

PacifiCorp’s Planned Changes to Wattsmart Homes in Idaho September 2026

PacifiCorp is planning modifications to the Wattsmart Homes program (“Program”) for residential customer energy efficiency offered through Schedule 118. Consistent with the flexible tariff process,¹ notice of changes will be posted on the Program website² at least 45 days prior to implementation. Proposed changes to the incentive tables are included in Exhibit A.

DESCRIPTION OF PLANNED WATTSMAHOMES CHANGES

Proposed adjustments are listed below, with further explanation provided in subsequent sections.

1. Adjust incentive offerings for weatherization, HVAC, and new homes.

MEASURE UPDATES

As a result of the Company’s ongoing analysis of its programs, savings assumptions, and incentive levels, several proposed changes have been identified to improve Program offerings. The purpose of these changes is to better align with current measure research, market conditions, and cost-effectiveness thresholds. Accordingly, it is proposed to make the following adjustments:

Table 2 –Weatherization Incentives

- **Windows –**
 - Multi-Family Windows (Revise Offering) – Multifamily window offerings were re-modeled using the current International Energy Conservation Code (“IECC”) and Energy Star standards. As a result, these offerings will shift from a \$/sq. ft. structure to a \$/window structure under a single tier. This shift will simplify incentives for customers, improve transparency, and reduce application documentation.
 - Low-E Storm Windows (New Offering) – A new offering for Low-E Storm windows will expand weatherization options for homeowners. Low-E Storm window attachments offer a cost effective alternative to full window replacements, providing significant energy savings and comfort improvements for lower-income households at a lower cost.

Table 2 – Maximum “up to” Weatherization Incentives

Measure	Current Maximum “up to” Incentive	Proposed Maximum “up to” Incentive
Windows – Multi-Family	\$3/sq. ft.	\$50/Window
Low-E Storm Windows	N/A	\$30/Window

¹ Order 29976 in Case No. PAC-E-05-10

² <https://www.wattsmarthomes.com/>

Table 2 – Offered Weatherization Incentives

Measure	Eligibility	Current Offered Incentive		Proposed Offered Incentive
		U-Factor (\$/sq. ft.)		U-Factor (\$/Window)
		≤ 0.30	≤ 0.22	≤ 0.22
Windows - Multi-Family	Electric Heating/Cooling	\$1	\$3	\$50
	Gas Heat w/ CAC			\$25
	Dual Fuel Heat Pump			\$25
Low E-Storm Windows	Electric Heating/Cooling	N/A		\$30
	Gas Heat w/ CAC			\$15
	Dual Fuel Heat Pump			\$15

Table 3 – HVAC Incentives

- **Advanced Duct Sealing** (New Offering) – Advanced duct sealing uses aerosolized sealant technology to automatically locate and seal leaks from the inside of the duct system, achieving tight, more uniform results and higher energy savings than traditional manual mastic sealing. This offering requires an 80% improvement of leakage compared to 50% improvement for the standard duct sealing offering.
- **Window Heat Pump** (New Offering) – A window heat pump offering was previously proposed in June 2025 for cooling mode only, but was not implemented due to the lack of quantifiable heating savings. Now however, heating performance data and Consortium for Energy Efficiency room heat pump specification and testing methods are available such that heating savings can be quantified with more accuracy. As a result, this measure is being reintroduced for implementation under the preexisting Heat Pump category.
- **Low Voltage Thermostat** (Discontinue Offering) – The low voltage thermostat offering has seen a lack of participation for multiple years. The Regional Technical Forum (“RTF”) also determined there is insufficient evidence to support reliable energy savings, and set savings to zero while placing the measure under review pending further evaluation. As a result, this measure offering will be discontinued at this time.
- **HVAC Tune-Up** (New Offering) – New offerings for tune-ups on air-source heat pumps and central air conditioners for condenser coil cleaning, filter changes, refrigerant charge, and airflow corrections. This offering is only eligible if the unit has not been serviced within the past three years, with availability on a three-year cadence.

