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April 16, 2026

VIA E-PORTAL

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

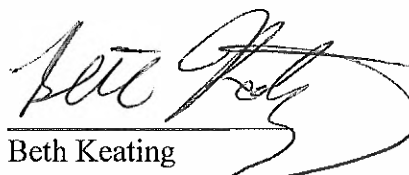
**Re: [New Filing] –Joint Petition of Florida Public Utilities Company and Florida City Gas
for Approval of Updates to Residential Conservation Programs**

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket, please find Florida Public Utilities Company's and Florida City Gas's Joint Petition for Approval of Updates to Residential Conservation Programs. Please note that Exhibits B and C are available only in Excel and will therefore be provided under separate cover on a flash drive.

Should you have any questions whatsoever, please do not hesitate to contact me. Thank you for your assistance in this matter.

Sincerely,



Beth Keating
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conservation programs are consistent with the Commission's rules and therefore eligible for cost recovery.

4. The Companies are not aware of any disputed facts associated with the request set forth herein.

5. The Commission is the appropriate agency for consideration of the Companies' request and is authorized to act by the Florida Energy Efficiency and Conservation Act ("FEECA"), §§ 366.80-366.83 and 403.519, Florida Statutes, and in accordance with Rules 25-17.009 and 17.015, Florida Administrative Code.

6. The purpose of this petition is to seek approval for both FPUC and FCG to implement the proposed modifications and updates to their respective natural gas conservation programs for residential customers. Commission approval of the proposed modifications will modernize the Companies' residential conservation programs, consolidate the Companies' residential programs under a single Natural Gas Conservation Cost Recovery (NGCCR) framework, and align incentive levels with contemporary market conditions and the forthcoming Florida Building Code changes. In addition, the proposed changes integrate new education and analytics components to enhance transparency, to improve participation, and to ensure incremental costs are matched by measurable benefits, all with a minimal net bill impact.

PROGRAM DESIGN, EDUCATION, AND IMPLEMENTATION

7. Similar to the current structure, the Companies' proposed residential conservation portfolios are structured around three coordinated programs: New Construction, Existing

Customer Retention, and Electric-to-Gas Replacement (Retrofit).¹ For purposes of consistency, these programs share three central components: education/outreach, comparative analytics, and rebates, with each component tailored to meet the specific needs of each market segment for which a program is designed. In addition to rebranding, the most significant updates as they pertain to these three core programs are adjustments to the proposed rebates to account for current costs. The following charts reflect modified rebates for these programs:

Full House Residential New Construction Program (New Construction)

Measure	Current Rebate (\$)	Proposed Rebate (\$)	Difference (\$)
Water Heating – Tankless	\$550	\$850	\$300
Water Heating – Tank (Standard)	\$350	\$700	\$350
Water Heating – Tank (ENERGYSTAR / high-efficiency)	\$400	\$750	\$350
Furnace	\$500	\$700	\$200
Cooking Equipment (Range)	\$150	\$350	\$200
Clothes Dryer	\$100	\$200	\$100

Residential Appliance Retention Program (Customer Retention)

Measure	Current Rebate (\$)	Proposed Rebate (\$)	Difference (\$)
Water Heating – Tankless	\$550	\$600	\$50
Water Heating – Tank (Standard)	\$350	\$400	\$50
Water Heating – Tank (ENERGYSTAR / high-efficiency)	\$400	\$450	\$50
Furnace	\$500	\$550	\$50
Cooking Equipment (Range)	\$100	\$200	\$100
Clothes Dryer	\$100	\$175	\$75

Residential Appliance Replacement Program (Retrofit)

Measure	Current Rebate (\$)	Proposed Rebate (\$)	Difference (\$)
Water Heating – Tankless	\$675	\$750	\$75

¹ Currently, Residential New Construction, Residential Appliance Replacement, and Residential Appliance Retention.

Measure	Current Rebate (\$)	Proposed Rebate (\$)	Difference (\$)
Water Heating – Tank (Standard)	\$500	\$600	\$100
Water Heating – Tank (ENERGYSTAR / high-efficiency)	\$550	\$700	\$150
Furnace	\$725	\$725	\$0
Cooking Equipment (Range)	\$200	\$300	\$100
Clothes Dryer	\$150	\$200	\$50

8. The Companies are also proposing to modify the existing Residential Customer Survey program to incorporate the changes contemplated by the *Residential Efficiency First* program approved for FPUC’s Electric Division in Docket No. 20240170-EG. Efficiency First is a do-it-yourself, merit-based customer engagement model in which customers complete an online survey and receive a weatherization kit for self-installation. Customers will then verify installation through program protocols administered by the Companies’ qualified third-party implementation partners/contractors; upon verification, customers are awarded a smart home energy kit to reinforce ongoing energy-saving behaviors and support continued participation. The Companies will partner with Franklin Energy Services, which will manage follow-up after enrollment through the Companies’ respective websites. The process will consist of confirmation that the customer completed the home energy survey and is willing to install the contents of the low-cost weatherization kit. Thereafter, once it has been verified that the customer has had the weatherization kit installed, the customer will then become eligible for the Smart Home energy kit. Only customers who meet all participation and verification criteria advance from the weatherization kit to the smart kit.

9. The Companies’ enhanced communications regarding this program will be tailored to fit the three pillars of the Companies’ conservation programs. For New Construction, education focuses on design integration, installation best practices, and code alignment. For existing

customers (Residential Appliance Retention/Existing Customer Retention), it emphasizes proper maintenance, operational efficiency, and awareness of upgrade opportunities. For electric-to-gas conversions (Residential Appliance Replacement/Electric-to-Gas Replacement (Retrofit)), outreach materials will highlight benefits such as energy and cost savings and safety standards to reduce barriers to conversion.

10. The Companies also seek approval to introduce a new program targeted to lower income customers, called Efficiency for All, which was also previously approved for FPUC's Electric Division. This program is designed to assist income-qualified residential customers in conserving energy in all forms through the FPUC-established *Efficiency for All Program*.

11. Efficiency for All is structured similarly to Efficiency First, but is delivered through coordinated, partner-supported installation in pilot project areas that have experienced community hardship and/or are designated as low-income. Under this model, the Companies will coordinate outreach, eligibility/qualification, scheduling, and measure delivery and installation through qualified third-party implementation partners. The program leverages established processes, protocols, and partner agreements originally developed on the electric side and deploys them for natural gas customers to ensure consistent implementation, quality control, and equitable access to program benefits. Participation will be limited to low-income housing developments, multifamily buildings, and similar residential complexes, with administrative approval required to align with program goals. Using this approach, the Companies will prioritize communities with the greatest need and readiness to participate. The pilot will reduce participation barriers by bundling outreach, enrollment, and turnkey installation, and will generate measurable therm savings and benefits that can be scaled to additional neighborhoods in the future.

12. In its first year (2027), the Efficiency for All Program will operate on a community-by-community basis to ensure targeted and effective implementation. Through this program, the Companies will provide standardized weatherization and Smart Home energy kits that will be installed by contractors through coordinated, neighborhood-based rollouts. The pilot structure reflects the additional requirements associated with income eligibility verification and contractor coordination. Over the longer term, the Companies intend for the Efficiency for All Program to evolve toward a more automated delivery model similar to the Efficiency First Program, with participating contractors conducting income verification and coordinating installation activities.

13. The proposed updates to the Company's conservation programs will promote long-term affordability, efficiency, and customer choice. Specifically, the proposed changes will:

(a) modernize rebate values to reflect current equipment and installation costs, keeping incentives meaningful enough to influence customer decision making;

(b) enhance builder education and design integration in anticipation of the increased energy code stringency taking effect with the 9th Edition Florida Building Code on December 31, 2026, ensuring builders are prepared to meet higher efficiency standards cost-effectively;

(c) provide clear, fuel-neutral information on the relative costs and performance of available efficiency options to help customers compare upfront costs, operating costs, and long-term efficiency outcomes of available choices;

(d) consolidate overlapping FPUC and Florida City Gas programs to improve consistency, efficiency, and statewide delivery; and

(e) enable data-driven program tracking that verifies prudent use of ratepayer funds.

COST EFFECTIVENESS ANALYSIS

14. In assessing the cost-effectiveness of the proposed changes to the Companies' programs, the comprehensive cost-effectiveness assessment tool developed by the FSEC was utilized. The Excel-based analytical model, provided as Exhibit B, integrates all variables necessary to perform the cost-effectiveness evaluations required under Rule 25-17, F.A.C., including both the Participants Test and the Gas Rate Impact Measure (G-RIM).

15. The model incorporates all relevant cost and performance inputs utilized by the Florida Public Service Commission to determine the cost-effectiveness of natural gas energy conservation programs. These include applicable utility rate structures, service-main and customer-charge data, administrative and O&M expenses, depreciation, program implementation costs, equipment performance and installation costs, fuel-rate assumptions, and avoided-cost calculations. Collectively, these factors form the analytical foundation for the measure-level evaluations presented in this Petition and ensure full compliance with the Commission's approved screening methodology.

16. A detailed summary of all assumptions, data sources, and calculation methodologies is provided in Exhibit C, while Exhibit D contains the final technical report from FSEC describing the design, validation, and compilation of the economic assessment tool developed for this filing. In addition, the Companies are also providing Exhibit E, which provides analysis of the bill potential bill impact under three different efficiency scenarios. In addition to the supporting materials described above, the Companies are providing two additional exhibits to further support the Commission's evaluation of the proposed programs. Exhibit E presents a residential ECCR scenario analysis that evaluates potential bill impacts under varying administrative

efficiency assumptions, including the expected benefits associated with program consolidation and the use of existing delivery infrastructure. Exhibit F provides a residential program participation forecast based on a conservative growth assumption, illustrating expected participation trends across the New Construction, Existing Customer Retention, and Electric-to-Gas Replacement programs. Together, these exhibits provide additional context regarding both the potential customer bill impacts and the anticipated scale and trajectory of program participation.

17. The Companies are seeking approval of only those measures that achieve Participant and G-RIM ratios of 1.0 or greater at the proposed incentive levels. These measures demonstrate favorable participant economics and neutral-to-positive impacts to ratepayers, supporting Commission approval.

18. The analytical foundation of each program relies on consistent data models and lifecycle cost comparisons. The Companies have applied standardized economic analyses to demonstrate energy savings, avoided costs, and environmental benefits. For New Construction, the analytics quantify the advantages of gas-integrated design versus electric alternatives and how high-efficiency gas equipment can help prepare builders for the energy stringency increases expected in the 9th edition of the Florida Building Code, Energy Conservation (12/31/26). For Retention, the analytics reflect incremental efficiency gains and long-term savings. For Replacement/Retrofit, the analysis illustrates the economic and environmental payback of switching from electric to gas.

19. The following tables summarize eligible residential measures achieving cost-effectiveness thresholds under both tests using the 2025 Florida Solar Energy Center (FSEC) model. Tables are standardized for readability, with references to workbook data and cost-

effectiveness results provided in **Exhibit A**.

NEW CONSTRUCTION REBATE PROGRAM

Eligible Appliance/Program	Customer Rebate (Allowance)	Participants Test	G-RIM Test
Water Heating – Tankless	\$850	1.57	1.06
Furnace	\$700	1.14	1.08
Cooking Equipment (Range)	\$350	1.09	1.01
Clothes Drying	\$200	1.27	1.01
Water Heating – Tank	\$700	1.17	1.16
ENERGYSTAR WH– Tank	\$750	1.17	1.15

RETROFIT (E2G) REBATE PROGRAM

Eligible Appliance/Program	Customer Rebate (Allowance)	Participants Test	G-RIM Test
Water Heating – Tankless	\$750	1.56	1.09
Furnace	\$725	1.15	1.08
Cooking Equipment (Range)	\$300	1.06	1.06
Clothes Drying	\$200	1.27	1.01
Water Heating – Tank	\$600	1.15	1.19
ENERGYSTAR WH– Tank	\$700	1.17	1.16

RETENTION (G2G) REBATE PROGRAM

Eligible Appliance/Program	Customer Rebate (Allowance)	Participants Test	G-RIM Test
Water Heating – Tankless	\$600	1.65	1.99
Furnace	\$550	1.20	1.98
Cooking Equipment (Range)	\$200	1.08	1.86
Clothes Drying	\$175	1.24	1.71
Water Heating – Tank	\$400	1.19	2.21
ENERGYSTAR WH– Tank	\$450	1.19	2.17

20. Measures that do not pass both screens under the current assumptions (e.g., CNG

Refueling, Pool Heating, Natural Gas Heat Pump) are not proposed for incentive funding at this time. The Companies will continue monitoring market and cost trends and may re-propose such measures when cost-effective. The proposed rebate values reflect current equipment and installation cost data, inflationary adjustments, and adoption elasticities necessary to influence builder and consumer choices.

21. Rebates will be deployed through clear, tiered structures tailored to market segment objectives. New Construction rebates will encourage early gas adoption through partnerships with builders. Retention rebates will reward customers who upgrade to higher-efficiency or ENERGY STAR-rated systems. Replacement/Retrofit rebates will help offset conversion costs to accelerate electric-to-gas adoption. The combined framework balances market expansion with cost-effectiveness, maintaining positive outcomes under both the Participant and G-RIM tests.

22. Administrative and operational (“O&M”) costs are incorporated in the analyses consistent with the methodologies outlined in the NG Cost Data and Assumptions spreadsheets of the economic analysis tool developed by FSEC. For each applicable measure, the NG Cost Data sheet captures utility-specific cost categories including administrative and financial inputs, energy conservation program costs, meter and service main investment, and O&M expenses, with average and weighted-average values automatically linked to the Assumptions sheet for program modeling. These costs were derived directly from the financial data provided by FPUC and Florida City Gas, representing the only updated utility datasets in the 2025 tool. These data include discount rates, depreciation schedules, inflation and escalation factors, and ECCR/DSM administrative overheads, all of which are automatically propagated to the program-level cost-effectiveness analysis. Administrative costs include corporate staffing, contractor support, data

tracking, and annual reporting; O&M costs reflect field verification, record maintenance, and database management required for auditable program delivery.

23. The Companies seek approval of the proposed residential programs, as well as approval to recover the prudently incurred program costs, consistent with Commission practice, including customer incentives, administration, verification, and education/outreach.

24. All expenditures will be tracked using utility cost codes aligned to the NG Cost Data structure, ensuring that every dollar of program spending—administrative, incentive, or outreach—can be tied directly to the approved measure cost inputs. In addition to review through the annual Natural Gas Conservation Clause proceeding, the Companies will maintain auditable records linking actual expenditures to the approved cost categories defined in the Information Template and NG Cost Data sheets, monitor participation and cost variances by program type, and provide annual true-ups and performance summaries for Commission review.

CONCLUSION

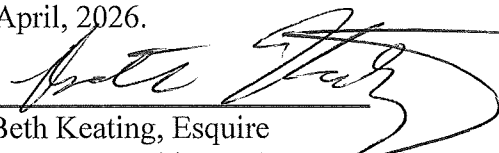
25. FPUC's last comprehensive modification to its residential conservation programs was made in Docket No. 20060415-GU. FCG made a similar filing, which was approved, in Docket No. 20060746-EG. The key components of the three pillar programs were subsequently modified for both companies in Docket No. 20100186-EG. Since that time, market conditions, equipment costs, and efficiency standards have advanced significantly, requiring program realignment ahead of the 9th edition of the Florida Building Code, Energy Conservation, implementation cycle.

26. The proposed updates restore economic signals necessary to influence builder and consumer behavior while remaining fully cost-effective. Furthermore, consolidating FPUC's and FCG's conservation program portfolios ensures consistent eligibility, rebate administration, and outreach materials — improving administrative efficiency and regulatory clarity.

WHEREFORE, Florida Public Utilities Company and Florida City Gas ask that the Commission:

1. Approve the updated and consolidated residential conservation programs, as well as the associated rebate schedules proposed herein;
2. Authorize implementation of the accompanying education, outreach, and analytical components necessary to support effective program delivery;
3. Approve recovery of prudently incurred program costs, including administrative costs, verification costs, and customer incentives, through the Natural Gas Conservation Clause mechanism; and
4. Grant such other or further relief as the Commission deems necessary and appropriate.

RESPECTFULLY submitted this 16th day of April, 2026.



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*Attorneys for Florida Public Utilities
Company and Florida City Gas*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Joint Petition has been furnished by Electronic Mail to the following parties of record this 16th day of April, 2026:

<p>Adria Harper Shaw Stiller Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 aharper@leg.state.fl.us sstiller@leg.state.fl.us</p>	<p>Office of Public Counsel Walter Trierweiler/Charles Rehwinkel/Patricia Christensen/Octavio Ponce/Austin Watrous c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Trierweiler.walt@leg.state.fl.us christensen.patty@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us Ponce.octavio@leg.state.fl.us Watrous.ausin@leg.state.fl.us</p>
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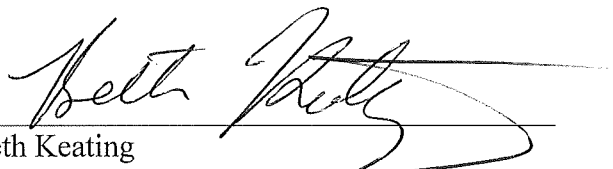

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Exhibit A

Consolidated cost-benefit results by segment, including G-RIM outcomes and other summary metrics referenced in the petition. This Exhibit is the primary roll-up used to communicate where results screen favorably and how outcomes compare across segments.

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Cooking Equipment (1)

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Gas:	Cooking Equipment (1)
Year:	2025
CO2:	0.16 tonnes CO2/year
Allowance:	\$300
Gas Utility:	Average
I. Installed Cost Data	
Equipment	\$919
Installation	\$811
Total Customer Cost	\$1,730
Replacement Installation	\$186
Total Replacement (incl Equip)	\$1,105
Utility Rebate	\$300
II. Operating Data	
Therms Consumed	32
Total Building Therms	625
O&M (excluding energv)	\$18
III. Rates and Charges	
ECCR	\$0.0952
Distribution Charge	\$0.5929
Commodity Charge	\$0.7800
Taxes & Fees	2.50%
Customer Chg	\$18.84
Average Life (years)	15
Appliance Therms /Total Therms	5.12%
EC Program Adm. Cost	\$0.03
IV. New Customer Installation Costs	
Supply Main	\$1,192
Development Main	\$2,700
Service	\$0
Meter	\$698
Total	\$4,590
V. New Customer Admin. Cost \$/month	\$1.11

Elec:	Cooking Equipment (1)
CO2:	0.4 tonnes CO2/year
Rate:	Weighted Average
Bldg:	Residential
VI. Electric Cost Data	
Equipment	\$929
Installation	\$186
Breaker and Wiring Savings	\$35
Total Customer Cost	\$1,150
VII. Energy Conserved Data	
Monthly Demand kW	0.0
Annual kWh	564
O&M (excluding energv)	\$0
VIII. Electric Rates and Charges	
Electric Rate per kW	\$0.00
Electric Rate per kWh	\$0.1493
Electric Fuel rate	\$0.0260
Electric Base rate	\$0.1233
Electric Taxes & Fees	2.59%
Customer Chg	\$10.37
Average Life in Yrs	17

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	B*(C*(12)*D)*E*(1+F)
2025	\$0.1493	564	\$0.00	0.00	2.6%	\$96
2026	\$0.1551	564	\$0.00	0.00	2.6%	\$90
2027	\$0.1611	564	\$0.00	0.00	2.6%	\$93
2028	\$0.1674	564	\$0.00	0.00	2.6%	\$97
2029	\$0.1739	564	\$0.00	0.00	2.6%	\$101
2030	\$0.1806	564	\$0.00	0.00	2.6%	\$104
2031	\$0.1876	564	\$0.00	0.00	2.6%	\$109
2032	\$0.1949	564	\$0.00	0.00	2.6%	\$113
2033	\$0.2025	564	\$0.00	0.00	2.6%	\$117
2034	\$0.2103	564	\$0.00	0.00	2.6%	\$122
2035	\$0.2185	564	\$0.00	0.00	2.6%	\$126
2036	\$0.2270	564	\$0.00	0.00	2.6%	\$131
2037	\$0.2358	564	\$0.00	0.00	2.6%	\$136
2038	\$0.2449	564	\$0.00	0.00	2.6%	\$142
2039	\$0.2544	564	\$0.00	0.00	2.6%	\$147
2040	\$0.2643	564	\$0.00	0.00	2.6%	\$153
2041	\$0.2746	564	\$0.00	0.00	2.6%	\$159
2042	\$0.2852	564	\$0.00	0.00	2.6%	\$165
2043	\$0.2963	564	\$0.00	0.00	2.6%	\$171
2044	\$0.3078	564	\$0.00	0.00	2.6%	\$178

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*(C*(1+D))
2025	\$0.7300	32	2.5%	\$24
2026	\$0.7573	32	2.5%	\$25
2027	\$0.7856	32	2.5%	\$26
2028	\$0.8150	32	2.5%	\$27
2029	\$0.8455	32	2.5%	\$28
2030	\$0.8771	32	2.5%	\$29
2031	\$0.9099	32	2.5%	\$30
2032	\$0.9439	32	2.5%	\$31
2033	\$0.9792	32	2.5%	\$32
2034	\$1.0159	32	2.5%	\$33
2035	\$1.0539	32	2.5%	\$35
2036	\$1.0933	32	2.5%	\$36
2037	\$1.1342	32	2.5%	\$37
2038	\$1.1766	32	2.5%	\$39
2039	\$1.2206	32	2.5%	\$40
2040	\$1.2662	32	2.5%	\$42
2041	\$1.3136	32	2.5%	\$43
2042	\$1.3627	32	2.5%	\$45
2043	\$1.4137	32	2.5%	\$46
2044	\$1.4666	32	2.5%	\$48

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*(C*(1+D))
2025	\$0.6881	32	2.5%	\$23
2026	\$0.7138	32	2.5%	\$23
2027	\$0.7405	32	2.5%	\$24
2028	\$0.7682	32	2.5%	\$25
2029	\$0.7969	32	2.5%	\$26
2030	\$0.8268	32	2.5%	\$27
2031	\$0.8577	32	2.5%	\$28
2032	\$0.8898	32	2.5%	\$29
2033	\$0.9230	32	2.5%	\$30
2034	\$0.9575	32	2.5%	\$31
2035	\$0.9934	32	2.5%	\$33
2036	\$1.0305	32	2.5%	\$34
2037	\$1.0691	32	2.5%	\$35
2038	\$1.1090	32	2.5%	\$36
2039	\$1.1505	32	2.5%	\$38
2040	\$1.1935	32	2.5%	\$39
2041	\$1.2382	32	2.5%	\$41
2042	\$1.2845	32	2.5%	\$42
2043	\$1.3325	32	2.5%	\$44
2044	\$1.3824	32	2.5%	\$45

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	C*(1+E)
2025	\$18.84	\$226.02	5.12%	2.5%	\$12
2026	\$18.84	\$226.02	5.12%	2.5%	\$12
2027	\$18.84	\$226.02	5.12%	2.5%	\$12
2028	\$18.84	\$226.02	5.12%	2.5%	\$12
2029	\$18.84	\$226.02	5.12%	2.5%	\$12
2030	\$18.84	\$226.02	5.12%	2.5%	\$12
2031	\$18.84	\$226.02	5.12%	2.5%	\$12
2032	\$18.84	\$226.02	5.12%	2.5%	\$12
2033	\$18.84	\$226.02	5.12%	2.5%	\$12
2034	\$18.84	\$226.02	5.12%	2.5%	\$12
2035	\$18.84	\$226.02	5.12%	2.5%	\$12
2036	\$18.84	\$226.02	5.12%	2.5%	\$12
2037	\$18.84	\$226.02	5.12%	2.5%	\$12
2038	\$18.84	\$226.02	5.12%	2.5%	\$12
2039	\$18.84	\$226.02	5.12%	2.5%	\$12
2040	\$18.84	\$226.02	5.12%	2.5%	\$12
2041	\$18.84	\$226.02	5.12%	2.5%	\$12
2042	\$18.84	\$226.02	5.12%	2.5%	\$12
2043	\$18.84	\$226.02	5.12%	2.5%	\$12
2044	\$18.84	\$226.02	5.12%	2.5%	\$12

Participants Test - Results

Appliance Type:
Cooking Equipment (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Year	Benefits				Costs							
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance P&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
1	Table 1				7	8	9	10	11	12	13	7 thru 13
2025	\$96	\$300	\$0	\$396	\$919	(\$1,150)	\$811	\$18	\$24	\$25	\$12	\$657
2026	\$90	\$0	\$0	\$90	\$0	\$0	\$0	\$19	\$25	\$23	\$12	\$79
2027	\$93	\$0	\$0	\$93	\$0	\$0	\$0	\$20	\$26	\$24	\$12	\$82
2028	\$97	\$0	\$0	\$97	\$0	\$0	\$0	\$21	\$27	\$25	\$12	\$85
2029	\$101	\$0	\$0	\$101	\$0	\$0	\$0	\$22	\$28	\$26	\$12	\$88
2030	\$104	\$0	\$0	\$104	\$0	\$0	\$0	\$23	\$29	\$27	\$12	\$91
2031	\$109	\$0	\$0	\$109	\$0	\$0	\$0	\$24	\$30	\$28	\$12	\$94
2032	\$113	\$0	\$0	\$113	\$0	\$0	\$0	\$25	\$31	\$29	\$12	\$97
2033	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$26	\$32	\$30	\$12	\$100
2034	\$122	\$0	\$0	\$122	\$0	\$0	\$0	\$27	\$33	\$31	\$12	\$104
2035	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$28	\$35	\$33	\$12	\$107
2036	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$30	\$36	\$34	\$12	\$111
2037	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$31	\$37	\$35	\$12	\$115
2038	\$142	\$0	\$0	\$142	\$0	\$0	\$0	\$32	\$39	\$36	\$12	\$119
2039	\$147	\$0	\$0	\$147	\$0	\$0	\$0	\$34	\$40	\$38	\$12	\$123
2040	\$153	\$0	\$0	\$153	\$1,761	(\$2,136)	\$356	\$35	\$42	\$39	\$12	\$109
2041	\$159	\$0	\$0	\$159	\$0	\$0	\$0	\$37	\$43	\$41	\$12	\$132
2042	\$165	\$300	\$0	\$465	\$0	\$0	\$0	\$39	\$45	\$42	\$12	\$137
2043	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$40	\$46	\$44	\$12	\$142
2044	\$178	\$0	\$0	\$178	\$0	\$0	\$0	\$42	\$48	\$45	\$12	\$147

Present Value of Benefits **\$2,087**

Present Value of Costs **\$1,975**

Benefit/Cost Ratio 1.06

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type Cooking Equipment (1)	Utility Rate - Weighted Average Building Type - Residential
--	---

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1

Revenue - Energy Charge

Year	Therms	Base Rate	Total Charge
2025	32	\$0.6881	\$22
2026	32	\$0.7138	\$23
2027	32	\$0.7405	\$24
2028	32	\$0.7682	\$25
2029	32	\$0.7969	\$26
2030	32	\$0.8268	\$26
2031	32	\$0.8577	\$27
2032	32	\$0.8898	\$28
2033	32	\$0.9230	\$30
2034	32	\$0.9575	\$31
2035	32	\$0.9934	\$32
2036	32	\$1.0305	\$33
2037	32	\$1.0691	\$34
2038	32	\$1.1090	\$35
2039	32	\$1.1505	\$37
2040	32	\$1.1935	\$38
2041	32	\$1.2382	\$40
2042	32	\$1.2845	\$41
2043	32	\$1.3325	\$43
2044	32	\$1.3824	\$44

Table 1a

Revenue - Cost of Gas

Year	Therms	Fuel Rate	Total Charge
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

RIM Test - Results

Appliance Type Cooking Equipment (1)	Gas Utility Rate - Average Elec Utility Rate - Weighted Average Building Type - Residential
--	--

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investme nt Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
2025	\$22	\$23	\$12	\$57	\$23	\$16	\$2	\$300.03
2026	\$23	\$24	\$12	\$59	\$24	\$16	\$2	\$300.03
2027	\$24	\$25	\$12	\$60	\$25	\$15	\$2	\$300.03
2028	\$25	\$26	\$12	\$62	\$26	\$15	\$2	\$300.03
2029	\$26	\$27	\$12	\$64	\$27	\$15	\$2	\$300.03
2030	\$26	\$28	\$12	\$66	\$28	\$14	\$2	\$300.03
2031	\$27	\$29	\$12	\$68	\$29	\$14	\$2	\$300.03
2032	\$28	\$30	\$12	\$70	\$30	\$13	\$2	\$300.03
2033	\$30	\$31	\$12	\$72	\$31	\$13	\$2	\$300.03
2034	\$31	\$33	\$12	\$75	\$33	\$13	\$2	\$300.03
2035	\$32	\$34	\$12	\$77	\$34	\$12	\$3	\$300.03
2036	\$33	\$35	\$12	\$80	\$35	\$12	\$3	\$300.03
2037	\$34	\$36	\$12	\$82	\$36	\$12	\$3	\$300.03
2038	\$35	\$38	\$12	\$85	\$38	\$11	\$3	\$300.03
2039	\$37	\$39	\$12	\$87	\$39	\$11	\$3	\$300.03
2040	\$38	\$41	\$12	\$90	\$41	\$11	\$3	\$300.03
2041	\$40	\$42	\$12	\$93	\$42	\$11	\$3	\$300.03
2042	\$41	\$44	\$12	\$96	\$44	\$10	\$3	\$300.03
2043	\$43	\$45	\$12	\$99	\$45	\$10	\$4	\$300.03
2044	\$44	\$47	\$12	\$103	\$47	\$10	\$4	\$300.03

Present Value of Benefits	\$1,011	Present Value of Costs	\$953
Benefit/Cost Ratio	1.06		

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type Cooking Equipment (1)	Utility Rate - Weighted Average Building Type - Large Commercial Hospitality
--	--

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Table 2

Revenue - Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual Customer Charge
2025	\$18.84	\$226.02	5.12%	\$12
2026	\$18.84	\$226.02	5.12%	\$12
2027	\$18.84	\$226.02	5.12%	\$12
2028	\$18.84	\$226.02	5.12%	\$12
2029	\$18.84	\$226.02	5.12%	\$12
2030	\$18.84	\$226.02	5.12%	\$12
2031	\$18.84	\$226.02	5.12%	\$12
2032	\$18.84	\$226.02	5.12%	\$12
2033	\$18.84	\$226.02	5.12%	\$12
2034	\$18.84	\$226.02	5.12%	\$12
2035	\$18.84	\$226.02	5.12%	\$12
2036	\$18.84	\$226.02	5.12%	\$12
2037	\$18.84	\$226.02	5.12%	\$12
2038	\$18.84	\$226.02	5.12%	\$12
2039	\$18.84	\$226.02	5.12%	\$12
2040	\$18.84	\$226.02	5.12%	\$12
2041	\$18.84	\$226.02	5.12%	\$12
2042	\$18.84	\$226.02	5.12%	\$12
2043	\$18.84	\$226.02	5.12%	\$12
2044	\$18.84	\$226.02	5.12%	\$12

Table 3

Gas Costs

Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type Cooking Equipment (1)	Utility Rate - Weighted Average Building Type - Large Commercial Hospitality
--	--

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Table 4

Investment Carrying Costs

Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$1,192	\$2,700	\$0	\$698	\$4,590	6.87%	5.12%	\$16
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	5.12%	\$16
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	5.12%	\$15
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	5.12%	\$15
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	5.12%	\$15
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	5.12%	\$14
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	5.12%	\$14
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	5.12%	\$13
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	5.12%	\$13
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	5.12%	\$13
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	5.12%	\$12
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	5.12%	\$12
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	5.12%	\$12
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	5.12%	\$11
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	5.12%	\$11
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	5.12%	\$11
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	5.12%	\$11
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	5.12%	\$10
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	5.12%	\$10
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	5.12%	\$10

Table 5

Incremental Customer Costs

Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Annual Adm. Cost	Annual O&M Cost	Ratio O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$1.11	\$13	5.12%	\$0.67	\$18.45	\$1	\$2
2026	\$1.16	\$14	5.12%	\$0.72	\$19.27	\$1	\$2
2027	\$1.21	\$15	5.12%	\$0.77	\$20.12	\$1	\$2
2028	\$1.26	\$16	5.12%	\$0.77	\$21.01	\$1	\$2
2029	\$1.32	\$16	5.12%	\$0.82	\$21.94	\$1	\$2
2030	\$1.38	\$17	5.12%	\$0.87	\$22.92	\$1	\$2
2031	\$1.44	\$17	5.12%	\$0.87	\$23.93	\$1	\$2
2032	\$1.50	\$18	5.12%	\$0.92	\$24.99	\$1	\$2
2033	\$1.57	\$19	5.12%	\$0.97	\$26.10	\$1	\$2
2034	\$1.64	\$20	5.12%	\$1.02	\$27.25	\$1	\$2
2035	\$1.71	\$21	5.12%	\$1.08	\$28.46	\$1	\$3
2036	\$1.79	\$21	5.12%	\$1.08	\$29.72	\$2	\$3
2037	\$1.87	\$22	5.12%	\$1.13	\$31.04	\$2	\$3
2038	\$1.95	\$23	5.12%	\$1.18	\$32.41	\$2	\$3
2039	\$2.04	\$24	5.12%	\$1.23	\$33.85	\$2	\$3
2040	\$2.13	\$26	5.12%	\$1.33	\$35.35	\$2	\$3
2041	\$2.22	\$27	5.12%	\$1.38	\$36.91	\$2	\$3
2042	\$2.32	\$28	5.12%	\$1.43	\$38.55	\$2	\$3
2043	\$2.42	\$29	5.12%	\$1.48	\$40.26	\$2	\$4
2044	\$2.53	\$30	5.12%	\$1.54	\$42.04	\$2	\$4

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Gas:	Clothes Drying (1)	Elec:	Clothes Drying (1)
Year:	2025	CO2:	0.56 tonnes CO2/year
CO2:	0.16 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$200	Bldg:	Residential
Gas Utility:	Average		
I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$799	Equipment	\$829
Installation	\$1,260	Installation	\$710
Total Customer Cost	\$2,059	Breaker and Wiring Savings	\$35
		Total Customer Cost	\$1,374
Replacement Installation	\$710		
Total Replacement (incl Equip)	\$1,509		
Utility Rebate	\$200		
II. Operating Data		VII. Energy Conserved Data	
Therms Consumed	32	Monthly Demand kW	0.0
Total Building Therms	325	Annual kWh	792
O&M (excluding energy)	\$0	O&M (excluding energy)	\$0
III. Rates and Charges		VIII. Electric Rates and Charges	
ECCR	\$0.992	Electric Rate per kW	\$0.00
Distribution Charge	\$0.929	Electric Rate per kWh	\$0.1493
Commodity Charge	\$0.7300	Electric Fuel rate	\$0.0260
Taxes & Fees	2.50%	Electric Base rate	\$0.1233
Customer Chg	\$18.04	Electric Taxes & Fees	2.99%
Average Life (years)	18	Customer Chg	\$10.37
Appliance Therms /Total Therms	9.85%	Average Life in Yrs	18
EC Program Adm. Cost	\$0.03		
IV. New Customer Installation Costs			
Supply Main	\$1,192		
Development Main	\$2,700		
Service	\$0		
Meter	\$698		
Total	\$4,590		
V. New Customer Admin. Cost \$/month	\$1.11		

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Clothes Drying (1)

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW Demand kW	Monthly Demand kW	Tax Rate	Electric Cost	(B)*(C)+(D)*(E)+(F)
A	B	C	D	E	F		
2025	\$0.1493	792	\$0.00	0.00	2.6%	\$121	
2026	\$0.1551	792	\$0.00	0.00	2.6%	\$126	
2027	\$0.1611	792	\$0.00	0.00	2.6%	\$131	
2028	\$0.1674	792	\$0.00	0.00	2.6%	\$136	
2029	\$0.1739	792	\$0.00	0.00	2.6%	\$141	
2030	\$0.1806	792	\$0.00	0.00	2.6%	\$147	
2031	\$0.1876	792	\$0.00	0.00	2.6%	\$153	
2032	\$0.1949	792	\$0.00	0.00	2.6%	\$158	
2033	\$0.2025	792	\$0.00	0.00	2.6%	\$165	
2034	\$0.2103	792	\$0.00	0.00	2.6%	\$171	
2035	\$0.2185	792	\$0.00	0.00	2.6%	\$178	
2036	\$0.2270	792	\$0.00	0.00	2.6%	\$185	
2037	\$0.2358	792	\$0.00	0.00	2.6%	\$192	
2038	\$0.2449	792	\$0.00	0.00	2.6%	\$199	
2039	\$0.2544	792	\$0.00	0.00	2.6%	\$207	
2040	\$0.2643	792	\$0.00	0.00	2.6%	\$215	
2041	\$0.2746	792	\$0.00	0.00	2.6%	\$223	
2042	\$0.2852	792	\$0.00	0.00	2.6%	\$232	
2043	\$0.2963	792	\$0.00	0.00	2.6%	\$241	
2044	\$0.3078	792	\$0.00	0.00	2.6%	\$250	

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost	B*(C)+(1)*D
A	B	C	D		
2025	\$0.7300	32	2.5%	\$24	
2026	\$0.7573	32	2.5%	\$26	
2027	\$0.7856	32	2.5%	\$26	
2028	\$0.8150	32	2.5%	\$27	
2029	\$0.8455	32	2.5%	\$28	
2030	\$0.8771	32	2.5%	\$29	
2031	\$0.9099	32	2.5%	\$30	
2032	\$0.9439	32	2.5%	\$31	
2033	\$0.9792	32	2.5%	\$32	
2034	\$1.0159	32	2.5%	\$33	
2035	\$1.0539	32	2.5%	\$35	
2036	\$1.0933	32	2.5%	\$36	
2037	\$1.1342	32	2.5%	\$37	
2038	\$1.1766	32	2.5%	\$39	
2039	\$1.2206	32	2.5%	\$40	
2040	\$1.2662	32	2.5%	\$42	
2041	\$1.3136	32	2.5%	\$43	
2042	\$1.3627	32	2.5%	\$45	
2043	\$1.4137	32	2.5%	\$46	
2044	\$1.4666	32	2.5%	\$48	

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost	B*(C)+(1)*D
A	B	C	D		
2025	\$0.6881	32	2.5%	\$23	
2026	\$0.7136	32	2.5%	\$23	
2027	\$0.7405	32	2.5%	\$24	
2028	\$0.7682	32	2.5%	\$25	
2029	\$0.7969	32	2.5%	\$26	
2030	\$0.8266	32	2.5%	\$27	
2031	\$0.8577	32	2.5%	\$28	
2032	\$0.8898	32	2.5%	\$29	
2033	\$0.9230	32	2.5%	\$30	
2034	\$0.9575	32	2.5%	\$31	
2035	\$0.9934	32	2.5%	\$33	
2036	\$1.0305	32	2.5%	\$34	
2037	\$1.0691	32	2.5%	\$35	
2038	\$1.1090	32	2.5%	\$36	
2039	\$1.1505	32	2.5%	\$38	
2040	\$1.1935	32	2.5%	\$39	
2041	\$1.2382	32	2.5%	\$41	
2042	\$1.2845	32	2.5%	\$42	
2043	\$1.3325	32	2.5%	\$44	
2044	\$1.3824	32	2.5%	\$45	

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge	C*(D)/(1+E)
A	B	C	D	E		
2025	\$18.84	\$226.02	9.85%	2.5%	\$23	
2026	\$18.84	\$226.02	9.85%	2.5%	\$23	
2027	\$18.84	\$226.02	9.85%	2.5%	\$23	
2028	\$18.84	\$226.02	9.85%	2.5%	\$23	
2029	\$18.84	\$226.02	9.85%	2.5%	\$23	
2030	\$18.84	\$226.02	9.85%	2.5%	\$23	
2031	\$18.84	\$226.02	9.85%	2.5%	\$23	
2032	\$18.84	\$226.02	9.85%	2.5%	\$23	
2033	\$18.84	\$226.02	9.85%	2.5%	\$23	
2034	\$18.84	\$226.02	9.85%	2.5%	\$23	
2035	\$18.84	\$226.02	9.85%	2.5%	\$23	
2036	\$18.84	\$226.02	9.85%	2.5%	\$23	
2037	\$18.84	\$226.02	9.85%	2.5%	\$23	
2038	\$18.84	\$226.02	9.85%	2.5%	\$23	
2039	\$18.84	\$226.02	9.85%	2.5%	\$23	
2040	\$18.84	\$226.02	9.85%	2.5%	\$23	
2041	\$18.84	\$226.02	9.85%	2.5%	\$23	
2042	\$18.84	\$226.02	9.85%	2.5%	\$23	
2043	\$18.84	\$226.02	9.85%	2.5%	\$23	
2044	\$18.84	\$226.02	9.85%	2.5%	\$23	

Participants Test - Results

Appliance Type:
Clothes Drying (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Year	Benefits					Costs						
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance (A.M.)	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation O & M	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
Table 1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
2025	\$121	\$200	\$0	\$321	\$799	(\$1,374)	\$1,260	\$0	\$24	\$23	\$23	\$754
2026	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$0	\$25	\$23	\$23	\$71
2027	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$0	\$26	\$24	\$23	\$73
2028	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$0	\$27	\$25	\$23	\$75
2029	\$141	\$0	\$0	\$141	\$0	\$0	\$0	\$0	\$28	\$26	\$23	\$77
2030	\$147	\$0	\$0	\$147	\$0	\$0	\$0	\$0	\$29	\$27	\$23	\$79
2031	\$153	\$0	\$0	\$153	\$0	\$0	\$0	\$0	\$30	\$28	\$23	\$81
2032	\$158	\$0	\$0	\$158	\$0	\$0	\$0	\$0	\$31	\$29	\$23	\$83
2033	\$165	\$0	\$0	\$165	\$0	\$0	\$0	\$0	\$32	\$30	\$23	\$85
2034	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$33	\$31	\$23	\$88
2035	\$178	\$0	\$0	\$178	\$0	\$0	\$0	\$0	\$35	\$33	\$23	\$90
2036	\$185	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$36	\$34	\$23	\$92
2037	\$192	\$0	\$0	\$192	\$0	\$0	\$0	\$0	\$37	\$35	\$23	\$95
2038	\$199	\$0	\$0	\$199	\$0	\$0	\$0	\$0	\$39	\$36	\$23	\$98
2039	\$207	\$0	\$0	\$207	\$0	\$0	\$0	\$0	\$40	\$38	\$23	\$101
2040	\$215	\$0	\$0	\$215	\$0	\$0	\$0	\$0	\$42	\$39	\$23	\$103
2041	\$223	\$0	\$0	\$223	\$0	\$0	\$0	\$0	\$43	\$41	\$23	\$107
2042	\$232	\$0	\$0	\$232	\$0	\$0	\$0	\$0	\$45	\$42	\$23	\$110
2043	\$241	\$200	\$0	\$441	\$1,743	(\$2,922)	\$1,549	\$0	\$46	\$44	\$23	\$484
2044	\$250	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$46	\$45	\$23	\$116

Present Value of Benefits: \$2,602

Present Value of Costs: \$2,041

Benefit/Cost Ratio: 1.27

RIM Test - Results

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type Utility Rate - Weighted Average
Clothes Drying (1) Building Type - Residential

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1 Revenue - Energy Charge				Table 1a Revenue - Cost of Gas			
Year	Therms	Base Rate	2*3 Total Charge	Year	Therms	Fuel Rate	2*3 Total Charge
2025	32	\$0.6881	\$22	2025	32	\$0.7300	\$23
2026	32	\$0.7138	\$23	2026	32	\$0.7573	\$24
2027	32	\$0.7405	\$24	2027	32	\$0.7856	\$25
2028	32	\$0.7682	\$25	2028	32	\$0.8150	\$26
2029	32	\$0.7969	\$26	2029	32	\$0.8455	\$27
2030	32	\$0.8268	\$26	2030	32	\$0.8771	\$28
2031	32	\$0.8577	\$27	2031	32	\$0.9099	\$29
2032	32	\$0.8888	\$28	2032	32	\$0.9439	\$30
2033	32	\$0.9200	\$30	2033	32	\$0.9792	\$31
2034	32	\$0.9575	\$31	2034	32	\$1.0159	\$33
2035	32	\$0.9934	\$32	2035	32	\$1.0539	\$34
2036	32	\$1.0305	\$33	2036	32	\$1.0933	\$35
2037	32	\$1.0691	\$34	2037	32	\$1.1342	\$36
2038	32	\$1.1090	\$35	2038	32	\$1.1766	\$38
2039	32	\$1.1505	\$37	2039	32	\$1.2206	\$39
2040	32	\$1.1935	\$38	2040	32	\$1.2662	\$41
2041	32	\$1.2382	\$40	2041	32	\$1.3136	\$42
2042	32	\$1.2845	\$41	2042	32	\$1.3627	\$44
2043	32	\$1.3325	\$43	2043	32	\$1.4137	\$45
2044	32	\$1.3824	\$44	2044	32	\$1.4666	\$47

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
1	2	3	4	2 thru 4	6	7	8	8 thru 9
2025	\$22	\$23	\$22	\$68	\$23	\$31	\$3	\$200.03
2026	\$23	\$24	\$22	\$69	\$24	\$30	\$3	\$58
2027	\$24	\$25	\$22	\$71	\$25	\$29	\$3	\$58
2028	\$25	\$26	\$22	\$73	\$26	\$29	\$4	\$58
2029	\$26	\$27	\$22	\$75	\$27	\$28	\$4	\$59
2030	\$26	\$28	\$22	\$77	\$28	\$27	\$4	\$59
2031	\$27	\$29	\$22	\$79	\$29	\$27	\$4	\$60
2032	\$28	\$30	\$22	\$81	\$30	\$26	\$4	\$60
2033	\$30	\$31	\$22	\$83	\$31	\$25	\$4	\$61
2034	\$31	\$33	\$22	\$85	\$33	\$25	\$5	\$62
2035	\$32	\$34	\$22	\$88	\$34	\$24	\$5	\$63
2036	\$33	\$35	\$22	\$90	\$35	\$23	\$5	\$63
2037	\$34	\$36	\$22	\$93	\$36	\$23	\$5	\$64
2038	\$35	\$38	\$22	\$95	\$38	\$22	\$5	\$65
2039	\$37	\$39	\$22	\$98	\$39	\$22	\$6	\$66
2040	\$38	\$41	\$22	\$101	\$41	\$21	\$6	\$68
2041	\$40	\$42	\$22	\$104	\$42	\$20	\$6	\$69
2042	\$41	\$44	\$22	\$107	\$44	\$20	\$7	\$70
2043	\$43	\$45	\$22	\$110	\$45	\$19	\$7	\$72
2044	\$44	\$47	\$22	\$113	\$47	\$19	\$7	\$73

Present Value of Benefits: **\$1,157** Present Value of Costs: **\$1,141**

Benefit/Cost Ratio: **1.01**

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type Utility Rate - Weighted Average
Clothes Drying (1) Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Table 2 Revenue - Customer Charge					Table 3 Gas Costs			
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual Customer Charge	Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	\$18.84	\$226.02	9.85%	\$22	2025	32	\$0.7300	\$23
2026	\$18.84	\$226.02	9.85%	\$22	2026	32	\$0.7573	\$24
2027	\$18.84	\$226.02	9.85%	\$22	2027	32	\$0.7856	\$25
2028	\$18.84	\$226.02	9.85%	\$22	2028	32	\$0.8150	\$26
2029	\$18.84	\$226.02	9.85%	\$22	2029	32	\$0.8455	\$27
2030	\$18.84	\$226.02	9.85%	\$22	2030	32	\$0.8771	\$28
2031	\$18.84	\$226.02	9.85%	\$22	2031	32	\$0.9099	\$29
2032	\$18.84	\$226.02	9.85%	\$22	2032	32	\$0.9439	\$30
2033	\$18.84	\$226.02	9.85%	\$22	2033	32	\$0.9792	\$31
2034	\$18.84	\$226.02	9.85%	\$22	2034	32	\$1.0159	\$33
2035	\$18.84	\$226.02	9.85%	\$22	2035	32	\$1.0539	\$34
2036	\$18.84	\$226.02	9.85%	\$22	2036	32	\$1.0933	\$35
2037	\$18.84	\$226.02	9.85%	\$22	2037	32	\$1.1342	\$36
2038	\$18.84	\$226.02	9.85%	\$22	2038	32	\$1.1766	\$38
2039	\$18.84	\$226.02	9.85%	\$22	2039	32	\$1.2206	\$39
2040	\$18.84	\$226.02	9.85%	\$22	2040	32	\$1.2662	\$41
2041	\$18.84	\$226.02	9.85%	\$22	2041	32	\$1.3136	\$42
2042	\$18.84	\$226.02	9.85%	\$22	2042	32	\$1.3627	\$44
2043	\$18.84	\$226.02	9.85%	\$22	2043	32	\$1.4137	\$45
2044	\$18.84	\$226.02	9.85%	\$22	2044	32	\$1.4666	\$47

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type Utility Rate - Weighted Average
Clothes Drying (1) Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Table 4 Investment Carrying Costs								
Year	Supply Main	Development	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$1,192	\$2,700	\$0	\$698	\$4,590	6.87%	9.85%	\$31
2026	\$1,165	\$2,640	\$0	\$666	\$4,451	6.87%	9.85%	\$30
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	9.85%	\$29
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	9.85%	\$29
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	9.85%	\$28
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	9.85%	\$27
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	9.85%	\$27
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	9.85%	\$26
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	9.85%	\$25
2034	\$973	\$2,206	\$0	\$446	\$3,626	6.87%	9.85%	\$25
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	9.85%	\$24
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	9.85%	\$23
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	9.85%	\$23
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	9.85%	\$22
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	9.85%	\$22
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	9.85%	\$21
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	9.85%	\$20
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	9.85%	\$20
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	9.85%	\$19
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	9.85%	\$19

