	\$50
Enhanced Thermostat	N/A	\$100
Boiler Reset Controls	N/A	\$50

## **Appendix B: Summary of Future Evaluations**

### **Process and Net-to-Gross Evaluation Plan (All Programs)**

#### 2022-2023 Non-Residential Rebate Impact Evaluation

Independent evaluator, Cadmus, is conducting an impact evaluation of Distribution's Non-Residential Rebate Program for program years 2022 to 2023. The program was previously evaluated for the period from 2016 through 2018 as part of a larger evaluation for the New York State Energy Research and Development Authority (NYSERDA). The evaluation found a MMBtu verified gross savings realization rate (VGS RR) 0.86 for Distribution's program. The evaluation report was filed January 2020. Evaluation activities for the current evaluation include an engineering review to ensure TRM algorithms are applied and used correctly, and a participant survey and trade ally interviews to collect input values. Distribution anticipates filing the 2022-2023 Non-Residential Rebate Program Impact Evaluation under Matter 16-02180 in Q4 2024.

#### Affordable Multifamily Energy Efficiency Impact Evaluation

The evaluation contractor will conduct a coordinated statewide impact evaluation of the Affordable Multifamily Energy Efficiency Program to inform the Program Administrators LMI programs and outline the impact evaluation objectives and approaches specific to The Company's service territory.

#### Statewide Affordable Multifamily Energy Efficiency Program Process Evaluation

The evaluation contractor will conduct a coordinated statewide process evaluation of the Affordable Multifamily Energy Efficiency Programs to inform the Program Administrators LMI programs. These findings may be used to inform current and future program design and implementation changes to the Affordable Multifamily Energy Efficiency Programs.

#### Upcoming and Ongoing EM&V Activities

Statewide LMI Evaluations will be conducted jointly with NYSERDA and the Joint Utilities. Distribution remains an active participant in the Technical Resource Manual Management Committee (“NY TRM MC”) and has budgeted for continued financial support of the maintenance and enhancement of the NY TRM within its EM&V budget.