Table 3 – Maximum “up to” HVAC Incentives

Measure	Current Maximum “up to” Incentive	Proposed Maximum “up to” Incentive
Advanced Duct Sealing	N/A	\$450
Heat Pump	\$2,300	No Change
Low Voltage Thermostat	\$50	Discontinued
HVAC Tune-Up	N/A	\$30

Table 3 – Offered HVAC Incentives

Measure	Eligibility		Current Offered Incentive		Proposed Offered Incentive	
			Customer	Contractor	Customer	Contractor
Advanced Duct Seal	Electric Heating/Cooling		N/A		\$400	\$50
	Gas Heat w/ CAC or Dual Fuel				\$200	\$50
Window Heat Pump	CEE	Single Family	N/A		\$80/unit	\$0
	Advanced Tier	Multi-Family			\$100/unit	\$0
Low Voltage Thermostat	--		\$30	\$0	Discontinued	
HVAC Tune-Up	Air Source Heat Pump	< 3 tons	N/A		\$30/unit	\$0
		≥ 3 tons				
	Central Air Conditioner	≤ 4 tons			\$15/unit	\$0

Table 6 – New Homes Incentives

- **New Homes Heat Pump Water Heater** (Revise Offering) – This measure has not seen any participation with the incentive split between builders and contractors. It is proposed to shift the incentive fully back to the homebuilder, which will allow the Wattsmart Homes program to more directly promote this incentive and spark participation.
- **New Homes Windows** (Discontinue Offering) – The new homes window offering has seen minimal participation over the past three years. Due to a lack of participation, this measure will be discontinued.
- **New Manufactured Homes** (Discontinue Offering) – Measures for Energy Star new manufactured homes are no longer offered in the latest RTF measure workbook updates. As a result, this offering will be discontinued.
- **New Homes Northwest Energy Efficient “NEEM” 2.0 Manufactured** (Revise Offering) – To align with the latest RTF workbook, this offering will split electric and ductless heat pump measures into three sections each for single, double, and triple-wide manufactured homes.
- **New Multifamily Construction Custom** (New Offering) – This new custom offering for multifamily new construction will use energy modeling software to calculate and report on site-specific kWh savings, relative to energy code. Homes completed with certificates of occupancy dates less than 180 days prior to the new measure's effective date may be eligible for incentives. This offering will enable the Wattsmart Homes program to further engage with residential developers who are designing and constructing new multifamily buildings.

Table 6 – Maximum “up to” New Homes Incentives

Measure	Current Maximum “up to” Incentive	Proposed Maximum “up to” Incentive
New Homes Heat Pump Water Heater	\$700	No Change
New Homes Windows	\$3.00/sq. ft.	Discontinued
New Manufactured Homes ENERGY STAR	\$1,000	Discontinued
New Homes NEEM 2.0 Manufactured	\$1,500	\$1,400
New Multifamily Construction - Custom	N/A	\$0.30/kWh

Table 6 – Offered New Homes Incentives

Measure	Eligibility		Current Offered Incentive		Proposed Offered Incentive	
			Customer/Builder	Contractor/Retailer	Customer/Builder	Contractor/Retailer
Heat Pump Water Heater	NEEA	Tiers 1-2	\$400	\$200	\$600	\$0
		Tiers 3-4	\$550	\$150	\$700	\$0
New Homes Windows	≤ U-22	Electrically Heated	\$3/sq. ft.	N/A	Discontinued	
		Electrically Cooled	\$0.50/sq. ft.			
New Manufactured Homes	Energy Star		\$800	\$200	Discontinued	
New NEEM 2.0 Manufactured	Electric	Single	\$1,050	\$200	\$200	No Change
		Double			\$400	
		Triple			\$600	
	Ductless Heat Pump	Single	\$1,300	\$200	\$800	No Change
		Double			\$1,000	
		Triple			\$1,200	
New Multifamily Construction (Custom)	No Heat Pumps		N/A	N/A	\$0.20/kWh	\$0
	Heat Pumps				\$0.30/kWh	

COST-EFFECTIVENESS

A cost effectiveness analysis for the Wattsmart Homes program channels discussed herein is attached hereto as Exhibit B, and assumes the maximum “up to” incentives for offerings. Exhibit B takes into account year-to-date actuals coupled with forecast assumptions for the remainder of 2026. Actual cost effectiveness results for 2026 as a whole are anticipated to be higher based on actual participation and offered incentive amounts. The table below, pulled from Exhibit B, presents the expected cost effectiveness for 2026 assuming these proposed changes become effective. Additional details and inputs are included in Exhibit B. The Program is expected to remain cost effective from the Utility Cost Test perspective at 1.05.