Table 5 Incremental Customer Costs							
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Ratio Annual Adm. Cost to O&M Cost	Annual O&M Cost	Ratio Annual Adm. Cost to O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$1.11	\$13	9.85%	\$1.28	\$18.45	\$2	\$3
2026	\$1.16	\$14	9.85%	\$1.38	\$19.27	\$2	\$3
2027	\$1.21	\$15	9.85%	\$1.48	\$20.12	\$2	\$3
2028	\$1.26	\$15	9.85%	\$1.48	\$21.01	\$2	\$4
2029	\$1.32	\$16	9.85%	\$1.58	\$21.94	\$2	\$4
2030	\$1.38	\$17	9.85%	\$1.67	\$22.92	\$2	\$4
2031	\$1.44	\$17	9.85%	\$1.67	\$23.93	\$2	\$4
2032	\$1.50	\$18	9.85%	\$1.77	\$24.99	\$2	\$4
2033	\$1.57	\$19	9.85%	\$1.87	\$26.10	\$3	\$4
2034	\$1.64	\$20	9.85%	\$1.97	\$27.25	\$3	\$5
2035	\$1.71	\$21	9.85%	\$2.07	\$28.46	\$3	\$5
2036	\$1.79	\$21	9.85%	\$2.07	\$29.72	\$3	\$5
2037	\$1.87	\$22	9.85%	\$2.17	\$31.04	\$3	\$5
2038	\$1.95	\$23	9.85%	\$2.26	\$32.41	\$3	\$5
2039	\$2.04	\$24	9.85%	\$2.36	\$33.85	\$3	\$6
2040	\$2.13	\$25	9.85%	\$2.56	\$35.35	\$3	\$6
2041	\$2.22	\$27	9.85%	\$2.66	\$36.91	\$4	\$6
2042	\$2.32	\$28	9.85%	\$2.76	\$38.55	\$4	\$7
2043	\$2.42	\$29	9.85%	\$2.86	\$40.26	\$4	\$7
2044	\$2.53	\$30	9.85%	\$2.95	\$42.04	\$4	\$7

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Gas:	Furnace (1)	Elec:	Furnace (1)
Year:	2025	CO2:	1.36 tonnes CO2/year
CO2:	0.54 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$725	Bldg:	Residential
Gas Utility:	Average		
I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$1,200	Equipment	\$950
Installation	\$2,102	Installation	\$1,382
Total Customer Cost	\$3,302	Breaker and Wiring Savings	\$25
		Total Customer Cost	\$2,367
Replacement Installation	\$1,392		
Total Replacement (incl Equip)	\$2,592		
Utility Rebate	\$725		
II. Operating Data		VII. Energy Conserved Data	
Therms Consumed	189	Monthly Demand kW	1.3
Total Building Therms	294	Annual kWh	1,905
O&M (excluding energy)	\$18	O&M (excluding energy)	\$0
III. Rates and Charges		VIII. Electric Rates and Charges	
EC2R	\$0.0952	Electric Rate per kW	\$0.00
Distribution Charge	\$0.5929	Electric Rate per kWh	\$0.1493
Commodity Charge	\$0.7300	Electric Fuel rate	\$0.0260
Taxes & Fees	2.59%	Electric Base rate	\$0.1233
Customer Chg	\$18.84	Electric Taxes & Fees	2.59%
Average Life (years)	22	Customer Chg	\$10.37
Appliance Therms /Total Therms	37.1%	Average Life in Yrs	23
EC Program Adm. Cost	\$0.03		
IV. New Customer Installation Costs			
Supply Main	\$1,192		
Development Main	\$2,700		
Service	\$0		
Meter	\$668		
Total	\$4,560		
V. New Customer Admin. Cost Strength			
	\$1.11		

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Furnace (1)

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand KW	Tax Rate	Electric Cost
A	B	C	D	E	F	B*(C+12*D)*F *(1+T)
2025	\$0.1493	1,905	\$0.00	1.30	2.6%	\$292
2026	\$0.1551	1,905	\$0.00	1.30	2.6%	\$303
2027	\$0.1611	1,905	\$0.00	1.30	2.6%	\$315
2028	\$0.1674	1,905	\$0.00	1.30	2.6%	\$327
2029	\$0.1739	1,905	\$0.00	1.30	2.6%	\$340
2030	\$0.1806	1,905	\$0.00	1.30	2.6%	\$353
2031	\$0.1876	1,905	\$0.00	1.30	2.6%	\$367
2032	\$0.1949	1,905	\$0.00	1.30	2.6%	\$381
2033	\$0.2025	1,905	\$0.00	1.30	2.6%	\$396
2034	\$0.2103	1,905	\$0.00	1.30	2.6%	\$411
2035	\$0.2185	1,905	\$0.00	1.30	2.6%	\$427
2036	\$0.2270	1,905	\$0.00	1.30	2.6%	\$444
2037	\$0.2358	1,905	\$0.00	1.30	2.6%	\$461
2038	\$0.2449	1,905	\$0.00	1.30	2.6%	\$479
2039	\$0.2544	1,905	\$0.00	1.30	2.6%	\$497
2040	\$0.2643	1,905	\$0.00	1.30	2.6%	\$517
2041	\$0.2746	1,905	\$0.00	1.30	2.6%	\$537
2042	\$0.2852	1,905	\$0.00	1.30	2.6%	\$557
2043	\$0.2963	1,905	\$0.00	1.30	2.6%	\$579
2044	\$0.3078	1,905	\$0.00	1.30	2.6%	\$602

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*(C*(1+D))
2025	\$0.7300	109	2.5%	\$82
2026	\$0.7573	109	2.5%	\$85
2027	\$0.7856	109	2.5%	\$88
2028	\$0.8150	109	2.5%	\$91
2029	\$0.8455	109	2.5%	\$94
2030	\$0.8771	109	2.5%	\$98
2031	\$0.9099	109	2.5%	\$102
2032	\$0.9439	109	2.5%	\$105
2033	\$0.9792	109	2.5%	\$109
2034	\$1.0159	109	2.5%	\$113
2035	\$1.0539	109	2.5%	\$118
2036	\$1.0933	109	2.5%	\$122
2037	\$1.1342	109	2.5%	\$127
2038	\$1.1766	109	2.5%	\$131
2039	\$1.2206	109	2.5%	\$136
2040	\$1.2662	109	2.5%	\$141
2041	\$1.3136	109	2.5%	\$147
2042	\$1.3627	109	2.5%	\$152
2043	\$1.4137	109	2.5%	\$158
2044	\$1.4666	109	2.5%	\$164

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*(C*(1+D))
2025	\$0.6881	109	2.5%	\$77
2026	\$0.7138	109	2.5%	\$80
2027	\$0.7405	109	2.5%	\$83
2028	\$0.7682	109	2.5%	\$86
2029	\$0.7969	109	2.5%	\$89
2030	\$0.8268	109	2.5%	\$92
2031	\$0.8577	109	2.5%	\$96
2032	\$0.8898	109	2.5%	\$99
2033	\$0.9230	109	2.5%	\$103
2034	\$0.9575	109	2.5%	\$107
2035	\$0.9934	109	2.5%	\$111
2036	\$1.0305	109	2.5%	\$115
2037	\$1.0691	109	2.5%	\$119
2038	\$1.1090	109	2.5%	\$124
2039	\$1.1505	109	2.5%	\$129
2040	\$1.1935	109	2.5%	\$133
2041	\$1.2382	109	2.5%	\$138
2042	\$1.2845	109	2.5%	\$144
2043	\$1.3325	109	2.5%	\$149
2044	\$1.3824	109	2.5%	\$154

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	C*(D*(1+E))
2025	\$18.84	\$226.02	37.07%	2.5%	\$86
2026	\$18.84	\$226.02	37.07%	2.5%	\$86
2027	\$18.84	\$226.02	37.07%	2.5%	\$86
2028	\$18.84	\$226.02	37.07%	2.5%	\$86
2029	\$18.84	\$226.02	37.07%	2.5%	\$86
2030	\$18.84	\$226.02	37.07%	2.5%	\$86
2031	\$18.84	\$226.02	37.07%	2.5%	\$86
2032	\$18.84	\$226.02	37.07%	2.5%	\$86
2033	\$18.84	\$226.02	37.07%	2.5%	\$86
2034	\$18.84	\$226.02	37.07%	2.5%	\$86
2035	\$18.84	\$226.02	37.07%	2.5%	\$86
2036	\$18.84	\$226.02	37.07%	2.5%	\$86
2037	\$18.84	\$226.02	37.07%	2.5%	\$86
2038	\$18.84	\$226.02	37.07%	2.5%	\$86
2039	\$18.84	\$226.02	37.07%	2.5%	\$86
2040	\$18.84	\$226.02	37.07%	2.5%	\$86
2041	\$18.84	\$226.02	37.07%	2.5%	\$86
2042	\$18.84	\$226.02	37.07%	2.5%	\$86
2043	\$18.84	\$226.02	37.07%	2.5%	\$86
2044	\$18.84	\$226.02	37.07%	2.5%	\$86

Participants Test - Results

Appliance Type:
Furnace (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Year	Benefits				Costs									
	Avoided Electric KWH/KW Post	Gas Rebate	Avoided Electric Appliance nEM	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Post	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS		
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13		
2025	\$292	\$725	\$0	\$1,017	\$1,200	(\$2,367)	\$18	\$92	\$77	\$86	\$118	\$1,198		
2026	\$303	\$0	\$0	\$303	\$0	\$0	\$19	\$85	\$80	\$86	\$270			
2027	\$315	\$0	\$0	\$315	\$0	\$0	\$20	\$88	\$83	\$86	\$277			
2028	\$327	\$0	\$0	\$327	\$0	\$0	\$21	\$91	\$86	\$86	\$284			
2029	\$340	\$0	\$0	\$340	\$0	\$0	\$22	\$94	\$89	\$86	\$291			
2030	\$353	\$0	\$0	\$353	\$0	\$0	\$23	\$98	\$92	\$86	\$299			
2031	\$367	\$0	\$0	\$367	\$0	\$0	\$24	\$102	\$96	\$86	\$307			
2032	\$381	\$0	\$0	\$381	\$0	\$0	\$25	\$105	\$99	\$86	\$316			
2033	\$396	\$0	\$0	\$396	\$0	\$0	\$26	\$109	\$103	\$86	\$325			
2034	\$411	\$0	\$0	\$411	\$0	\$0	\$27	\$113	\$107	\$86	\$334			
2035	\$427	\$0	\$0	\$427	\$0	\$0	\$28	\$118	\$111	\$86	\$343			
2036	\$444	\$0	\$0	\$444	\$0	\$0	\$30	\$122	\$115	\$86	\$353			
2037	\$461	\$0	\$0	\$461	\$0	\$0	\$31	\$127	\$119	\$86	\$363			
2038	\$479	\$0	\$0	\$479	\$0	\$0	\$32	\$131	\$124	\$86	\$374			
2039	\$497	\$0	\$0	\$497	\$0	\$0	\$34	\$136	\$129	\$86	\$385			
2040	\$517	\$0	\$0	\$517	\$0	\$0	\$35	\$141	\$133	\$86	\$396			
2041	\$537	\$0	\$0	\$537	\$0	\$0	\$37	\$147	\$138	\$86	\$408			
2042	\$557	\$0	\$0	\$557	\$0	\$0	\$39	\$152	\$144	\$86	\$420			
2043	\$579	\$0	\$0	\$579	\$0	\$0	\$40	\$158	\$149	\$86	\$433			
2044	\$602	\$0	\$0	\$602	\$0	\$0	\$42	\$164	\$154	\$86	\$446			

Present Value of Benefits \$6,279

Present Value of Costs \$5,455

Benefit/Cost Ratio 1.15

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Rate Charge Escalator	3.74%	Depreciation Rate - Development	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

Year	Therms	Base Rate	2*3 Total Charge
2025	109	\$0.6881	\$75
2026	109	\$0.7138	\$78
2027	109	\$0.7405	\$81
2028	109	\$0.7682	\$84
2029	109	\$0.7969	\$87
2030	109	\$0.8269	\$90
2031	109	\$0.8577	\$93
2032	109	\$0.8898	\$97
2033	109	\$0.9230	\$101
2034	109	\$0.9575	\$104
2035	109	\$0.9934	\$108
2036	109	\$1.0305	\$112
2037	109	\$1.0691	\$117
2038	109	\$1.1090	\$121
2039	109	\$1.1505	\$125
2040	109	\$1.1935	\$130
2041	109	\$1.2382	\$135
2042	109	\$1.2845	\$140
2043	109	\$1.3325	\$145
2044	109	\$1.3824	\$151

Table 1a
Revenue - Cost of Gas

Year	Therms	Fuel Rate	2*3 Total Charge
2025	109	\$0.7300	\$80
2026	109	\$0.7573	\$83
2027	109	\$0.7856	\$86
2028	109	\$0.8150	\$89
2029	109	\$0.8455	\$92
2030	109	\$0.8771	\$96
2031	109	\$0.9099	\$99
2032	109	\$0.9439	\$103
2033	109	\$0.9792	\$107
2034	109	\$1.0159	\$111
2035	109	\$1.0539	\$115
2036	109	\$1.0933	\$119
2037	109	\$1.1342	\$124
2038	109	\$1.1766	\$128
2039	109	\$1.2206	\$133
2040	109	\$1.2662	\$138
2041	109	\$1.3136	\$143
2042	109	\$1.3627	\$149
2043	109	\$1.4137	\$154
2044	109	\$1.4666	\$160

RIM Test - Results

Appliance Type
Furnace (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Program Cost	Total Costs
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5		
1	2	3	4	5	6	7	8
2025	\$75	\$80	\$84	\$228	\$80	\$117	\$12
2026	\$78	\$83	\$84	\$244	\$83	\$114	\$12
2027	\$81	\$86	\$84	\$250	\$86	\$111	\$13
2028	\$84	\$89	\$84	\$256	\$89	\$108	\$13
2029	\$87	\$92	\$84	\$263	\$92	\$105	\$14
2030	\$90	\$96	\$84	\$270	\$96	\$102	\$15
2031	\$93	\$99	\$84	\$276	\$99	\$100	\$15
2032	\$97	\$103	\$84	\$284	\$103	\$97	\$16
2033	\$101	\$107	\$84	\$291	\$107	\$95	\$17
2034	\$104	\$111	\$84	\$299	\$111	\$92	\$18
2035	\$108	\$115	\$84	\$307	\$115	\$90	\$18
2036	\$112	\$119	\$84	\$315	\$119	\$88	\$19
2037	\$117	\$124	\$84	\$324	\$124	\$85	\$20
2038	\$121	\$128	\$84	\$333	\$128	\$83	\$21
2039	\$126	\$133	\$84	\$342	\$133	\$81	\$21
2040	\$130	\$138	\$84	\$352	\$138	\$79	\$23
2041	\$135	\$143	\$84	\$362	\$143	\$77	\$24
2042	\$140	\$149	\$84	\$372	\$149	\$75	\$25
2043	\$145	\$154	\$84	\$383	\$154	\$73	\$26
2044	\$151	\$160	\$84	\$394	\$160	\$72	\$27

Present Value of Benefits	\$4,050	Present Value of Costs	\$3,784
		Benefit/Cost Ratio	1.08

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 2
Revenue - Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio To Total Consumed	Therms	Prorated Annual Customer
2025	\$18.84	\$226.02	37.07%		\$84
2026	\$18.84	\$226.02	37.07%		\$84
2027	\$18.84	\$226.02	37.07%		\$84
2028	\$18.84	\$226.02	37.07%		\$84
2029	\$18.84	\$226.02	37.07%		\$84
2030	\$18.84	\$226.02	37.07%		\$84
2031	\$18.84	\$226.02	37.07%		\$84
2032	\$18.84	\$226.02	37.07%		\$84
2033	\$18.84	\$226.02	37.07%		\$84
2034	\$18.84	\$226.02	37.07%		\$84
2035	\$18.84	\$226.02	37.07%		\$84
2036	\$18.84	\$226.02	37.07%		\$84
2037	\$18.84	\$226.02	37.07%		\$84
2038	\$18.84	\$226.02	37.07%		\$84
2039	\$18.84	\$226.02	37.07%		\$84
2040	\$18.84	\$226.02	37.07%		\$84
2041	\$18.84	\$226.02	37.07%		\$84
2042	\$18.84	\$226.02	37.07%		\$84
2043	\$18.84	\$226.02	37.07%		\$84
2044	\$18.84	\$226.02	37.07%		\$84

Table 3
Gas Costs

Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	109	\$0.7300	\$80
2026	109	\$0.7573	\$83
2027	109	\$0.7856	\$86
2028	109	\$0.8150	\$89
2029	109	\$0.8455	\$92
2030	109	\$0.8771	\$96
2031	109	\$0.9099	\$99
2032	109	\$0.9439	\$103
2033	109	\$0.9792	\$107
2034	109	\$1.0159	\$111
2035	109	\$1.0539	\$115
2036	109	\$1.0933	\$119
2037	109	\$1.1342	\$124
2038	109	\$1.1766	\$128
2039	109	\$1.2206	\$133
2040	109	\$1.2662	\$138
2041	109	\$1.3136	\$143
2042	109	\$1.3627	\$149
2043	109	\$1.4137	\$154
2044	109	\$1.4666	\$160

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 4
Investment Carrying Costs

Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed	Investment Carrying Cost
2025	\$1,102	\$2,700	\$0	\$698	\$4,500	6.87%	37.07%	\$117
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	37.07%	\$114
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	37.07%	\$111
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	37.07%	\$108
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	37.07%	\$105
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	37.07%	\$102
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	37.07%	\$100
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	37.07%	\$97
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	37.07%	\$95
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	37.07%	\$92
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	37.07%	\$90
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	37.07%	\$88
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	37.07%	\$86
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	37.07%	\$83
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	37.07%	\$81
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	37.07%	\$79
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	37.07%	\$77
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	37.07%	\$75
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	37.07%	\$73
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	37.07%	\$72

Table 5
Incremental Customer Costs

Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio To Total Consumed	Therms	Annual O&M Cost	Ratio of Therms Consumed	Annual O&M Cost	Ratio of Therms Consumed	Annual O&M Cost	Ratio of Therms Consumed	Total Incremental O&M Cost
2025	\$1.11	\$13	37.07%		\$4.82	37.07%	\$18.45	37.07%	\$7	37.07%	\$12
2026	\$1.16	\$14	37.07%		\$5.19	37.07%	\$19.27	37.07%	\$7	37.07%	\$12
2027	\$1.21	\$15	37.07%		\$5.56	37.07%	\$20.12	37.07%	\$7	37.07%	\$13
2028	\$1.26	\$15	37.07%		\$5.56	37.07%	\$21.01	37.07%	\$8	37.07%	\$13
2029	\$1.32	\$16	37.07%		\$5.93	37.07%	\$21.94	37.07%	\$8	37.07%	\$14
2030	\$1.38	\$17	37.07%		\$6.30	37.07%	\$22.92	37.07%	\$8	37.07%	\$15
2031	\$1.44	\$17	37.07%		\$6.30	37.07%	\$23.93	37.07%	\$9	37.07%	\$15
2032	\$1.50	\$18	37.07%		\$6.67	37.07%	\$24.99	37.07%	\$9	37.07%	\$16
2033	\$1.57	\$19	37.07%		\$7.04	37.07%	\$26.10	37.07%	\$10	37.07%	\$17
2034	\$1.64	\$20	37.07%		\$7.41	37.07%	\$27.25	37.07%	\$10	37.07%	\$18
2035	\$1.71	\$21	37.07%		\$7.79	37.07%	\$28.46	37.07%	\$11	37.07%	\$18
2036	\$1.79	\$21	37.07%		\$7.79	37.07%	\$29.72	37.07%	\$11	37.07%	\$19
2037	\$1.87	\$22	37.07%		\$8.16	37.07%	\$31.04	37.07%	\$12	37.07%	\$20
2038	\$1.95	\$23	37.07%		\$8.53	37.07%	\$32.41	37.07%	\$12	37.07%	\$21
2039	\$2.04	\$24	37.07%		\$8.90	37.07%	\$33.85	37.07%	\$13	37.07%	\$21
2040	\$2.13	\$26	37.07%		\$9.64	37.07%	\$35.35	37.07%	\$13	37.07%	\$23
2041	\$2.22	\$27	37.07%		\$10.01	37.07%	\$36.91	37.07%	\$14	37.07%	\$24
2042	\$2.32	\$28	37.07%		\$10.38	37.07%	\$38.55	37.07%	\$14	37.07%	\$25
2043	\$2.42	\$29	37.07%		\$10.75	37.07%	\$40.26	37.07%	\$15	37.07%	\$26
2044	\$2.53	\$30	37.07%		\$11.12	37.07%	\$42.04	37.07%	\$16	37.07%	\$27

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tank (1)		Elec:	Water Heating - Tank (1)	
Year:	2025		CO2:	1.76 tonnes CO2/year	
CO2:	8.76 tonnes CO2/year		Rate:	Weighted Average	
Allowance:	\$700		Bldg:	Residential	
Gas Utility:	Average				
I. Installed Cost Data			VI. Electric Cost Data		
Equipment		\$629	Equipment		\$669
Installation		\$1,414	Installation		\$594
Total Customer Cost		\$2,043	Breaker and Wiring Savings		\$25
Replacement Installation		\$594	Total Customer Cost		\$1,288
Total Replacement (incl Equip)		\$1,223			
Utility Rebate		\$700			
II. Operating Data			VII. Energy Conserved Data		
Therms Consumed		152	Monthly Demand kW		0.0
Total Building Therms		325	Annual kWh		2,462
O&M (excluding energy)		\$18	O&M (excluding energy)		\$0
III. Rates and Charges			VIII. Electric Rates and Charges		
ECCR		\$0.0952	Electric Rate per kW		\$0.00
Distribution Charge		\$0.5929	Electric Rate per kWh		\$0.1493
Commodity Charge		\$0.7300	Electric Fuel rate		\$0.0390
Taxes & Fees		2.59%	Electric Base rate		\$0.1233
Customer Chg		\$18.84	Electric Taxes & Fees		2.59%
Average Life (years)		15	Customer Chg		\$10.37
Appliance Therms /Total Therms		46.8%	Average Life in Yrs		15
EC Program Adm. Cost		\$0.03			
IV. New Customer Installation Costs					
Supply Main		\$1,192			
Development Main		\$2,700			
Service		\$0			
Meter		\$698			
Total		\$4,590			
V. New Customer Admin. Cost \$/month		\$1.11			

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Water Heating - Tank (1)

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Cost Per KWH	Annual KWH	Monthly Demand kW	Tax Rate	Electric Cost (\$C*(1+D)/E*(1+H))	
2025	\$0.1493	2,462	\$0.00	0.00	2.6%	\$377
2026	\$0.1551	2,462	\$0.00	0.00	2.6%	\$392
2027	\$0.1611	2,462	\$0.00	0.00	2.6%	\$407
2028	\$0.1674	2,462	\$0.00	0.00	2.6%	\$423
2029	\$0.1739	2,462	\$0.00	0.00	2.6%	\$439
2030	\$0.1806	2,462	\$0.00	0.00	2.6%	\$456
2031	\$0.1876	2,462	\$0.00	0.00	2.6%	\$474
2032	\$0.1940	2,462	\$0.00	0.00	2.6%	\$492
2033	\$0.2025	2,462	\$0.00	0.00	2.6%	\$511
2034	\$0.2103	2,462	\$0.00	0.00	2.6%	\$531
2035	\$0.2185	2,462	\$0.00	0.00	2.6%	\$552
2036	\$0.2270	2,462	\$0.00	0.00	2.6%	\$573
2037	\$0.2358	2,462	\$0.00	0.00	2.6%	\$596
2038	\$0.2449	2,462	\$0.00	0.00	2.6%	\$619
2039	\$0.2544	2,462	\$0.00	0.00	2.6%	\$643
2040	\$0.2643	2,462	\$0.00	0.00	2.6%	\$668
2041	\$0.2746	2,462	\$0.00	0.00	2.6%	\$693
2042	\$0.2852	2,462	\$0.00	0.00	2.6%	\$720
2043	\$0.2963	2,462	\$0.00	0.00	2.6%	\$748
2044	\$0.3078	2,462	\$0.00	0.00	2.6%	\$777

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost (\$C*(1+D))
2025	\$0.6881	152	2.5%	\$107
2026	\$0.7138	152	2.5%	\$111
2027	\$0.7405	152	2.5%	\$115
2028	\$0.7682	152	2.5%	\$120
2029	\$0.7969	152	2.5%	\$124
2030	\$0.8268	152	2.5%	\$129
2031	\$0.8577	152	2.5%	\$134
2032	\$0.8898	152	2.5%	\$139
2033	\$0.9230	152	2.5%	\$144
2034	\$0.9575	152	2.5%	\$149
2035	\$0.9934	152	2.5%	\$155
2036	\$1.0305	152	2.5%	\$161
2037	\$1.0691	152	2.5%	\$167
2038	\$1.1090	152	2.5%	\$173
2039	\$1.1505	152	2.5%	\$179
2040	\$1.1935	152	2.5%	\$186
2041	\$1.2382	152	2.5%	\$193
2042	\$1.2845	152	2.5%	\$200
2043	\$1.3325	152	2.5%	\$208
2044	\$1.3824	152	2.5%	\$215

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost (\$C*(1+D))
2025	\$0.7300	152	2.5%	\$114
2026	\$0.7573	152	2.5%	\$118
2027	\$0.7856	152	2.5%	\$122
2028	\$0.8150	152	2.5%	\$127
2029	\$0.8455	152	2.5%	\$132
2030	\$0.8771	152	2.5%	\$137
2031	\$0.9099	152	2.5%	\$142
2032	\$0.9439	152	2.5%	\$147
2033	\$0.9792	152	2.5%	\$153
2034	\$1.0159	152	2.5%	\$158
2035	\$1.0539	152	2.5%	\$164
2036	\$1.0933	152	2.5%	\$170
2037	\$1.1342	152	2.5%	\$177
2038	\$1.1766	152	2.5%	\$183
2039	\$1.2206	152	2.5%	\$190
2040	\$1.2662	152	2.5%	\$197
2041	\$1.3136	152	2.5%	\$205
2042	\$1.3627	152	2.5%	\$212
2043	\$1.4137	152	2.5%	\$220
2044	\$1.4666	152	2.5%	\$228

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Annual Charge to Total	Tax Rate	Pro-Rated Customer Charge (\$C*(1+H))
2025	\$18.84	\$226.02	46.77%	2.5%	\$108
2026	\$18.84	\$226.02	46.77%	2.5%	\$108
2027	\$18.84	\$226.02	46.77%	2.5%	\$108
2028	\$18.84	\$226.02	46.77%	2.5%	\$108
2029	\$18.84	\$226.02	46.77%	2.5%	\$108
2030	\$18.84	\$226.02	46.77%	2.5%	\$108
2031	\$18.84	\$226.02	46.77%	2.5%	\$108
2032	\$18.84	\$226.02	46.77%	2.5%	\$108
2033	\$18.84	\$226.02	46.77%	2.5%	\$108
2034	\$18.84	\$226.02	46.77%	2.5%	\$108
2035	\$18.84	\$226.02	46.77%	2.5%	\$108
2036	\$18.84	\$226.02	46.77%	2.5%	\$108
2037	\$18.84	\$226.02	46.77%	2.5%	\$108
2038	\$18.84	\$226.02	46.77%	2.5%	\$108
2039	\$18.84	\$226.02	46.77%	2.5%	\$108
2040	\$18.84	\$226.02	46.77%	2.5%	\$108
2041	\$18.84	\$226.02	46.77%	2.5%	\$108
2042	\$18.84	\$226.02	46.77%	2.5%	\$108
2043	\$18.84	\$226.02	46.77%	2.5%	\$108
2044	\$18.84	\$226.02	46.77%	2.5%	\$108

Participants Test - Results

Appliance Type:
Water Heating - Tank (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits					Costs									
	Avoided Electric KWH/KW Cost	Gas Rebate	Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS			
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13			
2025	\$377	\$700	\$0	\$1,077	\$629	(\$1,288)	\$1,414	\$18	\$114	\$107	\$108	\$1,103			
2026	\$392	\$0	\$0	\$392	\$0	\$0	\$19	\$118	\$111	\$108	\$357	\$357			
2027	\$407	\$0	\$0	\$407	\$0	\$0	\$20	\$122	\$115	\$108	\$366	\$366			
2028	\$423	\$0	\$0	\$423	\$0	\$0	\$21	\$127	\$120	\$108	\$376	\$376			
2029	\$439	\$0	\$0	\$439	\$0	\$0	\$22	\$132	\$124	\$108	\$386	\$386			
2030	\$456	\$0	\$0	\$456	\$0	\$0	\$23	\$137	\$129	\$108	\$397	\$397			
2031	\$474	\$0	\$0	\$474	\$0	\$0	\$24	\$142	\$134	\$108	\$408	\$408			
2032	\$492	\$0	\$0	\$492	\$0	\$0	\$25	\$147	\$139	\$108	\$419	\$419			
2033	\$511	\$0	\$0	\$511	\$0	\$0	\$26	\$153	\$144	\$108	\$431	\$431			
2034	\$531	\$0	\$0	\$531	\$0	\$0	\$27	\$158	\$149	\$108	\$443	\$443			
2035	\$552	\$0	\$0	\$552	\$0	\$0	\$28	\$164	\$155	\$108	\$456	\$456			
2036	\$573	\$0	\$0	\$573	\$0	\$0	\$30	\$170	\$161	\$108	\$469	\$469			
2037	\$596	\$0	\$0	\$596	\$0	\$0	\$31	\$177	\$167	\$108	\$483	\$483			
2038	\$619	\$0	\$0	\$619	\$0	\$0	\$32	\$183	\$173	\$108	\$497	\$497			
2039	\$643	\$0	\$0	\$643	\$0	\$0	\$34	\$190	\$179	\$108	\$512	\$512			
2040	\$668	\$0	\$0	\$668	\$0	\$0	\$35	\$197	\$186	\$108	\$527	\$527			
2041	\$693	\$0	\$0	\$693	\$0	\$0	\$37	\$205	\$193	\$108	\$543	\$543			
2042	\$720	\$0	\$0	\$720	\$0	\$0	\$39	\$212	\$200	\$108	\$559	\$559			
2043	\$748	\$0	\$0	\$748	\$0	\$0	\$40	\$220	\$208	\$108	\$576	\$576			
2044	\$777	\$0	\$0	\$777	\$0	\$0	\$42	\$228	\$215	\$108	\$594	\$594			

Present Value of Benefits **\$7,677**

Present Value of Costs **\$6,757**

Benefit/Cost Ratio **1.17**

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.000%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1 Revenue - Energy Charge

1	2	3	2'3
Year	Therms	Base Rate	Total Charge
2025	152	\$0.6881	\$105
2026	152	\$0.7138	\$109
2027	152	\$0.7405	\$113
2028	152	\$0.7682	\$117
2029	152	\$0.7969	\$121
2030	152	\$0.8268	\$126
2031	152	\$0.8577	\$130
2032	152	\$0.8898	\$135
2033	152	\$0.9230	\$140
2034	152	\$0.9575	\$146
2035	152	\$0.9934	\$151
2036	152	\$1.0305	\$157
2037	152	\$1.0691	\$162
2038	152	\$1.1090	\$169
2039	152	\$1.1505	\$175
2040	152	\$1.1935	\$181
2041	152	\$1.2382	\$188
2042	152	\$1.2845	\$196
2043	152	\$1.3325	\$203
2044	152	\$1.3824	\$210

Table 1a Revenue - Cost of Gas

1	2	3	2'3
Year	Therms	Fuel Rate	Total Cost
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0159	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

RIM Test - Results

Appliance Type
Water Heating - Tank (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
1	2	3	4	2 thru 4	6	7	8	9
Year	Therms	Fuel Rate	Total Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
2025	152	\$0.7300	\$111	\$321	\$111	\$147	\$15	\$700.03
2026	152	\$0.7573	\$115	\$329	\$115	\$144	\$16	\$0.03
2027	152	\$0.7856	\$119	\$338	\$119	\$140	\$16	\$0.03
2028	152	\$0.8150	\$124	\$346	\$124	\$136	\$17	\$0.03
2029	152	\$0.8455	\$129	\$355	\$129	\$133	\$18	\$0.03
2030	152	\$0.8771	\$133	\$365	\$133	\$129	\$19	\$0.03
2031	152	\$0.9099	\$138	\$374	\$138	\$126	\$19	\$0.03
2032	152	\$0.9439	\$143	\$384	\$143	\$123	\$20	\$0.03
2033	152	\$0.9792	\$149	\$395	\$149	\$120	\$21	\$0.03
2034	152	\$1.0159	\$154	\$406	\$154	\$116	\$22	\$0.03
2035	152	\$1.0539	\$160	\$417	\$160	\$113	\$23	\$0.03
2036	152	\$1.0933	\$166	\$429	\$166	\$111	\$24	\$0.03
2037	152	\$1.1342	\$172	\$441	\$172	\$108	\$25	\$0.03
2038	152	\$1.1766	\$179	\$453	\$179	\$105	\$26	\$0.03
2039	152	\$1.2206	\$186	\$466	\$186	\$102	\$27	\$0.03
2040	152	\$1.2662	\$192	\$480	\$192	\$100	\$29	\$0.03
2041	152	\$1.3136	\$200	\$494	\$200	\$97	\$30	\$0.03
2042	152	\$1.3627	\$207	\$508	\$207	\$95	\$31	\$0.03
2043	152	\$1.4137	\$215	\$523	\$215	\$93	\$32	\$0.03
2044	152	\$1.4666	\$223	\$539	\$223	\$90	\$34	\$0.03

Present Value of Benefits **\$5,496** Present Value of Costs **\$4,732**

Benefit/Cost Ratio **1.16**

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 2 Revenue - Customer Charge

1	2	3	4	3'4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms to Total Consumed	Prorated Annual
2025	\$18.84	\$226.02	46.77%	\$106
2026	\$18.84	\$226.02	46.77%	\$106
2027	\$18.84	\$226.02	46.77%	\$106
2028	\$18.84	\$226.02	46.77%	\$106
2029	\$18.84	\$226.02	46.77%	\$106
2030	\$18.84	\$226.02	46.77%	\$106
2031	\$18.84	\$226.02	46.77%	\$106
2032	\$18.84	\$226.02	46.77%	\$106
2033	\$18.84	\$226.02	46.77%	\$106
2034	\$18.84	\$226.02	46.77%	\$106
2035	\$18.84	\$226.02	46.77%	\$106
2036	\$18.84	\$226.02	46.77%	\$106
2037	\$18.84	\$226.02	46.77%	\$106
2038	\$18.84	\$226.02	46.77%	\$106
2039	\$18.84	\$226.02	46.77%	\$106
2040	\$18.84	\$226.02	46.77%	\$106
2041	\$18.84	\$226.02	46.77%	\$106
2042	\$18.84	\$226.02	46.77%	\$106
2043	\$18.84	\$226.02	46.77%	\$106
2044	\$18.84	\$226.02	46.77%	\$106

Table 3 Gas Costs

1	2	3	2'3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0159	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 4 Investment Carrying Costs

1	2	3	4	5	6	7	8	6'7'8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying
2025	\$1,102	\$2,700	\$0	\$698	\$4,500	6.87%	46.77%	\$147
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	46.77%	\$144
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	46.77%	\$140
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	46.77%	\$136
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	46.77%	\$133
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	46.77%	\$130
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	46.77%	\$126
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	46.77%	\$123
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	46.77%	\$120
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	46.77%	\$116
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	46.77%	\$113
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	46.77%	\$111
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	46.77%	\$108
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	46.77%	\$105
2039	\$869	\$1,971	\$0	\$346	\$3,188	6.87%	46.77%	\$102
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	46.77%	\$100
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	46.77%	\$97
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	46.77%	\$95
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	46.77%	\$93
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	46.77%	\$90

Table 5 Incremental Customer Costs

1	2	3	4	5x3'4	6	7x6'4	5+7
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To	Annual Ratio Adm. Cost	Annual O&M Cost	Annual Ratio O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$1.11	\$13	#####	\$6.08	\$18.45	\$9	\$15
2026	\$1.16	\$14	#####	\$6.55	\$19.27	\$9	\$16
2027	\$1.21	\$15	#####	\$7.02	\$20.12	\$9	\$16
2028	\$1.26	\$15	#####	\$7.50	\$21.01	\$10	\$17
2029	\$1.32	\$16	#####	\$7.48	\$21.94	\$10	\$18
2030	\$1.38	\$17	#####	\$7.95	\$22.92	\$11	\$19
2031	\$1.44	\$17	#####	\$7.95	\$23.93	\$11	\$19
2032	\$1.50	\$18	#####	\$8.42	\$24.99	\$12	\$20
2033	\$1.57	\$19	#####	\$8.89	\$26.10	\$12	\$21
2034	\$1.64	\$20	#####	\$9.35	\$27.25	\$13	\$22
2035	\$1.71	\$21	#####	\$9.82	\$28.46	\$13	\$23
2036	\$1.79	\$21	#####	\$9.82	\$29.72	\$14	\$24
2037	\$1.87	\$22	#####	\$10.29	\$31.04	\$15	\$25
2038	\$1.95	\$23	#####	\$10.76	\$32.41	\$15	\$26
2039	\$2.04	\$24	#####	\$11.22	\$33.85	\$16	\$27
2040	\$2.13	\$26	#####	\$11.16	\$35.35	\$17	\$29
2041	\$2.22	\$27	#####	\$12.63	\$36.91	\$17	\$30
2042	\$2.32	\$28	#####	\$13.10	\$38.55	\$18	\$31
2043	\$2.42	\$29	#####	\$13.56	\$40.26	\$19	\$32
2044	\$2.53	\$30	#####	\$14.03	\$42.04	\$20	\$34

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tank (1)		Elec:	Water Heating - Tank (1)	
Year:	2025		CO2:	1.76 tonnes CO2/year	
CO2:	8.76 tonnes CO2/year		Rate:	Weighted Average	
Allowance:	\$500		Bldg:	Residential	
Gas Utility:	Average				
I. Installed Cost Data			VI. Electric Cost Data		
Equipment		\$629	Equipment		\$669
Installation		\$1,414	Installation		\$594
Total Customer Cost		\$2,043	Breaker and Wiring Savings		\$25
			Total Customer Cost		\$1,288
Replacement Installation		\$594			
Total Replacement (incl Equip)		\$1,223			
Utility Rebate		\$500			
II. Operating Data			VII. Energy Conserved Data		
Therms Consumed		152	Monthly Demand kW		0.0
Total Building Therms		624	Annual kWh		2,462
O&M (excluding energy)		\$18	O&M (excluding energy)		\$0
III. Rates and Charges			VIII. Electric Rates and Charges		
ECCR		\$0.0952	Electric Rate per kW		\$0.00
Distribution Charge		\$0.5929	Electric Rate per kWh		\$0.1493
Commodity Charge		\$0.7300	Taxes & Fees		\$0.0390
Taxes & Fees		2.59%	Electric Base rate		\$0.1233
Customer Chg		\$18.84	Electric Taxes & Fees		2.59%
Average Life (years)		15	Customer Chg		\$10.37
Appliance Therms /Total Therms		24.4%	Average Life in Yrs		15
EC Program Adm. Cost		\$0.03			
IV. New Customer Installation Costs					
Supply Main		\$1,192			
Development Main		\$2,700			
Service		\$0			
Meter		\$698			
Total		\$4,590			
V. New Customer Admin. Cost \$/month		\$1.11			

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tankless (1)		Elec:	Water Heating - Tankless (1)	
Year:	2025		CO2:	1.89 tonnes CO2/year	
CO2:	0.6 tonnes CO2/year		Rate:	Weighted Average	
Allowance:	\$750		Bldg:	Residential	
Gas Utility:	Average				
I. Installed Cost Data			VI. Electric Cost Data		
Equipment	\$629		Equipment	\$669	
Installation	\$0		Installation	\$0	
Total Customer Cost	\$629		Breaker and Wiring Savings	\$35	
Replacement Installation	\$0		Total Customer Cost	\$704	
Total Replacement (incl Equip)	\$629				
Utility Rebate	\$750				
II. Operating Data			VII. Energy Conserved Data		
Therms Consumed	121		Monthly Demand kW	0.0	
Total Building Therms	294		Annual kWh	2,359	
O&M (excluding energy)	\$18		O&M (excluding energy)	\$0	
III. Rates and Charges			VIII. Electric Rates and Charges		
ECCR	\$0.0952		Electric Rate per kW	\$0.00	
Distribution Charge	\$0.5929		Electric Rate per kWh	\$0.1493	
Commodity Charge	\$0.7300		Electric Fuel rate	\$0.0390	
Taxes & Fees	2.59%		Electric Base rate	\$0.1233	
Customer Chg	\$18.84		Electric Taxes & Fees	2.59%	
Average Life (years)	15		Customer Chg	\$10.37	
Appliance Therms /Total Therms	41.2%		Average Life in Yrs	15	
EC Program Adm. Cost	\$0.03				
IV. New Customer Installation Costs					
Supply Main	\$1,192				
Development Main	\$2,700				
Service	\$0				
Meter	\$698				
Total	\$4,590				
V. New Customer Admin. Cost \$/month	\$1.11				

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Water Heating - Tankless (1)

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Cost Per KWH	Annual KWH	Cost Per kW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	(B*C)/(D*E)(1+T)
2025	\$0.1493	2,359	\$0.00	0.00	2.6%	\$361
2026	\$0.1551	2,359	\$0.00	0.00	2.6%	\$375
2027	\$0.1611	2,359	\$0.00	0.00	2.6%	\$390
2028	\$0.1674	2,359	\$0.00	0.00	2.6%	\$405
2029	\$0.1739	2,359	\$0.00	0.00	2.6%	\$421
2030	\$0.1806	2,359	\$0.00	0.00	2.6%	\$437
2031	\$0.1876	2,359	\$0.00	0.00	2.6%	\$454
2032	\$0.1949	2,359	\$0.00	0.00	2.6%	\$472
2033	\$0.2025	2,359	\$0.00	0.00	2.6%	\$490
2034	\$0.2103	2,359	\$0.00	0.00	2.6%	\$509
2035	\$0.2185	2,359	\$0.00	0.00	2.6%	\$529
2036	\$0.2270	2,359	\$0.00	0.00	2.6%	\$549
2037	\$0.2358	2,359	\$0.00	0.00	2.6%	\$571
2038	\$0.2449	2,359	\$0.00	0.00	2.6%	\$593
2039	\$0.2544	2,359	\$0.00	0.00	2.6%	\$616
2040	\$0.2643	2,359	\$0.00	0.00	2.6%	\$640
2041	\$0.2746	2,359	\$0.00	0.00	2.6%	\$665
2042	\$0.2852	2,359	\$0.00	0.00	2.6%	\$690
2043	\$0.2963	2,359	\$0.00	0.00	2.6%	\$717
2044	\$0.3078	2,359	\$0.00	0.00	2.6%	\$745

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*C)(1+D)
2025	\$0.6881	121	2.5%	\$85
2026	\$0.7138	121	2.5%	\$89
2027	\$0.7405	121	2.5%	\$92
2028	\$0.7682	121	2.5%	\$95
2029	\$0.7969	121	2.5%	\$99
2030	\$0.8268	121	2.5%	\$103
2031	\$0.8577	121	2.5%	\$106
2032	\$0.8898	121	2.5%	\$110
2033	\$0.9230	121	2.5%	\$114
2034	\$0.9575	121	2.5%	\$119
2035	\$0.9934	121	2.5%	\$123
2036	\$1.0305	121	2.5%	\$128
2037	\$1.0691	121	2.5%	\$133
2038	\$1.1090	121	2.5%	\$138
2039	\$1.1505	121	2.5%	\$143
2040	\$1.1935	121	2.5%	\$148
2041	\$1.2382	121	2.5%	\$154
2042	\$1.2845	121	2.5%	\$159
2043	\$1.3325	121	2.5%	\$165
2044	\$1.3824	121	2.5%	\$171

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*C)(1+D)
2025	\$0.7300	121	2.5%	\$91
2026	\$0.7573	121	2.5%	\$94
2027	\$0.7856	121	2.5%	\$97
2028	\$0.8150	121	2.5%	\$101
2029	\$0.8455	121	2.5%	\$105
2030	\$0.8771	121	2.5%	\$109
2031	\$0.9099	121	2.5%	\$113
2032	\$0.9439	121	2.5%	\$117
2033	\$0.9792	121	2.5%	\$121
2034	\$1.0159	121	2.5%	\$126
2035	\$1.0539	121	2.5%	\$131
2036	\$1.0933	121	2.5%	\$136
2037	\$1.1342	121	2.5%	\$141
2038	\$1.1766	121	2.5%	\$146
2039	\$1.2206	121	2.5%	\$151
2040	\$1.2662	121	2.5%	\$157
2041	\$1.3136	121	2.5%	\$163
2042	\$1.3627	121	2.5%	\$169
2043	\$1.4137	121	2.5%	\$175
2044	\$1.4666	121	2.5%	\$182

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance % to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	(B*C)/(1+D)
2025	\$18.84	\$226.02	41.16%	2.5%	\$95
2026	\$18.84	\$226.02	41.16%	2.5%	\$95
2027	\$18.84	\$226.02	41.16%	2.5%	\$95
2028	\$18.84	\$226.02	41.16%	2.5%	\$95
2029	\$18.84	\$226.02	41.16%	2.5%	\$95
2030	\$18.84	\$226.02	41.16%	2.5%	\$95
2031	\$18.84	\$226.02	41.16%	2.5%	\$95
2032	\$18.84	\$226.02	41.16%	2.5%	\$95
2033	\$18.84	\$226.02	41.16%	2.5%	\$95
2034	\$18.84	\$226.02	41.16%	2.5%	\$95
2035	\$18.84	\$226.02	41.16%	2.5%	\$95
2036	\$18.84	\$226.02	41.16%	2.5%	\$95
2037	\$18.84	\$226.02	41.16%	2.5%	\$95
2038	\$18.84	\$226.02	41.16%	2.5%	\$95
2039	\$18.84	\$226.02	41.16%	2.5%	\$95
2040	\$18.84	\$226.02	41.16%	2.5%	\$95
2041	\$18.84	\$226.02	41.16%	2.5%	\$95
2042	\$18.84	\$226.02	41.16%	2.5%	\$95
2043	\$18.84	\$226.02	41.16%	2.5%	\$95
2044	\$18.84	\$226.02	41.16%	2.5%	\$95

Participants Test - Results

Appliance Type:
Water Heating - Tankless (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits				Costs									
	Avoided Electric KWH/KW Cost	Gas Rebate	Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance D & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS		
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13		
2025	\$391	\$750	\$0	\$1,111	\$629	(\$704)	\$0	\$18	\$91	\$85	\$95	\$215		
2026	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$19	\$94	\$89	\$95	\$297		
2027	\$390	\$0	\$0	\$390	\$0	\$0	\$0	\$20	\$97	\$92	\$95	\$305		
2028	\$405	\$0	\$0	\$405	\$0	\$0	\$0	\$21	\$101	\$95	\$95	\$313		
2029	\$421	\$0	\$0	\$421	\$0	\$0	\$0	\$22	\$105	\$99	\$95	\$321		
2030	\$437	\$0	\$0	\$437	\$0	\$0	\$0	\$23	\$109	\$103	\$95	\$330		
2031	\$454	\$0	\$0	\$454	\$0	\$0	\$0	\$24	\$113	\$106	\$95	\$339		
2032	\$472	\$0	\$0	\$472	\$0	\$0	\$0	\$25	\$117	\$110	\$95	\$348		
2033	\$490	\$0	\$0	\$490	\$0	\$0	\$0	\$26	\$121	\$114	\$95	\$357		
2034	\$509	\$0	\$0	\$509	\$0	\$0	\$0	\$27	\$126	\$119	\$95	\$367		
2035	\$529	\$0	\$0	\$529	\$0	\$0	\$0	\$28	\$131	\$123	\$95	\$378		
2036	\$549	\$0	\$0	\$549	\$0	\$0	\$0	\$30	\$136	\$128	\$95	\$388		
2037	\$571	\$0	\$0	\$571	\$0	\$0	\$0	\$31	\$141	\$133	\$95	\$400		
2038	\$593	\$0	\$0	\$593	\$0	\$0	\$0	\$32	\$146	\$138	\$95	\$411		
2039	\$616	\$0	\$0	\$616	\$0	\$0	\$0	\$34	\$151	\$143	\$95	\$423		
2040	\$640	\$0	\$0	\$640	\$0	\$0	\$0	\$35	\$157	\$148	\$95	\$436		
2041	\$665	\$0	\$0	\$665	\$0	\$0	\$0	\$37	\$163	\$154	\$95	\$449		
2042	\$690	\$0	\$0	\$690	\$0	\$0	\$0	\$39	\$169	\$159	\$95	\$462		
2043	\$717	\$0	\$0	\$717	\$0	\$0	\$0	\$40	\$175	\$165	\$95	\$476		
2044	\$745	\$0	\$0	\$745	\$0	\$0	\$0	\$42	\$182	\$171	\$95	\$491		

Present Value of Benefits **\$7,628**

Present Value of Costs **\$4,902**

Benefit/Cost Ratio **1.56**

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1 Revenue - Energy Charge

1	2	3	2'3
Year	Therms	Base Rate	Total Charge
2025	121	\$0.6881	\$83
2026	121	\$0.7138	\$86
2027	121	\$0.7405	\$90
2028	121	\$0.7682	\$93
2029	121	\$0.7969	\$96
2030	121	\$0.8268	\$100
2031	121	\$0.8577	\$104
2032	121	\$0.8898	\$108
2033	121	\$0.9230	\$112
2034	121	\$0.9575	\$116
2035	121	\$0.9934	\$120
2036	121	\$1.0305	\$125
2037	121	\$1.0691	\$129
2038	121	\$1.1090	\$134
2039	121	\$1.1505	\$139
2040	121	\$1.1935	\$144
2041	121	\$1.2382	\$150
2042	121	\$1.2845	\$155
2043	121	\$1.3325	\$161
2044	121	\$1.3824	\$167

Table 1a Revenue - Cost of Gas

1	2	3	2'3
Year	Therms	Fuel Rate	Total
2025	121	\$0.7300	\$88
2026	121	\$0.7573	\$92
2027	121	\$0.7856	\$95
2028	121	\$0.8150	\$99
2029	121	\$0.8455	\$102
2030	121	\$0.8771	\$106
2031	121	\$0.9099	\$110
2032	121	\$0.9439	\$114
2033	121	\$0.9792	\$118
2034	121	\$1.0159	\$123
2035	121	\$1.0539	\$128
2036	121	\$1.0933	\$132
2037	121	\$1.1342	\$137
2038	121	\$1.1766	\$142
2039	121	\$1.2206	\$148
2040	121	\$1.2662	\$153
2041	121	\$1.3136	\$159
2042	121	\$1.3627	\$165
2043	121	\$1.4137	\$171
2044	121	\$1.4666	\$177