Wattsmart Homes Program Cost Effectiveness PY2026

Cost-Effectiveness Test	Levelized \$/kWh	NPV Costs	NPV Benefits	Net Benefits	Benefit/Cost Ratio
Utility Cost Test (UCT)	\$0.092	\$1,463,678	\$1,532,767	\$69,089	1.05
Total Resource Cost Test (TRC) No Adder	\$0.158	\$2,494,725	\$1,534,761	(\$959,964)	0.62
Total Resource Cost Test (PTRC) + Conservation Adder	\$0.158	\$2,494,725	\$1,688,038	(\$806,687)	0.68
Participant Cost Test (PCT)		\$1,997,885	\$3,032,128	\$1,034,242	1.52
Rate Impact Test (RIM)		\$3,829,583	\$1,532,767	(\$2,296,815)	0.40
Lifecycle Revenue Impacts (\$/kWh)					\$0.00001

Exhibits Provided

Exhibit A – Clean/Redlined Wattsmart Homes incentive tables.
Exhibit B – Wattsmart Homes Program Cost Effectiveness 2026.

Exhibit A

EXHIBIT A

Idaho Wattsmart Homes Program – Current Offerings with Proposed Changes to Measures, Incentives, and Qualifications

This document includes the following three sections:

- Definitions of terms used in program documents
- Incentives – General Information
- Incentive tables

Definitions

Customer: Any party who has applied for, been accepted and receives service at the real property, or is the electricity user at the real property.

Energy Efficiency Incentive: Payments of money made by Company to Owner or Customer or other approved party for installation of an Energy Efficiency Measure pursuant to an approved Energy Efficiency Incentive Application.

Energy Efficiency Incentive Application: An application submitted by Owner or Customer to Rocky Mountain Power for Energy Efficiency Incentives.

Energy Efficiency Measure (EEM): A permanently installed measure which can improve the efficiency of the Customer's electric energy use.

New Home: A newly constructed residence.

Mid-Market: An approved third party (typically a contractor, manufacturer, or retailer) who installs Energy Efficiency Measures at the real property or sells Energy Efficiency Measures.

Owner: The person who has both legal and beneficial title to the real property, and is the mortgager under a duly recorded mortgage of real property, the trustor under a duly recorded deed of trust.

Prescriptive incentives: Maximum per unit incentives are listed in the program incentive tables for specific EEMs. Incentives are subject to change and current incentives can be found at <https://wattsmarthomes.com/>.

Qualification and Installation Requirements: Requirements that must be met in order to receive an incentive for any EEM. Requirements are subject to change and current requirements can be found at <https://wattsmarthomes.com/>.

Table 1 - Appliance Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Clothes Washer	\$50
Heat Pump Water Heater	\$650
Room Air Cleaner	\$25
Heat Pump Clothes Dryer	\$230
Dishwasher	\$20
Freezer	\$20
Refrigerator	\$50
Wifi Smart Plug	\$10
Smart Home Energy Management System	\$275
Engine Block Heater Control	\$200
All-In-One Washer/Dryer (Heat Pump Dryers)	\$200

Table 2 - Weatherization Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Insulation	\$0.65/sf.
Windows – Multi-Family	\$50/Window \$3.00/sf
Windows – Single Family	\$40.00/Window
<u>Low-E Storm Windows</u>	<u>\$30/Window</u>
Infiltration Control (Air Sealing)	\$.30/sq. ft.
Rooftop Heat Tape Controller	\$100

Table 3 - HVAC Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Central Air Conditioner	\$100
Duct Sealing and Insulation	\$450
Duct Sealing Only – Pre-Insulated Ducts	\$250
<u>Advanced Duct Sealing</u>	<u>\$450</u>
Heat Pump	\$2,300
Manufactured Homes Duct Sealing	\$750
Line Voltage Thermostat	\$50
Smart Thermostat	\$100
Room Air Conditioner	\$20
Bathroom Exhaust Fan	\$10
Evaporative Cooler	\$150
<u>HVAC Tune-Up</u>	<u>\$30</u>

Table 4 - Lighting Incentives*

Measure	Customer/Mid-Market Incentive “Up To”
Smart Light Switch	\$10

Table 5 - Plumbing Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Low Flow Showerheads	\$31
Low Flow Faucet Aerators	\$5