RIM Test - Results

Appliance Type
Water Heating - Tankless (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

	Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
	1	2	3	4	2 thru 4	6	7	8	9
	Year	Therms	Fuel Rate	Therms	Gas Supply Rate	Gas Supply Cost	Investment Carrying Cost	Program Cost	Total Costs
2025	121	\$0.6881	\$83	121	\$0.7300	\$88	\$130	\$13	\$750.03
2026	121	\$0.7138	\$86	121	\$0.7573	\$92	\$126	\$14	\$750.03
2027	121	\$0.7405	\$90	121	\$0.7856	\$95	\$123	\$14	\$0.03
2028	121	\$0.7682	\$93	121	\$0.8150	\$99	\$120	\$15	\$0.03
2029	121	\$0.7969	\$96	121	\$0.8455	\$102	\$117	\$16	\$0.03
2030	121	\$0.8268	\$100	121	\$0.8771	\$106	\$114	\$16	\$0.03
2031	121	\$0.8577	\$104	121	\$0.9099	\$110	\$111	\$17	\$0.03
2032	121	\$0.8898	\$108	121	\$0.9439	\$114	\$108	\$18	\$0.03
2033	121	\$0.9230	\$112	121	\$0.9792	\$118	\$105	\$19	\$0.03
2034	121	\$0.9575	\$116	121	\$1.0159	\$123	\$102	\$19	\$0.03
2035	121	\$0.9934	\$120	121	\$1.0539	\$128	\$99	\$20	\$0.03
2036	121	\$1.0305	\$125	121	\$1.0933	\$132	\$96	\$22	\$0.03
2037	121	\$1.0691	\$129	121	\$1.1342	\$137	\$92	\$23	\$0.03
2038	121	\$1.1090	\$134	121	\$1.1766	\$142	\$89	\$24	\$0.03
2039	121	\$1.1505	\$139	121	\$1.2206	\$148	\$86	\$25	\$0.03
2040	121	\$1.1935	\$144	121	\$1.2662	\$153	\$82	\$26	\$0.03
2041	121	\$1.2382	\$150	121	\$1.3136	\$159	\$79	\$27	\$0.03
2042	121	\$1.2845	\$155	121	\$1.3627	\$165	\$77	\$28	\$0.03
2043	121	\$1.3325	\$161	121	\$1.4137	\$171	\$75	\$29	\$0.03
2044	121	\$1.3824	\$167	121	\$1.4666	\$177	\$73	\$30	\$0.03

Present Value of Benefits **\$4,496** Present Value of Costs **\$4,123**

Benefit/Cost Ratio **1.09**

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 2 Revenue - Customer Charge

1	2	3	4	3'4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms Total Consumed	Prorate d Annual
2025	\$18.84	\$226.02	41.16%	\$93
2026	\$18.84	\$226.02	41.16%	\$93
2027	\$18.84	\$226.02	41.16%	\$93
2028	\$18.84	\$226.02	41.16%	\$93
2029	\$18.84	\$226.02	41.16%	\$93
2030	\$18.84	\$226.02	41.16%	\$93
2031	\$18.84	\$226.02	41.16%	\$93
2032	\$18.84	\$226.02	41.16%	\$93
2033	\$18.84	\$226.02	41.16%	\$93
2034	\$18.84	\$226.02	41.16%	\$93
2035	\$18.84	\$226.02	41.16%	\$93
2036	\$18.84	\$226.02	41.16%	\$93
2037	\$18.84	\$226.02	41.16%	\$93
2038	\$18.84	\$226.02	41.16%	\$93
2039	\$18.84	\$226.02	41.16%	\$93
2040	\$18.84	\$226.02	41.16%	\$93
2041	\$18.84	\$226.02	41.16%	\$93
2042	\$18.84	\$226.02	41.16%	\$93
2043	\$18.84	\$226.02	41.16%	\$93
2044	\$18.84	\$226.02	41.16%	\$93

Table 3 Gas Costs

1	2	3	2'3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	121	\$0.7300	\$88
2026	121	\$0.7573	\$92
2027	121	\$0.7856	\$95
2028	121	\$0.8150	\$99
2029	121	\$0.8455	\$102
2030	121	\$0.8771	\$106
2031	121	\$0.9099	\$110
2032	121	\$0.9439	\$114
2033	121	\$0.9792	\$118
2034	121	\$1.0159	\$123
2035	121	\$1.0539	\$128
2036	121	\$1.0933	\$132
2037	121	\$1.1342	\$137
2038	121	\$1.1766	\$142
2039	121	\$1.2206	\$148
2040	121	\$1.2662	\$153
2041	121	\$1.3136	\$159
2042	121	\$1.3627	\$165
2043	121	\$1.4137	\$171
2044	121	\$1.4666	\$177

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 4 Investment Carrying Costs

1	2	3	4	5	6	7	8	6'7'8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying
2025	\$1,102	\$2,700	\$0	\$698	\$4,500	6.87%	41.16%	\$130
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	41.16%	\$126
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	41.16%	\$123
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	41.16%	\$120
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	41.16%	\$117
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	41.16%	\$114
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	41.16%	\$111
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	41.16%	\$108
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	41.16%	\$105
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	41.16%	\$102
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	41.16%	\$100
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	41.16%	\$97
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	41.16%	\$95
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	41.16%	\$92
2039	\$869	\$1,971	\$0	\$346	\$3,188	6.87%	41.16%	\$90
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	41.16%	\$88
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	41.16%	\$86
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	41.16%	\$83
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	41.16%	\$81
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	41.16%	\$79

Table 5 Incremental Customer Costs

1	2	3	4	5=3'4	6	7=6'4	5+7
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To	Annual Ratio Adm. Cost	Annual Ratio O&M Cost	Total Incremental Adm. & O&M Cost	
2025	\$1.11	\$13	#####	\$5.35	\$18.45	\$8	\$13
2026	\$1.16	\$14	#####	\$5.76	\$19.27	\$8	\$14
2027	\$1.21	\$15	#####	\$6.17	\$20.12	\$8	\$14
2028	\$1.26	\$15	#####	\$6.57	\$21.01	\$9	\$15
2029	\$1.32	\$16	#####	\$6.99	\$21.94	\$9	\$16
2030	\$1.38	\$17	#####	\$7.00	\$22.92	\$9	\$16
2031	\$1.44	\$17	#####	\$7.00	\$23.93	\$10	\$17
2032	\$1.50	\$18	#####	\$7.41	\$24.99	\$10	\$18
2033	\$1.57	\$19	#####	\$7.82	\$26.10	\$11	\$19
2034	\$1.64	\$20	#####	\$8.23	\$27.25	\$11	\$19
2035	\$1.71	\$21	#####	\$8.64	\$28.46	\$12	\$20
2036	\$1.79	\$21	#####	\$8.64	\$29.72	\$12	\$21
2037	\$1.87	\$22	#####	\$9.05	\$31.04	\$13	\$22
2038	\$1.95	\$23	#####	\$9.47	\$32.41	\$13	\$23
2039	\$2.04	\$24	#####	\$9.88	\$33.85	\$14	\$24
2040	\$2.13	\$26	#####	\$10.70	\$35.35	\$15	\$25
2041	\$2.22	\$27	#####	\$11.11	\$36.91	\$15	\$26
2042	\$2.32	\$28	#####	\$11.52	\$38.53	\$16	\$27
2043	\$2.42	\$29	#####	\$11.94	\$40.26	\$17	\$29
2044	\$2.53	\$30	#####	\$12.35	\$42.04	\$17	\$30

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Cooking Equipment (1)

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Other Equipment Included in Analysis: Water Heating - Tankless (1), Furnace (1), Clothes Drying (1)

Gas: Cooking Equipment (1)		Elec: Cooking Equipment (1)	
Year:	2025	CO2:	0.4 tonnes CO2/year
CO2:	0.16 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$200	Bldg:	Residential
Gas Utility:	Average		
I. Installed Cost Data			
Equipment	\$919	Equipment	\$929
Installation	\$811	Installation	\$186
Total Customer Cost	\$1,730	Breaker and Wiring Savings	\$35
		Total Customer Cost	\$1,150
II. Operating Data			
Therms Consumed	32	Monthly Demand kW	0.0
Total Building Therms	294	Annual kWh	564
O&M (excluding energy)	\$0	O&M (excluding energy)	\$0
III. Rates and Charges			
ECCR	\$0.0952	Electric Rate per kW	\$0.00
Distribution Charge	\$0.5929	Electric Rate per kWh	\$0.1493
Commodity Charge	\$0.7900	Electric Fuel rate	\$0.0260
Taxes & Fees	2.50%	Electric Base rate	\$0.1233
Customer Chg	\$18.84	Electric Taxes & Fees	2.59%
Average Life (years)	15	Customer Chg	\$10.37
Appliance Therms /Total Therms	10.88%	Average Life in Yrs	17
EC Program Adm. Cost	\$0.05		
IV. New Customer Installation Costs			
Supply Main	\$0		
Development Main	\$0		
Service	\$0		
Meter	\$0		
Total	\$0		
V. New Customer Admin. Cost 5/month			
	\$0.00		

Other Equipment Included in Analysis: Water Heating - Tankless (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWHKW Cost						
Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand kW	Tax Rate	Electric Cost (\$FC*(12)*E) ^{(1)(F)}
2025	\$0.1493	564	\$0.00	0.00	2.6%	\$96
2026	\$0.1551	564	\$0.00	0.00	2.6%	\$90
2027	\$0.1611	564	\$0.00	0.00	2.6%	\$93
2028	\$0.1674	564	\$0.00	0.00	2.6%	\$97
2029	\$0.1739	564	\$0.00	0.00	2.6%	\$101
2030	\$0.1806	564	\$0.00	0.00	2.6%	\$104
2031	\$0.1876	564	\$0.00	0.00	2.6%	\$109
2032	\$0.1949	564	\$0.00	0.00	2.6%	\$113
2033	\$0.2025	564	\$0.00	0.00	2.6%	\$117
2034	\$0.2103	564	\$0.00	0.00	2.6%	\$122
2035	\$0.2185	564	\$0.00	0.00	2.6%	\$126
2036	\$0.2270	564	\$0.00	0.00	2.6%	\$131
2037	\$0.2358	564	\$0.00	0.00	2.6%	\$136
2038	\$0.2449	564	\$0.00	0.00	2.6%	\$142
2039	\$0.2544	564	\$0.00	0.00	2.6%	\$147
2040	\$0.2643	564	\$0.00	0.00	2.6%	\$153
2041	\$0.2746	564	\$0.00	0.00	2.6%	\$159
2042	\$0.2852	564	\$0.00	0.00	2.6%	\$165
2043	\$0.2963	564	\$0.00	0.00	2.6%	\$171
2044	\$0.3078	564	\$0.00	0.00	2.6%	\$178

Table 2 - Gas Fuel Charge					
Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost	
2025	\$0.7300	32	2.5%	\$24	
2026	\$0.7573	32	2.5%	\$25	
2027	\$0.7856	32	2.5%	\$27	
2028	\$0.8150	32	2.5%	\$28	
2029	\$0.8455	32	2.5%	\$28	
2030	\$0.8771	32	2.5%	\$29	
2031	\$0.9099	32	2.5%	\$30	
2032	\$0.9439	32	2.5%	\$31	
2033	\$0.9792	32	2.5%	\$32	
2034	\$1.0159	32	2.5%	\$33	
2035	\$1.0539	32	2.5%	\$35	
2036	\$1.0933	32	2.5%	\$36	
2037	\$1.1342	32	2.5%	\$37	
2038	\$1.1766	32	2.5%	\$39	
2039	\$1.2206	32	2.5%	\$40	
2040	\$1.2662	32	2.5%	\$42	
2041	\$1.3136	32	2.5%	\$43	
2042	\$1.3627	32	2.5%	\$45	
2043	\$1.4137	32	2.5%	\$46	
2044	\$1.4666	32	2.5%	\$48	

Table 3 - Gas Energy Charge				
Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
2025	\$0.6881	32	2.5%	\$23
2026	\$0.7138	32	2.5%	\$23
2027	\$0.7405	32	2.5%	\$24
2028	\$0.7692	32	2.5%	\$25
2029	\$0.7969	32	2.5%	\$26
2030	\$0.8268	32	2.5%	\$27
2031	\$0.8577	32	2.5%	\$28
2032	\$0.8898	32	2.5%	\$29
2033	\$0.9230	32	2.5%	\$30
2034	\$0.9575	32	2.5%	\$31
2035	\$0.9934	32	2.5%	\$33
2036	\$1.0305	32	2.5%	\$34
2037	\$1.0691	32	2.5%	\$35
2038	\$1.1090	32	2.5%	\$36
2039	\$1.1505	32	2.5%	\$38
2040	\$1.1935	32	2.5%	\$39
2041	\$1.2382	32	2.5%	\$41
2042	\$1.2845	32	2.5%	\$42
2043	\$1.3325	32	2.5%	\$44
2044	\$1.3824	32	2.5%	\$45

Table 4 - Gas Customer Charge					
Year	Monthly Customer Charge	Annual Customer Charge	Ratio to Total	Tax Rate	Pro-Rated Customer Charge
2025	\$18.84	\$226.02	10.88%	2.5%	\$25
2026	\$18.84	\$226.02	10.88%	2.5%	\$25
2027	\$18.84	\$226.02	10.88%	2.5%	\$25
2028	\$18.84	\$226.02	10.88%	2.5%	\$25
2029	\$18.84	\$226.02	10.88%	2.5%	\$25
2030	\$18.84	\$226.02	10.88%	2.5%	\$25
2031	\$18.84	\$226.02	10.88%	2.5%	\$25
2032	\$18.84	\$226.02	10.88%	2.5%	\$25
2033	\$18.84	\$226.02	10.88%	2.5%	\$25
2034	\$18.84	\$226.02	10.88%	2.5%	\$25
2035	\$18.84	\$226.02	10.88%	2.5%	\$25
2036	\$18.84	\$226.02	10.88%	2.5%	\$25
2037	\$18.84	\$226.02	10.88%	2.5%	\$25
2038	\$18.84	\$226.02	10.88%	2.5%	\$25
2039	\$18.84	\$226.02	10.88%	2.5%	\$25
2040	\$18.84	\$226.02	10.88%	2.5%	\$25
2041	\$18.84	\$226.02	10.88%	2.5%	\$25
2042	\$18.84	\$226.02	10.88%	2.5%	\$25
2043	\$18.84	\$226.02	10.88%	2.5%	\$25
2044	\$18.84	\$226.02	10.88%	2.5%	\$25

Participants Test - Results

Appliance Type:
Cooking Equipment (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Furnace (1), Clothes Drying (1)

Year	Benefits				Costs							
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance P&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
2025	\$98	\$200	\$0	\$298	\$919	(\$1,150)	\$811	\$0	\$24	\$25	\$25	\$652
2026	\$90	\$0	\$0	\$90	\$0	\$0	\$0	\$0	\$25	\$23	\$25	\$73
2027	\$93	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$26	\$24	\$25	\$75
2028	\$97	\$0	\$0	\$97	\$0	\$0	\$0	\$0	\$27	\$25	\$25	\$77
2029	\$101	\$0	\$0	\$101	\$0	\$0	\$0	\$0	\$28	\$26	\$25	\$79
2030	\$104	\$0	\$0	\$104	\$0	\$0	\$0	\$0	\$29	\$27	\$25	\$81
2031	\$109	\$0	\$0	\$109	\$0	\$0	\$0	\$0	\$30	\$28	\$25	\$83
2032	\$113	\$0	\$0	\$113	\$0	\$0	\$0	\$0	\$31	\$29	\$25	\$86
2033	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$0	\$32	\$30	\$25	\$88
2034	\$122	\$0	\$0	\$122	\$0	\$0	\$0	\$0	\$33	\$31	\$25	\$90
2035	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$0	\$35	\$33	\$25	\$92
2036	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$0	\$36	\$34	\$25	\$96
2037	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$0	\$37	\$35	\$25	\$97
2038	\$142	\$0	\$0	\$142	\$0	\$0	\$0	\$0	\$39	\$36	\$25	\$100
2039	\$147	\$0	\$0	\$147	\$0	\$0	\$0	\$0	\$40	\$38	\$25	\$103
2040	\$153	\$0	\$0	\$153	\$1,761	(\$2,136)	\$356	\$0	\$42	\$39	\$25	\$87
2041	\$159	\$0	\$0	\$159	\$0	\$0	\$0	\$0	\$43	\$41	\$25	\$109
2042	\$165	\$200	\$0	\$365	\$0	\$0	\$0	\$0	\$45	\$42	\$25	\$112
2043	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$46	\$44	\$25	\$115
2044	\$178	\$0	\$0	\$178	\$0	\$0	\$0	\$0	\$48	\$45	\$25	\$119

Present Value of Benefits \$1,939

Present Value of Costs \$1,789

Benefit/Cost Ratio **1.08**

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Cooking Equipment (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

Year	Therms	Base Rate	Total Charge
2025	32	\$0.6881	\$22
2026	32	\$0.7138	\$23
2027	32	\$0.7405	\$24
2028	32	\$0.7682	\$25
2029	32	\$0.7969	\$26
2030	32	\$0.8268	\$26
2031	32	\$0.8577	\$27
2032	32	\$0.8898	\$28
2033	32	\$0.9230	\$30
2034	32	\$0.9575	\$31
2035	32	\$0.9934	\$32
2036	32	\$1.0305	\$33
2037	32	\$1.0691	\$34
2038	32	\$1.1090	\$35
2039	32	\$1.1505	\$37
2040	32	\$1.1935	\$38
2041	32	\$1.2382	\$40
2042	32	\$1.2845	\$41
2043	32	\$1.3325	\$43
2044	32	\$1.3824	\$44

Table 1a
Revenue - Cost of Gas

Year	Therms	Fuel Rate	Total Charge
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

RIM Test - Results

Appliance Type
Cooking Equipment (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Furnace (1), Clothes Drying (1)

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
2025	\$22	\$23	\$25	\$70	\$23	\$0	\$0	\$200.05
2026	\$23	\$24	\$25	\$72	\$24	\$0	\$0	\$0.05
2027	\$24	\$25	\$25	\$73	\$25	\$0	\$0	\$0.05
2028	\$25	\$26	\$25	\$75	\$26	\$0	\$0	\$0.05
2029	\$26	\$27	\$25	\$77	\$27	\$0	\$0	\$0.05
2030	\$26	\$28	\$25	\$79	\$28	\$0	\$0	\$0.05
2031	\$27	\$29	\$25	\$81	\$29	\$0	\$0	\$0.05
2032	\$28	\$30	\$25	\$83	\$30	\$0	\$0	\$0.05
2033	\$30	\$31	\$25	\$85	\$31	\$0	\$0	\$0.05
2034	\$31	\$33	\$25	\$88	\$33	\$0	\$0	\$0.05
2035	\$32	\$34	\$25	\$90	\$34	\$0	\$0	\$0.05
2036	\$33	\$35	\$25	\$93	\$35	\$0	\$0	\$0.05
2037	\$34	\$36	\$25	\$96	\$36	\$0	\$0	\$0.05
2038	\$35	\$38	\$25	\$98	\$38	\$0	\$0	\$0.05
2039	\$37	\$39	\$25	\$100	\$39	\$0	\$0	\$0.05
2040	\$38	\$41	\$25	\$103	\$41	\$0	\$0	\$0.05
2041	\$40	\$42	\$25	\$106	\$42	\$0	\$0	\$0.05
2042	\$41	\$44	\$25	\$109	\$44	\$0	\$0	\$0.05
2043	\$43	\$45	\$25	\$112	\$45	\$0	\$0	\$0.05
2044	\$44	\$47	\$25	\$116	\$47	\$0	\$0	\$0.05

Present Value of Benefits: **\$1,189**

Present Value of Costs: **\$640**

Benefit/Cost Ratio: 1.86

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Cooking Equipment (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Furnace (1), Clothes Drying (1)

Table 2
Revenue - Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual Customer Charge
2025	\$18.84	\$226.02	10.88%	\$25
2026	\$18.84	\$226.02	10.88%	\$25
2027	\$18.84	\$226.02	10.88%	\$25
2028	\$18.84	\$226.02	10.88%	\$25
2029	\$18.84	\$226.02	10.88%	\$25
2030	\$18.84	\$226.02	10.88%	\$25
2031	\$18.84	\$226.02	10.88%	\$25
2032	\$18.84	\$226.02	10.88%	\$25
2033	\$18.84	\$226.02	10.88%	\$25
2034	\$18.84	\$226.02	10.88%	\$25
2035	\$18.84	\$226.02	10.88%	\$25
2036	\$18.84	\$226.02	10.88%	\$25
2037	\$18.84	\$226.02	10.88%	\$25
2038	\$18.84	\$226.02	10.88%	\$25
2039	\$18.84	\$226.02	10.88%	\$25
2040	\$18.84	\$226.02	10.88%	\$25
2041	\$18.84	\$226.02	10.88%	\$25
2042	\$18.84	\$226.02	10.88%	\$25
2043	\$18.84	\$226.02	10.88%	\$25
2044	\$18.84	\$226.02	10.88%	\$25

Table 3
Gas Costs

Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Cooking Equipment (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Furnace (1), Clothes Drying (1)

Table 4
Investment Carrying Costs

Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2026	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2027	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2028	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2029	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2030	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2031	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2032	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2033	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2034	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2035	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2036	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2037	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2038	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2039	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2040	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2041	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2042	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2043	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2044	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0

Table 5
Incremental Customer Costs

Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Annual O&M Cost	Annual O&M Cost	Total Incremental Adm. & O&M
2025	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2026	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2027	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2028	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2029	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2030	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2031	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2032	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2033	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2034	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2035	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2036	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2037	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2038	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2039	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2040	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2041	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2042	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2043	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2044	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Furnace (1)

Gas:	Clothes Drying (1)	Elec:	Clothes Drying (1)
Year:	2025	CO2:	0.56 tonnes CO2/year
CO2:	9.16 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$175	Bldg:	Residential
Gas Utility:	Average	Electric Cost Data	
I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$799	Equipment	\$629
Installation	\$1,260	Installation	\$710
Total Customer Cost	\$2,059	Breaker and Wiring Savings	\$35
		Total Customer Cost	\$1,374
Replacement Installation	\$710		
Total Replacement (incl Equip)	\$1,509	VII. Energy Conserved Data	
Utility Rebate	\$175	Monthly Demand kW	0.0
		Annual kWh	792
II. Operating Data		O&M (excluding energy)	\$0
Therms Consumed	32		
Total Building Therms	294	VIII. Electric Rates and Charges	
O&M (excluding energy)	\$0	Electric Rate per kW	\$0.00
		Electric Rate per kWh	\$0.1493
III. Rates and Charges		Electric Fuel rate	\$0.0260
ECCR	\$0.9952	Electric Base rate	\$0.1233
Distribution Charge	\$0.9929	Electric Taxes & Fees	2.99%
Commodity Charge	\$0.7300	Customer Chg	\$10.37
Taxes & Fees	2.50%	Average Life in Yrs	18
Customer Chg	\$18.94		
Average Life (years)	18		
Appliance Therms /Total Therms	10.88%		
EC Program Adm. Cost	\$0.05		
IV. New Customer Installation Costs			
Supply Main	\$0		
Development Main	\$0		
Service	\$0		
Meter	\$0		
Total	\$0		
V. New Customer Admin. Cost \$/month	\$0.00		

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Clothes Drying (1)

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Furnace (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand kw	Tax Rate	Electric Cost
A	B	C	D	E	F	(B*C)+(D*E)*F
2025	\$0.1493	792	\$0.00	0.00	2.6%	\$121
2026	\$0.1551	792	\$0.00	0.00	2.6%	\$126
2027	\$0.1611	792	\$0.00	0.00	2.6%	\$131
2028	\$0.1674	792	\$0.00	0.00	2.6%	\$136
2029	\$0.1739	792	\$0.00	0.00	2.6%	\$141
2030	\$0.1806	792	\$0.00	0.00	2.6%	\$147
2031	\$0.1876	792	\$0.00	0.00	2.6%	\$153
2032	\$0.1949	792	\$0.00	0.00	2.6%	\$158
2033	\$0.2025	792	\$0.00	0.00	2.6%	\$165
2034	\$0.2103	792	\$0.00	0.00	2.6%	\$171
2035	\$0.2185	792	\$0.00	0.00	2.6%	\$178
2036	\$0.2270	792	\$0.00	0.00	2.6%	\$185
2037	\$0.2358	792	\$0.00	0.00	2.6%	\$192
2038	\$0.2449	792	\$0.00	0.00	2.6%	\$199
2039	\$0.2544	792	\$0.00	0.00	2.6%	\$207
2040	\$0.2643	792	\$0.00	0.00	2.6%	\$215
2041	\$0.2746	792	\$0.00	0.00	2.6%	\$223
2042	\$0.2852	792	\$0.00	0.00	2.6%	\$232
2043	\$0.2963	792	\$0.00	0.00	2.6%	\$241
2044	\$0.3078	792	\$0.00	0.00	2.6%	\$250

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*C)*(1+D)
2025	\$0.7300	32	2.5%	\$24
2026	\$0.7573	32	2.5%	\$26
2027	\$0.7856	32	2.5%	\$26
2028	\$0.8150	32	2.5%	\$27
2029	\$0.8455	32	2.5%	\$28
2030	\$0.8771	32	2.5%	\$29
2031	\$0.9099	32	2.5%	\$30
2032	\$0.9439	32	2.5%	\$31
2033	\$0.9792	32	2.5%	\$32
2034	\$1.0159	32	2.5%	\$33
2035	\$1.0539	32	2.5%	\$35
2036	\$1.0933	32	2.5%	\$36
2037	\$1.1342	32	2.5%	\$37
2038	\$1.1766	32	2.5%	\$39
2039	\$1.2206	32	2.5%	\$40
2040	\$1.2662	32	2.5%	\$42
2041	\$1.3136	32	2.5%	\$43
2042	\$1.3627	32	2.5%	\$45
2043	\$1.4137	32	2.5%	\$46
2044	\$1.4666	32	2.5%	\$48

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*C)*(1+D)
2025	\$0.6881	32	2.5%	\$23
2026	\$0.7138	32	2.5%	\$23
2027	\$0.7405	32	2.5%	\$24
2028	\$0.7682	32	2.5%	\$25
2029	\$0.7969	32	2.5%	\$26
2030	\$0.8266	32	2.5%	\$27
2031	\$0.8577	32	2.5%	\$28
2032	\$0.8898	32	2.5%	\$29
2033	\$0.9230	32	2.5%	\$30
2034	\$0.9575	32	2.5%	\$31
2035	\$0.9934	32	2.5%	\$33
2036	\$1.0305	32	2.5%	\$34
2037	\$1.0691	32	2.5%	\$35
2038	\$1.1090	32	2.5%	\$36
2039	\$1.1505	32	2.5%	\$38
2040	\$1.1935	32	2.5%	\$39
2041	\$1.2382	32	2.5%	\$41
2042	\$1.2845	32	2.5%	\$42
2043	\$1.3325	32	2.5%	\$44
2044	\$1.3824	32	2.5%	\$45

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	C*(D)*(1+E)
2025	\$18.84	\$226.02	10.88%	2.5%	\$25
2026	\$18.84	\$226.02	10.88%	2.5%	\$25
2027	\$18.84	\$226.02	10.88%	2.5%	\$25
2028	\$18.84	\$226.02	10.88%	2.5%	\$25
2029	\$18.84	\$226.02	10.88%	2.5%	\$25
2030	\$18.84	\$226.02	10.88%	2.5%	\$25
2031	\$18.84	\$226.02	10.88%	2.5%	\$25
2032	\$18.84	\$226.02	10.88%	2.5%	\$25
2033	\$18.84	\$226.02	10.88%	2.5%	\$25
2034	\$18.84	\$226.02	10.88%	2.5%	\$25
2035	\$18.84	\$226.02	10.88%	2.5%	\$25
2036	\$18.84	\$226.02	10.88%	2.5%	\$25
2037	\$18.84	\$226.02	10.88%	2.5%	\$25
2038	\$18.84	\$226.02	10.88%	2.5%	\$25
2039	\$18.84	\$226.02	10.88%	2.5%	\$25
2040	\$18.84	\$226.02	10.88%	2.5%	\$25
2041	\$18.84	\$226.02	10.88%	2.5%	\$25
2042	\$18.84	\$226.02	10.88%	2.5%	\$25
2043	\$18.84	\$226.02	10.88%	2.5%	\$25
2044	\$18.84	\$226.02	10.88%	2.5%	\$25

Participants Test - Results

Appliance Type: Clothes Drying (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Furnace (1)

Benefits					Costs									
Year	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance (A&M)	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS		
Table 1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13		
2025	\$121	\$175	\$0	\$296	\$799	(\$1,374)	\$1,260	\$0	\$24	\$23	\$25	\$757		
2026	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$25	\$23	\$25	\$73	\$27		
2027	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$26	\$24	\$25	\$75	\$27		
2028	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$27	\$25	\$25	\$77	\$28		
2029	\$141	\$0	\$0	\$141	\$0	\$0	\$0	\$28	\$26	\$25	\$79	\$29		
2030	\$147	\$0	\$0	\$147	\$0	\$0	\$0	\$29	\$27	\$25	\$81	\$30		
2031	\$153	\$0	\$0	\$153	\$0	\$0	\$0	\$30	\$28	\$25	\$83	\$31		
2032	\$158	\$0	\$0	\$158	\$0	\$0	\$0	\$31	\$29	\$25	\$85	\$32		
2033	\$165	\$0	\$0	\$165	\$0	\$0	\$0	\$32	\$30	\$25	\$88	\$33		
2034	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$33	\$31	\$25	\$90	\$34		
2035	\$178	\$0	\$0	\$178	\$0	\$0	\$0	\$35	\$33	\$25	\$92	\$35		
2036	\$185	\$0	\$0	\$185	\$0	\$0	\$0	\$36	\$34	\$25	\$95	\$36		
2037	\$192	\$0	\$0	\$192	\$0	\$0	\$0	\$37	\$35	\$25	\$97	\$37		
2038	\$199	\$0	\$0	\$199	\$0	\$0	\$0	\$39	\$36	\$25	\$100	\$38		
2039	\$207	\$0	\$0	\$207	\$0	\$0	\$0	\$40	\$38	\$25	\$103	\$39		
2040	\$215	\$0	\$0	\$215	\$0	\$0	\$0	\$42	\$39	\$25	\$106	\$40		
2041	\$223	\$0	\$0	\$223	\$0	\$0	\$0	\$43	\$41	\$25	\$109	\$41		
2042	\$232	\$0	\$0	\$232	\$0	\$0	\$0	\$45	\$42	\$25	\$112	\$42		
2043	\$241	\$175	\$0	\$416	\$1,743	(\$2,922)	\$1,549	\$0	\$46	\$44	\$25	\$486		
2044	\$250	\$0	\$0	\$250	\$0	\$0	\$0	\$48	\$45	\$25	\$119	\$43		

Present Value of Benefits \$2,565

Present Value of Costs \$2,074

Benefit/Cost Ratio 1.24

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type: Clothes Drying (1)
Utility Rate - Weighted Average Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Furnace (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

Year	Therms	Base Rate	2*3 Total Charge
2025	32	\$0.6881	\$22
2026	32	\$0.7138	\$23
2027	32	\$0.7405	\$24
2028	32	\$0.7682	\$25
2029	32	\$0.7969	\$26
2030	32	\$0.8268	\$26
2031	32	\$0.8577	\$27
2032	32	\$0.8888	\$28
2033	32	\$0.9200	\$30
2034	32	\$0.9575	\$31
2035	32	\$0.9934	\$32
2036	32	\$1.0305	\$33
2037	32	\$1.0691	\$34
2038	32	\$1.1090	\$35
2039	32	\$1.1505	\$37
2040	32	\$1.1935	\$38
2041	32	\$1.2382	\$40
2042	32	\$1.2845	\$41
2043	32	\$1.3325	\$43
2044	32	\$1.3824	\$44

Table 1a
Revenue - Cost of Gas

Year	Therms	Fuel Rate	2*3 Total Charge
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

RIM Test - Results

Appliance Type: Clothes Drying (1)
Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Furnace (1)

Incremental Revenue Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs	
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5				
1	2	3	4	2 thru 4	6	7	8	6 thru 9	
2025	\$22	\$23	\$25	\$70	\$23	\$0	\$0	\$176.05	\$198
2026	\$23	\$24	\$25	\$72	\$24	\$0	\$0	\$0.05	\$24
2027	\$24	\$25	\$25	\$73	\$25	\$0	\$0	\$0.05	\$25
2028	\$25	\$26	\$25	\$75	\$26	\$0	\$0	\$0.05	\$26
2029	\$26	\$27	\$25	\$77	\$27	\$0	\$0	\$0.05	\$27
2030	\$26	\$28	\$25	\$79	\$28	\$0	\$0	\$0.05	\$28
2031	\$27	\$29	\$25	\$81	\$29	\$0	\$0	\$0.05	\$29
2032	\$28	\$30	\$25	\$83	\$30	\$0	\$0	\$0.05	\$30
2033	\$30	\$31	\$25	\$85	\$31	\$0	\$0	\$0.05	\$31
2034	\$31	\$33	\$25	\$88	\$33	\$0	\$0	\$0.05	\$33
2035	\$32	\$34	\$25	\$90	\$34	\$0	\$0	\$0.05	\$34
2036	\$33	\$35	\$25	\$93	\$35	\$0	\$0	\$0.05	\$35
2037	\$34	\$36	\$25	\$95	\$36	\$0	\$0	\$0.05	\$36
2038	\$35	\$38	\$25	\$98	\$38	\$0	\$0	\$0.05	\$38
2039	\$37	\$39	\$25	\$100	\$39	\$0	\$0	\$0.05	\$39
2040	\$38	\$41	\$25	\$103	\$41	\$0	\$0	\$0.05	\$41
2041	\$40	\$42	\$25	\$106	\$42	\$0	\$0	\$0.05	\$42
2042	\$41	\$44	\$25	\$109	\$44	\$0	\$0	\$0.05	\$44
2043	\$43	\$45	\$25	\$112	\$45	\$0	\$0	\$175.05	\$220
2044	\$44	\$47	\$25	\$116	\$47	\$0	\$0	\$0.05	\$47

Present Value of Benefits: \$1,189

Present Value of Costs: \$695

Benefit/Cost Ratio: 1.71

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type: Clothes Drying (1)
Utility Rate - Weighted Average Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Furnace (1)

Table 2
Revenue - Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual Customer Charge
2025	\$18.84	\$226.02	10.88%	\$25
2026	\$18.84	\$226.02	10.88%	\$25
2027	\$18.84	\$226.02	10.88%	\$25
2028	\$18.84	\$226.02	10.88%	\$25
2029	\$18.84	\$226.02	10.88%	\$25
2030	\$18.84	\$226.02	10.88%	\$25
2031	\$18.84	\$226.02	10.88%	\$25
2032	\$18.84	\$226.02	10.88%	\$25
2033	\$18.84	\$226.02	10.88%	\$25
2034	\$18.84	\$226.02	10.88%	\$25
2035	\$18.84	\$226.02	10.88%	\$25
2036	\$18.84	\$226.02	10.88%	\$25
2037	\$18.84	\$226.02	10.88%	\$25
2038	\$18.84	\$226.02	10.88%	\$25
2039	\$18.84	\$226.02	10.88%	\$25
2040	\$18.84	\$226.02	10.88%	\$25
2041	\$18.84	\$226.02	10.88%	\$25
2042	\$18.84	\$226.02	10.88%	\$25
2043	\$18.84	\$226.02	10.88%	\$25
2044	\$18.84	\$226.02	10.88%	\$25

Table 3
Gas Costs

Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type: Clothes Drying (1)
Utility Rate - Weighted Average Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Furnace (1)

Table 4
Investment Carrying Costs

Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2026	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2027	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2028	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2029	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2030	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2031	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2032	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2033	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2034	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2035	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2036	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2037	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2038	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2039	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2040	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2041	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2042	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2043	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0
2044	\$0	\$0	\$0	\$0	\$0	6.87%	10.88%	\$0

Table 5
Incremental Customer Costs

Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Annual Adm. Cost	Ratio O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2026	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2027	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2028	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2029	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2030	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2031	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2032	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2033	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2034	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2035	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2036	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2037	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2038	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2039	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2040	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2041	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2042	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2043	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0
2044	\$0.00	\$0	10.88%	\$0.00	\$0.00	\$0

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Gas:	Furnace (1)	Year:	2025	Elec:	Furnace (1)
CO2:	0.54 tonnes CO2/year	CO2:	1.36 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$550	Bldg:	Residential		
Gas Utility:	Average				
I. Installed Cost Data		VI. Electric Cost Data			
Equipment	\$1,200	Equipment	\$950		
Installation	\$2,102	Installation	\$1,382		
Total Customer Cost	\$3,302	Breaker and Wiring Savings	\$25		
		Total Customer Cost	\$2,367		
Replacement Installation	\$1,392				
Total Replacement (incl Equip)	\$2,592				
Utility Rebate	\$50				
II. Operating Data		VII. Energy Conserved Data			
Therms Consumed	189	Monthly Demand kW	1.3		
Total Building Therms	294	Annual kWh	1,905		
O&M (excluding energy)	\$0	O&M (excluding energy)	\$0		
III. Rates and Charges		VIII. Electric Rates and Charges			
ECOR	\$0.0952	Electric Rate per kW	\$0.00		
Distribution Charge	\$0.5929	Electric Rate per kWh	\$0.1493		
Commodity Charge	\$0.7300	Electric Fuel rate	\$0.0260		
Taxes & Fees	2.59%	Electric Base rate	\$0.1223		
Customer Chg	\$18.84	Electric Taxes & Fees	2.59%		
Average Life (years)	22	Customer Chg	\$10.37		
Appliance Therms /Total Therms	37.1%	Average Life in Yrs	23		
EC Program Adm. Cost	\$0.05				
IV. New Customer Installation Costs					
Supply Main	\$0				
Development Main	\$0				
Service	\$0				
Meter	\$0				
Total	\$0				
V. New Customer Admin. Cost \$/month	\$0.00				

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Furnace (1)

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand KW	Tax Rate	Electric Cost
A	B	C	D	E	F	(B*(C+12*(D+E)/12))
2025	\$0.1493	1,905	\$0.00	1.30	2.6%	\$292
2026	\$0.1551	1,905	\$0.00	1.30	2.6%	\$303
2027	\$0.1611	1,905	\$0.00	1.30	2.6%	\$315
2028	\$0.1674	1,905	\$0.00	1.30	2.6%	\$327
2029	\$0.1739	1,905	\$0.00	1.30	2.6%	\$340
2030	\$0.1806	1,905	\$0.00	1.30	2.6%	\$353
2031	\$0.1876	1,905	\$0.00	1.30	2.6%	\$367
2032	\$0.1949	1,905	\$0.00	1.30	2.6%	\$381
2033	\$0.2025	1,905	\$0.00	1.30	2.6%	\$396
2034	\$0.2103	1,905	\$0.00	1.30	2.6%	\$411
2035	\$0.2185	1,905	\$0.00	1.30	2.6%	\$427
2036	\$0.2270	1,905	\$0.00	1.30	2.6%	\$444
2037	\$0.2358	1,905	\$0.00	1.30	2.6%	\$461
2038	\$0.2449	1,905	\$0.00	1.30	2.6%	\$479
2039	\$0.2544	1,905	\$0.00	1.30	2.6%	\$497
2040	\$0.2643	1,905	\$0.00	1.30	2.6%	\$517
2041	\$0.2746	1,905	\$0.00	1.30	2.6%	\$537
2042	\$0.2852	1,905	\$0.00	1.30	2.6%	\$557
2043	\$0.2963	1,905	\$0.00	1.30	2.6%	\$579
2044	\$0.3078	1,905	\$0.00	1.30	2.6%	\$602

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*(C*(1+D)))
2025	\$0.6881	109	2.5%	\$87
2026	\$0.7138	109	2.5%	\$80
2027	\$0.7405	109	2.5%	\$83
2028	\$0.7682	109	2.5%	\$86
2029	\$0.7969	109	2.5%	\$89
2030	\$0.8268	109	2.5%	\$92
2031	\$0.8577	109	2.5%	\$96
2032	\$0.8898	109	2.5%	\$99
2033	\$0.9230	109	2.5%	\$103
2034	\$0.9575	109	2.5%	\$107
2035	\$0.9934	109	2.5%	\$111
2036	\$1.0305	109	2.5%	\$115
2037	\$1.0691	109	2.5%	\$119
2038	\$1.1090	109	2.5%	\$124
2039	\$1.1505	109	2.5%	\$129
2040	\$1.1935	109	2.5%	\$133
2041	\$1.2382	109	2.5%	\$138
2042	\$1.2845	109	2.5%	\$144
2043	\$1.3325	109	2.5%	\$149
2044	\$1.3824	109	2.5%	\$154

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*(C*(1+D)))
2025	\$0.7300	109	2.5%	\$82
2026	\$0.7573	109	2.5%	\$85
2027	\$0.7856	109	2.5%	\$88
2028	\$0.8150	109	2.5%	\$91
2029	\$0.8455	109	2.5%	\$94
2030	\$0.8771	109	2.5%	\$98
2031	\$0.9099	109	2.5%	\$102
2032	\$0.9439	109	2.5%	\$105
2033	\$0.9792	109	2.5%	\$109
2034	\$1.0159	109	2.5%	\$113
2035	\$1.0539	109	2.5%	\$118
2036	\$1.0933	109	2.5%	\$122
2037	\$1.1342	109	2.5%	\$127
2038	\$1.1766	109	2.5%	\$131
2039	\$1.2206	109	2.5%	\$136
2040	\$1.2662	109	2.5%	\$141
2041	\$1.3136	109	2.5%	\$147
2042	\$1.3627	109	2.5%	\$152
2043	\$1.4137	109	2.5%	\$158
2044	\$1.4666	109	2.5%	\$164

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	(C*(D*(1+E)))
2025	\$18.84	\$226.02	37.07%	2.5%	\$86
2026	\$18.84	\$226.02	37.07%	2.5%	\$86
2027	\$18.84	\$226.02	37.07%	2.5%	\$86
2028	\$18.84	\$226.02	37.07%	2.5%	\$86
2029	\$18.84	\$226.02	37.07%	2.5%	\$86
2030	\$18.84	\$226.02	37.07%	2.5%	\$86
2031	\$18.84	\$226.02	37.07%	2.5%	\$86
2032	\$18.84	\$226.02	37.07%	2.5%	\$86
2033	\$18.84	\$226.02	37.07%	2.5%	\$86
2034	\$18.84	\$226.02	37.07%	2.5%	\$86
2035	\$18.84	\$226.02	37.07%	2.5%	\$86
2036	\$18.84	\$226.02	37.07%	2.5%	\$86
2037	\$18.84	\$226.02	37.07%	2.5%	\$86
2038	\$18.84	\$226.02	37.07%	2.5%	\$86
2039	\$18.84	\$226.02	37.07%	2.5%	\$86
2040	\$18.84	\$226.02	37.07%	2.5%	\$86
2041	\$18.84	\$226.02	37.07%	2.5%	\$86
2042	\$18.84	\$226.02	37.07%	2.5%	\$86
2043	\$18.84	\$226.02	37.07%	2.5%	\$86
2044	\$18.84	\$226.02	37.07%	2.5%	\$86

Participants Test - Results

Appliance Type:
Furnace (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Year	Benefits					Costs								TOTAL COSTS
	Avoided Electric KWH/KW Post	Gas Rebate	Avoided Electric Appliance nEM	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Post	Gas Installation Cost	Gas Appliance U & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge			
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13		
2025	\$392	\$550	\$0	\$942	\$1,200	(\$2,367)	\$2,102	\$0	\$92	\$77	\$86	\$1,179		
2026	\$303	\$0	\$0	\$303	\$0	\$0	\$0	\$85	\$80	\$86	\$86	\$250		
2027	\$315	\$0	\$0	\$315	\$0	\$0	\$0	\$88	\$83	\$86	\$86	\$256		
2028	\$327	\$0	\$0	\$327	\$0	\$0	\$0	\$91	\$86	\$86	\$86	\$263		
2029	\$340	\$0	\$0	\$340	\$0	\$0	\$0	\$94	\$89	\$86	\$86	\$269		
2030	\$353	\$0	\$0	\$353	\$0	\$0	\$0	\$98	\$92	\$86	\$86	\$276		
2031	\$367	\$0	\$0	\$367	\$0	\$0	\$0	\$102	\$96	\$86	\$86	\$283		
2032	\$381	\$0	\$0	\$381	\$0	\$0	\$0	\$105	\$99	\$86	\$86	\$291		
2033	\$396	\$0	\$0	\$396	\$0	\$0	\$0	\$109	\$103	\$86	\$86	\$298		
2034	\$411	\$0	\$0	\$411	\$0	\$0	\$0	\$113	\$107	\$86	\$86	\$306		
2035	\$427	\$0	\$0	\$427	\$0	\$0	\$0	\$118	\$111	\$86	\$86	\$315		
2036	\$444	\$0	\$0	\$444	\$0	\$0	\$0	\$122	\$115	\$86	\$86	\$323		
2037	\$461	\$0	\$0	\$461	\$0	\$0	\$0	\$127	\$119	\$86	\$86	\$332		
2038	\$479	\$0	\$0	\$479	\$0	\$0	\$0	\$131	\$124	\$86	\$86	\$341		
2039	\$497	\$0	\$0	\$497	\$0	\$0	\$0	\$136	\$129	\$86	\$86	\$351		
2040	\$517	\$0	\$0	\$517	\$0	\$0	\$0	\$141	\$133	\$86	\$86	\$361		
2041	\$537	\$0	\$0	\$537	\$0	\$0	\$0	\$147	\$138	\$86	\$86	\$371		
2042	\$557	\$0	\$0	\$557	\$0	\$0	\$0	\$152	\$144	\$86	\$86	\$382		
2043	\$579	\$0	\$0	\$579	\$0	\$0	\$0	\$158	\$149	\$86	\$86	\$393		
2044	\$602	\$0	\$0	\$602	\$0	\$0	\$0	\$164	\$154	\$86	\$86	\$404		

Present Value of Benefits \$6,104

Present Value of Costs \$5,086

Benefit/Cost Ratio 1.20

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1

Revenue - Energy Charge

1	2	3	2*3
Year	Therms	Base Rate	Total Charge
2025	109	\$0.6881	\$75
2026	109	\$0.7138	\$78
2027	109	\$0.7405	\$81
2028	109	\$0.7682	\$84
2029	109	\$0.7969	\$87
2030	109	\$0.8268	\$90
2031	109	\$0.8577	\$93
2032	109	\$0.8898	\$97
2033	109	\$0.9230	\$101
2034	109	\$0.9575	\$104
2035	109	\$0.9934	\$108
2036	109	\$1.0305	\$112
2037	109	\$1.0691	\$117
2038	109	\$1.1090	\$121
2039	109	\$1.1505	\$125
2040	109	\$1.1935	\$130
2041	109	\$1.2382	\$135
2042	109	\$1.2845	\$140
2043	109	\$1.3325	\$145
2044	109	\$1.3824	\$151

Table 1a

Revenue - Cost of Gas

1	2	3	2*3
Year	Therms	Fuel Rate	Total Charge
2025	109	\$0.7300	\$80
2026	109	\$0.7573	\$83
2027	109	\$0.7856	\$86
2028	109	\$0.8150	\$89
2029	109	\$0.8455	\$92
2030	109	\$0.8771	\$96
2031	109	\$0.9099	\$99
2032	109	\$0.9439	\$103
2033	109	\$0.9792	\$107
2034	109	\$1.0159	\$111
2035	109	\$1.0539	\$115
2036	109	\$1.0933	\$119
2037	109	\$1.1342	\$124
2038	109	\$1.1766	\$128
2039	109	\$1.2206	\$133
2040	109	\$1.2662	\$138
2041	109	\$1.3136	\$143
2042	109	\$1.3627	\$149
2043	109	\$1.4137	\$154
2044	109	\$1.4666	\$160

RIM Test - Results

Appliance Type
Furnace (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Incremental Revenue Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
1	2	3	4	2 thru 4	6	7	8	6 thru 9
2025	\$75	\$80	\$84	\$228	\$80	\$0	\$550.05	\$630
2026	\$78	\$83	\$84	\$244	\$83	\$0	\$0.05	\$83
2027	\$81	\$86	\$84	\$250	\$86	\$0	\$0.05	\$86
2028	\$84	\$89	\$84	\$256	\$89	\$0	\$0.05	\$89
2029	\$87	\$92	\$84	\$263	\$92	\$0	\$0.05	\$92
2030	\$90	\$96	\$84	\$270	\$96	\$0	\$0.05	\$96
2031	\$93	\$99	\$84	\$276	\$99	\$0	\$0.05	\$99
2032	\$97	\$103	\$84	\$284	\$103	\$0	\$0.05	\$103
2033	\$101	\$107	\$84	\$291	\$107	\$0	\$0.05	\$107
2034	\$104	\$111	\$84	\$299	\$111	\$0	\$0.05	\$111
2035	\$108	\$115	\$84	\$307	\$115	\$0	\$0.05	\$115
2036	\$112	\$119	\$84	\$315	\$119	\$0	\$0.05	\$119
2037	\$117	\$124	\$84	\$324	\$124	\$0	\$0.05	\$124
2038	\$121	\$128	\$84	\$333	\$128	\$0	\$0.05	\$128
2039	\$125	\$133	\$84	\$342	\$133	\$0	\$0.05	\$133
2040	\$130	\$138	\$84	\$352	\$138	\$0	\$0.05	\$138
2041	\$135	\$143	\$84	\$362	\$143	\$0	\$0.05	\$143
2042	\$140	\$149	\$84	\$372	\$149	\$0	\$0.05	\$149
2043	\$145	\$154	\$84	\$383	\$154	\$0	\$0.05	\$154
2044	\$151	\$160	\$84	\$394	\$160	\$0	\$0.05	\$160