Table 6 - New Homes Incentives

Measure	Customer/Mid-Market Incentive “Up To”
New Homes Heat Pumps	\$2,300
New Homes Heat Pump Water Heater	\$700
New Homes Windows	\$3.00/sf.
New Manufactured Homes ENERGY STAR	\$1,000
New Homes Energy Star v3.0 Certification	\$25
New Homes NEEM 2.0 Manufactured	\$1,500 <u>\$1,400</u>
New Homes HERS – Electrically Heated Homes	\$1,200
New Homes HERS – Gas Heated Homes	\$600
New Multifamily Homes ENERGY STAR	\$800
<u>New Multifamily Construction – Custom</u>	<u>\$0.30/kWh</u>

EXHIBIT A

Idaho Wattsmart Homes Program – Current Offerings with Proposed Changes to Measures, Incentives, and Qualifications

This document includes the following three sections:

- Definitions of terms used in program documents
- Incentives – General Information
- Incentive tables

Definitions

Customer: Any party who has applied for, been accepted and receives service at the real property, or is the electricity user at the real property.

Energy Efficiency Incentive: Payments of money made by Company to Owner or Customer or other approved party for installation of an Energy Efficiency Measure pursuant to an approved Energy Efficiency Incentive Application.

Energy Efficiency Incentive Application: An application submitted by Owner or Customer to Rocky Mountain Power for Energy Efficiency Incentives.

Energy Efficiency Measure (EEM): A permanently installed measure which can improve the efficiency of the Customer's electric energy use.

New Home: A newly constructed residence.

Mid-Market: An approved third party (typically a contractor, manufacturer, or retailer) who installs Energy Efficiency Measures at the real property or sells Energy Efficiency Measures.

Owner: The person who has both legal and beneficial title to the real property, and is the mortgager under a duly recorded mortgage of real property, the trustor under a duly recorded deed of trust.

Prescriptive incentives: Maximum per unit incentives are listed in the program incentive tables for specific EEMs. Incentives are subject to change and current incentives can be found at <https://wattsmarthomes.com/>.

Qualification and Installation Requirements: Requirements that must be met in order to receive an incentive for any EEM. Requirements are subject to change and current requirements can be found at <https://wattsmarthomes.com/>.

Table 1 - Appliance Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Clothes Washer	\$50
Heat Pump Water Heater	\$650
Room Air Cleaner	\$25
Heat Pump Clothes Dryer	\$230
Dishwasher	\$20
Freezer	\$20
Refrigerator	\$50
Wifi Smart Plug	\$10
Smart Home Energy Management System	\$275
Engine Block Heater Control	\$200
All-In-One Washer/Dryer (Heat Pump Dryers)	\$200

Table 2 - Weatherization Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Insulation	\$0.65/sf.
Windows – Multi-Family	\$50/Window
Windows – Single Family	\$40.00/Window
Low-E Storm Windows	\$30/Window
Infiltration Control (Air Sealing)	\$.30/sq. ft.
Rooftop Heat Tape Controller	\$100

Table 3 - HVAC Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Central Air Conditioner	\$100
Duct Sealing and Insulation	\$450
Duct Sealing Only – Pre-Insulated Ducts	\$250
Advanced Duct Sealing	\$450
Heat Pump	\$2,300
Manufactured Homes Duct Sealing	\$750
Smart Thermostat	\$100
Room Air Conditioner	\$20
Bathroom Exhaust Fan	\$10
Evaporative Cooler	\$150
HVAC Tune-Up	\$30

Table 4 - Lighting Incentives*

Measure	Customer/Mid-Market Incentive “Up To”
Smart Light Switch	\$10

Table 5 - Plumbing Incentives

Measure	Customer/Mid-Market Incentive “Up To”
Low Flow Showerheads	\$31
Low Flow Faucet Aerators	\$5

Table 6 - New Homes Incentives

Measure	Customer/Mid-Market Incentive “Up To”
New Homes Heat Pumps	\$2,300
New Homes Heat Pump Water Heater	\$700
New Homes Energy Star v3.0 Certification	\$25
New Homes NEEM 2.0 Manufactured	\$1,400
New Homes HERS – Electrically Heated Homes	\$1,200
New Homes HERS – Gas Heated Homes	\$600
New Multifamily Homes ENERGY STAR	\$800
New Multifamily Construction – Custom	\$0.30/kWh

Exhibit B

To: Jay Olson, Alex Osteen, PacifiCorp
From: Duncan Ward, Noah Lieb, Apex Analytics
Subject: Idaho Wattsmart Homes 2026 Program Change Cost Effectiveness
Date: August 14th, 2026