Present Value of Benefits

\$4,050

Present Value of Costs

\$2,046

Benefit/Cost Ratio

1.98

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 2

Revenue - Customer Charge

1	2	3	4	3*4
Year	Customer Charge	Annual Customer Charge	To Total Consumed	Annual Customer
2025	\$18.84	\$226.02	37.07%	\$84
2026	\$18.84	\$226.02	37.07%	\$84
2027	\$18.84	\$226.02	37.07%	\$84
2028	\$18.84	\$226.02	37.07%	\$84
2029	\$18.84	\$226.02	37.07%	\$84
2030	\$18.84	\$226.02	37.07%	\$84
2031	\$18.84	\$226.02	37.07%	\$84
2032	\$18.84	\$226.02	37.07%	\$84
2033	\$18.84	\$226.02	37.07%	\$84
2034	\$18.84	\$226.02	37.07%	\$84
2035	\$18.84	\$226.02	37.07%	\$84
2036	\$18.84	\$226.02	37.07%	\$84
2037	\$18.84	\$226.02	37.07%	\$84
2038	\$18.84	\$226.02	37.07%	\$84
2039	\$18.84	\$226.02	37.07%	\$84
2040	\$18.84	\$226.02	37.07%	\$84
2041	\$18.84	\$226.02	37.07%	\$84
2042	\$18.84	\$226.02	37.07%	\$84
2043	\$18.84	\$226.02	37.07%	\$84
2044	\$18.84	\$226.02	37.07%	\$84

Table 3

Gas Costs

1	2	3	2*3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	109	\$0.7300	\$80
2026	109	\$0.7573	\$83
2027	109	\$0.7856	\$86
2028	109	\$0.8150	\$89
2029	109	\$0.8455	\$92
2030	109	\$0.8771	\$96
2031	109	\$0.9099	\$99
2032	109	\$0.9439	\$103
2033	109	\$0.9792	\$107
2034	109	\$1.0159	\$111
2035	109	\$1.0539	\$115
2036	109	\$1.0933	\$119
2037	109	\$1.1342	\$124
2038	109	\$1.1766	\$128
2039	109	\$1.2206	\$133
2040	109	\$1.2662	\$138
2041	109	\$1.3136	\$143
2042	109	\$1.3627	\$149
2043	109	\$1.4137	\$154
2044	109	\$1.4666	\$160

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 4

Investment Carrying Costs

1	2	3	4	5	6	7	8	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Terms Consumed	Investment Carrying Cost
2025	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2026	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2027	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2028	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2029	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2030	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2031	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2032	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2033	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2034	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2035	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2036	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2037	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2038	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2039	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2040	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2041	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2042	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2043	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0
2044	\$0	\$0	\$0	\$0	\$0	6.87%	37.07%	\$0

Table 5

Incremental Customer Costs

1	2	3	4	5-3*4	6	7-6*4	8-8
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio To Total Consumed	Therms	Ratio Annual O&M Cost	Ratio Annual O&M Cost	Incremental O&M Cost
2025	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2026	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2027	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2028	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2029	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2030	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2031	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2032	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2033	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2034	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2035	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2036	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2037	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2038	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2039	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2040	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2041	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2042	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2043	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0
2044	\$0.00	\$0	37.07%	\$0.00	\$0.00	\$0	\$0

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tank (1)	Elec:	Water Heating - Tank (1)
Year:	2025	CO2:	1.76 tonnes CO2/year
CO2:	0.76 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$450	Bldg:	Residential
Gas Utility:	Average		
I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$629	Equipment	\$669
Installation	\$1,414	Installation	\$594
Total Customer Cost	\$2,043	Breaker and Wiring Savings	\$25
Replacement Installation	\$594	Total Customer Cost	\$1,288
Total Replacement (incl Equip)	\$1,223		
Utility Rebate	\$450		
II. Operating Data		VII. Energy Conserved Data	
Therms Consumed	152	Monthly Demand kW	0.0
Total Building Therms	325	Annual kWh	2,462
O&M (excluding energv)	\$0	O&M (excluding energy)	\$0
III. Rates and Charges		VIII. Electric Rates and Charges	
ECCR	\$0.0952	Electric Rate per kW	\$0.00
Distribution Charge	\$0.5929	Electric Rate per kWh	\$0.1493
Commodity Charge	\$0.7300	Electric Fuel rate	\$0.0300
Taxes & Fees	2.50%	Electric Base rate	\$0.1233
Customer Chg	\$18.84	Electric Taxes & Fees	2.59%
Average Life (years)	15	Customer Chg	\$10.37
Appliance Therms /Total Therms	46.8%	Average Life in Yrs	15
EC Program Adm. Cost	\$0.05		
IV. New Customer Installation Costs			
Supply Main	\$0		
Development Main	\$0		
Service	\$0		
Meter	\$0		
Total	\$0		
V. New Customer Admin. Cost \$/month	\$0.00		

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Water Heating - Tank (1)

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand KW	Tax Rate	Electric Cost
A	B	C	D	E	F	(BxC)(12)/E(1+F)
2025	\$0.1493	2,462	\$0.00	0.00	2.6%	\$377
2026	\$0.1551	2,462	\$0.00	0.00	2.6%	\$392
2027	\$0.1611	2,462	\$0.00	0.00	2.6%	\$407
2028	\$0.1674	2,462	\$0.00	0.00	2.6%	\$423
2029	\$0.1739	2,462	\$0.00	0.00	2.6%	\$439
2030	\$0.1806	2,462	\$0.00	0.00	2.6%	\$456
2031	\$0.1876	2,462	\$0.00	0.00	2.6%	\$474
2032	\$0.1949	2,462	\$0.00	0.00	2.6%	\$492
2033	\$0.2025	2,462	\$0.00	0.00	2.6%	\$511
2034	\$0.2103	2,462	\$0.00	0.00	2.6%	\$531
2035	\$0.2185	2,462	\$0.00	0.00	2.6%	\$552
2036	\$0.2270	2,462	\$0.00	0.00	2.6%	\$573
2037	\$0.2358	2,462	\$0.00	0.00	2.6%	\$596
2038	\$0.2449	2,462	\$0.00	0.00	2.6%	\$619
2039	\$0.2544	2,462	\$0.00	0.00	2.6%	\$643
2040	\$0.2643	2,462	\$0.00	0.00	2.6%	\$668
2041	\$0.2746	2,462	\$0.00	0.00	2.6%	\$693
2042	\$0.2852	2,462	\$0.00	0.00	2.6%	\$720
2043	\$0.2963	2,462	\$0.00	0.00	2.6%	\$748
2044	\$0.3078	2,462	\$0.00	0.00	2.6%	\$777

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(BxC)(1+D)
2025	\$0.6881	152	2.5%	\$107
2026	\$0.7138	152	2.5%	\$111
2027	\$0.7405	152	2.5%	\$115
2028	\$0.7682	152	2.5%	\$120
2029	\$0.7969	152	2.5%	\$124
2030	\$0.8268	152	2.5%	\$129
2031	\$0.8577	152	2.5%	\$134
2032	\$0.8898	152	2.5%	\$139
2033	\$0.9230	152	2.5%	\$144
2034	\$0.9575	152	2.5%	\$149
2035	\$0.9934	152	2.5%	\$155
2036	\$1.0305	152	2.5%	\$161
2037	\$1.0691	152	2.5%	\$167
2038	\$1.1090	152	2.5%	\$173
2039	\$1.1505	152	2.5%	\$179
2040	\$1.1935	152	2.5%	\$186
2041	\$1.2382	152	2.5%	\$193
2042	\$1.2845	152	2.5%	\$200
2043	\$1.3325	152	2.5%	\$208
2044	\$1.3824	152	2.5%	\$215

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(BxC)(1+D)
2025	\$0.7300	152	2.5%	\$114
2026	\$0.7573	152	2.5%	\$118
2027	\$0.7856	152	2.5%	\$122
2028	\$0.8150	152	2.5%	\$127
2029	\$0.8455	152	2.5%	\$132
2030	\$0.8771	152	2.5%	\$137
2031	\$0.9099	152	2.5%	\$142
2032	\$0.9439	152	2.5%	\$147
2033	\$0.9792	152	2.5%	\$153
2034	\$1.0159	152	2.5%	\$158
2035	\$1.0539	152	2.5%	\$164
2036	\$1.0933	152	2.5%	\$170
2037	\$1.1342	152	2.5%	\$177
2038	\$1.1766	152	2.5%	\$183
2039	\$1.2206	152	2.5%	\$190
2040	\$1.2662	152	2.5%	\$197
2041	\$1.3136	152	2.5%	\$205
2042	\$1.3627	152	2.5%	\$212
2043	\$1.4137	152	2.5%	\$220
2044	\$1.4666	152	2.5%	\$228

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Applianc e to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	(C/D)(1+E)
2025	\$18.84	\$226.02	46.77%	2.5%	\$108
2026	\$18.84	\$226.02	46.77%	2.5%	\$108
2027	\$18.84	\$226.02	46.77%	2.5%	\$108
2028	\$18.84	\$226.02	46.77%	2.5%	\$108
2029	\$18.84	\$226.02	46.77%	2.5%	\$108
2030	\$18.84	\$226.02	46.77%	2.5%	\$108
2031	\$18.84	\$226.02	46.77%	2.5%	\$108
2032	\$18.84	\$226.02	46.77%	2.5%	\$108
2033	\$18.84	\$226.02	46.77%	2.5%	\$108
2034	\$18.84	\$226.02	46.77%	2.5%	\$108
2035	\$18.84	\$226.02	46.77%	2.5%	\$108
2036	\$18.84	\$226.02	46.77%	2.5%	\$108
2037	\$18.84	\$226.02	46.77%	2.5%	\$108
2038	\$18.84	\$226.02	46.77%	2.5%	\$108
2039	\$18.84	\$226.02	46.77%	2.5%	\$108
2040	\$18.84	\$226.02	46.77%	2.5%	\$108
2041	\$18.84	\$226.02	46.77%	2.5%	\$108
2042	\$18.84	\$226.02	46.77%	2.5%	\$108
2043	\$18.84	\$226.02	46.77%	2.5%	\$108
2044	\$18.84	\$226.02	46.77%	2.5%	\$108

Participants Test - Results

Appliance Type:
Water Heating - Tank (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits					Costs										TOTAL COSTS
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance D & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	Gas	Gas	Gas		
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13				
2025	\$377	\$450	\$0	\$827	\$629	(\$1,288)	\$1,414	\$0	\$114	\$107	\$108	\$1,084				
2026	\$392	\$0	\$0	\$392	\$0	\$0	\$0	\$0	\$118	\$111	\$108	\$338				
2027	\$407	\$0	\$0	\$407	\$0	\$0	\$0	\$0	\$122	\$115	\$108	\$346				
2028	\$423	\$0	\$0	\$423	\$0	\$0	\$0	\$0	\$127	\$120	\$108	\$355				
2029	\$439	\$0	\$0	\$439	\$0	\$0	\$0	\$0	\$132	\$124	\$108	\$364				
2030	\$456	\$0	\$0	\$456	\$0	\$0	\$0	\$0	\$137	\$129	\$108	\$374				
2031	\$474	\$0	\$0	\$474	\$0	\$0	\$0	\$0	\$142	\$134	\$108	\$384				
2032	\$492	\$0	\$0	\$492	\$0	\$0	\$0	\$0	\$147	\$139	\$108	\$394				
2033	\$511	\$0	\$0	\$511	\$0	\$0	\$0	\$0	\$153	\$144	\$108	\$405				
2034	\$531	\$0	\$0	\$531	\$0	\$0	\$0	\$0	\$158	\$149	\$108	\$416				
2035	\$552	\$0	\$0	\$552	\$0	\$0	\$0	\$0	\$164	\$155	\$108	\$427				
2036	\$573	\$0	\$0	\$573	\$0	\$0	\$0	\$0	\$170	\$161	\$108	\$439				
2037	\$596	\$0	\$0	\$596	\$0	\$0	\$0	\$0	\$177	\$167	\$108	\$452				
2038	\$619	\$0	\$0	\$619	\$0	\$0	\$0	\$0	\$183	\$173	\$108	\$464				
2039	\$643	\$0	\$0	\$643	\$0	\$0	\$0	\$0	\$190	\$179	\$108	\$478				
2040	\$668	\$0	\$0	\$668	\$0	\$0	\$0	\$0	\$197	\$186	\$108	\$492				
2041	\$693	\$0	\$0	\$693	\$0	\$0	\$0	\$0	\$205	\$193	\$108	\$506				
2042	\$720	\$0	\$0	\$720	\$0	\$0	\$0	\$0	\$212	\$200	\$108	\$521				
2043	\$748	\$0	\$0	\$748	\$0	\$0	\$0	\$0	\$220	\$208	\$108	\$536				
2044	\$777	\$0	\$0	\$777	\$0	\$0	\$0	\$0	\$228	\$215	\$108	\$552				

Present Value of Benefits \$7,627

Present Value of Costs \$6,388

Benefit/Cost Ratio 1.19

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

1	2	3	2'3
Year	Therms	Base Rate	Total Charge
2025	152	\$0.6881	\$105
2026	152	\$0.7138	\$109
2027	152	\$0.7405	\$113
2028	152	\$0.7682	\$117
2029	152	\$0.7969	\$121
2030	152	\$0.8268	\$126
2031	152	\$0.8577	\$130
2032	152	\$0.8898	\$135
2033	152	\$0.9230	\$140
2034	152	\$0.9575	\$146
2035	152	\$0.9934	\$151
2036	152	\$1.0305	\$157
2037	152	\$1.0691	\$162
2038	152	\$1.1090	\$169
2039	152	\$1.1505	\$175
2040	152	\$1.1935	\$181
2041	152	\$1.2382	\$188
2042	152	\$1.2845	\$195
2043	152	\$1.3325	\$203
2044	152	\$1.3824	\$210

Table 1a
Revenue - Cost of Gas

1	2	3	2'3
Year	Therms	Fuel Rate	Total
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0159	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

RIM Test - Results

Appliance Type
Water Heating - Tank (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs	
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5				
1	2	3	4	2 thru 4	6	7	8	9	
Year	Therms	Base Rate	Fuel Rate	Total	Gas Supply Rate	Investment Carrying Cost	Program Cost	Total	
2025	152	\$1105	\$1111	\$106	\$321	\$111	\$0	\$450.05	\$561
2026	152	\$1109	\$1115	\$106	\$329	\$115	\$0	\$0.05	\$115
2027	152	\$1113	\$1119	\$106	\$338	\$119	\$0	\$0.05	\$119
2028	152	\$1117	\$1124	\$106	\$346	\$124	\$0	\$0.05	\$124
2029	152	\$1121	\$1129	\$106	\$355	\$129	\$0	\$0.05	\$129
2030	152	\$1126	\$1133	\$106	\$365	\$133	\$0	\$0.05	\$133
2031	152	\$1130	\$1138	\$106	\$374	\$138	\$0	\$0.05	\$138
2032	152	\$1135	\$1143	\$106	\$384	\$143	\$0	\$0.05	\$144
2033	152	\$1140	\$1149	\$106	\$395	\$149	\$0	\$0.05	\$149
2034	152	\$1146	\$1154	\$106	\$406	\$154	\$0	\$0.05	\$154
2035	152	\$1151	\$1160	\$106	\$417	\$160	\$0	\$0.05	\$160
2036	152	\$1157	\$1166	\$106	\$429	\$166	\$0	\$0.05	\$166
2037	152	\$1162	\$1172	\$106	\$441	\$172	\$0	\$0.05	\$172
2038	152	\$1169	\$1179	\$106	\$453	\$179	\$0	\$0.05	\$179
2039	152	\$1175	\$1186	\$106	\$466	\$186	\$0	\$0.05	\$186
2040	152	\$1181	\$1192	\$106	\$480	\$192	\$0	\$0.05	\$192
2041	152	\$1188	\$1200	\$106	\$494	\$200	\$0	\$0.05	\$200
2042	152	\$1195	\$1207	\$106	\$508	\$207	\$0	\$0.05	\$207
2043	152	\$1203	\$1215	\$106	\$523	\$215	\$0	\$0.05	\$215
2044	152	\$1210	\$1223	\$106	\$539	\$223	\$0	\$0.05	\$223

Present Value of Benefits

\$5,496

Present Value of Costs

\$2,536

Benefit/Cost Ratio

2.17

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

1	2	3	4	3'4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual
2025	\$18.84	\$226.02	46.77%	\$106
2026	\$18.84	\$226.02	46.77%	\$106
2027	\$18.84	\$226.02	46.77%	\$106
2028	\$18.84	\$226.02	46.77%	\$106
2029	\$18.84	\$226.02	46.77%	\$106
2030	\$18.84	\$226.02	46.77%	\$106
2031	\$18.84	\$226.02	46.77%	\$106
2032	\$18.84	\$226.02	46.77%	\$106
2033	\$18.84	\$226.02	46.77%	\$106
2034	\$18.84	\$226.02	46.77%	\$106
2035	\$18.84	\$226.02	46.77%	\$106
2036	\$18.84	\$226.02	46.77%	\$106
2037	\$18.84	\$226.02	46.77%	\$106
2038	\$18.84	\$226.02	46.77%	\$106
2039	\$18.84	\$226.02	46.77%	\$106
2040	\$18.84	\$226.02	46.77%	\$106
2041	\$18.84	\$226.02	46.77%	\$106
2042	\$18.84	\$226.02	46.77%	\$106
2043	\$18.84	\$226.02	46.77%	\$106
2044	\$18.84	\$226.02	46.77%	\$106

1	2	3	2'3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0159	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

1	2	3	4	5	6	7	8	8'7'8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying
2025	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2026	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2027	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2028	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2029	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2030	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2031	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2032	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2033	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2034	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2035	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2036	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2037	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2038	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2039	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2040	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2041	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2042	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2043	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2044	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0

1	2	3	4	5=3'4	6	7=6'4	5+7
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total	Annual Ratio Adm. Cost	Annual O&M Cost	Annual Ratio O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2026	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2027	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2028	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2029	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2030	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2031	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2032	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2033	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2034	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2035	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2036	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2037	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2038	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2039	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2040	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2041	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2042	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2043	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2044	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tank (1)	Elec:	Water Heating - Tank (1)
Year:	2025	CO2:	1.76 tonnes CO2/year
CO2:	0.76 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$400	Bldg:	Residential
Gas Utility:	Average		
I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$629	Equipment	\$669
Installation	\$1,414	Installation	\$594
Total Customer Cost	\$2,043	Breaker and Wiring Savings	\$25
Replacement Installation	\$594	Total Customer Cost	\$1,288
Total Replacement (incl Equip)	\$1,223		
Utility Rebate	\$400		
II. Operating Data		VII. Energy Conserved Data	
Therms Consumed	152	Monthly Demand kW	0.0
Total Building Therms	325	Annual kWh	2,462
O&M (excluding energv)	\$0	O&M (excluding energy)	\$0
III. Rates and Charges		VIII. Electric Rates and Charges	
ECCR	\$0.0952	Electric Rate per kW	\$0.00
Distribution Charge	\$0.5929	Electric Rate per kWh	\$0.1493
Commodity Charge	\$0.7300	Electric Fuel rate	\$0.0300
Taxes & Fees	2.50%	Electric Base rate	\$0.1233
Customer Chg	\$18.84	Electric Taxes & Fees	2.59%
Average Life (years)	15	Customer Chg	\$10.37
Appliance Therms /Total Therms	46.8%	Average Life in Yrs	15
EC Program Adm. Cost	\$0.05		
IV. New Customer Installation Costs			
Supply Main	\$0		
Development Main	\$0		
Service	\$0		
Meter	\$0		
Total	\$0		
V. New Customer Admin. Cost \$/month	\$0.00		

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Water Heating - Tank (1)

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand KW	Tax Rate	Electric Cost
A	B	C	D	E	F	(BxC)(D+E)(F)(1+H)
2025	\$0.1493	2,462	\$0.00	0.00	2.6%	\$377
2026	\$0.1551	2,462	\$0.00	0.00	2.6%	\$392
2027	\$0.1611	2,462	\$0.00	0.00	2.6%	\$407
2028	\$0.1674	2,462	\$0.00	0.00	2.6%	\$423
2029	\$0.1739	2,462	\$0.00	0.00	2.6%	\$439
2030	\$0.1806	2,462	\$0.00	0.00	2.6%	\$456
2031	\$0.1876	2,462	\$0.00	0.00	2.6%	\$474
2032	\$0.1949	2,462	\$0.00	0.00	2.6%	\$492
2033	\$0.2025	2,462	\$0.00	0.00	2.6%	\$511
2034	\$0.2103	2,462	\$0.00	0.00	2.6%	\$531
2035	\$0.2185	2,462	\$0.00	0.00	2.6%	\$552
2036	\$0.2270	2,462	\$0.00	0.00	2.6%	\$573
2037	\$0.2358	2,462	\$0.00	0.00	2.6%	\$596
2038	\$0.2449	2,462	\$0.00	0.00	2.6%	\$619
2039	\$0.2544	2,462	\$0.00	0.00	2.6%	\$643
2040	\$0.2643	2,462	\$0.00	0.00	2.6%	\$668
2041	\$0.2746	2,462	\$0.00	0.00	2.6%	\$693
2042	\$0.2852	2,462	\$0.00	0.00	2.6%	\$720
2043	\$0.2963	2,462	\$0.00	0.00	2.6%	\$748
2044	\$0.3078	2,462	\$0.00	0.00	2.6%	\$777

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(BxC)(1+D)
2025	\$0.6881	152	2.5%	\$107
2026	\$0.7138	152	2.5%	\$111
2027	\$0.7405	152	2.5%	\$115
2028	\$0.7682	152	2.5%	\$120
2029	\$0.7969	152	2.5%	\$124
2030	\$0.8268	152	2.5%	\$129
2031	\$0.8577	152	2.5%	\$134
2032	\$0.8898	152	2.5%	\$139
2033	\$0.9230	152	2.5%	\$144
2034	\$0.9575	152	2.5%	\$149
2035	\$0.9934	152	2.5%	\$155
2036	\$1.0305	152	2.5%	\$161
2037	\$1.0691	152	2.5%	\$167
2038	\$1.1090	152	2.5%	\$173
2039	\$1.1505	152	2.5%	\$179
2040	\$1.1935	152	2.5%	\$186
2041	\$1.2382	152	2.5%	\$193
2042	\$1.2845	152	2.5%	\$200
2043	\$1.3325	152	2.5%	\$208
2044	\$1.3824	152	2.5%	\$215

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(BxC)(1+D)
2025	\$0.7300	152	2.5%	\$114
2026	\$0.7573	152	2.5%	\$118
2027	\$0.7856	152	2.5%	\$122
2028	\$0.8150	152	2.5%	\$127
2029	\$0.8455	152	2.5%	\$132
2030	\$0.8771	152	2.5%	\$137
2031	\$0.9099	152	2.5%	\$142
2032	\$0.9439	152	2.5%	\$147
2033	\$0.9792	152	2.5%	\$153
2034	\$1.0159	152	2.5%	\$158
2035	\$1.0539	152	2.5%	\$164
2036	\$1.0933	152	2.5%	\$170
2037	\$1.1342	152	2.5%	\$177
2038	\$1.1766	152	2.5%	\$183
2039	\$1.2206	152	2.5%	\$190
2040	\$1.2662	152	2.5%	\$197
2041	\$1.3136	152	2.5%	\$205
2042	\$1.3627	152	2.5%	\$212
2043	\$1.4137	152	2.5%	\$220
2044	\$1.4666	152	2.5%	\$228

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	(C/D)(1+E)
2025	\$18.84	\$226.02	46.77%	2.5%	\$108
2026	\$18.84	\$226.02	46.77%	2.5%	\$108
2027	\$18.84	\$226.02	46.77%	2.5%	\$108
2028	\$18.84	\$226.02	46.77%	2.5%	\$108
2029	\$18.84	\$226.02	46.77%	2.5%	\$108
2030	\$18.84	\$226.02	46.77%	2.5%	\$108
2031	\$18.84	\$226.02	46.77%	2.5%	\$108
2032	\$18.84	\$226.02	46.77%	2.5%	\$108
2033	\$18.84	\$226.02	46.77%	2.5%	\$108
2034	\$18.84	\$226.02	46.77%	2.5%	\$108
2035	\$18.84	\$226.02	46.77%	2.5%	\$108
2036	\$18.84	\$226.02	46.77%	2.5%	\$108
2037	\$18.84	\$226.02	46.77%	2.5%	\$108
2038	\$18.84	\$226.02	46.77%	2.5%	\$108
2039	\$18.84	\$226.02	46.77%	2.5%	\$108
2040	\$18.84	\$226.02	46.77%	2.5%	\$108
2041	\$18.84	\$226.02	46.77%	2.5%	\$108
2042	\$18.84	\$226.02	46.77%	2.5%	\$108
2043	\$18.84	\$226.02	46.77%	2.5%	\$108
2044	\$18.84	\$226.02	46.77%	2.5%	\$108

Participants Test - Results

Appliance Type:
Water Heating - Tank (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits					Costs										TOTAL COSTS
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	Gas	Gas	Gas		
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13				
2025	\$377	\$400	\$0	\$777	\$629	(\$1,288)	\$1,414	\$0	\$114	\$107	\$108	\$1,084				
2026	\$392	\$0	\$0	\$392	\$0	\$0	\$0	\$0	\$118	\$111	\$108	\$338				
2027	\$407	\$0	\$0	\$407	\$0	\$0	\$0	\$0	\$122	\$115	\$108	\$346				
2028	\$423	\$0	\$0	\$423	\$0	\$0	\$0	\$0	\$127	\$120	\$108	\$355				
2029	\$439	\$0	\$0	\$439	\$0	\$0	\$0	\$0	\$132	\$124	\$108	\$364				
2030	\$456	\$0	\$0	\$456	\$0	\$0	\$0	\$0	\$137	\$129	\$108	\$374				
2031	\$474	\$0	\$0	\$474	\$0	\$0	\$0	\$0	\$142	\$134	\$108	\$384				
2032	\$492	\$0	\$0	\$492	\$0	\$0	\$0	\$0	\$147	\$139	\$108	\$394				
2033	\$511	\$0	\$0	\$511	\$0	\$0	\$0	\$0	\$153	\$144	\$108	\$405				
2034	\$531	\$0	\$0	\$531	\$0	\$0	\$0	\$0	\$158	\$149	\$108	\$416				
2035	\$552	\$0	\$0	\$552	\$0	\$0	\$0	\$0	\$164	\$155	\$108	\$427				
2036	\$573	\$0	\$0	\$573	\$0	\$0	\$0	\$0	\$170	\$161	\$108	\$439				
2037	\$596	\$0	\$0	\$596	\$0	\$0	\$0	\$0	\$177	\$167	\$108	\$452				
2038	\$619	\$0	\$0	\$619	\$0	\$0	\$0	\$0	\$183	\$173	\$108	\$464				
2039	\$643	\$0	\$0	\$643	\$0	\$0	\$0	\$0	\$190	\$179	\$108	\$478				
2040	\$668	\$0	\$0	\$668	\$0	\$0	\$0	\$0	\$197	\$186	\$108	\$492				
2041	\$693	\$0	\$0	\$693	\$0	\$0	\$0	\$0	\$205	\$193	\$108	\$506				
2042	\$720	\$0	\$0	\$720	\$0	\$0	\$0	\$0	\$212	\$200	\$108	\$521				
2043	\$748	\$0	\$0	\$748	\$0	\$0	\$0	\$0	\$220	\$208	\$108	\$536				
2044	\$777	\$0	\$0	\$777	\$0	\$0	\$0	\$0	\$228	\$215	\$108	\$552				

Present Value of Benefits \$7,577

Present Value of Costs \$6,388

Benefit/Cost Ratio 1.19

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

1	2	3	2'3
Year	Therms	Base Rate	Total Charge
2025	152	\$0.6881	\$105
2026	152	\$0.7138	\$109
2027	152	\$0.7405	\$113
2028	152	\$0.7682	\$117
2029	152	\$0.7969	\$121
2030	152	\$0.8268	\$126
2031	152	\$0.8577	\$130
2032	152	\$0.8898	\$135
2033	152	\$0.9230	\$140
2034	152	\$0.9575	\$146
2035	152	\$0.9934	\$151
2036	152	\$1.0305	\$157
2037	152	\$1.0691	\$162
2038	152	\$1.1090	\$169
2039	152	\$1.1505	\$175
2040	152	\$1.1935	\$181
2041	152	\$1.2382	\$188
2042	152	\$1.2845	\$195
2043	152	\$1.3325	\$203
2044	152	\$1.3824	\$210

Table 1a
Revenue - Cost of Gas

1	2	3	2'3
Year	Therms	Fuel Rate	Total
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0159	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

RIM Test - Results

Appliance Type
Water Heating - Tank (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
1	2	3	4	2 thru 4	6	7	8	9
Year	Therms	Base Rate	Fuel Rate	Total	Gas Supply Cost	Investment Carrying Cost	Program Cost	Total Costs
2025	152	\$111	\$106	\$321	\$111	\$0	\$0	\$400.05
2026	152	\$115	\$106	\$329	\$115	\$0	\$0	\$400.05
2027	152	\$119	\$106	\$338	\$119	\$0	\$0	\$400.05
2028	152	\$124	\$106	\$346	\$124	\$0	\$0	\$400.05
2029	152	\$129	\$106	\$355	\$129	\$0	\$0	\$400.05
2030	152	\$133	\$106	\$365	\$133	\$0	\$0	\$400.05
2031	152	\$138	\$106	\$374	\$138	\$0	\$0	\$400.05
2032	152	\$143	\$106	\$384	\$143	\$0	\$0	\$400.05
2033	152	\$149	\$106	\$395	\$149	\$0	\$0	\$400.05
2034	152	\$154	\$106	\$406	\$154	\$0	\$0	\$400.05
2035	152	\$160	\$106	\$417	\$160	\$0	\$0	\$400.05
2036	152	\$166	\$106	\$429	\$166	\$0	\$0	\$400.05
2037	152	\$172	\$106	\$441	\$172	\$0	\$0	\$400.05
2038	152	\$179	\$106	\$453	\$179	\$0	\$0	\$400.05
2039	152	\$186	\$106	\$466	\$186	\$0	\$0	\$400.05
2040	152	\$192	\$106	\$480	\$192	\$0	\$0	\$400.05
2041	152	\$200	\$106	\$494	\$200	\$0	\$0	\$400.05
2042	152	\$207	\$106	\$508	\$207	\$0	\$0	\$400.05
2043	152	\$215	\$106	\$523	\$215	\$0	\$0	\$400.05
2044	152	\$223	\$106	\$539	\$223	\$0	\$0	\$400.05

Present Value of Benefits

\$5,496

Present Value of Costs

\$2,486

Benefit/Cost Ratio 2.21

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

1	2	3	4	3'4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorate d Annual
2025	\$18.84	\$226.02	46.77%	\$106
2026	\$18.84	\$226.02	46.77%	\$106
2027	\$18.84	\$226.02	46.77%	\$106
2028	\$18.84	\$226.02	46.77%	\$106
2029	\$18.84	\$226.02	46.77%	\$106
2030	\$18.84	\$226.02	46.77%	\$106
2031	\$18.84	\$226.02	46.77%	\$106
2032	\$18.84	\$226.02	46.77%	\$106
2033	\$18.84	\$226.02	46.77%	\$106
2034	\$18.84	\$226.02	46.77%	\$106
2035	\$18.84	\$226.02	46.77%	\$106
2036	\$18.84	\$226.02	46.77%	\$106
2037	\$18.84	\$226.02	46.77%	\$106
2038	\$18.84	\$226.02	46.77%	\$106
2039	\$18.84	\$226.02	46.77%	\$106
2040	\$18.84	\$226.02	46.77%	\$106
2041	\$18.84	\$226.02	46.77%	\$106
2042	\$18.84	\$226.02	46.77%	\$106
2043	\$18.84	\$226.02	46.77%	\$106
2044	\$18.84	\$226.02	46.77%	\$106

1	2	3	2'3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0159	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

1	2	3	4	5	6	7	8	8'7'8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying
2025	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2026	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2027	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2028	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2029	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2030	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2031	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2032	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2033	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2034	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2035	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2036	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2037	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2038	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2039	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2040	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2041	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2042	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2043	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0
2044	\$0	\$0	\$0	\$0	\$0	6.87%	46.77%	\$0

1	2	3	4	5=3'4	6	7=6'4	5+7
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total	Annual Ratio Adm. Cost	Annual O&M Cost	Annual Ratio O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2026	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2027	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2028	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2029	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2030	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2031	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2032	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2033	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2034	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2035	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2036	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2037	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2038	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2039	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2040	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2041	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2042	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2043	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2044	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tankless (1)	Elec:	Water Heating - Tankless (1)
Year:	2025	CO2:	1.89 tonnes CO2/year
CO2:	6.6 tonnes CO2/year	Rate:	Weighted Average
Allowance:	\$600	Bldg:	Residential
Gas Utility:	Average		
I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$629	Equipment	\$669
Installation	\$0	Installation	\$0
Total Customer Cost	\$629	Breaker and Wiring Savings	\$35
Replacement Installation	\$0	Total Customer Cost	\$704
Total Replacement (incl Equip)	\$629		
Utility Rebate	\$600		
II. Operating Data		VII. Energy Conserved Data	
Therms Consumed	121	Monthly Demand kW	0.0
Total Building Therms	294	Annual kWh	2,359
O&M (excluding energv)	\$0	O&M (excluding energy)	\$0
III. Rates and Charges		VIII. Electric Rates and Charges	
ECCR	\$0.0952	Electric Rate per kW	\$0.00
Distribution Charge	\$0.5929	Electric Rate per kWh	\$0.1493
Commodity Charge	\$0.7300	Electric Fuel rate	\$0.0300
Taxes & Fees	2.50%	Electric Base rate	\$0.1233
Customer Chg	\$18.84	Electric Taxes & Fees	2.59%
Average Life (years)	15	Customer Chg	\$10.37
Appliance Therms /Total Therms	41.2%	Average Life in Yrs	15
EC Program Adm. Cost	\$0.05		
IV. New Customer Installation Costs			
Supply Main	\$0		
Development Main	\$0		
Service	\$0		
Meter	\$0		
Total	\$0		
V. New Customer Admin. Cost \$/month	\$0.00		

Associated Gas Distributors of Florida
Residential Energy Conservation Program
Water Heating - Tankless (1)

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand KW	Tax Rate	Electric Cost
A	B	C	D	E	F	(B*C)/(D*E) F/(1+F)
2025	\$0.1493	2,359	\$0.00	0.00	2.6%	\$361
2026	\$0.1551	2,359	\$0.00	0.00	2.6%	\$375
2027	\$0.1611	2,359	\$0.00	0.00	2.6%	\$390
2028	\$0.1674	2,359	\$0.00	0.00	2.6%	\$405
2029	\$0.1739	2,359	\$0.00	0.00	2.6%	\$421
2030	\$0.1806	2,359	\$0.00	0.00	2.6%	\$437
2031	\$0.1876	2,359	\$0.00	0.00	2.6%	\$454
2032	\$0.1949	2,359	\$0.00	0.00	2.6%	\$472
2033	\$0.2025	2,359	\$0.00	0.00	2.6%	\$490
2034	\$0.2103	2,359	\$0.00	0.00	2.6%	\$509
2035	\$0.2185	2,359	\$0.00	0.00	2.6%	\$529
2036	\$0.2270	2,359	\$0.00	0.00	2.6%	\$549
2037	\$0.2358	2,359	\$0.00	0.00	2.6%	\$571
2038	\$0.2449	2,359	\$0.00	0.00	2.6%	\$593
2039	\$0.2544	2,359	\$0.00	0.00	2.6%	\$616
2040	\$0.2643	2,359	\$0.00	0.00	2.6%	\$640
2041	\$0.2746	2,359	\$0.00	0.00	2.6%	\$665
2042	\$0.2852	2,359	\$0.00	0.00	2.6%	\$690
2043	\$0.2963	2,359	\$0.00	0.00	2.6%	\$717
2044	\$0.3078	2,359	\$0.00	0.00	2.6%	\$745

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*C)/(1+D)
2025	\$0.6881	121	2.5%	\$85
2026	\$0.7138	121	2.5%	\$89
2027	\$0.7405	121	2.5%	\$92
2028	\$0.7682	121	2.5%	\$95
2029	\$0.7969	121	2.5%	\$99
2030	\$0.8268	121	2.5%	\$103
2031	\$0.8577	121	2.5%	\$106
2032	\$0.8898	121	2.5%	\$110
2033	\$0.9230	121	2.5%	\$114
2034	\$0.9575	121	2.5%	\$119
2035	\$0.9934	121	2.5%	\$123
2036	\$1.0305	121	2.5%	\$128
2037	\$1.0691	121	2.5%	\$133
2038	\$1.1090	121	2.5%	\$138
2039	\$1.1505	121	2.5%	\$143
2040	\$1.1935	121	2.5%	\$148
2041	\$1.2382	121	2.5%	\$154
2042	\$1.2845	121	2.5%	\$159
2043	\$1.3325	121	2.5%	\$165
2044	\$1.3824	121	2.5%	\$171

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*C)/(1+D)
2025	\$0.7300	121	2.5%	\$91
2026	\$0.7573	121	2.5%	\$94
2027	\$0.7856	121	2.5%	\$97
2028	\$0.8150	121	2.5%	\$101
2029	\$0.8455	121	2.5%	\$105
2030	\$0.8771	121	2.5%	\$109
2031	\$0.9099	121	2.5%	\$113
2032	\$0.9439	121	2.5%	\$117
2033	\$0.9792	121	2.5%	\$121
2034	\$1.0159	121	2.5%	\$126
2035	\$1.0539	121	2.5%	\$131
2036	\$1.0933	121	2.5%	\$136
2037	\$1.1342	121	2.5%	\$141
2038	\$1.1766	121	2.5%	\$146
2039	\$1.2206	121	2.5%	\$151
2040	\$1.2662	121	2.5%	\$157
2041	\$1.3136	121	2.5%	\$163
2042	\$1.3627	121	2.5%	\$169
2043	\$1.4137	121	2.5%	\$175
2044	\$1.4666	121	2.5%	\$182

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance % to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	(C*D)/(1+E)
2025	\$18.84	\$226.02	41.16%	2.5%	\$95
2026	\$18.84	\$226.02	41.16%	2.5%	\$95
2027	\$18.84	\$226.02	41.16%	2.5%	\$95
2028	\$18.84	\$226.02	41.16%	2.5%	\$95
2029	\$18.84	\$226.02	41.16%	2.5%	\$95
2030	\$18.84	\$226.02	41.16%	2.5%	\$95
2031	\$18.84	\$226.02	41.16%	2.5%	\$95
2032	\$18.84	\$226.02	41.16%	2.5%	\$95
2033	\$18.84	\$226.02	41.16%	2.5%	\$95
2034	\$18.84	\$226.02	41.16%	2.5%	\$95
2035	\$18.84	\$226.02	41.16%	2.5%	\$95
2036	\$18.84	\$226.02	41.16%	2.5%	\$95
2037	\$18.84	\$226.02	41.16%	2.5%	\$95
2038	\$18.84	\$226.02	41.16%	2.5%	\$95
2039	\$18.84	\$226.02	41.16%	2.5%	\$95
2040	\$18.84	\$226.02	41.16%	2.5%	\$95
2041	\$18.84	\$226.02	41.16%	2.5%	\$95
2042	\$18.84	\$226.02	41.16%	2.5%	\$95
2043	\$18.84	\$226.02	41.16%	2.5%	\$95
2044	\$18.84	\$226.02	41.16%	2.5%	\$95

Participants Test - Results

Appliance Type:
Water Heating - Tankless (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits					Costs									
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance D & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS			
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13			
2025	\$361	\$600	\$0	\$961	\$629	(\$704)	\$0	\$0	\$91	\$85	\$95	\$196			
2026	\$375	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$94	\$89	\$95	\$278			
2027	\$390	\$0	\$0	\$390	\$0	\$0	\$0	\$0	\$97	\$92	\$95	\$285			
2028	\$405	\$0	\$0	\$405	\$0	\$0	\$0	\$0	\$101	\$95	\$95	\$292			
2029	\$421	\$0	\$0	\$421	\$0	\$0	\$0	\$0	\$105	\$99	\$95	\$299			
2030	\$437	\$0	\$0	\$437	\$0	\$0	\$0	\$0	\$109	\$103	\$95	\$307			
2031	\$454	\$0	\$0	\$454	\$0	\$0	\$0	\$0	\$113	\$106	\$95	\$315			
2032	\$472	\$0	\$0	\$472	\$0	\$0	\$0	\$0	\$117	\$110	\$95	\$323			
2033	\$490	\$0	\$0	\$490	\$0	\$0	\$0	\$0	\$121	\$114	\$95	\$331			
2034	\$509	\$0	\$0	\$509	\$0	\$0	\$0	\$0	\$126	\$119	\$95	\$340			
2035	\$529	\$0	\$0	\$529	\$0	\$0	\$0	\$0	\$131	\$123	\$95	\$349			
2036	\$549	\$0	\$0	\$549	\$0	\$0	\$0	\$0	\$136	\$128	\$95	\$359			
2037	\$571	\$0	\$0	\$571	\$0	\$0	\$0	\$0	\$141	\$133	\$95	\$369			
2038	\$593	\$0	\$0	\$593	\$0	\$0	\$0	\$0	\$146	\$138	\$95	\$379			
2039	\$616	\$0	\$0	\$616	\$0	\$0	\$0	\$0	\$151	\$143	\$95	\$389			
2040	\$640	\$0	\$0	\$640	\$0	\$0	\$0	\$0	\$157	\$148	\$95	\$400			
2041	\$665	\$0	\$0	\$665	\$0	\$0	\$0	\$0	\$163	\$154	\$95	\$412			
2042	\$690	\$0	\$0	\$690	\$0	\$0	\$0	\$0	\$169	\$159	\$95	\$424			
2043	\$717	\$0	\$0	\$717	\$0	\$0	\$0	\$0	\$175	\$165	\$95	\$436			
2044	\$745	\$0	\$0	\$745	\$0	\$0	\$0	\$0	\$182	\$171	\$95	\$449			

Present Value of Benefits \$7,478

Present Value of Costs \$4,533

Benefit/Cost Ratio 1.65

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

1	2	3	2'3
Year	Therms	Base Rate	Total Charge
2025	121	\$0.6881	\$83
2026	121	\$0.7138	\$86
2027	121	\$0.7405	\$90
2028	121	\$0.7682	\$93
2029	121	\$0.7969	\$96
2030	121	\$0.8268	\$100
2031	121	\$0.8577	\$104
2032	121	\$0.8898	\$108
2033	121	\$0.9230	\$112
2034	121	\$0.9575	\$116
2035	121	\$0.9934	\$120
2036	121	\$1.0305	\$125
2037	121	\$1.0691	\$129
2038	121	\$1.1090	\$134
2039	121	\$1.1505	\$139
2040	121	\$1.1935	\$144
2041	121	\$1.2382	\$150
2042	121	\$1.2845	\$155
2043	121	\$1.3325	\$161
2044	121	\$1.3824	\$167

Table 1a
Revenue - Cost of Gas

1	2	3	2'3
Year	Therms	Fuel Rate	Total
2025	121	\$0.7300	\$88
2026	121	\$0.7573	\$92
2027	121	\$0.7856	\$95
2028	121	\$0.8150	\$99
2029	121	\$0.8455	\$102
2030	121	\$0.8771	\$106
2031	121	\$0.9099	\$110
2032	121	\$0.9439	\$114
2033	121	\$0.9792	\$118
2034	121	\$1.0159	\$123
2035	121	\$1.0539	\$128
2036	121	\$1.0933	\$132
2037	121	\$1.1342	\$137
2038	121	\$1.1766	\$142
2039	121	\$1.2206	\$148
2040	121	\$1.2662	\$153
2041	121	\$1.3136	\$159
2042	121	\$1.3627	\$165
2043	121	\$1.4137	\$171
2044	121	\$1.4666	\$177

RIM Test - Results

Appliance Type
Water Heating - Tankless (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
1	2	3	4	2 thru 4	6	7	8	9
Year	Therms	Base Rate	Fuel Rate	Total	Cost	Cost	Cost	thru 9
2025	121	\$0.6881	\$0.7300	\$265	\$88	\$0	\$0	\$600.05
2026	121	\$0.7138	\$0.7573	\$271	\$92	\$0	\$0	\$600.05
2027	121	\$0.7405	\$0.7856	\$278	\$95	\$0	\$0	\$600.05
2028	121	\$0.7682	\$0.8150	\$285	\$99	\$0	\$0	\$600.05
2029	121	\$0.7969	\$0.8455	\$292	\$102	\$0	\$0	\$600.05
2030	121	\$0.8268	\$0.8771	\$299	\$106	\$0	\$0	\$600.05
2031	121	\$0.8577	\$0.9099	\$307	\$110	\$0	\$0	\$600.05
2032	121	\$0.8898	\$0.9439	\$315	\$114	\$0	\$0	\$600.05
2033	121	\$0.9230	\$0.9792	\$323	\$118	\$0	\$0	\$600.05
2034	121	\$0.9575	\$1.0159	\$332	\$123	\$0	\$0	\$600.05
2035	121	\$0.9934	\$1.0539	\$341	\$128	\$0	\$0	\$600.05
2036	121	\$1.0305	\$1.0933	\$350	\$132	\$0	\$0	\$600.05
2037	121	\$1.0691	\$1.1342	\$360	\$137	\$0	\$0	\$600.05
2038	121	\$1.1090	\$1.1766	\$370	\$142	\$0	\$0	\$600.05
2039	121	\$1.1505	\$1.2206	\$380	\$148	\$0	\$0	\$600.05
2040	121	\$1.1935	\$1.2662	\$391	\$153	\$0	\$0	\$600.05
2041	121	\$1.2382	\$1.3136	\$402	\$159	\$0	\$0	\$600.05
2042	121	\$1.2845	\$1.3627	\$413	\$165	\$0	\$0	\$600.05
2043	121	\$1.3325	\$1.4137	\$425	\$171	\$0	\$0	\$600.05
2044	121	\$1.3824	\$1.4666	\$438	\$177	\$0	\$0	\$600.05

Present Value of Benefits: \$4,496
Present Value of Costs: \$2,261
Benefit/Cost Ratio: 1.99

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 2
Revenue - Customer Charge

1	2	3	4	3'4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorate d Annual
2025	\$18.84	\$226.02	41.16%	\$93
2026	\$18.84	\$226.02	41.16%	\$93
2027	\$18.84	\$226.02	41.16%	\$93
2028	\$18.84	\$226.02	41.16%	\$93
2029	\$18.84	\$226.02	41.16%	\$93
2030	\$18.84	\$226.02	41.16%	\$93
2031	\$18.84	\$226.02	41.16%	\$93
2032	\$18.84	\$226.02	41.16%	\$93
2033	\$18.84	\$226.02	41.16%	\$93
2034	\$18.84	\$226.02	41.16%	\$93
2035	\$18.84	\$226.02	41.16%	\$93
2036	\$18.84	\$226.02	41.16%	\$93
2037	\$18.84	\$226.02	41.16%	\$93
2038	\$18.84	\$226.02	41.16%	\$93
2039	\$18.84	\$226.02	41.16%	\$93
2040	\$18.84	\$226.02	41.16%	\$93
2041	\$18.84	\$226.02	41.16%	\$93
2042	\$18.84	\$226.02	41.16%	\$93
2043	\$18.84	\$226.02	41.16%	\$93
2044	\$18.84	\$226.02	41.16%	\$93

Table 3
Gas Costs

1	2	3	2'3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	121	\$0.7300	\$88
2026	121	\$0.7573	\$92
2027	121	\$0.7856	\$95
2028	121	\$0.8150	\$99
2029	121	\$0.8455	\$102
2030	121	\$0.8771	\$106
2031	121	\$0.9099	\$110
2032	121	\$0.9439	\$114
2033	121	\$0.9792	\$118
2034	121	\$1.0159	\$123
2035	121	\$1.0539	\$128
2036	121	\$1.0933	\$132
2037	121	\$1.1342	\$137
2038	121	\$1.1766	\$142
2039	121	\$1.2206	\$148
2040	121	\$1.2662	\$153
2041	121	\$1.3136	\$159
2042	121	\$1.3627	\$165
2043	121	\$1.4137	\$171
2044	121	\$1.4666	\$177

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 4
Investment Carrying Costs

1	2	3	4	5	6	7	8	8'7'B
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying
2025	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2026	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2027	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2028	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2029	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2030	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2031	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2032	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2033	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2034	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2035	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2036	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2037	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2038	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2039	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2040	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2041	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2042	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2043	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0
2044	\$0	\$0	\$0	\$0	\$0	6.87%	41.16%	\$0

Table 5
Incremental Customer Costs

1	2	3	4	5=3'4	6	7=6'4	5+7
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total	Annual Ratio Adm. Cost	Annual O&M Cost	Annual Ratio O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2026	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2027	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2028	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2029	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2030	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2031	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2032	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2033	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2034	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2035	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2036	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2037	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2038	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2039	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2040	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2041	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2042	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2043	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0
2044	\$0.00	\$0	#####	\$0.00	\$0.00	\$0	\$0

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tank (1)	
Year:	2025	
CO2:	0.76 tonnes CO2/year	
Allowance:	\$750	
Gas Utility:	Average	
I.	Installed Cost Data	
	Equipment	\$629
	Installation	\$1,414
	Total Customer Cost	<u>\$2,043</u>
	Replacement Installation	\$594
	Total Replacement (incl Equip)	<u>\$1,223</u>
	Utility Rebate	\$750
II.	Operating Data	
	Therms Consumed	152
	Total Building Therms	325
	O&M (excluding energy)	\$18
III.	Rates and Charges	
	ECCR	\$0.0952
	Distribution Charge	\$0.5929
	Commodity Charge	\$0.7300
	Taxes & Fees	2.50%
	Customer Chg	\$18.84
	Average Life (years)	15
	Appliance Therms /Total Therms	46.8%
	EC Program Adm. Cost	\$0.26
IV.	New Customer Installation Costs	
	Supply Main	\$1,192
	Development Main	\$2,700
	Service	\$0
	Meter	\$698
	Total	<u>\$4,590</u>
V.	New Customer Admin. Cost \$/month	\$1.11

Elec:	Water Heating - Tank (1)	
CO2:	1.76 tonnes CO2/year	
Rate:	Weighted Average	
Bldg:	Residential	
VI.	Electric Cost Data	
	Equipment	\$669
	Installation	\$594
	Breaker and Wiring Savings	\$25
	Total Customer Cost	<u>\$1,288</u>
VII.	Energy Conserved Data	
	Monthly Demand kW	0.0
	Annual kWh	2,462
	O&M (excluding energy)	\$0
VIII.	Electric Rates and Charges	
	Electric Rate per kW	\$0.00
	Electric Rate per kWh	\$0.1493
	Electric Fuel rate	\$0.0260
	Electric Base rate	\$0.1233
	Electric Taxes & Fees	2.59%
	Customer Chg	\$10.37
	Average Life in Yrs	15

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Water Heating - Tank (1)

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	(B*C+12*D) ² E*(1+F)
2025	\$0.1493	2,462	\$0.00	0.00	2.6%	\$377
2026	\$0.1551	2,462	\$0.00	0.00	2.6%	\$392
2027	\$0.1611	2,462	\$0.00	0.00	2.6%	\$407
2028	\$0.1674	2,462	\$0.00	0.00	2.6%	\$423
2029	\$0.1739	2,462	\$0.00	0.00	2.6%	\$439
2030	\$0.1806	2,462	\$0.00	0.00	2.6%	\$456
2031	\$0.1876	2,462	\$0.00	0.00	2.6%	\$474
2032	\$0.1949	2,462	\$0.00	0.00	2.6%	\$492
2033	\$0.2025	2,462	\$0.00	0.00	2.6%	\$511
2034	\$0.2103	2,462	\$0.00	0.00	2.6%	\$531
2035	\$0.2185	2,462	\$0.00	0.00	2.6%	\$552
2036	\$0.2270	2,462	\$0.00	0.00	2.6%	\$573
2037	\$0.2358	2,462	\$0.00	0.00	2.6%	\$596
2038	\$0.2449	2,462	\$0.00	0.00	2.6%	\$619
2039	\$0.2544	2,462	\$0.00	0.00	2.6%	\$643
2040	\$0.2643	2,462	\$0.00	0.00	2.6%	\$668
2041	\$0.2746	2,462	\$0.00	0.00	2.6%	\$693
2042	\$0.2852	2,462	\$0.00	0.00	2.6%	\$720
2043	\$0.2963	2,462	\$0.00	0.00	2.6%	\$748
2044	\$0.3078	2,462	\$0.00	0.00	2.6%	\$777

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	(B*C)*(1+D)
2025	\$0.6881	152	2.5%	\$107
2026	\$0.7138	152	2.5%	\$111
2027	\$0.7405	152	2.5%	\$115
2028	\$0.7682	152	2.5%	\$120
2029	\$0.7969	152	2.5%	\$124
2030	\$0.8268	152	2.5%	\$129
2031	\$0.8577	152	2.5%	\$134
2032	\$0.8898	152	2.5%	\$139
2033	\$0.9230	152	2.5%	\$144
2034	\$0.9575	152	2.5%	\$149
2035	\$0.9934	152	2.5%	\$155
2036	\$1.0305	152	2.5%	\$161
2037	\$1.0691	152	2.5%	\$167
2038	\$1.1090	152	2.5%	\$173
2039	\$1.1505	152	2.5%	\$179
2040	\$1.1935	152	2.5%	\$186
2041	\$1.2382	152	2.5%	\$193
2042	\$1.2845	152	2.5%	\$200
2043	\$1.3325	152	2.5%	\$208
2044	\$1.3824	152	2.5%	\$215

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*C (1+D)
2025	\$0.7300	152	2.5%	\$114
2026	\$0.7573	152	2.5%	\$118
2027	\$0.7856	152	2.5%	\$122
2028	\$0.8150	152	2.5%	\$127
2029	\$0.8455	152	2.5%	\$132
2030	\$0.8771	152	2.5%	\$137
2031	\$0.9099	152	2.5%	\$142
2032	\$0.9439	152	2.5%	\$147
2033	\$0.9792	152	2.5%	\$153
2034	\$1.0159	152	2.5%	\$158
2035	\$1.0539	152	2.5%	\$164
2036	\$1.0933	152	2.5%	\$170
2037	\$1.1342	152	2.5%	\$177
2038	\$1.1766	152	2.5%	\$183
2039	\$1.2206	152	2.5%	\$190
2040	\$1.2662	152	2.5%	\$197
2041	\$1.3136	152	2.5%	\$205
2042	\$1.3627	152	2.5%	\$212
2043	\$1.4137	152	2.5%	\$220
2044	\$1.4666	152	2.5%	\$228

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance e to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	C*(1+E)
2025	\$18.84	\$226.02	46.77%	2.5%	\$108
2026	\$18.84	\$226.02	46.77%	2.5%	\$108
2027	\$18.84	\$226.02	46.77%	2.5%	\$108
2028	\$18.84	\$226.02	46.77%	2.5%	\$108
2029	\$18.84	\$226.02	46.77%	2.5%	\$108
2030	\$18.84	\$226.02	46.77%	2.5%	\$108
2031	\$18.84	\$226.02	46.77%	2.5%	\$108
2032	\$18.84	\$226.02	46.77%	2.5%	\$108
2033	\$18.84	\$226.02	46.77%	2.5%	\$108
2034	\$18.84	\$226.02	46.77%	2.5%	\$108
2035	\$18.84	\$226.02	46.77%	2.5%	\$108
2036	\$18.84	\$226.02	46.77%	2.5%	\$108
2037	\$18.84	\$226.02	46.77%	2.5%	\$108
2038	\$18.84	\$226.02	46.77%	2.5%	\$108
2039	\$18.84	\$226.02	46.77%	2.5%	\$108
2040	\$18.84	\$226.02	46.77%	2.5%	\$108
2041	\$18.84	\$226.02	46.77%	2.5%	\$108
2042	\$18.84	\$226.02	46.77%	2.5%	\$108
2043	\$18.84	\$226.02	46.77%	2.5%	\$108
2044	\$18.84	\$226.02	46.77%	2.5%	\$108

Participants Test - Results

Appliance Type:

Water Heating - Tank (1)

Gas Utility Rate - Average

Elec Utility Rate - Weighted Average

Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits					Costs						
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Gas Appliance O&M	TOTAL BENEFITS	Gas Equipment 1 Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
	Table 1								Table 2	Table 3	Table 4	
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
2025	\$377	\$750	\$0	\$1,127	\$629	(\$1,288)	\$1,414	\$18	\$114	\$107	\$108	\$1,103
2026	\$392	\$0	\$0	\$392	\$0	\$0	\$19	\$118	\$111	\$108	\$108	\$357
2027	\$407	\$0	\$0	\$407	\$0	\$0	\$0	\$20	\$122	\$115	\$108	\$366
2028	\$423	\$0	\$0	\$423	\$0	\$0	\$0	\$21	\$127	\$120	\$108	\$376
2029	\$439	\$0	\$0	\$439	\$0	\$0	\$0	\$22	\$132	\$124	\$108	\$386
2030	\$456	\$0	\$0	\$456	\$0	\$0	\$0	\$23	\$137	\$129	\$108	\$397
2031	\$474	\$0	\$0	\$474	\$0	\$0	\$0	\$24	\$142	\$134	\$108	\$408
2032	\$492	\$0	\$0	\$492	\$0	\$0	\$0	\$25	\$147	\$139	\$108	\$419
2033	\$511	\$0	\$0	\$511	\$0	\$0	\$0	\$26	\$153	\$144	\$108	\$431
2034	\$531	\$0	\$0	\$531	\$0	\$0	\$0	\$27	\$158	\$149	\$108	\$443
2035	\$552	\$0	\$0	\$552	\$0	\$0	\$0	\$28	\$164	\$155	\$108	\$456
2036	\$573	\$0	\$0	\$573	\$0	\$0	\$0	\$30	\$170	\$161	\$108	\$469
2037	\$596	\$0	\$0	\$596	\$0	\$0	\$0	\$31	\$177	\$167	\$108	\$483
2038	\$619	\$0	\$0	\$619	\$0	\$0	\$0	\$32	\$183	\$173	\$108	\$497
2039	\$643	\$0	\$0	\$643	\$0	\$0	\$0	\$34	\$190	\$179	\$108	\$512
2040	\$668	\$0	\$0	\$668	\$0	\$0	\$0	\$35	\$197	\$186	\$108	\$527
2041	\$693	\$0	\$0	\$693	\$0	\$0	\$0	\$37	\$205	\$193	\$108	\$543
2042	\$720	\$0	\$0	\$720	\$0	\$0	\$0	\$39	\$212	\$200	\$108	\$559
2043	\$748	\$0	\$0	\$748	\$0	\$0	\$0	\$40	\$220	\$208	\$108	\$576
2044	\$777	\$0	\$0	\$777	\$0	\$0	\$0	\$42	\$228	\$215	\$108	\$594

Present Value of Benefits **\$7,927**

Present Value of Costs **\$6,757**

Benefit/Cost Ratio **1.17**

RIM Test - Results

Appliance Type
Water Heating - Tank (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential
Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

1	2	3	2*3
Year	Therms	Base Rate	Total Charge
2025	152	\$0.8881	\$105
2026	152	\$0.7138	\$109
2027	152	\$0.7405	\$113
2028	152	\$0.7682	\$117
2029	152	\$0.7969	\$121
2030	152	\$0.8268	\$126
2031	152	\$0.8577	\$130
2032	152	\$0.8898	\$135
2033	152	\$0.9230	\$140
2034	152	\$0.9575	\$146
2035	152	\$0.9934	\$151
2036	152	\$1.0305	\$157
2037	152	\$1.0691	\$162
2038	152	\$1.1090	\$169
2039	152	\$1.1505	\$175
2040	152	\$1.1935	\$181
2041	152	\$1.2382	\$188
2042	152	\$1.2845	\$195
2043	152	\$1.3325	\$203
2044	152	\$1.3824	\$210

Table 1a
Revenue - Cost of Gas

1	2	3	2*3
Year	Therms	Fuel Rate	Total
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0157	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs	
Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5	Table 6	Table 7	Table 8	
1	2	3	4	2 thru 4	6	7	8	9	
Year	Therms	Base Rate	Fuel Rate	Total	Supply Cost	Carrying Cost	Customer Cost	Program Cost	
2025	\$105	\$111	\$106	\$321	\$111	\$147	\$15	\$750.26	\$1,023
2026	\$109	\$115	\$106	\$329	\$115	\$144	\$16	\$0.26	\$275
2027	\$113	\$119	\$106	\$338	\$119	\$140	\$16	\$0.26	\$276
2028	\$117	\$124	\$106	\$346	\$124	\$136	\$17	\$0.26	\$277
2029	\$121	\$129	\$106	\$355	\$129	\$133	\$18	\$0.26	\$279
2030	\$126	\$133	\$106	\$365	\$133	\$129	\$19	\$0.26	\$281
2031	\$130	\$138	\$106	\$374	\$138	\$126	\$19	\$0.26	\$284
2032	\$135	\$143	\$106	\$384	\$143	\$123	\$20	\$0.26	\$287
2033	\$140	\$149	\$106	\$395	\$149	\$120	\$21	\$0.26	\$290
2034	\$146	\$154	\$106	\$406	\$154	\$116	\$22	\$0.26	\$293
2035	\$151	\$160	\$106	\$417	\$160	\$113	\$23	\$0.26	\$297
2036	\$157	\$166	\$106	\$429	\$166	\$111	\$24	\$0.26	\$301
2037	\$162	\$172	\$106	\$441	\$172	\$108	\$25	\$0.26	\$305
2038	\$169	\$179	\$106	\$453	\$179	\$105	\$26	\$0.26	\$310
2039	\$175	\$186	\$106	\$466	\$186	\$102	\$27	\$0.26	\$315
2040	\$181	\$192	\$106	\$480	\$192	\$100	\$29	\$0.26	\$321
2041	\$188	\$200	\$106	\$494	\$200	\$97	\$30	\$0.26	\$327
2042	\$195	\$207	\$106	\$508	\$207	\$95	\$31	\$0.26	\$333
2043	\$203	\$215	\$106	\$523	\$215	\$93	\$32	\$0.26	\$340
2044	\$210	\$223	\$106	\$539	\$223	\$90	\$34	\$0.26	\$347

Present Value of Benefits **\$5,496**

Present Value of Costs **\$4,785**

Benefit/Cost Ratio 1.15

Associated Gas Distributors of Florida Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 2
Revenue - Customer Charge

1	2	3	4	3*4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual
2025	\$18.84	\$226.02	46.77%	\$106
2026	\$18.84	\$226.02	46.77%	\$106
2027	\$18.84	\$226.02	46.77%	\$106
2028	\$18.84	\$226.02	46.77%	\$106
2029	\$18.84	\$226.02	46.77%	\$106
2030	\$18.84	\$226.02	46.77%	\$106
2031	\$18.84	\$226.02	46.77%	\$106
2032	\$18.84	\$226.02	46.77%	\$106
2033	\$18.84	\$226.02	46.77%	\$106
2034	\$18.84	\$226.02	46.77%	\$106
2035	\$18.84	\$226.02	46.77%	\$106
2036	\$18.84	\$226.02	46.77%	\$106
2037	\$18.84	\$226.02	46.77%	\$106
2038	\$18.84	\$226.02	46.77%	\$106
2039	\$18.84	\$226.02	46.77%	\$106
2040	\$18.84	\$226.02	46.77%	\$106
2041	\$18.84	\$226.02	46.77%	\$106
2042	\$18.84	\$226.02	46.77%	\$106
2043	\$18.84	\$226.02	46.77%	\$106
2044	\$18.84	\$226.02	46.77%	\$106

Table 3
Gas Costs

1	2	3	2*3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	152	\$0.7300	\$111
2026	152	\$0.7573	\$115
2027	152	\$0.7856	\$119
2028	152	\$0.8150	\$124
2029	152	\$0.8455	\$129
2030	152	\$0.8771	\$133
2031	152	\$0.9099	\$138
2032	152	\$0.9439	\$143
2033	152	\$0.9792	\$149
2034	152	\$1.0159	\$154
2035	152	\$1.0539	\$160
2036	152	\$1.0933	\$166
2037	152	\$1.1342	\$172
2038	152	\$1.1766	\$179
2039	152	\$1.2206	\$186
2040	152	\$1.2662	\$192
2041	152	\$1.3136	\$200
2042	152	\$1.3627	\$207
2043	152	\$1.4137	\$215
2044	152	\$1.4666	\$223

Associated Gas Distributors of Florida Residential Energy Conservation Program

Appliance Type
Water Heating - Tank (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 4
Investment Carrying Costs

1	2	3	4	5	6	7	8	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$1,192	\$2,700	\$0	\$698	\$4,590	6.87%	46.77%	\$147
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	46.77%	\$144
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	46.77%	\$140
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	46.77%	\$136
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	46.77%	\$133
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	46.77%	\$129
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	46.77%	\$126
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	46.77%	\$123
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	46.77%	\$120
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	46.77%	\$116
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	46.77%	\$113
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	46.77%	\$111
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	46.77%	\$106
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	46.77%	\$105
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	46.77%	\$102
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	46.77%	\$100
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	46.77%	\$97
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	46.77%	\$95
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	46.77%	\$93
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	46.77%	\$90

Table 5
Incremental Customer Costs

1	2	3	4	5=3*4	6	7=6*4	8=7
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total	Annual Adm. Cost	O&M Cost	Annual O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$1.11	\$13	#####	\$6.08	\$18.45	\$9	\$15
2026	\$1.16	\$14	#####	\$6.55	\$19.27	\$9	\$16
2027	\$1.21	\$15	#####	\$7.02	\$20.12	\$9	\$16
2028	\$1.26	\$15	#####	\$7.02	\$21.01	\$10	\$17
2029	\$1.32	\$16	#####	\$7.48	\$21.94	\$10	\$18
2030	\$1.38	\$17	#####	\$7.95	\$22.92	\$11	\$19
2031	\$1.44	\$17	#####	\$7.95	\$23.93	\$11	\$19
2032	\$1.50	\$18	#####	\$8.42	\$24.99	\$12	\$20
2033	\$1.57	\$19	#####	\$8.89	\$26.10	\$12	\$21
2034	\$1.64	\$20	#####	\$9.35	\$27.25	\$13	\$22
2035	\$1.71	\$21	#####	\$9.82	\$28.46	\$13	\$23
2036	\$1.79	\$21	#####	\$9.82	\$29.72	\$14	\$24
2037	\$1.87	\$22	#####	\$10.29	\$31.04	\$15	\$25
2038	\$1.95	\$23	#####	\$10.76	\$32.41	\$15	\$26
2039	\$2.04	\$24	#####	\$11.22	\$33.85	\$16	\$27
2040	\$2.13	\$26	#####	\$12.16	\$35.35	\$17	\$29
2041	\$2.22	\$27	#####	\$12.63	\$36.91	\$17	\$30
2042	\$2.32	\$28	#####	\$13.10	\$38.55	\$18	\$31
2043	\$2.42	\$29	#####	\$13.56	\$40.26	\$19	\$32
2044	\$2.53	\$30	#####	\$14.03	\$42.04	\$20	\$34

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Gas:	Furnace (1)	
Year:	2025	
CO2:	0.54 tonnes CO2/year	
Allowance:	\$700	
Gas Utility:	Average	
I.	Installed Cost Data	
	Equipment	\$1,200
	Installation	\$2,102
	Total Customer Cost	<u>\$3,302</u>
	Replacement Installation	\$1,392
	Total Replacement (incl Equip)	<u>\$2,592</u>
	Utility Rebate	\$700
II.	Operating Data	
	Therms Consumed	109
	Total Building Therms	291
	O&M (excluding energy)	\$18
III.	Rates and Charges	
	ECCR	\$0.0952
	Distribution Charge	\$0.5929
	Commodity Charge	\$0.7300
	Taxes & Fees	2.50%
	Customer Chg	\$18.84
	Average Life (years)	22
	Appliance Therms /Total Therms	37.5%
	EC Program Adm. Cost	\$0.26
IV.	New Customer Installation Costs	
	Supply Main	\$1,192
	Development Main	\$2,700
	Service	\$0
	Meter	\$698
	Total	<u>\$4,590</u>
V.	New Customer Admin. Cost \$/month	\$1.11

Elec:	Furnace (1)	
CO2:	1.36 tonnes CO2/year	
Rate:	Weighted Average	
Bldg:	Residential	
VI.	Electric Cost Data	
	Equipment	\$950
	Installation	\$1,392
	Breaker and Wiring Savings	<u>\$25</u>
	Total Customer Cost	<u>\$2,367</u>
VII.	Energy Conserved Data	
	Monthly Demand kW	1.3
	Annual kWh	1,905
	O&M (excluding energy)	\$0
VIII.	Electric Rates and Charges	
	Electric Rate per kW	\$0.00
	Electric Rate per kWh	\$0.1493
	Electric Fuel rate	\$0.0260
	Electric Base rate	\$0.1233
	Electric Taxes & Fees	2.59%
	Customer Chg	\$10.37
	Average Life in Yrs	23

**Associated Gas Distributors of Florida
Residential Energy Conservation Program
Furnace (1)**

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 1 - Electric KWH/K Cost

Year	Cost Per KWH	Annual KWH	Cost Per kW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	$\frac{B \times C + 12 \times D \times E}{12}$
2025	\$0.1493	1,905	\$0.00	1.30	2.6%	\$292
2026	\$0.1551	1,905	\$0.00	1.30	2.6%	\$303
2027	\$0.1611	1,905	\$0.00	1.30	2.6%	\$315
2028	\$0.1674	1,905	\$0.00	1.30	2.6%	\$327
2029	\$0.1739	1,905	\$0.00	1.30	2.6%	\$340
2030	\$0.1806	1,905	\$0.00	1.30	2.6%	\$353
2031	\$0.1876	1,905	\$0.00	1.30	2.6%	\$367
2032	\$0.1949	1,905	\$0.00	1.30	2.6%	\$381
2033	\$0.2025	1,905	\$0.00	1.30	2.6%	\$396
2034	\$0.2103	1,905	\$0.00	1.30	2.6%	\$411
2035	\$0.2185	1,905	\$0.00	1.30	2.6%	\$427
2036	\$0.2270	1,905	\$0.00	1.30	2.6%	\$444
2037	\$0.2358	1,905	\$0.00	1.30	2.6%	\$461
2038	\$0.2449	1,905	\$0.00	1.30	2.6%	\$479
2039	\$0.2544	1,905	\$0.00	1.30	2.6%	\$497
2040	\$0.2643	1,905	\$0.00	1.30	2.6%	\$517
2041	\$0.2746	1,905	\$0.00	1.30	2.6%	\$537
2042	\$0.2852	1,905	\$0.00	1.30	2.6%	\$557
2043	\$0.2963	1,905	\$0.00	1.30	2.6%	\$579
2044	\$0.3078	1,905	\$0.00	1.30	2.6%	\$602

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B \times C \times (1+D)$
2025	\$0.7300	109	2.5%	\$82
2026	\$0.7573	109	2.5%	\$85
2027	\$0.7856	109	2.5%	\$88
2028	\$0.8150	109	2.5%	\$91
2029	\$0.8455	109	2.5%	\$94
2030	\$0.8771	109	2.5%	\$98
2031	\$0.9099	109	2.5%	\$102
2032	\$0.9439	109	2.5%	\$105
2033	\$0.9792	109	2.5%	\$109
2034	\$1.0159	109	2.5%	\$113
2035	\$1.0539	109	2.5%	\$118
2036	\$1.0933	109	2.5%	\$122
2037	\$1.1342	109	2.5%	\$127
2038	\$1.1766	109	2.5%	\$131
2039	\$1.2206	109	2.5%	\$136
2040	\$1.2662	109	2.5%	\$141
2041	\$1.3136	109	2.5%	\$147
2042	\$1.3627	109	2.5%	\$152
2043	\$1.4137	109	2.5%	\$158
2044	\$1.4666	109	2.5%	\$164

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B \times C \times (1+D)$
2025	\$0.8881	109	2.5%	\$77
2026	\$0.7138	109	2.5%	\$80
2027	\$0.7405	109	2.5%	\$83
2028	\$0.7682	109	2.5%	\$86
2029	\$0.7969	109	2.5%	\$89
2030	\$0.8268	109	2.5%	\$92
2031	\$0.8577	109	2.5%	\$96
2032	\$0.8896	109	2.5%	\$99
2033	\$0.9230	109	2.5%	\$103
2034	\$0.9575	109	2.5%	\$107
2035	\$0.9934	109	2.5%	\$111
2036	\$1.0305	109	2.5%	\$115
2037	\$1.0691	109	2.5%	\$119
2038	\$1.1090	109	2.5%	\$124
2039	\$1.1505	109	2.5%	\$129
2040	\$1.1935	109	2.5%	\$133
2041	\$1.2382	109	2.5%	\$138
2042	\$1.2845	109	2.5%	\$144
2043	\$1.3325	109	2.5%	\$149
2044	\$1.3824	109	2.5%	\$154

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	$C \times D \times (1+E)$
2025	\$18.84	\$226.02	37.46%	2.5%	\$87
2026	\$18.84	\$226.02	37.46%	2.5%	\$87
2027	\$18.84	\$226.02	37.46%	2.5%	\$87
2028	\$18.84	\$226.02	37.46%	2.5%	\$87
2029	\$18.84	\$226.02	37.46%	2.5%	\$87
2030	\$18.84	\$226.02	37.46%	2.5%	\$87
2031	\$18.84	\$226.02	37.46%	2.5%	\$87
2032	\$18.84	\$226.02	37.46%	2.5%	\$87
2033	\$18.84	\$226.02	37.46%	2.5%	\$87
2034	\$18.84	\$226.02	37.46%	2.5%	\$87
2035	\$18.84	\$226.02	37.46%	2.5%	\$87
2036	\$18.84	\$226.02	37.46%	2.5%	\$87
2037	\$18.84	\$226.02	37.46%	2.5%	\$87
2038	\$18.84	\$226.02	37.46%	2.5%	\$87
2039	\$18.84	\$226.02	37.46%	2.5%	\$87
2040	\$18.84	\$226.02	37.46%	2.5%	\$87
2041	\$18.84	\$226.02	37.46%	2.5%	\$87
2042	\$18.84	\$226.02	37.46%	2.5%	\$87
2043	\$18.84	\$226.02	37.46%	2.5%	\$87
2044	\$18.84	\$226.02	37.46%	2.5%	\$87

Participants Test - Results

**Appliance Type:
Furnace (1)**

**Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential**

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Year	Benefits				Costs								
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance P&AM	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS	
	Table 1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
	Table 1	Table 3	Table 3	Table 4									
2025	\$292	\$700	\$0	\$992	\$1,200	(\$2,367)	\$2,102	\$18	\$82	\$77	\$87	\$1,199	
2026	\$303	\$0	\$0	\$303	\$0	\$0	\$0	\$19	\$85	\$80	\$87	\$270	
2027	\$315	\$0	\$0	\$315	\$0	\$0	\$0	\$20	\$88	\$83	\$87	\$277	
2028	\$327	\$0	\$0	\$327	\$0	\$0	\$0	\$21	\$91	\$86	\$87	\$285	
2029	\$340	\$0	\$0	\$340	\$0	\$0	\$0	\$22	\$94	\$89	\$87	\$292	
2030	\$353	\$0	\$0	\$353	\$0	\$0	\$0	\$23	\$98	\$92	\$87	\$300	
2031	\$367	\$0	\$0	\$367	\$0	\$0	\$0	\$24	\$102	\$96	\$87	\$308	
2032	\$381	\$0	\$0	\$381	\$0	\$0	\$0	\$25	\$105	\$99	\$87	\$317	
2033	\$396	\$0	\$0	\$396	\$0	\$0	\$0	\$26	\$109	\$103	\$87	\$325	
2034	\$411	\$0	\$0	\$411	\$0	\$0	\$0	\$27	\$113	\$107	\$87	\$335	
2035	\$427	\$0	\$0	\$427	\$0	\$0	\$0	\$28	\$118	\$111	\$87	\$344	
2036	\$444	\$0	\$0	\$444	\$0	\$0	\$0	\$30	\$122	\$115	\$87	\$354	
2037	\$461	\$0	\$0	\$461	\$0	\$0	\$0	\$31	\$127	\$119	\$87	\$364	
2038	\$479	\$0	\$0	\$479	\$0	\$0	\$0	\$32	\$131	\$124	\$87	\$375	
2039	\$497	\$0	\$0	\$497	\$0	\$0	\$0	\$34	\$136	\$129	\$87	\$386	
2040	\$517	\$0	\$0	\$517	\$0	\$0	\$0	\$35	\$141	\$133	\$87	\$397	
2041	\$537	\$0	\$0	\$537	\$0	\$0	\$0	\$37	\$147	\$138	\$87	\$409	
2042	\$557	\$0	\$0	\$557	\$0	\$0	\$0	\$39	\$152	\$144	\$87	\$421	
2043	\$579	\$0	\$0	\$579	\$0	\$0	\$0	\$40	\$158	\$149	\$87	\$434	
2044	\$602	\$0	\$0	\$602	\$0	\$0	\$0	\$42	\$164	\$154	\$87	\$447	

Present Value of Benefits **\$6,254**

Present Value of Costs **\$5,467**

Benefit/Cost Ratio 1.14

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Furnace Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

Year	Therms	Base Rate	2 nd	3 rd	Total Charge
2025	109	\$0.6881	\$75		\$75
2026	109	\$0.7138	\$78		\$78
2027	109	\$0.7405	\$81		\$81
2028	109	\$0.7682	\$84		\$84
2029	109	\$0.7969	\$87		\$87
2030	109	\$0.8268	\$90		\$90
2031	109	\$0.8577	\$93		\$93
2032	109	\$0.8898	\$97		\$97
2033	109	\$0.9230	\$101		\$101
2034	109	\$0.9575	\$104		\$104
2035	109	\$0.9934	\$108		\$108
2036	109	\$1.0305	\$112		\$112
2037	109	\$1.0691	\$117		\$117
2038	109	\$1.1090	\$121		\$121
2039	109	\$1.1505	\$125		\$125
2040	109	\$1.1935	\$130		\$130
2041	109	\$1.2382	\$135		\$135
2042	109	\$1.2845	\$140		\$140
2043	109	\$1.3325	\$145		\$145
2044	109	\$1.3824	\$151		\$151

Table 1a
Revenue - Cost of Gas

Year	Therms	Fuel Rate	2 nd	3 rd	Total Charge
2025	109	\$0.7300	\$80		\$80
2026	109	\$0.7573	\$83		\$83
2027	109	\$0.7856	\$86		\$86
2028	109	\$0.8150	\$89		\$89
2029	109	\$0.8455	\$92		\$92
2030	109	\$0.8771	\$96		\$96
2031	109	\$0.9099	\$99		\$99
2032	109	\$0.9439	\$103		\$103
2033	109	\$0.9792	\$107		\$107
2034	109	\$1.0159	\$111		\$111
2035	109	\$1.0539	\$115		\$115
2036	109	\$1.0933	\$119		\$119
2037	109	\$1.1342	\$124		\$124
2038	109	\$1.1766	\$128		\$128
2039	109	\$1.2206	\$133		\$133
2040	109	\$1.2662	\$138		\$138
2041	109	\$1.3136	\$143		\$143
2042	109	\$1.3627	\$149		\$149
2043	109	\$1.4137	\$154		\$154
2044	109	\$1.4666	\$160		\$160

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 2
Revenue - Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio To Total Consumed	4 th	5 th	6 th	7 th	8 th	9 th	10 th
2025	\$18.84	\$226.02	37.46%	\$85						
2026	\$18.84	\$226.02	37.46%	\$85						
2027	\$18.84	\$226.02	37.46%	\$85						
2028	\$18.84	\$226.02	37.46%	\$85						
2029	\$18.84	\$226.02	37.46%	\$85						
2030	\$18.84	\$226.02	37.46%	\$85						
2031	\$18.84	\$226.02	37.46%	\$85						
2032	\$18.84	\$226.02	37.46%	\$85						
2033	\$18.84	\$226.02	37.46%	\$85						
2034	\$18.84	\$226.02	37.46%	\$85						
2035	\$18.84	\$226.02	37.46%	\$85						
2036	\$18.84	\$226.02	37.46%	\$85						
2037	\$18.84	\$226.02	37.46%	\$85						
2038	\$18.84	\$226.02	37.46%	\$85						
2039	\$18.84	\$226.02	37.46%	\$85						
2040	\$18.84	\$226.02	37.46%	\$85						
2041	\$18.84	\$226.02	37.46%	\$85						
2042	\$18.84	\$226.02	37.46%	\$85						
2043	\$18.84	\$226.02	37.46%	\$85						
2044	\$18.84	\$226.02	37.46%	\$85						

Table 3
Gas Costs

Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	109	\$0.7300	\$80
2026	109	\$0.7573	\$83
2027	109	\$0.7856	\$86
2028	109	\$0.8150	\$89
2029	109	\$0.8455	\$92
2030	109	\$0.8771	\$96
2031	109	\$0.9099	\$99
2032	109	\$0.9439	\$103
2033	109	\$0.9792	\$107
2034	109	\$1.0159	\$111
2035	109	\$1.0539	\$115
2036	109	\$1.0933	\$119
2037	109	\$1.1342	\$124
2038	109	\$1.1766	\$128
2039	109	\$1.2206	\$133
2040	109	\$1.2662	\$138
2041	109	\$1.3136	\$143
2042	109	\$1.3627	\$149
2043	109	\$1.4137	\$154
2044	109	\$1.4666	\$160

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Furnace (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

Table 4
Investment Carrying Costs

Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed	Investment Carrying Cost
2025	\$1,192	\$2,700	\$0	\$698	\$4,590	6.87%	37.46%	\$118
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	37.46%	\$115
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	37.46%	\$112
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	37.46%	\$109
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	37.46%	\$106
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	37.46%	\$103
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	37.46%	\$101
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	37.46%	\$98
2033	\$996	\$2,256	\$0	\$469	\$3,720	6.87%	37.46%	\$96
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	37.46%	\$93
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	37.46%	\$91
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	37.46%	\$89
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	37.46%	\$86
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	37.46%	\$84
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	37.46%	\$82
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	37.46%	\$80
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	37.46%	\$78
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	37.46%	\$76
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	37.46%	\$74
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	37.46%	\$72

Table 5
Incremental Customer Costs

Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio To Total Consumed	Therms	Ratio	Annual O&M Cost	Ratio O&M Cost	Annual Increm. I Adm. & O&M Cost
2025	\$1.11	\$13	37.46%	\$4.87	\$18.45	\$7	\$12	\$19
2026	\$1.16	\$14	37.46%	\$5.24	\$19.27	\$7	\$12	\$19
2027	\$1.21	\$15	37.46%	\$5.62	\$20.12	\$8	\$13	\$20
2028	\$1.26	\$15	37.46%	\$5.62	\$21.01	\$8	\$13	\$20
2029	\$1.32	\$16	37.46%	\$5.99	\$21.94	\$8	\$14	\$21
2030	\$1.38	\$17	37.46%	\$6.37	\$22.92	\$9	\$15	\$22
2031	\$1.44	\$17	37.46%	\$6.37	\$23.93	\$9	\$15	\$22
2032	\$1.50	\$18	37.46%	\$6.74	\$24.99	\$9	\$16	\$23
2033	\$1.57	\$19	37.46%	\$7.12	\$26.10	\$10	\$17	\$24
2034	\$1.64	\$20	37.46%	\$7.49	\$27.25	\$10	\$18	\$25
2035	\$1.71	\$21	37.46%	\$7.87	\$28.46	\$11	\$19	\$26
2036	\$1.79	\$21	37.46%	\$7.87	\$29.72	\$11	\$19	\$26
2037	\$1.87	\$22	37.46%	\$8.24	\$31.04	\$12	\$20	\$27
2038	\$1.95	\$23	37.46%	\$8.62	\$32.41	\$12	\$21	\$28
2039	\$2.04	\$24	37.46%	\$8.99	\$33.85	\$13	\$22	\$29
2040	\$2.13	\$26	37.46%	\$9.74	\$35.35	\$13	\$23	\$30
2041	\$2.22	\$27	37.46%	\$10.11	\$36.91	\$14	\$24	\$31
2042	\$2.32	\$28	37.46%	\$10.49	\$38.55	\$14	\$25	\$32
2043	\$2.42	\$29	37.46%	\$10.86	\$40.26	\$15	\$26	\$33
2044	\$2.53	\$30	37.46%	\$11.24	\$42.04	\$16	\$27	\$34

RIM Test - Results

Appliance Type
Furnace (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), Cooking Equipment (1), Clothes Drying (1)

	Incremental Revenue Energy Charge	Incremental Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5	Table 5		
1	2	3	4	2 thru 4	6	7	8	9	6 thru 9
2025	\$75	\$80	\$85	\$239	\$80	\$118	\$12	\$700.26	\$910
2026	\$78	\$83	\$85	\$245	\$83	\$115	\$12	\$0.26	\$210
2027	\$81	\$86	\$85	\$251	\$86	\$112	\$13	\$0.26	\$211
2028	\$84	\$89	\$85	\$257	\$89	\$109	\$13	\$0.26	\$212
2029	\$87	\$92	\$85	\$264	\$92	\$106	\$14	\$0.26	\$213
2030	\$90	\$96	\$85	\$270	\$96	\$103	\$15	\$0.26	\$214
2031	\$93	\$99	\$85	\$277	\$99	\$101	\$15	\$0.26	\$216
2032	\$97	\$103	\$85	\$285	\$103	\$98	\$16	\$0.26	\$218
2033	\$101	\$107	\$85	\$292	\$107	\$96	\$17	\$0.26	\$220
2034	\$104	\$111	\$85	\$300	\$111	\$93	\$18	\$0.26	\$222
2035	\$108	\$115	\$85	\$308	\$115	\$91	\$19	\$0.26	\$225
2036	\$112	\$119	\$85	\$316	\$119	\$89	\$19	\$0.26	\$227
2037	\$117	\$124	\$85	\$325	\$124	\$86	\$20	\$0.26	\$230
2038	\$121	\$128	\$85	\$334	\$128	\$84	\$21	\$0.26	\$233
2039	\$125	\$133	\$85	\$343	\$133	\$82	\$22	\$0.26	\$237
2040	\$130	\$138	\$85	\$353	\$138	\$80	\$23	\$0.26	\$241
2041	\$135	\$143	\$85	\$363	\$143	\$78	\$24	\$0.26	\$245
2042	\$140	\$149	\$85	\$373	\$149	\$76	\$25	\$0.26	\$250
2043	\$145	\$154	\$85	\$384	\$154	\$74	\$26	\$0.26	\$254
2044	\$151	\$160	\$85	\$395	\$160	\$72	\$27	\$0.26	\$259

Present Value of Benefits

\$4,062

Present Value of Costs

\$3,788

Benefit/Cost Ratio

1.08

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tank (1)	
Year:	2025	
CO2:	0.76 tonnes CO2/year	
Allowance:	\$700	
Gas Utility:	Average	
I.	Installed Cost Data	
	Equipment	\$629
	Installation	\$1,414
	Total Customer Cost	<u>\$2,043</u>
	Replacement Installation	\$594
	Total Replacement (incl Equip)	<u>\$1,223</u>
	Utility Rebate	\$700
II.	Operating Data	
	Therms Consumed	152
	Total Building Therms	325
	O&M (excluding energy)	\$18
III.	Rates and Charges	
	ECCR	\$0.0952
	Distribution Charge	\$0.5929
	Commodity Charge	\$0.7300
	Taxes & Fees	2.50%
	Customer Chg	\$18.84
	Average Life (years)	15
	Appliance Therms /Total Therms	46.8%
	EC Program Adm. Cost	\$0.26
IV.	New Customer Installation Costs	
	Supply Main	\$1,192
	Development Main	\$2,700
	Service	\$0
	Meter	\$698
	Total	<u>\$4,590</u>
V.	New Customer Admin. Cost \$/month	\$1.11

Elec:	Water Heating - Tank (1)	
CO2:	1.76 tonnes CO2/year	
Rate:	Weighted Average	
Bldg:	Residential	
VI.	Electric Cost Data	
	Equipment	\$669
	Installation	\$594
	Breaker and Wiring Savings	\$25
	Total Customer Cost	<u>\$1,288</u>
VII.	Energy Conserved Data	
	Monthly Demand kW	0.0
	Annual kWh	2,462
	O&M (excluding energy)	\$0
VIII.	Electric Rates and Charges	
	Electric Rate per kW	\$0.00
	Electric Rate per kWh	\$0.1493
	Electric Fuel rate	\$0.0260
	Electric Base rate	\$0.1233
	Electric Taxes & Fees	2.59%
	Customer Chg	\$10.37
	Average Life in Yrs	15

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Water Heating - Tank (1)

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	(B*C+12*D) E*(1+F)
2025	\$0.1493	2,462	\$0.00	0.00	2.6%	\$377
2026	\$0.1551	2,462	\$0.00	0.00	2.6%	\$392
2027	\$0.1611	2,462	\$0.00	0.00	2.6%	\$407
2028	\$0.1674	2,462	\$0.00	0.00	2.6%	\$423
2029	\$0.1739	2,462	\$0.00	0.00	2.6%	\$439
2030	\$0.1806	2,462	\$0.00	0.00	2.6%	\$456
2031	\$0.1876	2,462	\$0.00	0.00	2.6%	\$474
2032	\$0.1949	2,462	\$0.00	0.00	2.6%	\$492
2033	\$0.2025	2,462	\$0.00	0.00	2.6%	\$511
2034	\$0.2103	2,462	\$0.00	0.00	2.6%	\$531
2035	\$0.2185	2,462	\$0.00	0.00	2.6%	\$552
2036	\$0.2270	2,462	\$0.00	0.00	2.6%	\$573
2037	\$0.2358	2,462	\$0.00	0.00	2.6%	\$596
2038	\$0.2449	2,462	\$0.00	0.00	2.6%	\$619
2039	\$0.2544	2,462	\$0.00	0.00	2.6%	\$643
2040	\$0.2643	2,462	\$0.00	0.00	2.6%	\$668
2041	\$0.2746	2,462	\$0.00	0.00	2.6%	\$693
2042	\$0.2852	2,462	\$0.00	0.00	2.6%	\$720
2043	\$0.2963	2,462	\$0.00	0.00	2.6%	\$748
2044	\$0.3078	2,462	\$0.00	0.00	2.6%	\$777

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*C *(1+D)
2025	\$0.7300	152	2.5%	\$114
2026	\$0.7573	152	2.5%	\$118
2027	\$0.7856	152	2.5%	\$122
2028	\$0.8150	152	2.5%	\$127
2029	\$0.8455	152	2.5%	\$132
2030	\$0.8771	152	2.5%	\$137
2031	\$0.9099	152	2.5%	\$142
2032	\$0.9439	152	2.5%	\$147
2033	\$0.9792	152	2.5%	\$153
2034	\$1.0159	152	2.5%	\$158
2035	\$1.0539	152	2.5%	\$164
2036	\$1.0933	152	2.5%	\$170
2037	\$1.1342	152	2.5%	\$177
2038	\$1.1766	152	2.5%	\$183
2039	\$1.2206	152	2.5%	\$190
2040	\$1.2662	152	2.5%	\$197
2041	\$1.3136	152	2.5%	\$205
2042	\$1.3627	152	2.5%	\$212
2043	\$1.4137	152	2.5%	\$220
2044	\$1.4666	152	2.5%	\$228

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*C*(1+D)
2025	\$0.6881	152	2.5%	\$107
2026	\$0.7138	152	2.5%	\$111
2027	\$0.7405	152	2.5%	\$115
2028	\$0.7682	152	2.5%	\$120
2029	\$0.7969	152	2.5%	\$124
2030	\$0.8268	152	2.5%	\$129
2031	\$0.8577	152	2.5%	\$134
2032	\$0.8898	152	2.5%	\$139
2033	\$0.9230	152	2.5%	\$144
2034	\$0.9575	152	2.5%	\$149
2035	\$0.9934	152	2.5%	\$155
2036	\$1.0305	152	2.5%	\$161
2037	\$1.0691	152	2.5%	\$167
2038	\$1.1090	152	2.5%	\$173
2039	\$1.1505	152	2.5%	\$179
2040	\$1.1935	152	2.5%	\$186
2041	\$1.2382	152	2.5%	\$193
2042	\$1.2845	152	2.5%	\$200
2043	\$1.3325	152	2.5%	\$208
2044	\$1.3824	152	2.5%	\$215

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance e to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	C*(1+E)
2025	\$18.84	\$226.02	46.77%	2.5%	\$108
2026	\$18.84	\$226.02	46.77%	2.5%	\$108
2027	\$18.84	\$226.02	46.77%	2.5%	\$108
2028	\$18.84	\$226.02	46.77%	2.5%	\$108
2029	\$18.84	\$226.02	46.77%	2.5%	\$108
2030	\$18.84	\$226.02	46.77%	2.5%	\$108
2031	\$18.84	\$226.02	46.77%	2.5%	\$108
2032	\$18.84	\$226.02	46.77%	2.5%	\$108
2033	\$18.84	\$226.02	46.77%	2.5%	\$108
2034	\$18.84	\$226.02	46.77%	2.5%	\$108
2035	\$18.84	\$226.02	46.77%	2.5%	\$108
2036	\$18.84	\$226.02	46.77%	2.5%	\$108
2037	\$18.84	\$226.02	46.77%	2.5%	\$108
2038	\$18.84	\$226.02	46.77%	2.5%	\$108
2039	\$18.84	\$226.02	46.77%	2.5%	\$108
2040	\$18.84	\$226.02	46.77%	2.5%	\$108
2041	\$18.84	\$226.02	46.77%	2.5%	\$108
2042	\$18.84	\$226.02	46.77%	2.5%	\$108
2043	\$18.84	\$226.02	46.77%	2.5%	\$108
2044	\$18.84	\$226.02	46.77%	2.5%	\$108

Participants Test - Results

Appliance Type:

Water Heating - Tank (1)

Gas Utility Rate - Average

Elec Utility Rate - Weighted Average

Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits					Costs						
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment 1 Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
	Table 1								Table 2	Table 3	Table 4	
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
2025	\$377	\$700	\$0	\$1,077	\$629	(\$1,288)	\$1,414	\$18	\$114	\$107	\$108	\$1,103
2026	\$392	\$0	\$0	\$392	\$0	\$0	\$19	\$118	\$111	\$108	\$108	\$357
2027	\$407	\$0	\$0	\$407	\$0	\$0	\$0	\$20	\$122	\$115	\$108	\$366
2028	\$423	\$0	\$0	\$423	\$0	\$0	\$0	\$21	\$127	\$120	\$108	\$376
2029	\$439	\$0	\$0	\$439	\$0	\$0	\$0	\$22	\$132	\$124	\$108	\$386
2030	\$456	\$0	\$0	\$456	\$0	\$0	\$0	\$23	\$137	\$129	\$108	\$397
2031	\$474	\$0	\$0	\$474	\$0	\$0	\$0	\$24	\$142	\$134	\$108	\$408
2032	\$492	\$0	\$0	\$492	\$0	\$0	\$0	\$25	\$147	\$139	\$108	\$419
2033	\$511	\$0	\$0	\$511	\$0	\$0	\$0	\$26	\$153	\$144	\$108	\$431
2034	\$531	\$0	\$0	\$531	\$0	\$0	\$0	\$27	\$158	\$149	\$108	\$443
2035	\$552	\$0	\$0	\$552	\$0	\$0	\$0	\$28	\$164	\$155	\$108	\$456
2036	\$573	\$0	\$0	\$573	\$0	\$0	\$0	\$30	\$170	\$161	\$108	\$469
2037	\$596	\$0	\$0	\$596	\$0	\$0	\$0	\$31	\$177	\$167	\$108	\$483
2038	\$619	\$0	\$0	\$619	\$0	\$0	\$0	\$32	\$183	\$173	\$108	\$497
2039	\$643	\$0	\$0	\$643	\$0	\$0	\$0	\$34	\$190	\$179	\$108	\$512
2040	\$668	\$0	\$0	\$668	\$0	\$0	\$0	\$35	\$197	\$186	\$108	\$527
2041	\$693	\$0	\$0	\$693	\$0	\$0	\$0	\$37	\$205	\$193	\$108	\$543
2042	\$720	\$0	\$0	\$720	\$0	\$0	\$0	\$39	\$212	\$200	\$108	\$559
2043	\$748	\$0	\$0	\$748	\$0	\$0	\$0	\$40	\$220	\$208	\$108	\$576
2044	\$777	\$0	\$0	\$777	\$0	\$0	\$0	\$42	\$228	\$215	\$108	\$594

Present Value of Benefits **\$7,877**

Present Value of Costs **\$6,757**

Benefit/Cost Ratio **1.17**

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tankless (1)	
Year:	2025	
CO2:	0.6 tonnes CO2/year	
Allowance:	\$850	
Gas Utility:	Average	
I.	Installed Cost Data	
	Equipment	\$629
	Installation	\$0
	Total Customer Cost	\$629
	Replacement Installation	\$0
	Total Replacement (incl Equip)	\$629
	Utility Rebate	\$850
II.	Operating Data	
	Therms Consumed	121
	Total Building Therms	291
	Q&M (excluding enrgy)	\$18
III.	Rates and Charges	
	ECCR	\$0.0952
	Distribution Charge	\$0.5929
	Commodity Charge	\$0.7300
	Taxes & Fees	2.50%
	Customer Chg	\$18.84
	Average Life (years)	15
	Appliance Therms /Total Therms	41.6%
	EC Program Adm. Cost	\$0.26
IV.	New Customer Installation Costs	
	Supply Main	\$1,192
	Development Main	\$2,700
	Service	\$0
	Meter	\$698
	Total	\$4,590
V.	New Customer Admin. Cost \$/month	\$1.11

Elec:	Water Heating - Tankless (1)	
CO2:	1.69 tonnes CO2/year	
Rate:	Weighted Average	
Bldg:	Residential	
VI.	Installed Cost Data	
	Equipment	\$669
	Installation	\$0
	Breaker and Wiring Savings	\$35
	Total Customer Cost	\$704
VII.	Energy Conserved Data	
	Monthly Demand kW	0.0
	Annual kWh	2,359
	O&M (excluding energy)	\$0
VIII.	Electric Rates and Charges	
	Electric Rate per kW	\$0.00
	Electric Rate per kWh	\$0.1493
	Electric Fuel rate	\$0.0260
	Electric Base rate	\$0.1233
	Electric Taxes & Fees	2.59%
	Customer Chg	\$10.37
	Average Life in Yrs	15

**Associated Gas Distributors of Florida
Residential Energy Conservation Program
Water Heating - Tankless (1)**

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost						
Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	$\frac{B \times C + 12 \times D \times E}{F(1+F)}$
2025	\$0.1493	2,359	\$0.00	0.00	2.6%	\$361
2026	\$0.1551	2,359	\$0.00	0.00	2.6%	\$375
2027	\$0.1611	2,359	\$0.00	0.00	2.6%	\$390
2028	\$0.1674	2,359	\$0.00	0.00	2.6%	\$405
2029	\$0.1739	2,359	\$0.00	0.00	2.6%	\$421
2030	\$0.1806	2,359	\$0.00	0.00	2.6%	\$437
2031	\$0.1876	2,359	\$0.00	0.00	2.6%	\$454
2032	\$0.1949	2,359	\$0.00	0.00	2.6%	\$472
2033	\$0.2025	2,359	\$0.00	0.00	2.6%	\$490
2034	\$0.2103	2,359	\$0.00	0.00	2.6%	\$509
2035	\$0.2185	2,359	\$0.00	0.00	2.6%	\$529
2036	\$0.2270	2,359	\$0.00	0.00	2.6%	\$549
2037	\$0.2358	2,359	\$0.00	0.00	2.6%	\$571
2038	\$0.2449	2,359	\$0.00	0.00	2.6%	\$593
2039	\$0.2544	2,359	\$0.00	0.00	2.6%	\$616
2040	\$0.2643	2,359	\$0.00	0.00	2.6%	\$640
2041	\$0.2746	2,359	\$0.00	0.00	2.6%	\$665
2042	\$0.2852	2,359	\$0.00	0.00	2.6%	\$690
2043	\$0.2963	2,359	\$0.00	0.00	2.6%	\$717
2044	\$0.3078	2,359	\$0.00	0.00	2.6%	\$745