Table 1: Wattsmart Homes Cost Effectiveness Analysis Inputs – PY2026.....	1
Table 2: Wattsmart Homes Annual Program Costs, Nominal – PY2026	2
Table 3: Wattsmart Homes Annual Program Savings – PY2026.....	2
Table 4: Benefit/Cost Ratios by Program Year – PY2026	2
Table 5: Wattsmart Homes Program Cost-Effectiveness Results – PY2026	2
Table 6: Wattsmart Homes Existing Homes Delivery Cost-Effectiveness Results – PY2026	2
Table 7: Wattsmart Homes New Homes Delivery Cost-Effectiveness Results – PY2026.....	3
Table 8: Wattsmart Homes Measure Category Level Cost-Effectiveness Results – PY2026	4
Table 9 Wattsmart Homes Measure Category Level NEIs – PY2026.....	4

Summary and Assumptions

Apex estimated the cost-effectiveness of PacifiCorp Idaho’s Wattsmart Homes program change. This analysis is based on Program Year (PY) 2026 cost and savings estimates provided by PacifiCorp and provides cost-effectiveness results at program and measure category levels. The program passes the following cost effectiveness tests: Utility Cost Test (UCT) and Participant Cost Test (PCT).

The following assumptions were utilized in the analysis:

- **Avoided Costs:** Derived from PacifiCorp’s 2025 Integrated Resource Plan (IRP) Preferred Portfolio, converted into annual values using load shapes from the same IRP.
- **Modeling Inputs:** Measure savings, costs, non-energy impacts (NEIs), measure lives, incentive levels, program delivery, and portfolio costs were based on estimates provided by PacifiCorp.
- **Other Economic Assumptions:** Discount rate, line loss, retail rate, energy-to-capacity conversion factor, and inflation rate values were provided by PacifiCorp and are presented in Table 1 below.

Table 1: Wattsmart Homes Cost Effectiveness Analysis Inputs – PY2026

Program	Sector	Discount Rate	Line Loss	Retail Rate (\$/kWh)	Inflation Rate
Wattsmart Homes	Residential	6.38%	9.06%	\$0.1179	2.27%

Table 2: Wattsmart Homes Annual Program Costs, Nominal – PY2026

Program Year	Program Delivery	Utility Admin	Engineering Costs	Program Development	Bill Credits	Inspection Costs	Incentives	Total Utility Cost	Customer Costs
2026	\$780,529	\$19,109	\$0	\$0	\$0	\$0	\$664,040	\$1,463,678	\$1,997,885

Table 3: Wattsmart Homes Annual Program Savings – PY2026

Program Year	Gross kWh Savings at Site	Realization Rate	Adjusted Gross kWh Savings at Site	Net to Gross Ratio	Net kWh Savings at Site	Measure Life
2026	1,638,177	100%	1,638,177	87%	1,428,573	18

Table 4: Benefit/Cost Ratios by Program Year – PY2026

Program Year	PTRC	TRC	UCT	PCT	RIM
2026	0.68	0.62	1.05	1.52	0.40

Table 5: Wattsmart Homes Program Cost-Effectiveness Results – PY2026

Cost-Effectiveness Test	Levelized \$/kWh	NPV Costs	NPV Benefits	Net Benefits	Benefit/Cost Ratio
Utility Cost Test (UCT)	\$0.092	\$1,463,678	\$1,532,767	\$69,089	1.05
Total Resource Cost Test (TRC) No Adder	\$0.158	\$2,494,725	\$1,534,761	(\$959,964)	0.62
Total Resource Cost Test (PTRC) + Conservation Adder	\$0.158	\$2,494,725	\$1,688,038	(\$806,687)	0.68
Participant Cost Test (PCT)		\$1,997,885	\$3,032,128	\$1,034,242	1.52
Rate Impact Test (RIM)		\$3,829,583	\$1,532,767	(\$2,296,815)	0.40
Lifecycle Revenue Impacts (\$/kWh)					\$0.00001

Table 6: Wattsmart Homes Existing Homes Delivery Cost-Effectiveness Results – PY2026