Table 2 - Gas Fuel Charge					
Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost	8%
A	B	C	D	E	$\frac{B \times C}{(1+D)}$
2025	\$0.7300	121	2.5%	\$91	
2026	\$0.7573	121	2.5%	\$94	
2027	\$0.7856	121	2.5%	\$97	
2028	\$0.8150	121	2.5%	\$101	
2029	\$0.8455	121	2.5%	\$105	
2030	\$0.8771	121	2.5%	\$109	
2031	\$0.9099	121	2.5%	\$113	
2032	\$0.9439	121	2.5%	\$117	
2033	\$0.9792	121	2.5%	\$121	
2034	\$1.0159	121	2.5%	\$126	
2035	\$1.0539	121	2.5%	\$131	
2036	\$1.0933	121	2.5%	\$136	
2037	\$1.1342	121	2.5%	\$141	
2038	\$1.1766	121	2.5%	\$146	
2039	\$1.2206	121	2.5%	\$151	
2040	\$1.2662	121	2.5%	\$157	
2041	\$1.3136	121	2.5%	\$163	
2042	\$1.3627	121	2.5%	\$169	
2043	\$1.4137	121	2.5%	\$175	
2044	\$1.4666	121	2.5%	\$182	

Table 3 - Gas Energy Charge					
Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost	8%
A	B	C	D	E	$\frac{B \times C}{(1+D)}$
2025	\$0.6881	121	2.5%	\$85	
2026	\$0.7138	121	2.5%	\$89	
2027	\$0.7405	121	2.5%	\$92	
2028	\$0.7682	121	2.5%	\$95	
2029	\$0.7969	121	2.5%	\$99	
2030	\$0.8268	121	2.5%	\$103	
2031	\$0.8577	121	2.5%	\$106	
2032	\$0.8898	121	2.5%	\$110	
2033	\$0.9230	121	2.5%	\$114	
2034	\$0.9575	121	2.5%	\$119	
2035	\$0.9934	121	2.5%	\$123	
2036	\$1.0305	121	2.5%	\$128	
2037	\$1.0691	121	2.5%	\$133	
2038	\$1.1090	121	2.5%	\$138	
2039	\$1.1505	121	2.5%	\$143	
2040	\$1.1935	121	2.5%	\$148	
2041	\$1.2382	121	2.5%	\$154	
2042	\$1.2845	121	2.5%	\$159	
2043	\$1.3325	121	2.5%	\$165	
2044	\$1.3824	121	2.5%	\$171	

Table 4 - Gas Customer Charge					
Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	$\frac{C \times D}{(1+E)}$
2025	\$18.84	\$226.02	41.58%	2.5%	\$96
2026	\$18.84	\$226.02	41.58%	2.5%	\$96
2027	\$18.84	\$226.02	41.58%	2.5%	\$96
2028	\$18.84	\$226.02	41.58%	2.5%	\$96
2029	\$18.84	\$226.02	41.58%	2.5%	\$96
2030	\$18.84	\$226.02	41.58%	2.5%	\$96
2031	\$18.84	\$226.02	41.58%	2.5%	\$96
2032	\$18.84	\$226.02	41.58%	2.5%	\$96
2033	\$18.84	\$226.02	41.58%	2.5%	\$96
2034	\$18.84	\$226.02	41.58%	2.5%	\$96
2035	\$18.84	\$226.02	41.58%	2.5%	\$96
2036	\$18.84	\$226.02	41.58%	2.5%	\$96
2037	\$18.84	\$226.02	41.58%	2.5%	\$96
2038	\$18.84	\$226.02	41.58%	2.5%	\$96
2039	\$18.84	\$226.02	41.58%	2.5%	\$96
2040	\$18.84	\$226.02	41.58%	2.5%	\$96
2041	\$18.84	\$226.02	41.58%	2.5%	\$96
2042	\$18.84	\$226.02	41.58%	2.5%	\$96
2043	\$18.84	\$226.02	41.58%	2.5%	\$96
2044	\$18.84	\$226.02	41.58%	2.5%	\$96

Participants Test - Results

Appliance Type:

Water Heating - Tankless (1)

Gas Utility Rate - Average

Elec Utility Rate - Weighted Average

Building Type - Residential

Other Equipment Included in Analysis: , Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits					Costs									
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment 1 Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS			
	Table 1				Table 2	Table 3	Table 4								
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13			
2025	\$361	\$850	\$0	\$1,211	\$629	(\$704)	\$0	\$18	\$91	\$85	\$96	\$216			
2026	\$375	\$0	\$0	\$375	\$0	\$0	\$19	\$94	\$89	\$96	\$96	\$296			
2027	\$390	\$0	\$0	\$390	\$0	\$0	\$20	\$97	\$92	\$96	\$96	\$306			
2028	\$405	\$0	\$0	\$405	\$0	\$0	\$21	\$101	\$95	\$96	\$96	\$314			
2029	\$421	\$0	\$0	\$421	\$0	\$0	\$22	\$105	\$99	\$96	\$96	\$322			
2030	\$437	\$0	\$0	\$437	\$0	\$0	\$23	\$109	\$103	\$96	\$96	\$331			
2031	\$454	\$0	\$0	\$454	\$0	\$0	\$24	\$113	\$106	\$96	\$96	\$339			
2032	\$472	\$0	\$0	\$472	\$0	\$0	\$25	\$117	\$110	\$96	\$96	\$349			
2033	\$490	\$0	\$0	\$490	\$0	\$0	\$26	\$121	\$114	\$96	\$96	\$358			
2034	\$509	\$0	\$0	\$509	\$0	\$0	\$27	\$126	\$119	\$96	\$96	\$368			
2035	\$529	\$0	\$0	\$529	\$0	\$0	\$28	\$131	\$123	\$96	\$96	\$379			
2036	\$549	\$0	\$0	\$549	\$0	\$0	\$30	\$136	\$128	\$96	\$96	\$389			
2037	\$571	\$0	\$0	\$571	\$0	\$0	\$31	\$141	\$133	\$96	\$96	\$401			
2038	\$593	\$0	\$0	\$593	\$0	\$0	\$32	\$146	\$138	\$96	\$96	\$412			
2039	\$616	\$0	\$0	\$616	\$0	\$0	\$34	\$151	\$143	\$96	\$96	\$424			
2040	\$640	\$0	\$0	\$640	\$0	\$0	\$35	\$157	\$148	\$96	\$96	\$437			
2041	\$665	\$0	\$0	\$665	\$0	\$0	\$37	\$163	\$154	\$96	\$96	\$450			
2042	\$690	\$0	\$0	\$690	\$0	\$0	\$39	\$169	\$159	\$96	\$96	\$463			
2043	\$717	\$0	\$0	\$717	\$0	\$0	\$40	\$175	\$165	\$96	\$96	\$477			
2044	\$745	\$0	\$0	\$745	\$0	\$0	\$42	\$182	\$171	\$96	\$96	\$492			

Present Value of Benefits **\$7,728**

Present Value of Costs **\$4,916**

Benefit/Cost Ratio 1.57

RIM Test - Results

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

Year	Therms	Base Rate	2*3 Total Charge
2025	121	\$0.6881	\$83
2026	121	\$0.7138	\$86
2027	121	\$0.7405	\$90
2028	121	\$0.7682	\$93
2029	121	\$0.7969	\$96
2030	121	\$0.8268	\$100
2031	121	\$0.8577	\$104
2032	121	\$0.8898	\$108
2033	121	\$0.9230	\$112
2034	121	\$0.9575	\$116
2035	121	\$0.9934	\$120
2036	121	\$1.0305	\$125
2037	121	\$1.0691	\$129
2038	121	\$1.1090	\$134
2039	121	\$1.1505	\$139
2040	121	\$1.1935	\$144
2041	121	\$1.2382	\$150
2042	121	\$1.2845	\$155
2043	121	\$1.3325	\$161
2044	121	\$1.3824	\$167

Table 1a
Revenue - Cost of Gas

Year	Therms	Fuel Rate	2*3 Total Charge
2025	121	\$0.7300	\$88
2026	121	\$0.7573	\$92
2027	121	\$0.7856	\$95
2028	121	\$0.8150	\$99
2029	121	\$0.8455	\$102
2030	121	\$0.8771	\$106
2031	121	\$0.9099	\$110
2032	121	\$0.9439	\$114
2033	121	\$0.9792	\$118
2034	121	\$1.0159	\$123
2035	121	\$1.0539	\$128
2036	121	\$1.0933	\$132
2037	121	\$1.1342	\$137
2038	121	\$1.1766	\$142
2039	121	\$1.2206	\$148
2040	121	\$1.2662	\$153
2041	121	\$1.3136	\$159
2042	121	\$1.3627	\$165
2043	121	\$1.4137	\$171
2044	121	\$1.4666	\$177

Appliance Type
Water Heating - Tankless (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

	Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
1	2	3	4	2 thru 4	6	7	8	9	6 thru 9
2025	\$83	\$88	\$94	\$266	\$88	\$131	\$13	\$850.26	\$1,083
2026	\$86	\$92	\$94	\$272	\$92	\$128	\$14	\$0.26	\$233
2027	\$90	\$95	\$94	\$279	\$95	\$124	\$15	\$0.26	\$234
2028	\$93	\$99	\$94	\$286	\$99	\$121	\$15	\$0.26	\$235
2029	\$96	\$102	\$94	\$293	\$102	\$118	\$16	\$0.26	\$236
2030	\$100	\$106	\$94	\$300	\$106	\$115	\$17	\$0.26	\$238
2031	\$104	\$110	\$94	\$308	\$110	\$112	\$17	\$0.26	\$239
2032	\$108	\$114	\$94	\$316	\$114	\$109	\$18	\$0.26	\$241
2033	\$112	\$118	\$94	\$324	\$118	\$106	\$19	\$0.26	\$244
2034	\$116	\$123	\$94	\$333	\$123	\$104	\$20	\$0.26	\$246
2035	\$120	\$128	\$94	\$342	\$128	\$101	\$21	\$0.26	\$249
2036	\$125	\$132	\$94	\$351	\$132	\$98	\$21	\$0.26	\$252
2037	\$129	\$137	\$94	\$361	\$137	\$96	\$22	\$0.26	\$255
2038	\$134	\$142	\$94	\$371	\$142	\$93	\$23	\$0.26	\$259
2039	\$139	\$148	\$94	\$381	\$148	\$91	\$24	\$0.26	\$263
2040	\$144	\$153	\$94	\$392	\$153	\$89	\$26	\$0.26	\$268
2041	\$150	\$159	\$94	\$403	\$159	\$86	\$27	\$0.26	\$272
2042	\$155	\$165	\$94	\$414	\$165	\$84	\$28	\$0.26	\$277
2043	\$161	\$171	\$94	\$426	\$171	\$82	\$29	\$0.26	\$282
2044	\$167	\$177	\$94	\$439	\$177	\$80	\$30	\$0.26	\$288
				Present Value of Benefits	\$4,509			Present Value of Costs	\$4,244
								Benefit/Cost Ratio	1.06

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 2
Revenue - Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual
2025	\$18.84	\$226.02	41.58%	\$94
2026	\$18.84	\$226.02	41.58%	\$94
2027	\$18.84	\$226.02	41.58%	\$94
2028	\$18.84	\$226.02	41.58%	\$94
2029	\$18.84	\$226.02	41.58%	\$94
2030	\$18.84	\$226.02	41.58%	\$94
2031	\$18.84	\$226.02	41.58%	\$94
2032	\$18.84	\$226.02	41.58%	\$94
2033	\$18.84	\$226.02	41.58%	\$94
2034	\$18.84	\$226.02	41.58%	\$94
2035	\$18.84	\$226.02	41.58%	\$94
2036	\$18.84	\$226.02	41.58%	\$94
2037	\$18.84	\$226.02	41.58%	\$94
2038	\$18.84	\$226.02	41.58%	\$94
2039	\$18.84	\$226.02	41.58%	\$94
2040	\$18.84	\$226.02	41.58%	\$94
2041	\$18.84	\$226.02	41.58%	\$94
2042	\$18.84	\$226.02	41.58%	\$94
2043	\$18.84	\$226.02	41.58%	\$94
2044	\$18.84	\$226.02	41.58%	\$94

Table 3
Gas Costs

Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	121	\$0.7300	\$88
2026	121	\$0.7573	\$92
2027	121	\$0.7856	\$95
2028	121	\$0.8150	\$99
2029	121	\$0.8455	\$102
2030	121	\$0.8771	\$106
2031	121	\$0.9099	\$110
2032	121	\$0.9439	\$114
2033	121	\$0.9792	\$118
2034	121	\$1.0159	\$123
2035	121	\$1.0539	\$128
2036	121	\$1.0933	\$132
2037	121	\$1.1342	\$137
2038	121	\$1.1766	\$142
2039	121	\$1.2206	\$148
2040	121	\$1.2662	\$153
2041	121	\$1.3136	\$159
2042	121	\$1.3627	\$165
2043	121	\$1.4137	\$171
2044	121	\$1.4666	\$177

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Water Heating - Tankless (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: . Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 4
Investment Carrying Costs

Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying
2025	\$1,192	\$2,700	\$0	\$698	\$4,590	6.87%	41.58%	\$131
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	41.58%	\$128
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	41.58%	\$124
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	41.58%	\$121
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	41.58%	\$118
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	41.58%	\$115
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	41.58%	\$112
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	41.58%	\$109
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	41.58%	\$106
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	41.58%	\$104
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	41.58%	\$101
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	41.58%	\$98
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	41.58%	\$96
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	41.58%	\$93
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	41.58%	\$91
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	41.58%	\$89
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	41.58%	\$86
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	41.58%	\$84
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	41.58%	\$82
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	41.58%	\$80

Table 5
Incremental Customer Costs

Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total	Ratio Annual Adm. Cost to O&M Cost	Annual O&M Cost	Annual Total Incremental Adm. & O&M Cost	
2025	\$1.11	\$13	#####	\$5.41	\$18.45	\$8	\$13
2026	\$1.16	\$14	#####	\$5.52	\$19.27	\$8	\$14
2027	\$1.21	\$15	#####	\$6.24	\$20.12	\$8	\$15
2028	\$1.26	\$15	#####	\$6.24	\$21.01	\$9	\$15
2029	\$1.32	\$16	#####	\$6.65	\$21.94	\$9	\$16
2030	\$1.38	\$17	#####	\$7.07	\$22.92	\$10	\$17
2031	\$1.44	\$17	#####	\$7.07	\$23.93	\$10	\$17
2032	\$1.50	\$18	#####	\$7.48	\$24.99	\$10	\$18
2033	\$1.57	\$19	#####	\$7.90	\$26.10	\$11	\$19
2034	\$1.64	\$20	#####	\$8.32	\$27.25	\$11	\$20
2035	\$1.71	\$21	#####	\$8.73	\$28.46	\$12	\$21
2036	\$1.79	\$22	#####	\$8.73	\$29.72	\$12	\$21
2037	\$1.87	\$22	#####	\$9.15	\$31.04	\$13	\$22
2038	\$1.95	\$23	#####	\$9.56	\$32.41	\$13	\$23
2039	\$2.04	\$24	#####	\$9.98	\$33.85	\$14	\$24
2040	\$2.13	\$26	#####	\$10.81	\$35.35	\$15	\$26
2041	\$2.22	\$27	#####	\$11.23	\$36.91	\$15	\$27
2042	\$2.32	\$28	#####	\$11.64	\$38.55	\$16	\$28
2043	\$2.42	\$29	#####	\$12.06	\$40.26	\$17	\$29
2044	\$2.53	\$30	#####	\$12.47	\$42.04	\$17	\$30

**Associated Gas Distributors of Florida
Residential Energy Conservation Program
Cooking Equipment (1)**

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Gas:	Cooking Equipment (1)	
Year:	2025	
CO2:	0.16 tonnes CO2/year	
Allowance:	\$350	
Gas Utility:	Average	
I. Installed Cost Data		
Equipment	\$919	
Installation	\$811	
Total Customer Cost	\$1,730	
Replacement Installation	\$186	
Total Replacement (incl Equip)	\$1,105	
Utility Rebate	\$350	
II. Operating Data		
Therms Consumed	32	
Total Building Therms	624	
O&M (excluding energy)	\$18	
III. Rates and Charges		
ECCR	\$0.0952	
Distribution Charge	\$0.5929	
Commodity Charge	\$0.7300	
Taxes & Fees	2.50%	
Customer Chg	\$18.84	
Average Life (years)	15	
Appliance Therms /Total Therms	5.13%	
EC Program Adm. Cost	\$0.26	
IV. New Customer Installation Costs		
Supply Main	\$1,192	
Development Main	\$2,700	
Service	\$0	
Meter	\$698	
Total	\$4,590	
V. New Customer Admin. Cost 5/month	\$1.11	

Elec:	Cooking Equipment (1)	
CO2:	0.4 tonnes CO2/year	
Rate:	Weighted Average	
Bldg:	Residential	
VI. Electric Cost Data		
Equipment	\$929	
Installation	\$186	
Breaker and Wiring Savings	\$35	
Total Customer Cost	\$1,150	
VII. Energy Conserved Data		
Monthly Demand kW	0.0	
Annual kWh	564	
O&M (excluding energy)	\$0	
VIII. Electric Rates and Charges		
Electric Rate per kW	\$0.00	
Electric Rate per kWh	\$0.1493	
Electric Fuel rate	\$0.0260	
Electric Base rate	\$0.1233	
Electric Taxes & Fees	2.59%	
Customer Chg	\$10.37	
Average Life in Yrs	17	

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per kW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	(B*C*(1+D)*E) ^(1+E)
2025	\$0.1493	564	\$0.00	0.00	2.6%	\$96
2026	\$0.1551	564	\$0.00	0.00	2.6%	\$90
2027	\$0.1611	564	\$0.00	0.00	2.6%	\$93
2028	\$0.1674	564	\$0.00	0.00	2.6%	\$97
2029	\$0.1739	564	\$0.00	0.00	2.6%	\$101
2030	\$0.1806	564	\$0.00	0.00	2.6%	\$104
2031	\$0.1876	564	\$0.00	0.00	2.6%	\$109
2032	\$0.1949	564	\$0.00	0.00	2.6%	\$113
2033	\$0.2025	564	\$0.00	0.00	2.6%	\$117
2034	\$0.2103	564	\$0.00	0.00	2.6%	\$122
2035	\$0.2185	564	\$0.00	0.00	2.6%	\$126
2036	\$0.2270	564	\$0.00	0.00	2.6%	\$131
2037	\$0.2358	564	\$0.00	0.00	2.6%	\$136
2038	\$0.2449	564	\$0.00	0.00	2.6%	\$142
2039	\$0.2544	564	\$0.00	0.00	2.6%	\$147
2040	\$0.2643	564	\$0.00	0.00	2.6%	\$153
2041	\$0.2746	564	\$0.00	0.00	2.6%	\$159
2042	\$0.2852	564	\$0.00	0.00	2.6%	\$165
2043	\$0.2963	564	\$0.00	0.00	2.6%	\$171
2044	\$0.3078	564	\$0.00	0.00	2.6%	\$178

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*C*(1+D)
2025	\$0.7300	32	2.5%	\$24
2026	\$0.7573	32	2.5%	\$25
2027	\$0.7856	32	2.5%	\$26
2028	\$0.8150	32	2.5%	\$27
2029	\$0.8455	32	2.5%	\$28
2030	\$0.8771	32	2.5%	\$29
2031	\$0.9099	32	2.5%	\$30
2032	\$0.9439	32	2.5%	\$31
2033	\$0.9792	32	2.5%	\$32
2034	\$1.0159	32	2.5%	\$33
2035	\$1.0539	32	2.5%	\$35
2036	\$1.0933	32	2.5%	\$36
2037	\$1.1342	32	2.5%	\$37
2038	\$1.1766	32	2.5%	\$39
2039	\$1.2206	32	2.5%	\$40
2040	\$1.2662	32	2.5%	\$42
2041	\$1.3136	32	2.5%	\$43
2042	\$1.3627	32	2.5%	\$45
2043	\$1.4137	32	2.5%	\$46
2044	\$1.4666	32	2.5%	\$48

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	B*C*(1+D)
2025	\$0.6881	32	2.5%	\$23
2026	\$0.7138	32	2.5%	\$23
2027	\$0.7405	32	2.5%	\$24
2028	\$0.7682	32	2.5%	\$25
2029	\$0.7969	32	2.5%	\$26
2030	\$0.8268	32	2.5%	\$27
2031	\$0.8577	32	2.5%	\$28
2032	\$0.8898	32	2.5%	\$29
2033	\$0.9230	32	2.5%	\$30
2034	\$0.9575	32	2.5%	\$31
2035	\$0.9934	32	2.5%	\$33
2036	\$1.0305	32	2.5%	\$34
2037	\$1.0691	32	2.5%	\$35
2038	\$1.1090	32	2.5%	\$36
2039	\$1.1505	32	2.5%	\$38
2040	\$1.1935	32	2.5%	\$39
2041	\$1.2382	32	2.5%	\$41
2042	\$1.2845	32	2.5%	\$42
2043	\$1.3325	32	2.5%	\$44
2044	\$1.3824	32	2.5%	\$45

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Applicant to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	C*D*(1+E)
2025	\$18.84	\$226.02	5.13%	2.5%	\$12
2026	\$18.84	\$226.02	5.13%	2.5%	\$12
2027	\$18.84	\$226.02	5.13%	2.5%	\$12
2028	\$18.84	\$226.02	5.13%	2.5%	\$12
2029	\$18.84	\$226.02	5.13%	2.5%	\$12
2030	\$18.84	\$226.02	5.13%	2.5%	\$12
2031	\$18.84	\$226.02	5.13%	2.5%	\$12
2032	\$18.84	\$226.02	5.13%	2.5%	\$12
2033	\$18.84	\$226.02	5.13%	2.5%	\$12
2034	\$18.84	\$226.02	5.13%	2.5%	\$12
2035	\$18.84	\$226.02	5.13%	2.5%	\$12
2036	\$18.84	\$226.02	5.13%	2.5%	\$12
2037	\$18.84	\$226.02	5.13%	2.5%	\$12
2038	\$18.84	\$226.02	5.13%	2.5%	\$12
2039	\$18.84	\$226.02	5.13%	2.5%	\$12
2040	\$18.84	\$226.02	5.13%	2.5%	\$12
2041	\$18.84	\$226.02	5.13%	2.5%	\$12
2042	\$18.84	\$226.02	5.13%	2.5%	\$12
2043	\$18.84	\$226.02	5.13%	2.5%	\$12
2044	\$18.84	\$226.02	5.13%	2.5%	\$12

Participants Test - Results

Appliance Type:

Cooking Equipment (1)

Gas Utility Rate - Average

Elec Utility Rate - Weighted Average

Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Year	Benefits				Costs									
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O & M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS		
	Table 1								Table 2		Table 3		Table 4	
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13		
2025	\$86	\$350	\$0	\$436	\$919	(\$1,150)	\$811	\$18	\$24	\$23	\$12	\$657		
2026	\$90	\$0	\$0	\$90	\$0	\$0	\$0	\$19	\$25	\$23	\$12	\$79		
2027	\$93	\$0	\$0	\$93	\$0	\$0	\$0	\$20	\$26	\$24	\$12	\$82		
2028	\$97	\$0	\$0	\$97	\$0	\$0	\$0	\$21	\$27	\$25	\$12	\$85		
2029	\$101	\$0	\$0	\$101	\$0	\$0	\$0	\$22	\$28	\$26	\$12	\$88		
2030	\$104	\$0	\$0	\$104	\$0	\$0	\$0	\$23	\$29	\$27	\$12	\$91		
2031	\$109	\$0	\$0	\$109	\$0	\$0	\$0	\$24	\$30	\$28	\$12	\$94		
2032	\$113	\$0	\$0	\$113	\$0	\$0	\$0	\$25	\$31	\$29	\$12	\$97		
2033	\$117	\$0	\$0	\$117	\$0	\$0	\$0	\$26	\$32	\$30	\$12	\$100		
2034	\$122	\$0	\$0	\$122	\$0	\$0	\$0	\$27	\$33	\$31	\$12	\$104		
2035	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$28	\$35	\$33	\$12	\$107		
2036	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$30	\$36	\$34	\$12	\$111		
2037	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$31	\$37	\$35	\$12	\$115		
2038	\$142	\$0	\$0	\$142	\$0	\$0	\$0	\$32	\$39	\$36	\$12	\$119		
2039	\$147	\$0	\$0	\$147	\$0	\$0	\$0	\$34	\$40	\$38	\$12	\$124		
2040	\$153	\$0	\$0	\$153	\$1,761	(\$2,136)	\$356	\$35	\$42	\$39	\$12	\$109		
2041	\$159	\$0	\$0	\$159	\$0	\$0	\$0	\$37	\$43	\$41	\$12	\$132		
2042	\$165	\$350	\$0	\$515	\$0	\$0	\$0	\$39	\$45	\$42	\$12	\$137		
2043	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$40	\$46	\$44	\$12	\$142		
2044	\$178	\$0	\$0	\$178	\$0	\$0	\$0	\$42	\$48	\$45	\$12	\$147		

Present Value
of Benefits \$2,161

Present Value
of Costs \$1,975

Benefit/Cost
Ratio **1.09**

Associated Gas Distributors of Florida
Residential Energy Conservation Program

RIM Test - Results

Appliance Type
Cooking Equipment (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Appliance Type
Cooking Equipment (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1
Revenue - Energy Charge

Year	Therms	Base Rate	Total Charge
2025	32	\$0.6881	\$22
2026	32	\$0.7138	\$23
2027	32	\$0.7405	\$24
2028	32	\$0.7682	\$25
2029	32	\$0.7969	\$26
2030	32	\$0.8268	\$26
2031	32	\$0.8577	\$27
2032	32	\$0.8898	\$28
2033	32	\$0.9230	\$30
2034	32	\$0.9575	\$31
2035	32	\$0.9934	\$32
2036	32	\$1.0305	\$33
2037	32	\$1.0691	\$34
2038	32	\$1.1090	\$35
2039	32	\$1.1505	\$37
2040	32	\$1.1935	\$38
2041	32	\$1.2382	\$40
2042	32	\$1.2845	\$41
2043	32	\$1.3325	\$43
2044	32	\$1.3824	\$44

Table 1a
Revenue - Cost of Gas

Year	Therms	Fuel Rate	Total Charge
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

1	2	3	4	5	6	7	8	9	10
2025	\$22	\$23	\$12	\$57	\$23	\$16	\$2	\$350.26	\$391
2026	\$23	\$24	\$12	\$59	\$24	\$16	\$2	\$0.26	\$42
2027	\$24	\$25	\$12	\$60	\$25	\$15	\$2	\$0.26	\$43
2028	\$25	\$26	\$12	\$62	\$26	\$15	\$2	\$0.26	\$43
2029	\$26	\$27	\$12	\$64	\$27	\$15	\$2	\$0.26	\$44
2030	\$26	\$28	\$12	\$66	\$28	\$14	\$2	\$0.26	\$45
2031	\$27	\$29	\$12	\$68	\$29	\$14	\$2	\$0.26	\$45
2032	\$28	\$30	\$12	\$70	\$30	\$13	\$2	\$0.26	\$46
2033	\$30	\$31	\$12	\$72	\$31	\$13	\$2	\$0.26	\$47
2034	\$31	\$33	\$12	\$75	\$33	\$13	\$2	\$0.26	\$48
2035	\$32	\$34	\$12	\$77	\$34	\$12	\$3	\$0.26	\$49
2036	\$33	\$35	\$12	\$80	\$35	\$12	\$3	\$0.26	\$50
2037	\$34	\$36	\$12	\$82	\$36	\$12	\$3	\$0.26	\$51
2038	\$35	\$38	\$12	\$85	\$38	\$12	\$3	\$0.26	\$52
2039	\$37	\$39	\$12	\$87	\$39	\$11	\$3	\$0.26	\$54
2040	\$38	\$41	\$12	\$90	\$41	\$11	\$3	\$0.26	\$55
2041	\$40	\$42	\$12	\$93	\$42	\$11	\$3	\$0.26	\$56
2042	\$41	\$44	\$12	\$96	\$44	\$10	\$3	\$0.26	\$58
2043	\$43	\$45	\$12	\$99	\$45	\$10	\$4	\$0.26	\$59
2044	\$44	\$47	\$12	\$103	\$47	\$10	\$4	\$0.26	\$61

Present Value of Benefits	\$1,011	Present Value of Costs	\$1,006
		Benefit/Cost Ratio	1.01

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Cooking Equipment (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Table 2
Revenue - Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual Customer Charge
2025	\$18.84	\$226.02	5.13%	\$12
2026	\$18.84	\$226.02	5.13%	\$12
2027	\$18.84	\$226.02	5.13%	\$12
2028	\$18.84	\$226.02	5.13%	\$12
2029	\$18.84	\$226.02	5.13%	\$12
2030	\$18.84	\$226.02	5.13%	\$12
2031	\$18.84	\$226.02	5.13%	\$12
2032	\$18.84	\$226.02	5.13%	\$12
2033	\$18.84	\$226.02	5.13%	\$12
2034	\$18.84	\$226.02	5.13%	\$12
2035	\$18.84	\$226.02	5.13%	\$12
2036	\$18.84	\$226.02	5.13%	\$12
2037	\$18.84	\$226.02	5.13%	\$12
2038	\$18.84	\$226.02	5.13%	\$12
2039	\$18.84	\$226.02	5.13%	\$12
2040	\$18.84	\$226.02	5.13%	\$12
2041	\$18.84	\$226.02	5.13%	\$12
2042	\$18.84	\$226.02	5.13%	\$12
2043	\$18.84	\$226.02	5.13%	\$12
2044	\$18.84	\$226.02	5.13%	\$12

Table 3
Gas Costs

Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

Associated Gas Distributors of Florida
Residential Energy Conservation Program

Appliance Type
Cooking Equipment (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tank (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Table 4
Investment Carrying Costs

Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To	Investment Carrying Cost
2025	\$1,192	\$2,700	\$0	\$698	\$4,590	6.87%	5.13%	\$16
2026	\$1,165	\$2,640	\$0	\$664	\$4,469	6.87%	5.13%	\$16
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	5.13%	\$15
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	5.13%	\$15
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	5.13%	\$15
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	5.13%	\$14
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	5.13%	\$14
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	5.13%	\$13
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	5.13%	\$13
2034	\$973	\$2,206	\$0	\$446	\$3,625	6.87%	5.13%	\$13
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	5.13%	\$12
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	5.13%	\$12
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	5.13%	\$12
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	5.13%	\$12
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	5.13%	\$11
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	5.13%	\$11
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	5.13%	\$11
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	5.13%	\$10
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	5.13%	\$10
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	5.13%	\$10

Table 5
Incremental Customer Costs

Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Annual Ratio	Annual O&M Cost	Annual O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$1.11	\$13	5.13%	\$0.67	\$18.45	\$1	\$2
2026	\$1.16	\$14	5.13%	\$0.72	\$19.27	\$1	\$2
2027	\$1.21	\$15	5.13%	\$0.77	\$20.12	\$1	\$2
2028	\$1.26	\$15	5.13%	\$0.77	\$21.01	\$1	\$2
2029	\$1.32	\$16	5.13%	\$0.82	\$21.94	\$1	\$2
2030	\$1.38	\$17	5.13%	\$0.87	\$22.92	\$1	\$2
2031	\$1.44	\$17	5.13%	\$0.87	\$23.93	\$1	\$2
2032	\$1.50	\$18	5.13%	\$0.92	\$24.99	\$1	\$2
2033	\$1.57	\$19	5.13%	\$0.97	\$26.10	\$1	\$2
2034	\$1.64	\$20	5.13%	\$1.03	\$27.25	\$1	\$2
2035	\$1.71	\$21	5.13%	\$1.08	\$28.46	\$1	\$3
2036	\$1.79	\$21	5.13%	\$1.08	\$29.72	\$2	\$3
2037	\$1.87	\$22	5.13%	\$1.13	\$31.04	\$2	\$3
2038	\$1.95	\$23	5.13%	\$1.18	\$32.41	\$2	\$3
2039	\$2.04	\$24	5.13%	\$1.23	\$33.85	\$2	\$3
2040	\$2.13	\$26	5.13%	\$1.33	\$35.35	\$2	\$3
2041	\$2.22	\$27	5.13%	\$1.38	\$36.91	\$2	\$3
2042	\$2.32	\$28	5.13%	\$1.44	\$38.55	\$2	\$3
2043	\$2.42	\$29	5.13%	\$1.49	\$40.26	\$2	\$4
2044	\$2.53	\$30	5.13%	\$1.54	\$42.04	\$2	\$4

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Gas:	Clothes Drying (1)	
Year:	2025	
CO2:	0.16 tonnes CO2/year	
Allowance:	\$200	
Gas Utility:	Average	
I. Installed Cost Data		
Equipment		\$799
Installation		\$1,260
Total Customer Cost		<u>\$2,059</u>
Replacement Installation		\$710
Total Replacement (incl Equip)		<u>\$1,509</u>
Utility Rebate		\$200
II. Operating Data		
Therms Consumed		32
Total Building Therms		325
O&M (excluding energy)		\$0
III. Rates and Charges		
ECCR	\$0.0952	
Distribution Charge	\$0.5929	
Commodity Charge	\$0.7300	
Taxes & Fees	2.50%	
Customer Chg	\$18.84	
Average Life (years)	18	
Appliance Therms /Total Therms	9.85%	
EC Program Adm. Cost	\$0.26	
IV. New Customer Installation Costs		
Supply Main	\$1,192	
Development Main	\$2,700	
Service	\$0	
Meter	\$698	
	<u>Total</u>	<u>\$4,590</u>
V. New Customer Admin. Cost \$/month		\$1.11

Elec:	Clothes Drying (1)	
CO2:	0.56 tonnes CO2/year	
Rate:	Weighted Average	
Bldg:	Residential	
VI. Electric Cost Data		
Equipment		\$629
Installation		\$710
Breaker and Wiring Savings		\$35
Total Customer Cost		<u>\$1,374</u>
VII. Energy Conserved Data		
Monthly Demand kW		0.0
Annual kWh		792
O&M (excluding energy)		\$0
VIII. Electric Rates and Charges		
Electric Rate per kW		\$0.00
Electric Rate per kWh		\$0.1493
Electric Fuel rate		\$0.0260
Electric Base rate		\$0.1233
Electric Taxes & Fees		2.59%
Customer Chg		\$10.37
Average Life in Yrs		18

**Associated Gas Distributors of Florida
Residential Energy Conservation Program
Clothes Drying (1)**

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Table 1 - Electric KWH/K Cost						
Year	Cost Per KWH	Annual KWH	Cost Per kW	Monthly Demand kW	Tax Rate	Electric Cost
A	B	C	D	E	F	$B^*C^*(1+D)^E$
2025	\$0.1493	792	\$0.00	0.00	2.6%	\$121
2026	\$0.1551	792	\$0.00	0.00	2.6%	\$126
2027	\$0.1611	792	\$0.00	0.00	2.6%	\$131
2028	\$0.1674	792	\$0.00	0.00	2.6%	\$136
2029	\$0.1739	792	\$0.00	0.00	2.6%	\$141
2030	\$0.1806	792	\$0.00	0.00	2.6%	\$147
2031	\$0.1876	792	\$0.00	0.00	2.6%	\$153
2032	\$0.1949	792	\$0.00	0.00	2.6%	\$158
2033	\$0.2025	792	\$0.00	0.00	2.6%	\$165
2034	\$0.2103	792	\$0.00	0.00	2.6%	\$171
2035	\$0.2185	792	\$0.00	0.00	2.6%	\$178
2036	\$0.2270	792	\$0.00	0.00	2.6%	\$185
2037	\$0.2358	792	\$0.00	0.00	2.6%	\$192
2038	\$0.2449	792	\$0.00	0.00	2.6%	\$199
2039	\$0.2544	792	\$0.00	0.00	2.6%	\$207
2040	\$0.2643	792	\$0.00	0.00	2.6%	\$215
2041	\$0.2746	792	\$0.00	0.00	2.6%	\$223
2042	\$0.2852	792	\$0.00	0.00	2.6%	\$231
2043	\$0.2961	792	\$0.00	0.00	2.6%	\$240
2044	\$0.3078	792	\$0.00	0.00	2.6%	\$250

Table 2 - Gas Fuel Charge				
Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B^*C^*(1+D)$
2025	\$0.7300	32	2.5%	\$24
2026	\$0.7573	32	2.5%	\$25
2027	\$0.7856	32	2.5%	\$26
2028	\$0.8150	32	2.5%	\$27
2029	\$0.8455	32	2.5%	\$28
2030	\$0.8771	32	2.5%	\$29
2031	\$0.9099	32	2.5%	\$30
2032	\$0.9439	32	2.5%	\$31
2033	\$0.9792	32	2.5%	\$32
2034	\$1.0159	32	2.5%	\$33
2035	\$1.0539	32	2.5%	\$35
2036	\$1.0933	32	2.5%	\$36
2037	\$1.1342	32	2.5%	\$37
2038	\$1.1766	32	2.5%	\$39
2039	\$1.2206	32	2.5%	\$40
2040	\$1.2662	32	2.5%	\$42
2041	\$1.3136	32	2.5%	\$43
2042	\$1.3627	32	2.5%	\$46
2043	\$1.4137	32	2.5%	\$48
2044	\$1.4666	32	2.5%	\$48

Table 3 - Gas Energy Charge				
Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B^*C^*(1+D)$
2025	\$0.6881	32	2.5%	\$23
2026	\$0.7138	32	2.5%	\$23
2027	\$0.7405	32	2.5%	\$24
2028	\$0.7682	32	2.5%	\$25
2029	\$0.7969	32	2.5%	\$26
2030	\$0.8268	32	2.5%	\$27
2031	\$0.8577	32	2.5%	\$28
2032	\$0.8896	32	2.5%	\$29
2033	\$0.9230	32	2.5%	\$30
2034	\$0.9575	32	2.5%	\$31
2035	\$0.9934	32	2.5%	\$33
2036	\$1.0305	32	2.5%	\$34
2037	\$1.0691	32	2.5%	\$35
2038	\$1.1090	32	2.5%	\$36
2039	\$1.1505	32	2.5%	\$38
2040	\$1.1935	32	2.5%	\$39
2041	\$1.2382	32	2.5%	\$41
2042	\$1.2845	32	2.5%	\$42
2043	\$1.3325	32	2.5%	\$44
2044	\$1.3824	32	2.5%	\$45

Table 4 - Gas Customer Charge					
Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	$C^*D^*(1+E)$
2025	\$18.84	\$226.02	9.85%	2.5%	\$23
2026	\$18.84	\$226.02	9.85%	2.5%	\$23
2027	\$18.84	\$226.02	9.85%	2.5%	\$23
2028	\$18.84	\$226.02	9.85%	2.5%	\$23
2029	\$18.84	\$226.02	9.85%	2.5%	\$23
2030	\$18.84	\$226.02	9.85%	2.5%	\$23
2031	\$18.84	\$226.02	9.85%	2.5%	\$23
2032	\$18.84	\$226.02	9.85%	2.5%	\$23
2033	\$18.84	\$226.02	9.85%	2.5%	\$23
2034	\$18.84	\$226.02	9.85%	2.5%	\$23
2035	\$18.84	\$226.02	9.85%	2.5%	\$23
2036	\$18.84	\$226.02	9.85%	2.5%	\$23
2037	\$18.84	\$226.02	9.85%	2.5%	\$23
2038	\$18.84	\$226.02	9.85%	2.5%	\$23
2039	\$18.84	\$226.02	9.85%	2.5%	\$23
2040	\$18.84	\$226.02	9.85%	2.5%	\$23
2041	\$18.84	\$226.02	9.85%	2.5%	\$23
2042	\$18.84	\$226.02	9.85%	2.5%	\$23
2043	\$18.84	\$226.02	9.85%	2.5%	\$23
2044	\$18.84	\$226.02	9.85%	2.5%	\$23

Participants Test - Results

Appliance Type:
Clothes Drying (1)

**Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential**

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Year	Benefits				Costs							
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
	Table 1					Table 2 Table 3 Table 4						
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
2025	\$121	\$200	\$0	\$321	\$799	(\$1,374)	\$1,260	\$0	\$24	\$23	\$23	\$754
2026	\$126	\$0	\$0	\$126	\$0	\$0	\$0	\$0	\$25	\$23	\$23	\$71
2027	\$131	\$0	\$0	\$131	\$0	\$0	\$0	\$0	\$26	\$24	\$23	\$73
2028	\$136	\$0	\$0	\$136	\$0	\$0	\$0	\$0	\$27	\$25	\$23	\$75
2029	\$141	\$0	\$0	\$141	\$0	\$0	\$0	\$0	\$28	\$26	\$23	\$77
2030	\$147	\$0	\$0	\$147	\$0	\$0	\$0	\$0	\$29	\$27	\$23	\$79
2031	\$153	\$0	\$0	\$153	\$0	\$0	\$0	\$0	\$30	\$28	\$23	\$81
2032	\$158	\$0	\$0	\$158	\$0	\$0	\$0	\$0	\$31	\$29	\$23	\$83
2033	\$165	\$0	\$0	\$165	\$0	\$0	\$0	\$0	\$32	\$30	\$23	\$85
2034	\$171	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$33	\$31	\$23	\$88
2035	\$178	\$0	\$0	\$178	\$0	\$0	\$0	\$0	\$35	\$33	\$23	\$90
2036	\$185	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$36	\$34	\$23	\$92
2037	\$192	\$0	\$0	\$192	\$0	\$0	\$0	\$0	\$37	\$35	\$23	\$95
2038	\$199	\$0	\$0	\$199	\$0	\$0	\$0	\$0	\$39	\$36	\$23	\$98
2039	\$207	\$0	\$0	\$207	\$0	\$0	\$0	\$0	\$40	\$38	\$23	\$101
2040	\$215	\$0	\$0	\$215	\$0	\$0	\$0	\$0	\$42	\$39	\$23	\$103
2041	\$223	\$0	\$0	\$223	\$0	\$0	\$0	\$0	\$43	\$41	\$23	\$107
2042	\$231	\$0	\$0	\$231	\$0	\$0	\$0	\$0	\$44	\$42	\$23	\$110
2043	\$241	\$200	\$0	\$441	\$1,743	(\$2,922)	\$1,549	\$0	\$46	\$44	\$23	\$484
2044	\$250	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$48	\$45	\$23	\$116

Present Value of Benefits **\$2,602**

Present Value of Costs **\$2,041**

Benefit/Cost Ratio 1.27

RFM Test - Results

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Clothes Drying (1)

Gas Utility Rate - Average
Elec Utility Rate - Weighted Average
Building Type - Residential

Appliance Type
Clothes Drying (1)

Utility Rate - Weighted Average
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.23%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.23%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.33%
O&M/Installation Escalator	4.43%	Depreciation Rate - Meter	4.85%

Table 1a

Revenue - Energy Charge			
Year	Therms	Base Rate	2*3 Total Charge
2025	32	\$0.6881	\$22
2026	32	\$0.7138	\$23
2027	32	\$0.7495	\$24
2028	32	\$0.7682	\$25
2029	32	\$0.7969	\$26
2030	32	\$0.8258	\$26
2031	32	\$0.8577	\$27
2032	32	\$0.8898	\$28
2033	32	\$0.9230	\$30
2034	32	\$0.9575	\$31
2035	32	\$0.9934	\$32
2036	32	\$1.0305	\$33
2037	32	\$1.0691	\$34
2038	32	\$1.1090	\$35
2039	32	\$1.1505	\$37
2040	32	\$1.1935	\$38
2041	32	\$1.2382	\$40
2042	32	\$1.2845	\$41
2043	32	\$1.3325	\$43
2044	32	\$1.3824	\$44

Revenue - Cost of Gas			
Year	Therms	Fuel Rate	2*3 Total Charge
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

1	2	3	4	5	6	7	8	9	6 thru 9
2025	\$22	\$23	\$22	\$68	\$23	\$31	\$3	\$200.26	\$258
2026	\$23	\$24	\$22	\$69	\$24	\$30	\$3	\$0.26	\$58
2027	\$24	\$25	\$22	\$71	\$25	\$29	\$3	\$0.26	\$59
2028	\$25	\$26	\$22	\$73	\$26	\$29	\$4	\$0.26	\$59
2029	\$26	\$27	\$22	\$75	\$27	\$28	\$4	\$0.26	\$59
2030	\$26	\$28	\$22	\$77	\$28	\$27	\$4	\$0.26	\$59
2031	\$27	\$29	\$22	\$79	\$29	\$27	\$4	\$0.26	\$60
2032	\$28	\$30	\$22	\$81	\$30	\$26	\$4	\$0.26	\$61
2033	\$30	\$31	\$22	\$83	\$31	\$25	\$4	\$0.26	\$61
2034	\$31	\$33	\$22	\$85	\$33	\$25	\$5	\$0.26	\$62
2035	\$32	\$34	\$22	\$86	\$34	\$24	\$5	\$0.26	\$63
2036	\$33	\$35	\$22	\$88	\$35	\$23	\$5	\$0.26	\$64
2037	\$34	\$36	\$22	\$93	\$36	\$23	\$5	\$0.26	\$64
2038	\$35	\$38	\$22	\$95	\$38	\$22	\$5	\$0.26	\$65
2039	\$37	\$39	\$22	\$98	\$39	\$22	\$5	\$0.26	\$67
2040	\$38	\$41	\$22	\$101	\$41	\$21	\$6	\$0.26	\$68
2041	\$40	\$42	\$22	\$104	\$42	\$20	\$6	\$0.26	\$69
2042	\$41	\$44	\$22	\$107	\$44	\$20	\$7	\$0.26	\$70
2043	\$43	\$45	\$22	\$110	\$45	\$19	\$7	\$200.26	\$272
2044	\$44	\$47	\$22	\$113	\$47	\$19	\$7	\$0.26	\$73

Present Value of Benefits **\$1,157**

Present Value of Costs **\$1,144**

Benefit/Cost Ratio **1.01**

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Clothes Drying (1)

Utility Rate - Weighted Average

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Revenue - Customer Charge			
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed
2025	\$18.84	\$226.02	9.85%
2026	\$18.84	\$226.02	9.85%
2027	\$18.84	\$226.02	9.85%
2028	\$18.84	\$226.02	9.85%
2029	\$18.84	\$226.02	9.85%
2030	\$18.84	\$226.02	9.85%
2031	\$18.84	\$226.02	9.85%
2032	\$18.84	\$226.02	9.85%
2033	\$18.84	\$226.02	9.85%
2034	\$18.84	\$226.02	9.85%
2035	\$18.84	\$226.02	9.85%
2036	\$18.84	\$226.02	9.85%
2037	\$18.84	\$226.02	9.85%
2038	\$18.84	\$226.02	9.85%
2039	\$18.84	\$226.02	9.85%
2040	\$18.84	\$226.02	9.85%
2041	\$18.84	\$226.02	9.85%
2042	\$18.84	\$226.02	9.85%
2043	\$18.84	\$226.02	9.85%
2044	\$18.84	\$226.02	9.85%

Gas Costs			
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	32	\$0.7300	\$23
2026	32	\$0.7573	\$24
2027	32	\$0.7856	\$25
2028	32	\$0.8150	\$26
2029	32	\$0.8455	\$27
2030	32	\$0.8771	\$28
2031	32	\$0.9099	\$29
2032	32	\$0.9439	\$30
2033	32	\$0.9792	\$31
2034	32	\$1.0159	\$33
2035	32	\$1.0539	\$34
2036	32	\$1.0933	\$35
2037	32	\$1.1342	\$36
2038	32	\$1.1766	\$38
2039	32	\$1.2206	\$39
2040	32	\$1.2662	\$41
2041	32	\$1.3136	\$42
2042	32	\$1.3627	\$44
2043	32	\$1.4137	\$45
2044	32	\$1.4666	\$47

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Clothes Drying (1)

Utility Rate - Weighted Average
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tank (1), Cooking Equipment (1), Furnace (1)

Investment Carrying Costs							
Year	Supply Main	Development	Service Line	Meter	Total Investment	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$1,192	\$2,700	\$0	\$698	\$4,590	6.87%	\$31
2026	\$1,165	\$2,644	\$0	\$664	\$4,469	6.87%	\$30
2027	\$1,139	\$2,581	\$0	\$632	\$4,352	6.87%	\$29
2028	\$1,114	\$2,524	\$0	\$601	\$4,239	6.87%	\$29
2029	\$1,089	\$2,468	\$0	\$572	\$4,129	6.87%	\$28
2030	\$1,065	\$2,413	\$0	\$544	\$4,022	6.87%	\$27
2031	\$1,041	\$2,359	\$0	\$518	\$3,918	6.87%	\$27
2032	\$1,018	\$2,307	\$0	\$493	\$3,818	6.87%	\$26
2033	\$995	\$2,256	\$0	\$469	\$3,720	6.87%	\$25
2034	\$973	\$2,206	\$0	\$446	\$3,626	6.87%	\$25
2035	\$951	\$2,157	\$0	\$424	\$3,532	6.87%	\$24
2036	\$930	\$2,109	\$0	\$403	\$3,442	6.87%	\$23
2037	\$909	\$2,062	\$0	\$383	\$3,354	6.87%	\$23
2038	\$889	\$2,016	\$0	\$364	\$3,269	6.87%	\$22
2039	\$869	\$1,971	\$0	\$346	\$3,186	6.87%	\$22
2040	\$850	\$1,927	\$0	\$329	\$3,106	6.87%	\$21
2041	\$831	\$1,884	\$0	\$313	\$3,028	6.87%	\$20
2042	\$813	\$1,842	\$0	\$298	\$2,953	6.87%	\$20
2043	\$795	\$1,801	\$0	\$284	\$2,880	6.87%	\$19
2044	\$777	\$1,761	\$0	\$270	\$2,808	6.87%	\$19

Incremental Customer Costs							
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Annual Adm. Cost	Annual O&M Cost	Ratio Adm. & O&M Cost	Total Incremental Cost
2025	\$1.11	\$13	9.85%	\$1.28	\$16.45	\$2	\$3
2026	\$1.16	\$14	9.85%	\$1.38	\$19.27	\$2	\$3
2027	\$1.21	\$15	9.85%	\$1.48	\$20.12	\$2	\$3
2028	\$1.26	\$15	9.85%	\$1.48	\$21.01	\$2	\$4
2029	\$1.32	\$16	9.85%	\$1.58	\$21.94	\$2	\$4
2030	\$1.38	\$17	9.85%	\$1.67	\$22.92	\$2	\$4
2031	\$1.44	\$17	9.85%	\$1.67	\$23.93	\$2	\$4
2032	\$1.50	\$18	9.85%	\$1.77	\$24.99	\$2	\$4
2033	\$1.57	\$19	9.85%	\$1.87	\$26.10	\$3	\$4
2034	\$1.64	\$20	9.85%	\$1.97	\$27.25	\$3	\$5
2035	\$1.71	\$21	9.85%	\$2.07	\$28.46	\$3	\$5
2036	\$1.79	\$21	9.85%	\$2.07	\$29.72	\$3	\$5
2037	\$1.87	\$22	9.85%	\$2.17	\$31.04	\$3	\$5
2038	\$1.95	\$23	9.85%	\$2.26	\$32.41	\$3	\$5
2039	\$2.04	\$24	9.85%	\$2.36	\$33.85	\$3	\$6
2040	\$2.13	\$26	9.85%	\$2.56	\$35.35	\$3	\$6
2041	\$2.22	\$27	9.85%	\$2.66	\$36.91	\$4	\$6
2042	\$2.32	\$28	9.85%	\$2.76	\$38.55	\$4	\$7
2043	\$2.42	\$29	9.85%	\$2.86	\$40.26	\$4	\$7
2044	\$2.53	\$30	9.85%	\$2.95	\$42.04	\$4	\$7

Exhibit B

FSEC's Participant Test and GRIM screening workbook. It shows the measure/program-level calculations and roll-ups that generate the outputs summarized in Exhibit A, with transparent linkages from inputs to formulas to results.