Cost-Effectiveness Test	Levelized \$/kWh	NPV Costs	NPV Benefits	Net Benefits	Benefit/Cost Ratio
Utility Cost Test (UCT)	\$0.104	\$1,238,343	\$1,052,189	(\$186,154)	0.85
Total Resource Cost Test (TRC) No Adder	\$0.175	\$2,084,169	\$1,054,183	(\$1,029,985)	0.51
Total Resource Cost Test (PTRC) + Conservation Adder	\$0.175	\$2,084,169	\$1,159,402	(\$924,766)	0.56
Participant Cost Test (PCT)		\$1,638,835	\$2,234,412	\$595,577	1.36
Rate Impact Test (RIM)		\$2,917,636	\$1,052,189	(\$1,865,447)	0.36
Lifecycle Revenue Impacts (\$/kWh)					\$0.00001

Table 7: Wattsmart Homes New Homes Delivery Cost-Effectiveness Results – PY2026

Cost-Effectiveness Test	Levelized \$/kWh	NPV Costs	NPV Benefits	Net Benefits	Benefit/Cost Ratio
Utility Cost Test (UCT)	\$0.058	\$225,335	\$480,578	\$255,243	2.13
Total Resource Cost Test (TRC) No Adder	\$0.105	\$410,556	\$480,578	\$70,021	1.17
Total Resource Cost Test (PTRC) + Conservation Adder	\$0.105	\$410,556	\$528,635	\$118,079	1.29
Participant Cost Test (PCT)		\$359,051	\$797,716	\$438,666	2.22
Rate Impact Test (RIM)		\$911,946	\$480,578	(\$431,369)	0.53
Lifecycle Revenue Impacts (\$/kWh)					\$0.00000

Table 8: Wattsmart Homes Measure Category Level Cost-Effectiveness Results – PY2026

Program	Measure Category	UCT NPV Cost	UCT NPV Benefits	UCT B/C Ratio	TRC NPV Cost	TRC NPV Benefits	TRC B/C Ratio	PTRC NPV Cost	PTRC NPV Benefits	PTRC B/C Ratio	PCT NPV Cost	PCT NPV Benefits	PCT B/C Ratio	RIM NPV Cost	RIM NPV Benefits	RIM B/C Ratio
Wattsmart Homes	Appliances	\$1,963	\$1,108	0.56	\$2,568	\$1,108	0.43	\$2,568	\$1,219	0.47	\$1,983	\$3,307	1.67	\$4,247	\$1,108	0.26
Wattsmart Homes	Building Shell	\$20,350	\$31,549	1.55	\$128,902	\$31,549	0.24	\$128,902	\$34,703	0.27	\$136,286	\$51,865	0.38	\$61,093	\$31,549	0.52
Wattsmart Homes	Electronics	\$113	\$44	0.39	\$145	\$44	0.30	\$145	\$48	0.33	\$70	\$119	1.70	\$206	\$44	0.21
Wattsmart Homes	HVAC	\$752,550	\$772,705	1.03	\$1,559,784	\$772,705	0.50	\$1,559,784	\$849,975	0.54	\$1,401,599	\$1,511,035	1.08	\$1,890,206	\$772,705	0.41
Wattsmart Homes	Transportation	\$521,732	\$342,505	0.66	\$514,883	\$342,505	0.67	\$514,883	\$376,755	0.73	\$205,480	\$820,882	3.99	\$1,142,613	\$342,505	0.30
Wattsmart Homes	Water Heating	\$14,942	\$6,379	0.43	\$13,984	\$6,379	0.46	\$13,984	\$7,017	0.50	\$10,456	\$26,552	2.54	\$34,993	\$6,379	0.18
Wattsmart Homes	Whole Building	\$152,030	\$378,478	2.49	\$274,458	\$378,478	1.38	\$274,458	\$416,326	1.52	\$242,011	\$616,199	2.55	\$696,225	\$378,478	0.54

Table 9 Wattsmart Homes Measure Category Level NEIs – PY2026

Program	Measure Category	Annual Non-Energy Impacts per Category	NPV of Non-Energy Impacts per Category
Wattsmart Homes	Appliances	\$213	\$1,994
Wattsmart Homes	Building Shell	\$0	\$0
Wattsmart Homes	Electronics	\$0	\$0
Wattsmart Homes	HVAC	\$0	\$0
Wattsmart Homes	Transportation	\$0	\$0
Wattsmart Homes	Water Heating	\$0	\$0
Wattsmart Homes	Whole Building	\$0	\$0