(Available in Excel only/to be provided on Flash Drive)

Exhibit C

Assumptions and input data workbook used throughout the screening analysis (e.g., costs, savings, lifetimes, participation drivers, and avoided-cost references, as applicable). This Exhibit serves as the source-of-truth inputs supporting Exhibit B's calculations.

(Available in Excel only/to be provided on Flash Drive)

Exhibit D

FSEC final technical resources report summarizing the model structure, calculation approach, and how the Exhibit C assumptions are implemented within the analysis. This Exhibit provides the methodological basis supporting the workbook results.



FSEC Energy Research Center

UNIVERSITY OF CENTRAL FLORIDA

Updated G-RIM and Participants Tests for Residential Building Program for the Associated Gas Distributors of Florida

Draft Report

XX, XXX, 2025

Submitted to:

Associated Gas Distributors of Florida
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Abstract

The Florida Solar Energy Center (FSEC) created an economic assessment tool targeted towards eight common residential building appliances. This updated assessment tool calculates the gas rate impact measure and participants test score for selecting natural gas equipment over comparable electric equipment based on a 20-year analysis period. This type of analysis provides an indication of whether or not the specific appliance program favors the residential customer and/or the utility company as economic beneficiaries based on whether the natural gas appliance will have lower life-cycle costs than a comparable electric appliance. In most cases, given the current assumptions, natural gas appliances are able to achieve participant test scores and gas rate impact measures greater than 1 which indicates a favorable outcome.

Introduction

Section 366.81, Florida Statutes, authorizes the Florida Public Service Commission (FPSC) to regulate electric and natural gas energy conservation programs. A regulated utility must develop plans and implement energy conservation programs according to the rules established by the FPSC. In 1996, the FPSC adopted Rule 25-17.009, Florida Administrative Code, which establishes the methodology for cost-effectiveness assessment of natural gas programs.

Rule 25-17.009 requires that each gas utility that seeks to recover costs for an existing, new, or modified demand side management program shall perform a cost-effectiveness assessment by means of the Participants Test and the Gas Rate Impact Measure (G-RIM) Test in the format set forth in Form PSC/CMP/18, entitled the 'Florida Public Service Commission Cost Effectiveness Manual for Natural Gas Utility Demand Side Management Programs. ' As long as the programs offered pass the Participants and Gas – Rate Impact Measure (G-RIM) Tests with a score of one or greater, it is deemed cost effective and beneficial for a utility company to offer to its customers.

The Florida Solar Energy Center (FSEC) has developed a method for calculating the cost-effectiveness of residential natural gas conservation programs covering several typical appliance types. Typical electric and natural gas appliance cost, installation and maintenance cost, associated energy use and fuel pricing, and inflation rate inputs allow the determination of life-cycle costs for these residential appliances over a 20-year period.

The intent of the assessment was to develop a detailed spreadsheet that, when given the associated costs and energy use for appliances used in 'typical residential ' buildings, would calculate the resulting scores for both the Participants Test and the G-RIM. This analysis uses a benefit-to-cost ratio approach which, when completed, provides a measure of economic viability for a particular appliance. The analysis tool is based on a similar spreadsheet for commercial appliance programs. To that end, the spreadsheet developed for this project allows

for the input of first-cost, operating and maintenance costs, and typical energy use according to the equipment selected for analysis. In addition, the spreadsheet allows selection of multiple appliances and provides the change in participants test and the G-RIM accordingly. The remainder of this report details the assumptions and operating methodology used for residential buildings within the economic analysis tool.

Existing Economic Analysis Tool (2013 Version)

The final report for the previous project (FSEC-CR-1918-12-R01, submitted on July 11, 2013) describes in detail the various sections of the spreadsheet and how these sections work together to create an economic analysis.

Updated Economic Analysis Tool (2025 Version)

This 2025 report and workbook version are builds on the previous final report and associated spreadsheet developed by FSEC in 2013. To ensure continuity and consistency, the original residential workbook template submitted in 2013 was used as the basis for this update. In addition to making minor cosmetic changes to the assessment tool, the following updates were made.

- All the data in 'Electric Cost Data' workbook are updated to January 2025. It is important to note that, in 2022, Gulf Power was merged with Florida Power & Light (FPL). However, removing Gulf Power entirely from the workbook would have disrupted existing macro functions and potentially required reprogramming many of the built-in calculations. To avoid this, Gulf Power was retained in name but updated with FPL's current electric utility rates. More details on the electric utility cost are available in ['Electric Utility Cost'](#) Section of this report.
- In the 'NG Cost Data' spreadsheet, cost data have been updated only for Florida City Gas and Florida Public Utilities. Note that data for other utility companies (Peoples Gas, Indiantown Gas, St. Joe Natural Gas, and CPK Central FL Gas) have not been updated since 2013. However, to preserve the built-in functions, the original workbook template prepared in 2013 was used for this updated analysis. Also, in the 2025 workbook, the average and weighted average calculations consider only the values for Florida City Gas and Florida Public Utilities. More details on the electric utility cost are available in ['NG Cost Data Spreadsheet'](#) Section of this report.
- Compared to the previous version, 'CNG Refueling' and Natural Gas Heat Pump' equipment have been included in the analysis in 2025 version and these equipment are added to the 'Assumptions' spreadsheet. More details on the electric utility cost are available in ['Assumptions Spreadsheet'](#) Section of this report.

- In the ‘Equipment Summary’ spreadsheet, the average appliance life for the equipment has been updated. The annual energy use in ‘therms’ and ‘kWh’ are updated and data source are provided as notes in the respective cells (wherever applicable). Additional options are made available to the end user to choose the ‘number of households’ for water heater energy use estimate; Pool area, pool cover and desired water temperature for the ‘Pool Heating’ energy use estimate. As mentioned earlier, two new equipment (CNG refueling and Natural gas heat pump) are added and their annual energy use are estimated. The equipment cost and other cost (piping, venting and installation) are updated. ‘Other Residential’ is included for comparison purposes with standard residential buildings. In the workbook, the same values were initially used for both Residential and ‘Other Residential’ categories. However, the values for ‘Other Residential’ should be adjusted appropriately to observe the impact in the ‘Assumptions’ spreadsheet.

Information Template

Several financial inputs are required to properly identify costs incurred by both the gas utility and gas customer. The Associated Gas Distributors of Florida (AGDF) created a gas utility workgroup to define an information template which included all requisite cost categories. The information template was originally developed by this gas utility workgroup and Tactical Energy Solutions, LLC, a utility consultant on this project. Table 1 describes the categories listed in the information template. Using this information template, individual gas utility companies can provide accurate cost data for subsequent economic analysis.

Table 1 Information Template Cost Categories

Rates	Regulator	Non-Fuel Gas Esc	EC Admin Cost
Customer Charge	Regulator Cost	Customer Charge	Water Heat Tank
Fuel Charge	Regulator Install	Gas Base Rate	Water Heat Tankless
Distribution Charge	Administrative:	Depreciation Rates:	CNG Refueling
ECCR ¹	New Customer Admin	Service Line	Cooking Range
Service Line:	Gas Facility O&M	Development Main	Pool Heating
Main Usage Class	Financial Data:	Meter	Clothes Drying
Feeder or Supply	Discount Rate	Supply Mains	Natural Gas Heat Pump
Project Main	Customer Tax Rate		
Meter:	Fuel and O&M Esc:		
Meter Cost	O&M Expenses		
Meter Set	Gas Fuel Rate		

¹ Energy Conservation Cost Recovery

Once the financial data, as defined in the information template, was received from respective gas utility company (Florida City Gas (FCG) and Florida Public Utilities (FPUC)), this information was assembled in a common location for analysis. As is appropriate for financial and cost calculations, a spreadsheet that was created in the previous work by FSEC, where these costs could be organized and a methodology created to determine costs is used for the 2025 analysis. Costs for specific categories found in the information template were then determined based on methodologies developed by the gas utility workgroup. Note that, specific costs attributed to the natural gas service main, main extension, energy conservation program, and building fuel line piping costs are described in the previous report submitted by FSEC (FSEC-CR-1918-12-R01, submitted on July 11, 2013). Table 2 provides an overview of the contents in the Economic Assessment Tool spreadsheet

Table 2 Economic Assessment Tool Spreadsheet Description

Economic Assessment Tool Spreadsheet	Description	Intended Data Location
Inflation Rate	Historic inflation data	Assumptions spreadsheet - C22
Information Template	Various costs by utility company	NG Cost Data spreadsheet
Service Main Cost	Utility cost, service line and piping	NG Cost Data – row 5
Main Extension Cost	Utility cost, main extension costs	NG Cost Data – row 6
EC Program Costs	Utility cost, EC programs	Preliminary data used on LDC EC Cost Adjustment Factors spreadsheet
LDC EC Cost Adjustment	Utility cost,	NG Cost Data – rows 40-47
Admin. O&M	Utility O&M costs	NG Cost Data – rows 27 & 28
Two Year PGA Factor Averages	Utility PGA average cost	NG Cost Data – row 23
Fuel Line Piping Cost	Customer cost, gas piping, venting, and installation	Equipment Summary – row 34-41, 59-66, etc.
Electric Cost Data	Electric utility rate data	Assumptions – row 92 - 106
NG Cost Data	All cost data for natural gas utilities	Assumptions – row 20 – 88
Assumptions	Basic financial assumptions	Financial Data Input
Equipment Summary	Basic equip. assumptions	Equipment Data Input
Water Heating (tank or tankless)	Economic Analysis Results	Results
CNG Refueling		
Cooking – Range		
Pool Heating		
Clothes Drying		

Appliance, Installation, and Maintenance Costs

For this analysis, the end user of the tool is responsible for determining the associated equipment cost for each appliance type. Inputs have been defined to allow the equipment, installation, maintenance, and other associated costs to be entered based on the specific building classification. An entry is provided to allow input for avoided electrical cost for breaker and wire size reductions when natural gas appliances are used in new construction. Certain costs are automatically zeroed for retrofit and retention analysis (e.g., G33 (Equipment cost) on Equipment Summary spreadsheet). Care should be used when modifying the costs in these cells so as not to change the cell formula. Since this analysis considers the incentive a utility may pay to a customer to exchange a single electric appliance for a comparable natural gas appliance, inputs are provided to identify the number of appliances used for a specific application. In this way, multiple incentives applicable to a specific appliance program may be included in the analysis as appropriate. These data are entered on the Equipment Summary spreadsheet.

Inputs to the economic assessment tool are made up of two distinct spreadsheets. An 'Assumptions' spreadsheet and an 'Equipment Summary' spreadsheet. The assumptions for the analysis include an assortment of inputs used to define the analysis. Any input field which may be modified is highlighted with a light blue background within these spreadsheets, although other input assumptions may be made as necessary. The input requirements for each of these spreadsheets are described here.

NG Cost Data Spreadsheet

The costs associated with specific utility company meter equipment and fuel charges are organized on the 'NG Cost Data' spreadsheet. For the 2025 analysis these costs were provided to FSEC by Tactical Energy Solutions, LLC. Figure 1, Figure 2 and Figure 3 show an example of the type of information contained here. Costs may be specific to an individual utility company, a specific natural gas rate class, or based on the type of program (e.g., new construction, retrofit, retention) or equipment classification (e.g., water heater, cooling equipment, etc.). The costs entered on this spreadsheet are automatically updated on the Assumptions spreadsheet as necessary. On the assumptions spreadsheet, cells highlighted in orange represent data that are automatically updated from the cost data spreadsheet.

	Florida City Gas	Florida Public Utilities	Average
Service Line:	RS-1	RS-1	NA
(Max Usage per Class)	1199	1199	1199
Pipe and Piping (Service Line)	\$1,050	\$1,334	\$1,192
Project Main	\$1,650	\$3,750	\$2,700
Meter:			
Meter Cost	\$262	\$440	\$351
Meter Set	\$350	\$118	\$234
Regulator:			
Regulator Cost	\$60	\$72	\$66
Regulator Install	\$80	\$13	\$47
TOTAL	\$3,452	\$5,727	\$4,590
	RS-1		
	Florida City Gas	Florida Public Utilities	Average
Rate Schedule:			
Customer Charge + SAFE	\$21.17	\$16.50	\$18.84
ECCR + CRA	\$0.09523	\$0.09523	0.09523
Distribution Charge	\$0.67667	\$0.50906	0.59287
PGA Recovery Factor	\$0.64000	\$0.82000	0.73000

Figure 1 Utility Costs for Piping, Meter, Regulator, and Associated Rate Schedule

Utility Company Administrative Costs

Administrative and operating and maintenance costs paid for by the gas utility company are entered on the NG Cost Data spreadsheet. These costs were provided by utility companies (FCG and FPUC) as part of the cost data provided on the Information Template (Table 1). Economic data for discount rate and depreciation rates are also entered here as shown in Figure 2. For each applicable row in the NG Cost Data spreadsheet, there are calculations for average, and weighted average cost. This information can be used instead of specific utility company costs by selecting the appropriate utility company in Cell H7 on the 'Assumptions' spreadsheet.

	Florida City Gas	Florida Public Utilities	Average
Administrative Costs:			
New Customer Admin Cost	\$1.11	\$1.11	\$1
Gas Facility O&M Cost	\$24.60	\$12.30	\$18

	Florida City Gas	Florida Public Utilities	Average
Financial Data:			
Discount Rate	7.72%	6.02%	6.870%
Depreciation Rates:			
Service Lines	2.450%	2.200%	2.325%
Development Main	2.350%	2.100%	2.225%
Meter	6.100%	3.600%	4.850%
Supply Mains	2.350%	2.100%	2.225%

Figure 2 Utility Specific Administrative and Financial Cost Data

Energy Conservation Program Costs

The costs associated with operating an energy conservation program must also be included in the economic analysis (Figure 3). For the 2025 analysis these costs were provided to FSEC by Tactical Energy Solutions, LLC.

Annual EC Program Cost:	Florida City Gas			Florida Public Utilities			Average		
	New Construction	Retrofit	Retention	New Construction	Retrofit	Retention	New Constructio	Retrofit	Retention
Water Heating Tank	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05
Water heating Tankless	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05
CNG Refueling	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05
Cooking Oven/Range	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05
Pool Heating	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05
Furnace	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05
Clothes Drying	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05
NG Heat Pump	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05	\$0.26	\$0.03	\$0.05

Figure 3 Annual Energy Conservation (EC) Utility Costs

Assumptions Spreadsheet

At the top of the assumptions page are the inputs used to define the equipment types selected for a particular building type (Residential and 'Other Residential') and the electric rate structure. Specific equipment types are then chosen at the left using the check boxes provided in cells A11:A17 in the 'Assumptions spreadsheet'. The specific gas utility (cell H7) and the type of conservation program (cell I7) is also selected from pull-down menus (shown in Figure 4).

General Assumptions, Financial, Cost, Usage and Fuel Data

Year: 2025 ** Entries in Blue may be modified ** Use Average Building Gas Usage

Gas Utility: Florida City Gas Electric Utility: FPL Building Type Selection: Residential Gas Utility: Florida City Gas Program Type: New Construction (see cells O6 through T8) No

SUMMARY RESULTS - Participants and RIM tests

Equipment Selection Option	Print Summary Report	Allowance (per Unit)	Participants Test	G-RIM Test	Carbon Reduction (tons CO2/yr)	Fraction of Equipment Gas Usage To Total Gas Usage
<input type="checkbox"/>	Water Heating - Tank					
<input checked="" type="checkbox"/>	Water Heating - Tankless (1)	\$0	2.329	2.088	2.394	
<input checked="" type="checkbox"/>	CNG - Refueling (1)	\$0	0.666	2.091	0.098	
<input checked="" type="checkbox"/>	Cooking Equipment (1)	\$0	0.737	2.077	0.267	
<input checked="" type="checkbox"/>	Pool Heating (1)	\$0	0.434	2.091	-3.070	
<input checked="" type="checkbox"/>	Furnace (1)	\$0	0.659	2.089	0.328	
<input checked="" type="checkbox"/>	Clothes Drying (1)	\$0	1.323	2.068	0.452	
<input checked="" type="checkbox"/>	NG Heat Pump (1)	\$0	0.887	2.090	3.323	

78 = Total # of Appliance Categories
 Entries in Orange highlighted cells are taken from the NG Cost Data sheet as necessary and may NOT be modified on this worksheet (i.e., when a drop-down selection is made or any workbook change that causes the building therm use to change (D160) will cause all orange cells to be over-written. However, you CAN

4 <- Options for number of occupants for water heater usage
 78 <- Options for Desired Pool water temperature

Figure 4 General Inputs and Analysis Results

Although this analysis will typically use the customer-weighted average electric rate derived from Florida’s three largest utility companies, an input selection allows alternative electric rates to be used. Based on these inputs, the analysis results are presented in the form of the G-RIM and Participants test scores along with the resulting reduction in carbon emissions. Green highlighted cells automatically present the test scores that exceed 1 (or 0 for the Carbon Reduction column). Detailed economic analysis for each equipment type can be printed from this same location. In addition, the analysis assumes that these equipment types are the only types of gas equipment installed in the building. If other gas equipment is present, a custom input allows the user to enter the fraction of total equipment gas usage for this specific appliance (i.e., enter the fraction of appliance gas usage to total building gas usage).

The following example economic analysis result is shown for inputs representing the customer-weighted average electric utility rate for Florida’s three largest electric utility companies, a Residential building classification, the gas utility selected as Florida City Gas, and a New Construction program type. Note that these choices are selected from pull-down menus at the top right of this figure. All allowed equipment selection options are chosen for this building type by choosing the associated check boxes at the left. Customer allowances (or incentives) are not included in this example and are set to 0. When customer incentives are considered, the Participants Test score increases and the G-RIM test score decreases. In this analysis tool, the customer incentive is entered at the right of this summary table (not shown) and automatically ‘pulled’ to this table as required based on selected building type. In the ‘Assumptions’ spreadsheet, cells H10 and H14 allow users to input the number of households using water heaters and the desired pool temperature for pool heating, respectively. These inputs are linked to the ‘Equipment Summary’ spreadsheet, and based on the user selections, the Participants Test and G-RIM Test will automatically update accordingly.

It is important to note that the values in NG Cost Data spreadsheet for other utilities except Florida City Gas and FPUC were not updated since 2012. Accordingly, the weighted average is computed only based on Florida City Gas and FPUC data. In this context, if any other utilities are

selected in the 'Assumptions' spreadsheet (Cell H7), a warning message (showed in Figure 5) is displaced to alert the user.

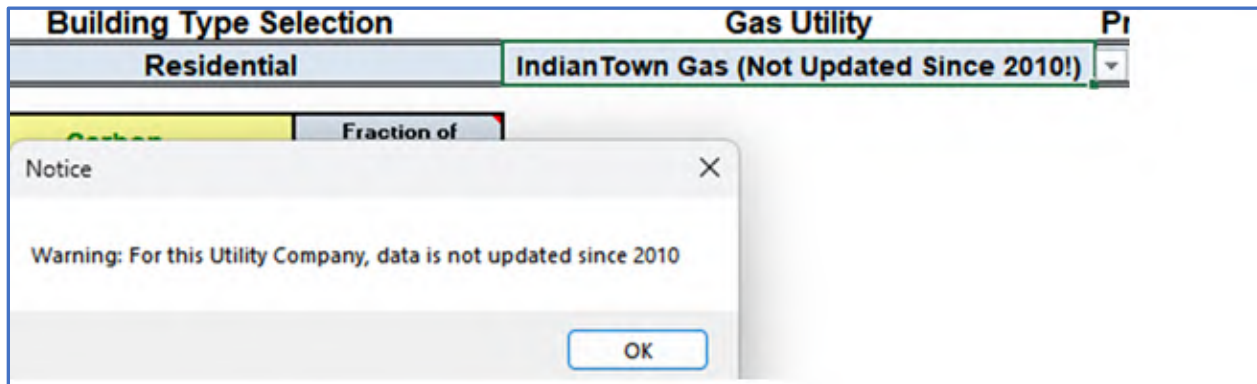


Figure 5 Warning message for the Gas Utility selection in the Assumptions Spreadsheet.

The financial data (economic indicators of inflation rates), program administration costs incurred by the utility, investment costs for gas mains and meter, and electric and natural gas utility costs are also entered on the Assumptions spreadsheet. Exceptions are for cells highlighted in orange where data is pulled from the Cost Data spreadsheet as necessary. These data can be changed, but will be overwritten the next time the Building Type, Gas Utility Company, or Program Type is changed at the top of this spreadsheet or anytime the building gas usage changes for any reason.

The financial data shown in Figure 6 include the general inflation rate, fuel and non-fuel escalation rates, and any inflation rates associated with customer taxes. These inflation rates were calculated in accordance with rules established by the Florida Building Commission pursuant to rule 9B-13.0071 – Cost Effectiveness of Amendments to Energy Code.

Entries in **Orange highlighted cells** are taken from the NG Cost Data sheet as necessary and may NOT be modified on this worksheet (i.e., when a drop-down selection is made or any workbook change that causes the building therm use to change (D160) will cause all orange cells to be over-written. However, you CAN change values in orange cells just to see what happens)

FINANCIAL DATA					
Discount Rate	7.72%				
General Inflation Rate	4.43%				
Customer Tax Rate					
Gas	2.50%				
Electric	2.60%				
Fuel and O&M Escalators		Non-Fuel Gas Rate Escalators		Non-Fuel Elec. Rate Escalators	
O&M expense	4.43%	Cust. Charge - Gas	0.00%	Cust. Charge - Elec	0.00%
Electric Fuel Rate	3.88%	Gas Base Rate	3.74%	Electric Base Rate	3.88%
Gas Fuel Rate	3.74%			Electric Demand Charge	3.88%

Figure 6 Financial Inputs

Administration cost inputs as shown in Figure 7 include any costs incurred by the gas utility while implementing a particular conservation program. Operating and maintenance costs, paid by the utility customer, are also entered here. Utility company administration costs and operating and maintenance costs are identified for each appliance type and used by each specific appliance

economic spreadsheet as appropriate. The costs shown in cells with orange highlights are formally entered on the Cost Data spreadsheet and automatically written to this spreadsheet using Microsoft Visual Basic programming language. For this reason, additional rows or columns should not be added to this spreadsheet without modifying these visual basic write statements (i.e., Visual Basic in Excel).

ADMIN COSTS			
New Customer Administrative Cost	\$1.11	Change by utility. For retention these are 0.	
Gas Facility O&M Costs per Customer	\$24.60		
Annual EC Program Administrative Costs - Per Residential Customer			
Water Heating - Tank			
Water Heating - Tankless	\$0.26		
CNG Refueling	\$0.26		
Cooking Equipment	\$0.26	Cost vary by utility	
Pool Heating	\$0.26		
Furnace	\$0.26		
Clothes Drying	\$0.26		
NG Heat Pump	\$0.26		
Annual O & M costs per appliance			
		Gas	Electric
Water Heating - Tank			
Water Heating - Tankless		\$0.00	\$0.00
CNG Refueling		\$0.00	\$0.00
Cooking Equipment		\$0.00	\$0.00
Pool Heating		\$0.00	\$0.00
Furnace		\$0.00	\$0.00
Clothes Drying		\$0.00	\$0.00
NG Heat Pump		\$0.00	\$0.00
			Set to \$0 but could be used if needed. These costs are no longer gathered from Cost Data sheets. Use these as needed. (e.g., add costs for electric appliance) Do not delete these rows.

Figure 7 Administrative Cost Inputs

Utility investment costs for main supply lines, gas meter, and meter installation cost are entered on the Cost Data spreadsheet and written here for a particular analysis (Figure 8). The depreciation rates used for tax purposes are organized in a similar manner and written here for use in the economic calculations. The costs shown in cells with orange highlights are formally entered on the Cost Data spreadsheet.

INVESTMENT COSTS

Service Lines	\$1,050	Change by utility. For retention, these are 0.
Project Main		
Average of 2" or 3" Plastic/Steel Main Cost Per Building	\$1,650	
Meter		
Meter	\$262	
Regulator	\$60	
Meter Install	\$430	
Total	\$752	
Other	\$0.00	
Depreciation Rates		Change by utility only.
Service Lines Plastic	2.45%	
Development Main	2.35%	
Meter	6.10%	
Supply Mains	2.35%	

Figure 8 Investment Costs Inputs

Figure 9 shows the gas utility cost information. This information is formally entered on the Cost Data spreadsheet and written to this location based on the building's total gas usage. The natural gas costs located on the Cost Data spreadsheet may be changed to represent the costs of different utilities. Connections charges are not included in this analysis.

REVENUE ITEMS

<u>Gas Rates</u>	Total Building Energy (therms) =	3,005
<u>Customer. Charge</u>	\$21.17000	Per Month
<u>ECCR + CRA</u>	\$0.09523	Per Therm
<u>Distribution Charge</u>	\$0.67667	Per Therm
<u>PGA Recovery Factor</u>	\$0.64000	Per Therm

Figure 9 Gas Utility Revenue Items Inputs

The average electric rates used for the analysis are located next in the list of inputs as shown in Figure 10. The three largest utilities in the State of Florida (FPL, Duke Energy and Tampa Elec Co) are included in this spreadsheet. These rates are numerically averaged based on the number of customers for each utility company. The specific utility rates, the numerical average, or the

customer-weighted average may be used in the analysis as previously described. The rates actually used in the economic calculations are shown at the right of the table.

As mentioned earlier in this report, In 2022, Gulf Power was merged with Florida Power & Light (FPL). However, removing Gulf Power entirely from the workbook would have disrupted existing macro functions and potentially required reprogramming many of the built-in calculations. To avoid this, Gulf Power was retained in name but updated with FPL's current electric utility rates.

RESIDENTIAL ELECTRIC RATES							User Selection
Residential Service (RS-1)	FPL	Duke Energy	Tampa Elec Co	Gulf Power (Now FPL)	Average	Weighted Average	(cell E7) used for calculations
Cust. Charge	\$9.61	\$13.76	\$13.08	\$9.61	\$11.51	\$10.37	\$9.61
Base Energy Charge	\$0.07164	\$0.07884	\$0.08457	\$0.07164	\$0.07667		
Fuel Charge	\$0.02408	\$0.03630	\$0.02852	\$0.02408	\$0.02825	\$0.02599	\$0.02408
Capacity	\$0.00103	\$0.00410	\$0.00099	\$0.00103	\$0.00179		
Environmental	\$0.00361	\$0.00030	\$0.00077	\$0.00361	\$0.00207		
Total Storm Charge	\$0.00810	\$0.00801	\$0.00722	\$0.00810	\$0.00786		
Energy Conservation	\$0.00138	\$0.00540	\$0.00291	\$0.00138	\$0.00277		
Total	\$0.1299	\$0.1545	\$0.1450	\$0.1299	\$0.13981	\$0.13410	\$0.12990
FLGross Receipts Tax (%)	2.60%	2.56%	2.56%	2.60%	2.58%	2.59%	2.60%
Demand Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Add. > 1000 kWh	\$0.02006	\$0.02152	\$0.02000	\$0.02006			
From 2024 FPC statistics					Total Customers		
# of customers (Approx)	5221471	1753585	742575	5221471	12939102		

Electric rates as of January 2025 (data pulled from Electric Cost Data worksheet)

Figure 10 Electric Utility Rate Structure Inputs

An equipment and installation cost summary, installation cost detail for each equipment type, and a detailed breakdown of energy use by equipment type is provided at the bottom of the 'Assumptions' spreadsheet as shown in Figure 11, Figure 12 and Figure 13. These tables (presented as figures in this report) identify the analysis inputs in one strategic location. The data in these tables are also used in the appliance spreadsheets (e.g., Water Heating) to calculate the economic data required for the analysis. Note that these data do not require adjustment and are the results of other inputs and assumptions provided elsewhere in the workbook. The data presented in the following tables include the appliance multiplier as specified on the 'Equipment Summary' spreadsheet (e.g., cells A24 – A31). Also, note that the appliance type has the number of units appended to the name category. For water heaters, only the selected appliance type (e.g., Tank or Tankless) shows the number of units since only one tank type is applicable to a specific analysis.

EQUIPMENT and INSTALLATION COST					
(for 'Residential Building' data pulled from detailed cost tables on Equipment Summary tab at I34:I41 or J34:J41)					
	Gas		Electric		
Water Heating - Tank					
Equipment					
Installation					
Service Life Replacement					
CNG - Refueling (1)					
Equipment	\$30,805	\$33,820			
Installation	\$1,795	\$1,200			
Service Life Replacement	\$5,700	\$3,200			
Pool Heating (1)					
Equipment	\$1,722	\$4,421			
Installation	\$2,000	\$1,500			
Service Life Replacement	\$1,500	\$1,500			
Clothes Drying (1)					
Equipment	\$799	\$629			
Installation	\$1,260	\$710			
Service Life Replacement	\$710	\$710			
Water Heating - Tankless (1)					
Equipment			\$1,141	\$668	
Installation			\$1,419	\$594	
Service Life Replacement			\$594	\$594	
Cooking Equipment (1)					
Equipment			\$919	\$929	
Installation			\$811	\$186	
Service Life Replacement			\$186	\$186	
Furnace (1)					
Equipment			\$1,200	\$950	
Installation			\$2,102	\$1,392	
Service Life Replacement			\$1,392	\$1,392	
NG Heat Pump (1)					
Equipment			\$13,645	\$5,040	
Installation			\$2,748	\$1,718	
Service Life Replacement			\$1,718	\$1,718	

Note: Service Life Replacement Installation does not include equipment cost.

Figure 11 Equipment and Installation Cost Summary

Pull data from installation costs based on building type - DO NOT CHANGE CELL FORMULA'S

Residential - Installation Cost Detail (Excluding Equipment cost)					Electrical Installation Savings
	Piping	Venting	Installation	Total	
Water Heating - Tank					
Water Heating - Tankless (1)	\$700	\$125	\$594	\$1,419	\$35
CNG - Refueling (1)	\$100	\$495	\$1,200	\$1,795	\$175
Cooking Equipment (1)	\$325	\$300	\$186	\$811	\$35
Pool Heating (1)	\$500	\$0	\$1,500	\$2,000	\$75
Furnace (1)	\$460	\$250	\$1,392	\$2,102	\$25
Clothes Drying (1)	\$400	\$150	\$710	\$1,260	\$35
NG Heat Pump (1)	\$535	\$495	\$1,718	\$2,748	\$25

Figure 12 Piping and Equipment Installation Costs Summary

Assembled data based on Equipment Selection Option (A10-A16) and Building Type (F7)							Single Equipment Gas Use Multiplier	Electrical Breaker and Wiring Savings
Therm and KWH Usage - Residential								
# of Units	Gas		Electric					
	% of Total	Therms	kWh	kW Demand	Diversity			
1	5.1%	154	4,409	25.0	0%		35	
1	20.3%	609	4,377	30.0	0%		175	
1	1.3%	39	628	2.4	0%		35	
1	53.3%	1,602	6,880	2.7	0%		75	
1	6.8%	208	1,905	1.3	0%		25	
1	0.8%	23	792	5.6	0%		35	
1	12.3%	369	7,200	2.5	0%		25	
Other								
TOTAL	100.0%	3005						

Figure 13 Equipment Energy Use Summary

Equipment Summary Spreadsheet

The equipment summary spreadsheet allows input for energy use, equipment and installation cost, appliance life expectancy, and any offsetting cost for electrical equipment. Equipment efficiency inputs are also provided here. The first table (shown in Figure 14) simply acts as a reminder of the underlying building and equipment assumptions made when developing this economic analysis tool.

Table 1. Building Classification and Equipment Summary							
Building Type	Water Heating	CNG Refueling	Cooking	Pool	Furnace	Clothes Drying	NG Heat Pump
Residential	X	X	X	X	X	X	X

Figure 14 Building Type and Associated Appliance Assumptions

The following table (presented as Figure 15) identifies the life expectancy of each appliance type. The value selected for life expectancy is used in the appliance spreadsheets to identify the

year that future replacement costs are applied. These inputs may be changed according to the specific appliance selected for study.

Enter appliance life expectancy

Average Appliance Life in Years		
Appliance Type	Gas	Electric
Water Heating - Tank	14.5	15.1
Water Heating - Tankless	20	20
CNG Refueling	15	15
Cooking Equipment	15	17
Pool Heating	12	12
Furnace	21.5	22.5
Clothes Drying	18	18
NG Heat Pump	18	15.3

Figure 15 Equipment Life Expectancy Inputs

The next set of tables (shown as Figure 16) provides the energy use, electric demand, electric demand diversity factor, water heater efficiency levels, and costs associated with each appliance. For the building type, there are sets of tables: the first table pertains to energy use, and the second table pertains to the associated appliance costs.

The majority of information in these tables are entered as the unit cost for a single appliance whether it be for equipment demand, equipment cost, installation costs, or avoided electrical costs. The number of units for any given application is entered at the left of the tables. The number of units input is used as a multiplier for the costs shown in each table. For this reason, care should be used when entering the energy use (kWh) for each equipment type such that the total building energy use (i.e., kWh multiplied by the number of units) provide a realistic value.

In the 'Assumptions' spreadsheet, each input that requires user attention is highlighted with a light blue background. The other non-highlighted cells are automatically calculated based on fixed assumptions, although these cells may also be changed as necessary. Note that the energy use inputs may include a correction for the number of appliances. Altering these inputs should use the same syntax shown in the corresponding cell (e.g. total energy divided by number of units). A backup copy of the spreadsheet should be maintained in the case where non-highlighted cells are modified.

# of Units		Gas		Electric						
Residential		Therms	kWh	kW Demand	Diversity			Gas:	Electric:	
1	Water Heating - Tank	233	4,601	6.3	0%	5	No. of Occupants for Water Heater	Assumes EF =	0.61	0.92
1	Water Heating - Tankless	154	4,409	25.0	0%	80	Desired Pool Water Temperature	Assumes EF =	0.92	0.96
1	CNG Refueling	609	4,377	30.0	0%	15000				
1	Cooking Equipment**	39	628	2.4	0%		100%			
1	Pool Heating	1,602	6,880	2.7	0%	450	← Pool Area			Heat Pump COP= 1.3
1	Furnace	208	1,905	1.3	0%	<input type="checkbox"/> FALSE	← Pool Cover			
1	Clothes Drying	23	792	5.6	0%	<input type="checkbox"/> FALSE	← Pilot Light for gas cooking			
1	NG Heat Pump	369	7,200	2.5	0%					
Installed Cost Detail (excl equip)		Piping	Venting	Installation	Total	Electrical Cost	Equipment Cost:			
	Water Heating - Tank	\$610	\$210	\$594	\$1,414	25	Natural Gas	Electric		
	Water Heating - Tankless	\$700	\$125	\$594	\$1,419	35	\$1,141	\$668		
	CNG Refueling	\$100	\$495	\$1,200	\$1,795	175	\$4,500	\$2,000		
	Cooking Equipment	\$325	\$300	\$186	\$811	35	\$919	\$929		
	Pool Heating	\$500	\$0	\$1,500	\$2,000	75	\$1,722	\$4,421		
	Furnace	\$460	\$250	\$1,392	\$2,102	25	\$1,200	\$950		
	Clothes Drying	\$400	\$150	\$710	\$1,260	35	\$799	\$629		
	NG Heat Pump	\$535	\$495	\$1,718	\$2,748	25	\$13,645	\$5,040		

Figure 16 Annual energy use inputs, estimates and Cost inputs for a typical Residential building

In the first table, or group of data in Figure 16, the base energy use for the appliance is identified. Inputs highlighted in blue are identified as likely to change based on specific analysis assumptions. For the residential building, the changes between water heaters (Tankless and Tank) are explained below for reference.

For a household with 2 occupants, the electric water heater base energy use of 2,462 kWh is entered for the Electric Water Heating – Tank. Multipliers entered in column A will account for the incremental cost of operating more than one appliance. For example, if this building had 2 water heaters, the value displayed in the kWh column is automatically changed to 1,231 kWh to represent a total building hot water energy use of 2,462 kWh (i.e., the amount of hot water usage does not change simply because two water heaters are purchased). Other associated inputs are also entered on a per unit basis. The associated electrical energy for the electric tankless water heater and the natural gas usage for the gas-fired water heaters are automatically calculated.

The electric demand, demand diversity, and water heater efficiencies are also located here. The demand diversity factor allows the user to enter the cyclic fraction of the kW Demand that applies towards electric cost. For example, if the appliance is rated at 10 kW and the appliance is determined to provide a 25% duty cycle throughout the day, a diversity factor of 25% is used. This means that the electric demand associated with that appliance, as pertaining to energy costs, is 25% of the rated electric demand. If utility demand charges do not apply, set the appliance kW Demand or Demand Diversity factor to 0.

The second table, or group of data, identifies the costs associated with each appliance. Gas piping and venting costs, avoided electrical installation costs and equipment cost are entered here. These costs are entered on a per unit basis. If more than one piece of equipment is to be included in the analysis, the number of units input to the left of these tables accounts for multiple installations. In most cases, unit costs may be modified.

The basic use for inputs in this area of the analysis tool are:

1. The energy use and cost data for specific appliances
2. The energy use and cost data for appliances by building type (i.e., changes in costs based on changes in appliance load for specific building types)
3. An input for multiple appliances to more accurately account for customer incentives
4. Input for net electrical equipment costs (e.g., the difference in cost due to a change [reduction] in breaker or wire size)
5. A location from which data is accessed when selecting a building type in cell F7 on the assumptions page. These data are written to the associated summary tables.
6. Specialized controls for specific appliances (e.g., pool cover used, pool water temperature, etc.,)

Residential Appliance Incentive Programs

The Florida Solar Energy Center identified the calculations needed to perform G-RIM and Participant Tests for seven Residential Appliance Incentive programs. While there are seven types of appliances to be considered, a total of eight programs may be evaluated using the economic assessment tool as defined in Table 3. Each residential appliance may be analyzed individually or in combination, as applicable, to determine if a natural gas or electric fuel source would provide a lower life-cycle cost for the appliance(s).

Table 3 Residential Appliance Incentive Programs

Program	Appliance	Equipment Type
1	Domestic Hot Water	Tank Water Heater
2		Tankless Water Heater
3	Vehicle Transportation	CNG Refueling
4	Cooking Equipment	Cooking Range
5	Pool Heating	Heat Pump Water Heater
6	Space Heating	Furnace
7	Drying	Clothes Dryer
8	Space conditioning	Natural Gas Heat Pump

The appliance equipment described in Table 1 can be used in residential buildings. In the ‘Equipment Summary’ spreadsheet, a template is also provided for ‘Other Residential’ buildings. It is important to note that ‘Other Residential’ is included for comparison purposes with standard residential buildings. In the workbook, the same values were initially used for both Residential and ‘Other Residential’ categories. However, the values for ‘Other Residential’ should be adjusted appropriately to observe the impact in the ‘Assumptions’ spreadsheet.

Electric Utility Cost

A key aspect of economic analysis is selecting the utility rates used for calculations. The electric rate structures for Florida's three largest electric utility companies (Florida Power & Light (FPL), Duke Energy, Tampa Electric Company (TECO)) were used to calculate a customer-weighted average cost of electricity. For the residential buildings, the residential electric rates (RS-1) was chosen as the representative electric utility rate. From the three utility rate structures, a single customer-weighted average electricity rate for both energy (kWh) was calculated. The cost of electricity will be considered to be the same throughout the day, meaning that no time-of-day variations in energy charges will be applied. The cost of electricity is applied towards the savings calculated when a customer changes the appliance fuel source from electric to natural gas. Table 4 and Table 5 presents the electric utility rates without and with Interim Storm Restoration Recovery Surcharge, respectively.

It is important to note that, only for the year 2025, the Storm Restoration Recovery Surcharge must be included in the electricity rates and for all other years, it must be excluded (unless mentioned in the Rate Schedules). Table 2 presents the utility rates excluding the Interim Storm Restoration Recovery Surcharge, whereas, in Table 3, the 'Total Strom Charge' includes 2025 Interim Storm Restoration Recovery Surcharge (0.0102\$/kWh for FPL; 0.0324\$/kWh for Duke Energy; and 0.01995\$/kWh for TECO). In summary, if any year other than 2025 is used, Table 2 must be used, and for 2025, Table 3 must be used.

Table 4. Utility Rates for Residential Electric Rates RS-1 (2025) *without* Interim Storm Restoration Recovery Surcharge

Category	Utility Company				Customer Weighted Average
	FPL	Duke Energy	Tampa Elec.	Gulf Power (Merged with FPL in 2022)	
Customer Charge	9.61	13.76	13.08	9.61	10.37
Base Energy Rate	0.07164	0.07884	0.08457	0.07164	0.073358
Fuel Charge	0.02408	0.03630	0.02852	0.02408	0.025991
Capacity Charge	0.00103	0.00410	0.00099	0.00103	0.001444
Environmental Charge	0.00361	0.00030	0.00077	0.00361	0.002998
Total Storm Charge	0.00810	0.00801	0.00722	0.00810	0.008037
Energy Conservation or Asset Securitization Charge (ASC)	0.00138	0.00540	0.00291	0.00138	0.002013
Addl. > 1000 kWh (\$/kWh)	0.020060	0.021520	0.020000	0.020060	0.020254
Total Energy Rate (\$/kWh)	0.12990	0.15447	0.14498	0.12990	0.134095
Customers ²	5,140,402	1,719,905	729,334	5,140,402	--

Table 5 Utility Rates for Residential Electric Rates RS-1 (2025) *with* Interim Storm Restoration Recovery Surcharge

Category	Utility Company				Customer Weighted Average
	FPL	Duke Energy	Tampa Elec.	Gulf Power (Merged with FPL in 2022)	
Customer Charge	9.61	13.76	13.08	9.61	10.37
Base Energy Rate	0.07164	0.07884	0.08457	0.07164	0.073358
Fuel Charge	0.02408	0.03630	0.02852	0.02408	0.025991
Capacity Charge	0.00103	0.00410	0.00099	0.00103	0.001444
Environmental Charge	0.00361	0.00030	0.00077	0.00361	0.002998
Total Storm Charge	0.02012	0.04041	0.02717	0.02012	0.023274
Energy Conservation or	0.00138	0.00540	0.00291	0.00138	0.002013

² Table 33 and Table 34 of the report: [Statistics of the Florida Electric Utility Industry, October 2024.](#)

Asset Securitization Charge (ASC)					
Addl. > 1000 kWh (\$/kWh)	0.020060	0.021520	0.020000	0.020060	0.020254
Total Energy Rate (\$/kWh)	0.12990	0.15447	0.14498	0.12990	0.149332
Customers ³	5,140,402	1,719,905	729,334	5,140,402	--

Natural Gas Utility Cost

Natural gas rates are based on annual fuel usage. Utilities determine costs using a range of annual fuel use categories. It should be noted that in the 'NG Cost Data' spreadsheet, cost data have been updated only for Florida City Gas and Florida Public Utilities. Data for other utility companies (Peoples Gas, Indiantown Gas, St. Joe Natural Gas, and CPK Central FL Gas) have not been updated since 2010. However, to preserve the built-in functions, the original workbook template prepared in 2010 was used for this updated analysis. Also, the average and weighted average calculations consider only the values for Florida City Gas and Florida Public Utilities.

Results - Equipment Energy Use Data

Determining an accurate representation of annual energy use is the basis of this economic assessment tool. Once the base energy use is determined for a particular application, the associated natural gas usage may be calculated based on appliance efficiency levels. Assumptions for equipment energy use were collected from a variety of sources and provided a *representative magnitude* of energy use given the appliance type and the building type selected for the study. When the operational hours per day are not certain (for example water heaters), electric demand for each appliance is based on the assumption of operational hours. Accordingly, the electric demand is calculated based on the kWh value and number of hours assumed to estimate the kWh. The number of operational hours may be changed as needed. When considering appliance electric demand, this economic analysis tool allows an appliance demand diversity factor to be used to more accurately represent the 'average' demand of appliances as they cycle throughout the day.

Water Heater

For the analysis, the data published in Residential Energy Consumption Survey (RECS) was used to gather information on water heater annual energy use based on number of household members. Specifically, data from Table CE4.9: Annual Household Site End-Use Consumption by Fuel in the South—Averages (2020, revised March 2024) were utilized. This table reports annual

³ Table 33 and Table 34 of the report: [Statistics of the Florida Electric Utility Industry, October 2024.](#)

energy consumption for water heating in million Btu per household, segmented by the number of household members.

For example, for a household with two members, the annual site energy consumption for an electric water heater is reported as 8.4 million Btu, which was converted to approximately 2,462.8 kWh⁴. Similarly, the annual site energy consumption for a gas water heater is listed as 15.2 million Btu, which equates to approximately 152 therms

Table 6 and Table 7 present the annual energy use for water heating with and without tank, respectively for a typical residential building based on number of households. The total water heater energy use for the building should not be change based on the number of water heaters installed in the building. The unit water heating energy could be adjusted based on the number of water heaters, but the total water heater energy use remains fixed for a given analysis. The total water heater energy may, however, be changed as other more accurate information becomes available.

For this analysis, the energy use for a gas tank water heater or a gas or electric tankless water heater is based on the ratio of efficiencies for these water heaters. Efficiency levels were assumed to be 0.92 and 0.96 for the electric tank and tankless water heaters and 0.61 and 0.92 for the 'typical' gas tank and 'typical' tankless water heaters, respectively. The reference for the above-mentioned efficiencies is the report titled 'Updated Buildings Sector Appliance and Equipment Costs and Efficiencies' released in March 2023 by U.S. Energy Information Administration. These inputs may be changed as necessary to perform other economic assessments.

Following the above-described conversion methodology, the energy used for an electric tankless water heater used in a house with 2 occupants would be 2,462 kWh multiplied by 0.92/0.96 or 2,359 kWh. The different efficiencies of these appliances must be accounted for in this conversion process.

For water heater with tank, the electric demand for water heaters is estimated based on the assumption that they operate for 2 hours per day, 365 days a year. For tankless electric water heater, 36kW⁵ demand is assumed. This initial assumptions may be changed to represent other equipment as necessary. The analysis tool allows a diversity factor to be used to more accurately represent the 'average ' demand of appliances as they cycle throughout the day. In the 'Equipment Summary' spreadsheet, cell G24 provides a dropdown menu to select the number of households (ranging from 1 to 5). Based on this selection, the tool automatically

⁴ 1 Btu = 0.000293 kWh

⁵ Based on the chosen product. Rheem - Performance 36 kW 7.03 GPM 240-Volt Self-Modulating Electric Tankless Water Heater

calculates and displays the total annual energy consumption for both electric and gas water heaters.

Table 6 Water heater – Tank - Energy use for typical commercial buildings

Number of Households (occupants)	Electric		Gas
	Total Energy Use (kWh)	Demand (kW) ⁶	Total Energy Use (therms)
1	1,524	2.1	120
2	2,462	3.2	152
3	3,546	4.9	183
4	4,543	6.2	216
5	4,601	6.3	233

Table 7 Water heater – Tankless - Energy use for typical commercial buildings

Number of Households (occupants)	Electric	Gas
	Total Energy Use (kWh)	Total Energy Use (therms)
1	1,460	80
2	2,359	101
3	3,398	121
4	4,353	143
5	4,409	154

CNG Refueling

Cooking Equipment

For the 2025 analysis of electric equipment annual energy use, an electric range with four burners as described in the Table 8 is considered. For the energy use estimation, the following usage assumptions are applied: Burner 1 is used for 25 minutes per cooking session, Burner 2 for 20 minutes, and Burner 3 for 10 minutes. Cooking is assumed to occur on 260 days per year. Based on these assumptions, the annual energy consumption of the electric range is estimated at 564 kWh. The estimated annual energy use, shows a good agreement with a U.S. Energy Information Administration report⁷, in which the annual energy use of a typical cooking electric range is reported as 510 kWh/yr. This estimate can be adjusted to reflect different cooking habits or schedules, as needed.

Table 8 Electric cooking range – Annual energy consumption

Cooking Unit - Electric Range

⁶ kW = kWh/(2*365). 2 hours/day for 365 days. This initial assumptions may be changed to represent other equipment as necessary

⁷ Updated Buildings Sector Appliance and Equipment Costs and Efficiencies, March 2023, US, E.I.A

Burner output⁸	W
1	3,100
2	2,000
3	1,200
4	1,200
Electric Cooking unit annual energy use (kWh/yr) ⁹	564

For the gas equipment analysis, a Whirlpool 30 in. 4-Burner Freestanding Gas Range in Stainless Steel was considered. The burner output ratings (in Btu/h) are provided in Table 9. The assumed usage pattern includes 20 minutes of cooking with Burner 1, 10 minutes with Burner 2, and 20 minutes with Burner 3, over 260 days per year. As shown in Table 9, the annual energy consumption (in therms/year) is calculated both with and without a pilot light. Modern gas ranges typically feature pilotless ignition, while older models may include a continuously burning pilot light. If present, the energy consumed by the pilot light must be factored into the total annual energy use. Pilot lights generally operate 24 hours a day, consuming approximately 350 Btu/hour, which equates to about 2.56 therms per month¹⁰. The estimated annual energy use without a pilot light closely aligns with the Integrated Annual Energy Consumption value of 2874 kBtu/year (approximately 29 therms) reported in the Updated Buildings Sector Appliance and Equipment Costs and Efficiencies – March 2023, published by the U.S. EIA⁷.

To account for the inclusion of a pilot light, a checkbox is provided in the ‘Equipment Summary’ spreadsheet (cell G30). Based on the selection, the annual energy consumption of the gas cooking range is automatically updated.

Table 9 Gas cooking range – Annual energy consumption

Gas cooking range	
Burner output¹¹	Btu/hr
1	15,000
2	9,500
3	15,000
4	5,000
Electric Cooking unit annual energy use (Therms/yr) ¹²	32
Pilot Light ¹³	31
Electric Cooking unit annual energy use (Therms/yr) + Pilot light	63

⁸ Considered GE 30-in Glass Top 4 burners 5.3-cu ft Freestanding Electric Range (Stainless Steel), [Model #GRF400SVSS](#). The equipment may be changed as needed.

⁹ Assumed 25 minutes cooking using Burner 1 and 20 minutes cooking using burner 2 and 10 minutes cooking using burner 3. Total number of days cooking in a year 260

¹⁰ <https://www.peoplesgasdelivery.com/savings/gas-calculator>

¹¹ Whirlpool, 30 in. 4 Burner Freestanding Gas Range in. Stainless Steel

¹² Assumed 20 minutes cooking using Burner 1; 10 minutes cooking using burner 2; 20 minutes cooking using burner 3

¹³ Pilot lights typically burn 24 hours every day and the average BTUs/hr is 350 or 2.56 therms/month

Pool Heater

In the 2012 report, the FSEC solar collector [sizing guide](#) describing Florida pool heating economics was used to estimate the energy required for pool heating. In the previous report, it was assumed that a typical central Florida covered pool measuring 30' x 15' requires 87 MBTU/year (25,489 kWh/year) of heating energy. When a pool cover is not used, the required heating energy increases by a factor of 2.1. Inputs to this economic assessment tool include the COP of the electric heat pump, area of the pool, and whether or not the pool is covered. The COP was considered as 3.5, area of the pool was 450 sq.ft.

In this report, we utilized data from the U.S. Department of Energy (DOE) to estimate the annual energy consumption of heat pumps. Specifically, we referenced data available on the DOE website ^{14,15} for the Miami, Florida location. The analysis is based on a 1,000 sq. ft. outdoor pool using an air-to-water heat pump (electric type) with an average Coefficient of Performance (COP) of 5.0 and an electricity rate of \$0.1301/kWh. For gas pool heaters, the annual energy consumption was estimated using the same pool size, assuming an 80% efficient natural gas heater operating at a fuel cost of \$1.09 per therm. The estimates also consider the pool being uncovered for 8 hours per day. The DOE provides energy consumption data for both covered and uncovered pool scenarios. Table 10 provides the estimates of annual energy use of electric heat pump pool heater and gas pool heater for various conditions (pool cover and pool temperature).

In the 'Equipment Summary' spreadsheet, cells G53, G54, G50 allow users to input parameters such as pool area, pool cover and the desired pool water temperature. Based on these inputs, the annual energy use for both electric and gas pool heaters is calculated accordingly.

Table 10 Annual energy use –pool heaters

Pool Temperature (°F)	Pool Cover	Pool Area (sq.ft)	Electric heat pump (Annual kWh)	Natural gas pool heaters (Annual therms)
78	Yes	450	1,013	234
	No		5,185	1201
80	Yes		1,415	329
	No		6,880	1602
82	Yes		1,934	450
	No		8,696	2025

¹⁴ Electric heat pump pool heaters – Table 1 of <https://www.energy.gov/energysaver/heat-pump-swimming-pool-heaters>

¹⁵ Gas pool heaters – Table 2 of https://www.energy.gov/energysaver/gas-pool-heaters?nrg_redirect=367856

Furnace

According to the Residential Energy Consumption Survey (RECS) 2020, Table CE4.9 titled ‘Annual household site end-use consumption by fuel in the South—averages, 2020’, households located in hot-humid climate regions consume an average of 6.5 million Btu annually for space heating when using electric furnaces. This is equivalent to approximately 1,905 kWh per household per year. For households using gas-fired furnaces in the same climate region, the average annual space heating energy use is 20.8 million Btu (208 therms) per household.

Clothes Drying

In the previous report, a [typical assumption](#) for residential clothes drying was made; 3.3 kWh for electric and 0.22 therms + 0.21 kWh (turning the drum) for natural gas per load of clothes (assuming a 45-minute drying cycle). Adjusting for the electricity consumed by a natural gas dryer, this analysis uses a net electrical energy use of 3.1 kWh for electric dryers. In 2012 report, it was assumed that a small commercial cleaning service would operate 10 dryers, dry 12 loads per day per dryer, operate 365 days per year and consume 13,578 kWh and 964 therms annually for *each* electric and gas appliance, respectively. The electric demand is assumed to be 5 kW per dryer for electric clothes dryers.

In the 2025 analysis of electric clothes dryer annual energy consumption, a power rating of 5,600 watts (5.6 kW) is assumed, with each drying cycle lasting 45 minutes. Since the heating element does not necessarily operate for the entire duration of the cycle, 30 minutes of active heater operation per cycle is considered. Based on ENERGY STAR data¹⁶, the average number of drying cycles per year is considered to be 283 loads/year. Using the above assumptions, the annual energy consumption is calculated as 792 kWh per year. This estimate closely aligns with the U.S. Department of Energy’s reported¹⁷ average of 782 kWh per year for electric clothes dryers, supporting the validity of the assumptions used in this projection.

For gas clothes dryers, the energy use data from the 2020 RECS¹⁸ was used. According to the report, a household with four members in the South Atlantic region consumes approximately 2.34 million Btu annually, equivalent to 23.4 therms. This estimate closely aligns with the U.S. Department of Energy’s 2016 report¹⁷, which cites an average annual consumption of 2.28 million Btu (or 22.8 therms) per gas clothes dryer. These assumptions may be changed as required.

¹⁶ As referenced by the U.S. Department of Energy test procedure, Code of Federal Regulations, Title 10, Section 430, Subpart B, Appendix D2.

¹⁷ <https://www.energy.gov/eere/buildings/articles/clothes-dryer-tp-nopr-faq>

¹⁸ Table CE5.4 Detailed household natural gas and propane end-use consumption—averages, 2020

Natural Gas Heat Pump

The natural gas heat pump represents a new system category incorporated into the 2025 analysis, which was not part of the previous analysis. To estimate its annual energy consumption in therms, technical specifications for a residential natural gas heat pump were adopted, based on data sourced from U.S. EIA Report⁷. Table 11 summarizes the key performance parameters used in the analysis, including rated capacity, coefficient of performance (COP) for both heating and cooling modes, and estimated annual operating hours¹⁹. Accordingly, the annual energy use in ‘Btu per year’ was calculated by multiplying the heat pump capacity by 1000, the number of operating hours and dividing by the corresponding COP (for heating and cooling, respectively). The resulting value was then divided by 100,000 to convert it to therms. The fan energy consumption²⁰, considered to be 1,500 kWh per year (based on U.S. EIA Report⁷), was also converted to therms (i.e. 51 therms/year). Based on the above, the total annual energy consumption for the natural gas heat pump including both space conditioning and fan operation was estimated at approximately 2,906 therms per year.

Table 11 Natural gas heat pump – Annual energy use

Natural Gas Heat Pump		
Parameter	Value	Unit
Typical heat pump capacity	60	kBtu/h
COP (Heating)	1.3	--
COP (Cooling)	0.7	--
Cooling Hours	2,900	hours
Heating Hours	800	hours
Annual cooling energy	2,486	Therms/year
Annual heating energy	369	Therms/year
Fan kWh	1,500	kWh/year
Fan (Therms)	51	Therms/year
Annual total energy	2,906	Therms/year

To estimate the equivalent annual electric energy consumption, a typical residential air-source heat pump was selected for analysis. The system specifications, presented in Table 12, were based on the data available in U.S. EIA Report⁷. The analysis considers the rated cooling and heating performance metrics: seasonal energy efficiency ratio (SEER) and heating seasonal performance factor (HSPF2), respectively along with assumed annual operating hours. Using the inputs from Table 12, the estimated annual cooling energy consumption was calculated to be approximately 6,824 kWh (assuming 2900 hours of cooling in a year), while the heating

¹⁹ Assumptions. These values can be altered as required.

²⁰ Annual electric use accounts for the electricity consumption of components such as the heat pump fan

energy consumption was estimated at 3,945 kWh (assuming 800 hours of heating in a year), resulting in a total annual energy use of 10,769 kWh.

Table 12 Residential electric air source heat pump – Annual energy use

Natural Gas Heat Pump		
Parameter	Value	Unit
Typical heat pump capacity	36	kBtu/h
SEER (cooling)	15.3	--
HSPF2 (Heating)	7.3	--
Cooling Hours	2,900	hours
Heating Hours	800	hours
Annual cooling energy	6,824	kWh/year
Annual heating energy	3,945	kWh/year
Annual total energy	10,769	kWh/year

Print Summary Report

In the 'Assumption' spreadsheet, 'PrintSummaryReport' button (cell B9, also shown in Figure 17) can be used to print the results from the economic tool analysis for each equipment. For reference, the outcome of 'PrintSummaryReport' button for water heater (tankless) and Furnace is provided after Figure 17.

Year: 2025 ** Entries ii

Gas Utility: **Florida City Gas**

SUMMARY RESULTS - Participants and RIM tests

Equipment Selection Option	PrintSummaryReport	Allowance (per Unit)	Particip Tes
-----------------------------------	---------------------------	-----------------------------	---------------------

Figure 17 'Print Summary Report' option in 'Assumption' spreadsheet

Print Summary Report – Water Heater – Tankless

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: CNG - Refueling (1), Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Gas:	Water Heating - Tankless (1)	Elec:	Water Heating - Tankless (1)
Year:	2025	CO2:	1.69 tonnes CO2/year
CO2:	0.5 tonnes CO2/year	Rate:	FPL
Allowance:	\$0	Bldg:	Residential
Gas Utility:	Florida City Gas		

I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$629	Equipment	\$669
Installation	\$0	Installation	\$0
Total Customer Cost	\$629	Breaker and Wiring Savings	\$35
		Total Customer Cost	\$704
Replacement Installation	\$0		
Total Replacement (incl Equip)	\$629	VII. Energy Conserved Data	
Utility Rebate	\$0	Monthly Demand kW	0.0
		Annual kWh	2,359
II. Operating Data		O&M (excluding energy)	\$0
Therms Consumed	101		
Total Building Therms	5,481	VIII. Electric Rates and Charges	
O&M (excluding energy)	\$25	Electric Rate per kW	\$0.00
		Electric Rate per kWh	\$0.1299
III. Rates and Charges		Electric Fuel rate	\$0.0241
ECCR	\$0.0952	Electric Base rate	\$0.1058
Distribution Charge	\$0.6767	Electric Taxes & Fees	2.60%
Commodity Charge	\$0.6400	Customer Chg	\$9.61
Taxes & Fees	2.50%	Average Life in Yrs	15
Customer Chg	\$21.17		
Average Life (years)	15		
Appliance Therms /Total Therms	1.8%		
EC Program Adm. Cost	\$0.26		
IV. New Customer Installation Costs			
Supply Main	\$1,050		
Development Main	\$1,650		
Service	\$0		
Meter	\$752		
Total	\$3,452		
V. New Customer Admin. Cost \$/month	\$1.11		

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Water Heating - Tankless (1)

Other Equipment Included in Analysis: CNG - Refueling (1), Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes Drying

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand KW	Tax Rate	Electric Cost
A	B	C	D	E	F	$B \times C + (D \times E) \times F$
2025	\$0.1299	2,359	\$0.00	0.00	2.6%	\$314
2026	\$0.1349	2,359	\$0.00	0.00	2.6%	\$327
2027	\$0.1402	2,359	\$0.00	0.00	2.6%	\$339
2028	\$0.1456	2,359	\$0.00	0.00	2.6%	\$352
2029	\$0.1513	2,359	\$0.00	0.00	2.6%	\$366
2030	\$0.1571	2,359	\$0.00	0.00	2.6%	\$380
2031	\$0.1632	2,359	\$0.00	0.00	2.6%	\$395
2032	\$0.1696	2,359	\$0.00	0.00	2.6%	\$410
2033	\$0.1761	2,359	\$0.00	0.00	2.6%	\$426
2034	\$0.1830	2,359	\$0.00	0.00	2.6%	\$443
2035	\$0.1901	2,359	\$0.00	0.00	2.6%	\$460
2036	\$0.1975	2,359	\$0.00	0.00	2.6%	\$478
2037	\$0.2051	2,359	\$0.00	0.00	2.6%	\$496
2038	\$0.2131	2,359	\$0.00	0.00	2.6%	\$516
2039	\$0.2213	2,359	\$0.00	0.00	2.6%	\$536
2040	\$0.2299	2,359	\$0.00	0.00	2.6%	\$557
2041	\$0.2388	2,359	\$0.00	0.00	2.6%	\$578
2042	\$0.2481	2,359	\$0.00	0.00	2.6%	\$601
2043	\$0.2577	2,359	\$0.00	0.00	2.6%	\$624
2044	\$0.2677	2,359	\$0.00	0.00	2.6%	\$648

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B \times C \times (1+D)$
2025	\$0.6400	101	2.5%	\$66
2026	\$0.6639	101	2.5%	\$69
2027	\$0.6888	101	2.5%	\$71
2028	\$0.7145	101	2.5%	\$74
2029	\$0.7413	101	2.5%	\$77
2030	\$0.7690	101	2.5%	\$79
2031	\$0.7977	101	2.5%	\$82
2032	\$0.8276	101	2.5%	\$85
2033	\$0.8585	101	2.5%	\$89
2034	\$0.8906	101	2.5%	\$92
2035	\$0.9239	101	2.5%	\$95
2036	\$0.9585	101	2.5%	\$99
2037	\$0.9943	101	2.5%	\$103
2038	\$1.0315	101	2.5%	\$107
2039	\$1.0701	101	2.5%	\$111
2040	\$1.1101	101	2.5%	\$115
2041	\$1.1516	101	2.5%	\$119
2042	\$1.1947	101	2.5%	\$123
2043	\$1.2394	101	2.5%	\$128
2044	\$1.2858	101	2.5%	\$133

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B \times C \times (1+D)$
2025	\$0.7719	101	2.5%	\$80
2026	\$0.8008	101	2.5%	\$83
2027	\$0.8307	101	2.5%	\$86
2028	\$0.8618	101	2.5%	\$89
2029	\$0.8940	101	2.5%	\$92
2030	\$0.9274	101	2.5%	\$96
2031	\$0.9621	101	2.5%	\$99
2032	\$0.9981	101	2.5%	\$103
2033	\$1.0354	101	2.5%	\$107
2034	\$1.0742	101	2.5%	\$111
2035	\$1.1143	101	2.5%	\$115
2036	\$1.1560	101	2.5%	\$119
2037	\$1.1993	101	2.5%	\$124
2038	\$1.2441	101	2.5%	\$129
2039	\$1.2906	101	2.5%	\$133
2040	\$1.3389	101	2.5%	\$138
2041	\$1.3890	101	2.5%	\$143
2042	\$1.4409	101	2.5%	\$149
2043	\$1.4948	101	2.5%	\$154
2044	\$1.5507	101	2.5%	\$160

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	$C \times D \times (1+E)$
2025	\$21.17	\$254.04	1.84%	2.5%	\$5
2026	\$21.17	\$254.04	1.84%	2.5%	\$5
2027	\$21.17	\$254.04	1.84%	2.5%	\$5
2028	\$21.17	\$254.04	1.84%	2.5%	\$5
2029	\$21.17	\$254.04	1.84%	2.5%	\$5
2030	\$21.17	\$254.04	1.84%	2.5%	\$5
2031	\$21.17	\$254.04	1.84%	2.5%	\$5
2032	\$21.17	\$254.04	1.84%	2.5%	\$5
2033	\$21.17	\$254.04	1.84%	2.5%	\$5
2034	\$21.17	\$254.04	1.84%	2.5%	\$5
2035	\$21.17	\$254.04	1.84%	2.5%	\$5
2036	\$21.17	\$254.04	1.84%	2.5%	\$5
2037	\$21.17	\$254.04	1.84%	2.5%	\$5
2038	\$21.17	\$254.04	1.84%	2.5%	\$5
2039	\$21.17	\$254.04	1.84%	2.5%	\$5
2040	\$21.17	\$254.04	1.84%	2.5%	\$5
2041	\$21.17	\$254.04	1.84%	2.5%	\$5
2042	\$21.17	\$254.04	1.84%	2.5%	\$5
2043	\$21.17	\$254.04	1.84%	2.5%	\$5
2044	\$21.17	\$254.04	1.84%	2.5%	\$5

Appliance Type:
Water Heating - Tankless (1)

Gas Utility Rate - Florida City Gas
Elec Utility Rate - FPL
Building Type - Residential

Other Equipment Included in Analysis: CNG - Refueling (1), Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Year	Benefits				Costs							
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
	Table 1								Table 2	Table 3	Table 4	
1	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
2025	\$314	\$0	\$0	\$314	\$629	(\$704)	\$0	\$25	\$68	\$80	\$5	\$100
2026	\$327	\$0	\$0	\$327	\$0	\$0	\$0	\$26	\$69	\$83	\$5	\$182
2027	\$339	\$0	\$0	\$339	\$0	\$0	\$0	\$27	\$71	\$86	\$5	\$189
2028	\$352	\$0	\$0	\$352	\$0	\$0	\$0	\$28	\$74	\$89	\$5	\$196
2029	\$366	\$0	\$0	\$366	\$0	\$0	\$0	\$29	\$77	\$92	\$5	\$203
2030	\$380	\$0	\$0	\$380	\$0	\$0	\$0	\$31	\$79	\$96	\$5	\$211
2031	\$395	\$0	\$0	\$395	\$0	\$0	\$0	\$32	\$82	\$99	\$5	\$218
2032	\$410	\$0	\$0	\$410	\$0	\$0	\$0	\$33	\$85	\$103	\$5	\$227
2033	\$426	\$0	\$0	\$426	\$0	\$0	\$0	\$35	\$89	\$107	\$5	\$235
2034	\$443	\$0	\$0	\$443	\$0	\$0	\$0	\$36	\$92	\$111	\$5	\$244
2035	\$460	\$0	\$0	\$460	\$0	\$0	\$0	\$38	\$95	\$115	\$5	\$253
2036	\$478	\$0	\$0	\$478	\$0	\$0	\$0	\$40	\$99	\$119	\$5	\$263
2037	\$496	\$0	\$0	\$496	\$0	\$0	\$0	\$41	\$103	\$124	\$5	\$273
2038	\$516	\$0	\$0	\$516	\$0	\$0	\$0	\$43	\$107	\$129	\$5	\$283
2039	\$536	\$0	\$0	\$536	\$0	\$0	\$0	\$45	\$111	\$133	\$5	\$294
2040	\$557	\$0	\$0	\$557	\$0	\$0	\$0	\$47	\$115	\$138	\$5	\$305
2041	\$578	\$0	\$0	\$578	\$0	\$0	\$0	\$49	\$119	\$143	\$5	\$316
2042	\$601	\$0	\$0	\$601	\$0	\$0	\$0	\$51	\$123	\$149	\$5	\$328
2043	\$624	\$0	\$0	\$624	\$0	\$0	\$0	\$54	\$128	\$154	\$5	\$341
2044	\$648	\$0	\$0	\$648	\$0	\$0	\$0	\$56	\$133	\$160	\$5	\$354

Present Value
of Benefits **\$5,984**

Present Value
of Costs **\$3,223**

Benefit/Cost
Ratio **1.86**

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Water Heating - Tankless (1)

Utility Rate - FPL
Building Type - Residential

Equipment Included in Analysis: CNG - Refueling (1), Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.35%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.35%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.45%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	6.10%

Table 1

Revenue - Energy Charge			
1	2	3	2*3
Year	Therms	Base Rate	Total Charge
2025	101	\$0.7719	\$78
2026	101	\$0.8008	\$81
2027	101	\$0.8307	\$84
2028	101	\$0.8618	\$87
2029	101	\$0.8940	\$90
2030	101	\$0.9274	\$93
2031	101	\$0.9621	\$97
2032	101	\$0.9981	\$101
2033	101	\$1.0354	\$104
2034	101	\$1.0742	\$108
2035	101	\$1.1143	\$112
2036	101	\$1.1560	\$117
2037	101	\$1.1993	\$121
2038	101	\$1.2441	\$125
2039	101	\$1.2908	\$130
2040	101	\$1.3389	\$135
2041	101	\$1.3890	\$140
2042	101	\$1.4409	\$145
2043	101	\$1.4948	\$151
2044	101	\$1.5507	\$156

Table 1a

Revenue - Cost of Gas			
1	2	3	2*3
Year	Therms	Fuel Rate	Total Charge
2025	101	\$0.6400	\$65
2026	101	\$0.6639	\$67
2027	101	\$0.6888	\$69
2028	101	\$0.7145	\$72
2029	101	\$0.7413	\$75
2030	101	\$0.7690	\$77
2031	101	\$0.7977	\$80
2032	101	\$0.8276	\$83
2033	101	\$0.8585	\$87
2034	101	\$0.8906	\$90
2035	101	\$0.9239	\$93
2036	101	\$0.9585	\$97
2037	101	\$0.9943	\$100
2038	101	\$1.0315	\$104
2039	101	\$1.0701	\$108
2040	101	\$1.1101	\$112
2041	101	\$1.1516	\$116
2042	101	\$1.1947	\$120
2043	101	\$1.2394	\$125
2044	101	\$1.2858	\$130

Residential Energy Conservation Program

Appliance Type
Water Heating - Tankless (1)

Utility Rate - FPL
Building Type - Residential

Other Equipment Included in Analysis: CNG - Refueling (1), Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Table 2

Revenue - Customer Charge				
1	2	3	4	3*4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Pro-rated Annual Customer Charge
2025	\$21.17	\$254.04	1.84%	\$5
2026	\$21.17	\$254.04	1.84%	\$5
2027	\$21.17	\$254.04	1.84%	\$5
2028	\$21.17	\$254.04	1.84%	\$5
2029	\$21.17	\$254.04	1.84%	\$5
2030	\$21.17	\$254.04	1.84%	\$5
2031	\$21.17	\$254.04	1.84%	\$5
2032	\$21.17	\$254.04	1.84%	\$5
2033	\$21.17	\$254.04	1.84%	\$5
2034	\$21.17	\$254.04	1.84%	\$5
2035	\$21.17	\$254.04	1.84%	\$5
2036	\$21.17	\$254.04	1.84%	\$5
2037	\$21.17	\$254.04	1.84%	\$5
2038	\$21.17	\$254.04	1.84%	\$5
2039	\$21.17	\$254.04	1.84%	\$5
2040	\$21.17	\$254.04	1.84%	\$5
2041	\$21.17	\$254.04	1.84%	\$5
2042	\$21.17	\$254.04	1.84%	\$5
2043	\$21.17	\$254.04	1.84%	\$5
2044	\$21.17	\$254.04	1.84%	\$5

Table 3

Gas Costs			
1	2	3	2*3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	101	\$0.6400	\$65
2026	101	\$0.6639	\$67
2027	101	\$0.6888	\$69
2028	101	\$0.7145	\$72
2029	101	\$0.7413	\$75
2030	101	\$0.7690	\$77
2031	101	\$0.7977	\$80
2032	101	\$0.8276	\$83
2033	101	\$0.8585	\$87
2034	101	\$0.8906	\$90
2035	101	\$0.9239	\$93
2036	101	\$0.9585	\$97
2037	101	\$0.9943	\$100
2038	101	\$1.0315	\$104
2039	101	\$1.0701	\$108
2040	101	\$1.1101	\$112
2041	101	\$1.1516	\$116
2042	101	\$1.1947	\$120
2043	101	\$1.2394	\$125
2044	101	\$1.2858	\$130

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Water Heating - Tankless (1)

Utility Rate - FPL
Building Type - Residential

Other Equipment Included in Analysis: CNG - Refueling (1), Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes Drying (1)

Table 4

Investment Carrying Costs								
1	2	3	4	5	6	7	8	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$1,050	\$1,850	\$0	\$752	\$3,452	7.72%	1.84%	\$5
2026	\$1,025	\$1,811	\$0	\$706	\$3,342	7.72%	1.84%	\$5
2027	\$1,001	\$1,573	\$0	\$663	\$3,237	7.72%	1.84%	\$5
2028	\$977	\$1,536	\$0	\$623	\$3,136	7.72%	1.84%	\$4
2029	\$954	\$1,500	\$0	\$585	\$3,039	7.72%	1.84%	\$4
2030	\$932	\$1,465	\$0	\$549	\$2,946	7.72%	1.84%	\$4
2031	\$910	\$1,431	\$0	\$516	\$2,857	7.72%	1.84%	\$4
2032	\$889	\$1,397	\$0	\$485	\$2,771	7.72%	1.84%	\$4
2033	\$868	\$1,364	\$0	\$455	\$2,687	7.72%	1.84%	\$4
2034	\$848	\$1,332	\$0	\$427	\$2,607	7.72%	1.84%	\$4
2035	\$828	\$1,301	\$0	\$401	\$2,530	7.72%	1.84%	\$4
2036	\$809	\$1,270	\$0	\$377	\$2,466	7.72%	1.84%	\$3
2037	\$790	\$1,240	\$0	\$354	\$2,384	7.72%	1.84%	\$3
2038	\$771	\$1,211	\$0	\$332	\$2,314	7.72%	1.84%	\$3
2039	\$753	\$1,183	\$0	\$312	\$2,248	7.72%	1.84%	\$3
2040	\$735	\$1,155	\$0	\$293	\$2,183	7.72%	1.84%	\$3
2041	\$718	\$1,128	\$0	\$275	\$2,121	7.72%	1.84%	\$3
2042	\$701	\$1,101	\$0	\$258	\$2,060	7.72%	1.84%	\$3
2043	\$685	\$1,075	\$0	\$242	\$2,002	7.72%	1.84%	\$3
2044	\$669	\$1,050	\$0	\$227	\$1,946	7.72%	1.84%	\$3

Table 5

Incremental Customer Costs							
1	2	3	4	5=3*4	6	7=6*4	5+7
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total	Annual Ratio Adm. Cost	Annual O&M Cost	Annual Ratio O&M Cost	Total Incremental Adm. & O&M Cost
2025	\$1.11	\$13	1.84%	\$0.24	\$24.80	\$0	\$1
2026	\$1.16	\$14	1.84%	\$0.26	\$25.89	\$0	\$1
2027	\$1.21	\$15	1.84%	\$0.28	\$26.83	\$0	\$1
2028	\$1.26	\$15	1.84%	\$0.28	\$28.02	\$1	\$1
2029	\$1.32	\$16	1.84%	\$0.29	\$29.26	\$1	\$1
2030	\$1.38	\$17	1.84%	\$0.31	\$30.55	\$1	\$1
2031	\$1.44	\$17	1.84%	\$0.31	\$31.91	\$1	\$1
2032	\$1.50	\$18	1.84%	\$0.33	\$33.32	\$1	\$1
2033	\$1.57	\$19	1.84%	\$0.35	\$34.80	\$1	\$1
2034	\$1.64	\$20	1.84%	\$0.37	\$36.34	\$1	\$1
2035	\$1.71	\$21	1.84%	\$0.39	\$37.95	\$1	\$1
2036	\$1.79	\$21	1.84%	\$0.39	\$39.63	\$1	\$1
2037	\$1.87	\$22	1.84%	\$0.40	\$41.38	\$1	\$1
2038	\$1.95	\$23	1.84%	\$0.42	\$43.22	\$1	\$1
2039	\$2.04	\$24	1.84%	\$0.44	\$45.13	\$1	\$1
2040	\$2.13	\$26	1.84%	\$0.48	\$47.13	\$1	\$1
2041	\$2.22	\$27	1.84%	\$0.50	\$49.22	\$1	\$1
2042	\$2.32	\$28	1.84%	\$0.51	\$51.40	\$1	\$1
2043	\$2.42	\$29	1.84%	\$0.53	\$53.68	\$1	\$2
2044	\$2.53	\$30	1.84%	\$0.55	\$56.06	\$1	\$2

Appliance Type
Water Heating - Tankless (1)

Gas Utility Rate - Florida City Gas
Elec Utility Rate - FPL
Building Type - Residential

Equipment Included in Analysis: CNG - Refueling (1), Cooking Equipment (1), Pool Heating (1), Furnace (1), Clothes

	Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
	1	2	3	4	2 thru 4	6	7	8	9
2025	\$78	\$65	\$5	\$147	\$65	\$5	\$1	\$0.26	\$70
2026	\$81	\$67	\$5	\$152	\$67	\$5	\$1	\$0.26	\$73
2027	\$84	\$69	\$5	\$158	\$69	\$5	\$1	\$0.26	\$75
2028	\$87	\$72	\$5	\$164	\$72	\$4	\$1	\$0.26	\$78
2029	\$90	\$75	\$5	\$169	\$75	\$4	\$1	\$0.26	\$80
2030	\$93	\$77	\$5	\$176	\$77	\$4	\$1	\$0.26	\$83
2031	\$97	\$80	\$5	\$182	\$80	\$4	\$1	\$0.26	\$86
2032	\$101	\$83	\$5	\$189	\$83	\$4	\$1	\$0.26	\$89
2033	\$104	\$87	\$5	\$196	\$87	\$4	\$1	\$0.26	\$92
2034	\$108	\$90	\$5	\$203	\$90	\$4	\$1	\$0.26	\$96
2035	\$112	\$93	\$5	\$210	\$93	\$4	\$1	\$0.26	\$98
2036	\$117	\$97	\$5	\$218	\$97	\$3	\$1	\$0.26	\$101
2037	\$121	\$100	\$5	\$226	\$100	\$3	\$1	\$0.26	\$105
2038	\$125	\$104	\$5	\$234	\$104	\$3	\$1	\$0.26	\$109
2039	\$130	\$108	\$5	\$243	\$108	\$3	\$1	\$0.26	\$113
2040	\$135	\$112	\$5	\$251	\$112	\$3	\$1	\$0.26	\$117
2041	\$140	\$116	\$5	\$261	\$116	\$3	\$1	\$0.26	\$121
2042	\$145	\$120	\$5	\$270	\$120	\$3	\$1	\$0.26	\$125
2043	\$151	\$125	\$5	\$280	\$125	\$3	\$2	\$0.26	\$130
2044	\$156	\$130	\$5	\$291	\$130	\$3	\$2	\$0.26	\$134

Present Value
of Benefits

\$2,738

Present Value
of Costs

\$1,283

Benefit/Cost
Ratio

2.13

Print Summary Report – Furnace

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Other Equipment Included in Analysis: Water Heating - Tankless (1), CNG - Refueling (1), Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Gas:	Pool Heating (1)	Elec:	Pool Heating (1)
Year:	2025	CO2:	4.93 tonnes CO2/year
CO2:	8 tonnes CO2/year	Rate:	FPL
Allowance:	\$0	Bldg:	Residential
Gas Utility:	Florida City Gas		
I. Installed Cost Data		VI. Electric Cost Data	
Equipment	\$1,722	Equipment	\$4,421
Installation	\$2,000	Installation	\$1,500
Total Customer Cost	\$3,722	Breaker and Wiring Savings	\$75
		Total Customer Cost	\$5,996
Replacement Installation	\$710		
Total Replacement (incl Equip)	\$2,432	VII. Energy Conserved Data	
Utility Rebate	\$0	Monthly Demand kW	0.0
		Annual kWh	6,880
II. Operating Data		O&M (excluding energy)	\$0
Therms Consumed	1,602		
Total Building Therms	5,481	VIII. Electric Rates and Charges	
O&M (excluding energy)	\$25	Electric Rate per kW	\$0.00
		Electric Rate per kWh	\$0.1299
III. Rates and Charges		Electric Fuel rate	\$0.0241
ECCR	\$0.0952	Electric Base rate	\$0.1058
Distribution Charge	\$0.6767	Electric Taxes & Fees	2.60%
Commodity Charge	\$0.6400	Customer Chg	\$9.61
Taxes & Fees	2.50%	Average Life in Yrs	12
Customer Chg	\$21.17		
Average Life (years)	12		
Appliance Therms /Total Therms	29.22%		
EC Program Adm. Cost	\$0.26		
IV. New Customer Installation Costs			
Supply Main	\$1,050		
Development Main	\$1,850		
Service	\$0		
Meter	\$752		
Total	\$3,452		
V. New Customer Admin. Cost \$/month	\$1.11		

**Associated Gas Distributors of Florida
Residential Energy Conservation Program
Pool Heating (1)**

Other Equipment Included In Analysis: Water Heating - Tankless (1), CNG - Retueling (1), Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 1 - Electric KWH/KW Cost

Year	Cost Per KWH	Annual KWH	Cost Per KW	Monthly Demand KW	Tax Rate	Electric Cost
A	B	C	D	E	F	$B \times C \div (1 - F)$
2025	\$0.1299	6,880	\$0.00	0.00	2.6%	\$917
2026	\$0.1349	6,880	\$0.00	0.00	2.6%	\$952
2027	\$0.1402	6,880	\$0.00	0.00	2.6%	\$989
2028	\$0.1456	6,880	\$0.00	0.00	2.6%	\$1,028
2029	\$0.1513	6,880	\$0.00	0.00	2.6%	\$1,068
2030	\$0.1571	6,880	\$0.00	0.00	2.6%	\$1,109
2031	\$0.1632	6,880	\$0.00	0.00	2.6%	\$1,152
2032	\$0.1696	6,880	\$0.00	0.00	2.6%	\$1,197
2033	\$0.1761	6,880	\$0.00	0.00	2.6%	\$1,243
2034	\$0.1830	6,880	\$0.00	0.00	2.6%	\$1,292
2035	\$0.1901	6,880	\$0.00	0.00	2.6%	\$1,342
2036	\$0.1975	6,880	\$0.00	0.00	2.6%	\$1,394
2037	\$0.2051	6,880	\$0.00	0.00	2.6%	\$1,448
2038	\$0.2131	6,880	\$0.00	0.00	2.6%	\$1,504
2039	\$0.2213	6,880	\$0.00	0.00	2.6%	\$1,562
2040	\$0.2299	6,880	\$0.00	0.00	2.6%	\$1,623
2041	\$0.2388	6,880	\$0.00	0.00	2.6%	\$1,686
2042	\$0.2481	6,880	\$0.00	0.00	2.6%	\$1,751
2043	\$0.2577	6,880	\$0.00	0.00	2.6%	\$1,819
2044	\$0.2677	6,880	\$0.00	0.00	2.6%	\$1,890

Table 2 - Gas Fuel Charge

Year	Cost Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B \times C \times (1 + D)$
2025	\$0.8400	1,802	2.5%	\$1,051
2026	\$0.8639	1,802	2.5%	\$1,090
2027	\$0.8888	1,802	2.5%	\$1,131
2028	\$0.7145	1,802	2.5%	\$1,173
2029	\$0.7413	1,802	2.5%	\$1,217
2030	\$0.7690	1,802	2.5%	\$1,263
2031	\$0.7977	1,802	2.5%	\$1,310
2032	\$0.8276	1,802	2.5%	\$1,359
2033	\$0.8585	1,802	2.5%	\$1,410
2034	\$0.8906	1,802	2.5%	\$1,462
2035	\$0.9239	1,802	2.5%	\$1,517
2036	\$0.9585	1,802	2.5%	\$1,574
2037	\$0.9943	1,802	2.5%	\$1,633
2038	\$1.0315	1,802	2.5%	\$1,694
2039	\$1.0701	1,802	2.5%	\$1,757
2040	\$1.1101	1,802	2.5%	\$1,823
2041	\$1.1516	1,802	2.5%	\$1,891
2042	\$1.1947	1,802	2.5%	\$1,962
2043	\$1.2394	1,802	2.5%	\$2,035
2044	\$1.2858	1,802	2.5%	\$2,111

Table 3 - Gas Energy Charge

Year	Rate Per Therm	Annual Therms	Tax Rate	Gas Cost
A	B	C	D	$B \times C \times (1 + D)$
2025	\$0.7719	1,802	2.5%	\$1,267
2026	\$0.8008	1,802	2.5%	\$1,315
2027	\$0.8307	1,802	2.5%	\$1,364
2028	\$0.8618	1,802	2.5%	\$1,415
2029	\$0.8940	1,802	2.5%	\$1,468
2030	\$0.9274	1,802	2.5%	\$1,523
2031	\$0.9621	1,802	2.5%	\$1,580
2032	\$0.9981	1,802	2.5%	\$1,639
2033	\$1.0354	1,802	2.5%	\$1,700
2034	\$1.0742	1,802	2.5%	\$1,764
2035	\$1.1143	1,802	2.5%	\$1,830
2036	\$1.1560	1,802	2.5%	\$1,898
2037	\$1.1993	1,802	2.5%	\$1,969
2038	\$1.2441	1,802	2.5%	\$2,043
2039	\$1.2908	1,802	2.5%	\$2,119
2040	\$1.3389	1,802	2.5%	\$2,198
2041	\$1.3890	1,802	2.5%	\$2,281
2042	\$1.4409	1,802	2.5%	\$2,366
2043	\$1.4948	1,802	2.5%	\$2,454
2044	\$1.5507	1,802	2.5%	\$2,546

Table 4 - Gas Customer Charge

Year	Monthly Customer Charge	Annual Customer Charge	Ratio - Appliance to Total	Tax Rate	Pro-Rated Customer Charge
A	B	C	D	E	$C \times D \times (1 + E)$
2025	\$21.17	\$254.04	29.22%	2.5%	\$76
2026	\$21.17	\$254.04	29.22%	2.5%	\$76
2027	\$21.17	\$254.04	29.22%	2.5%	\$76
2028	\$21.17	\$254.04	29.22%	2.5%	\$76
2029	\$21.17	\$254.04	29.22%	2.5%	\$76
2030	\$21.17	\$254.04	29.22%	2.5%	\$76
2031	\$21.17	\$254.04	29.22%	2.5%	\$76
2032	\$21.17	\$254.04	29.22%	2.5%	\$76
2033	\$21.17	\$254.04	29.22%	2.5%	\$76
2034	\$21.17	\$254.04	29.22%	2.5%	\$76
2035	\$21.17	\$254.04	29.22%	2.5%	\$76
2036	\$21.17	\$254.04	29.22%	2.5%	\$76
2037	\$21.17	\$254.04	29.22%	2.5%	\$76
2038	\$21.17	\$254.04	29.22%	2.5%	\$76
2039	\$21.17	\$254.04	29.22%	2.5%	\$76
2040	\$21.17	\$254.04	29.22%	2.5%	\$76
2041	\$21.17	\$254.04	29.22%	2.5%	\$76
2042	\$21.17	\$254.04	29.22%	2.5%	\$76
2043	\$21.17	\$254.04	29.22%	2.5%	\$76
2044	\$21.17	\$254.04	29.22%	2.5%	\$76

Appliance Type:
Pool Heating (1)

Gas Utility Rate - Florida City Gas
Elec Utility Rate - FPL
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), CNG - Refueling (1), Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Year	Benefits				Costs							
	Avoided Electric KWH/KW Cost	Gas Rebate	Avoided Electric Appliance O&M	TOTAL BENEFITS	Gas Equipment Cost	Electric Equipment & Installation Cost	Gas Installation Cost	Gas Appliance O & M	Gas Supply Cost	Gas Energy Charge	Gas Customer Charge	TOTAL COSTS
1	Table 1				Table 2 Table 3 Table 4							
	3	4	5	3 thru 5	7	8	9	10	11	12	13	7 thru 13
2025	\$917	\$0	\$0	\$917	\$1,722	(\$5,996)	\$2,000	\$25	\$1,051	\$1,267	\$76	\$145
2026	\$952	\$0	\$0	\$952	\$0	\$0	\$0	\$26	\$1,090	\$1,315	\$76	\$2,507
2027	\$989	\$0	\$0	\$989	\$0	\$0	\$0	\$27	\$1,131	\$1,364	\$76	\$2,598
2028	\$1,028	\$0	\$0	\$1,028	\$0	\$0	\$0	\$28	\$1,173	\$1,415	\$76	\$2,692
2029	\$1,068	\$0	\$0	\$1,068	\$0	\$0	\$0	\$29	\$1,217	\$1,468	\$76	\$2,790
2030	\$1,109	\$0	\$0	\$1,109	\$0	\$0	\$0	\$31	\$1,263	\$1,523	\$76	\$2,892
2031	\$1,152	\$0	\$0	\$1,152	\$0	\$0	\$0	\$32	\$1,310	\$1,580	\$76	\$2,997
2032	\$1,197	\$0	\$0	\$1,197	\$0	\$0	\$0	\$33	\$1,359	\$1,639	\$76	\$3,107
2033	\$1,243	\$0	\$0	\$1,243	\$0	\$0	\$0	\$35	\$1,410	\$1,700	\$76	\$3,221
2034	\$1,292	\$0	\$0	\$1,292	\$0	\$0	\$0	\$36	\$1,462	\$1,764	\$76	\$3,338
2035	\$1,342	\$0	\$0	\$1,342	\$0	\$0	\$0	\$38	\$1,517	\$1,830	\$76	\$3,461
2036	\$1,394	\$0	\$0	\$1,394	\$0	\$0	\$0	\$40	\$1,574	\$1,898	\$76	\$3,588
2037	\$1,448	\$0	\$0	\$1,448	\$2,897	(\$9,961)	\$1,194	\$41	\$1,633	\$1,969	\$76	(\$2,150)
2038	\$1,504	\$0	\$0	\$1,504	\$0	\$0	\$0	\$43	\$1,694	\$2,043	\$76	\$3,856
2039	\$1,562	\$0	\$0	\$1,562	\$0	\$0	\$0	\$45	\$1,757	\$2,119	\$76	\$3,997
2040	\$1,623	\$0	\$0	\$1,623	\$0	\$0	\$0	\$47	\$1,823	\$2,198	\$76	\$4,144
2041	\$1,686	\$0	\$0	\$1,686	\$0	\$0	\$0	\$49	\$1,891	\$2,281	\$76	\$4,297
2042	\$1,751	\$0	\$0	\$1,751	\$0	\$0	\$0	\$51	\$1,962	\$2,366	\$76	\$4,455
2043	\$1,819	\$0	\$0	\$1,819	\$0	\$0	\$0	\$54	\$2,035	\$2,454	\$76	\$4,619
2044	\$1,890	\$0	\$0	\$1,890	\$0	\$0	\$0	\$56	\$2,111	\$2,546	\$76	\$4,789

Present Value of Benefits **\$17,445**

Present Value of Costs **\$35,334**

Benefit Cost Ratio **0.44**

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Pool Heating (1)

Utility Rate - FPL
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), CNG - Refueling (1), Cooking Equipment(1), Furnace (1), Clothes Drying (1)

Fuel Rate Escalator	3.74%	Depreciation Rate - Supply Main	2.35%
Gas Energy Charge Escalator	3.74%	Depreciation Rate - Development Main	2.35%
Gas Customer Charge Escalator	0.00%	Depreciation Rate - Service Line	2.45%
O&M/Inflation Escalator	4.43%	Depreciation Rate - Meter	6.10%

Table 1

Revenue - Energy Charge			
1	2	3	2*3
Year	Therms	Base Rate	Total Charge
2025	1,802	\$0.7719	\$1,236
2026	1,802	\$0.8008	\$1,283
2027	1,802	\$0.8307	\$1,331
2028	1,802	\$0.8618	\$1,380
2029	1,802	\$0.8940	\$1,432
2030	1,802	\$0.9274	\$1,486
2031	1,802	\$0.9621	\$1,541
2032	1,802	\$0.9981	\$1,599
2033	1,802	\$1.0354	\$1,659
2034	1,802	\$1.0742	\$1,721
2035	1,802	\$1.1143	\$1,785
2036	1,802	\$1.1560	\$1,852
2037	1,802	\$1.1993	\$1,921
2038	1,802	\$1.2441	\$1,993
2039	1,802	\$1.2906	\$2,067
2040	1,802	\$1.3389	\$2,145
2041	1,802	\$1.3890	\$2,225
2042	1,802	\$1.4409	\$2,308
2043	1,802	\$1.4948	\$2,394
2044	1,802	\$1.5507	\$2,484

Table 1a

Revenue - Cost of Gas			
1	2	3	2*3
Year	Therms	Fuel Rate	Total Charge
2025	1,802	\$0.6400	\$1,025
2026	1,802	\$0.6639	\$1,064
2027	1,802	\$0.6888	\$1,103
2028	1,802	\$0.7145	\$1,145
2029	1,802	\$0.7413	\$1,187
2030	1,802	\$0.7690	\$1,232
2031	1,802	\$0.7977	\$1,278
2032	1,802	\$0.8276	\$1,326
2033	1,802	\$0.8585	\$1,375
2034	1,802	\$0.8906	\$1,427
2035	1,802	\$0.9239	\$1,480
2036	1,802	\$0.9585	\$1,535
2037	1,802	\$0.9943	\$1,593
2038	1,802	\$1.0315	\$1,652
2039	1,802	\$1.0701	\$1,714
2040	1,802	\$1.1101	\$1,778
2041	1,802	\$1.1516	\$1,845
2042	1,802	\$1.1947	\$1,914
2043	1,802	\$1.2394	\$1,985
2044	1,802	\$1.2858	\$2,060

Residential Energy Conservation Program

Appliance Type
Pool Heating (1)

Utility Rate - FPL
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), CNG - Refueling (1), Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 2

Revenue - Customer Charge				
1	2	3	4	3*4
Year	Monthly Customer Charge	Annual Customer Charge	Ratio Therms To Total Consumed	Prorated Annual Customer Charge
2025	\$21.17	\$254.04	29.22%	\$74
2026	\$21.17	\$254.04	29.22%	\$74
2027	\$21.17	\$254.04	29.22%	\$74
2028	\$21.17	\$254.04	29.22%	\$74
2029	\$21.17	\$254.04	29.22%	\$74
2030	\$21.17	\$254.04	29.22%	\$74
2031	\$21.17	\$254.04	29.22%	\$74
2032	\$21.17	\$254.04	29.22%	\$74
2033	\$21.17	\$254.04	29.22%	\$74
2034	\$21.17	\$254.04	29.22%	\$74
2035	\$21.17	\$254.04	29.22%	\$74
2036	\$21.17	\$254.04	29.22%	\$74
2037	\$21.17	\$254.04	29.22%	\$74
2038	\$21.17	\$254.04	29.22%	\$74
2039	\$21.17	\$254.04	29.22%	\$74
2040	\$21.17	\$254.04	29.22%	\$74
2041	\$21.17	\$254.04	29.22%	\$74
2042	\$21.17	\$254.04	29.22%	\$74
2043	\$21.17	\$254.04	29.22%	\$74
2044	\$21.17	\$254.04	29.22%	\$74

Table 3

Gas Costs			
1	2	3	2*3
Year	Therms	Gas Supply Rate	Gas Supply Cost
2025	1,802	\$0.6400	\$1,025
2026	1,802	\$0.6639	\$1,064
2027	1,802	\$0.6888	\$1,103
2028	1,802	\$0.7145	\$1,145
2029	1,802	\$0.7413	\$1,187
2030	1,802	\$0.7690	\$1,232
2031	1,802	\$0.7977	\$1,278
2032	1,802	\$0.8278	\$1,326
2033	1,802	\$0.8585	\$1,375
2034	1,802	\$0.8908	\$1,427
2035	1,802	\$0.9239	\$1,480
2036	1,802	\$0.9585	\$1,535
2037	1,802	\$0.9943	\$1,593
2038	1,802	\$1.0315	\$1,652
2039	1,802	\$1.0701	\$1,714
2040	1,802	\$1.1101	\$1,778
2041	1,802	\$1.1518	\$1,845
2042	1,802	\$1.1947	\$1,914
2043	1,802	\$1.2394	\$1,985
2044	1,802	\$1.2858	\$2,060

**Associated Gas Distributors of Florida
Residential Energy Conservation Program**

Appliance Type
Pool Heating (1)

Utility Rate - FPL
Building Type - Large Commercial Hospitality

Other Equipment Included in Analysis: Water Heating - Tankless (1), ONG - Refueling (1), Cooking Equipment (1), Furnace (1), Clothes Drying (1)

Table 4

Investment Carrying Costs								
1	2	3	4	5	6	7	8	6*7*8
Year	Supply Main	Development Main	Service Line	Meter	Total Investment	Cost of Debt	Ratio of Therms Consumed To Total	Investment Carrying Cost
2025	\$1,050	\$1,850	\$0	\$752	\$3,452	7.72%	29.22%	\$78
2026	\$1,025	\$1,811	\$0	\$708	\$3,342	7.72%	29.22%	\$75
2027	\$1,001	\$1,573	\$0	\$663	\$3,237	7.72%	29.22%	\$73
2028	\$977	\$1,536	\$0	\$623	\$3,136	7.72%	29.22%	\$71
2029	\$954	\$1,500	\$0	\$585	\$3,039	7.72%	29.22%	\$69
2030	\$932	\$1,465	\$0	\$549	\$2,946	7.72%	29.22%	\$66
2031	\$910	\$1,431	\$0	\$516	\$2,857	7.72%	29.22%	\$64
2032	\$889	\$1,397	\$0	\$485	\$2,771	7.72%	29.22%	\$63
2033	\$868	\$1,364	\$0	\$455	\$2,687	7.72%	29.22%	\$61
2034	\$848	\$1,332	\$0	\$427	\$2,607	7.72%	29.22%	\$59
2035	\$828	\$1,301	\$0	\$401	\$2,530	7.72%	29.22%	\$57
2036	\$809	\$1,270	\$0	\$377	\$2,456	7.72%	29.22%	\$55
2037	\$790	\$1,240	\$0	\$354	\$2,384	7.72%	29.22%	\$54
2038	\$771	\$1,211	\$0	\$332	\$2,314	7.72%	29.22%	\$52
2039	\$753	\$1,183	\$0	\$312	\$2,248	7.72%	29.22%	\$51
2040	\$735	\$1,155	\$0	\$293	\$2,183	7.72%	29.22%	\$49
2041	\$718	\$1,128	\$0	\$275	\$2,121	7.72%	29.22%	\$48
2042	\$701	\$1,101	\$0	\$258	\$2,060	7.72%	29.22%	\$46
2043	\$685	\$1,075	\$0	\$242	\$2,002	7.72%	29.22%	\$45
2044	\$669	\$1,050	\$0	\$227	\$1,946	7.72%	29.22%	\$44

Table 5

Incremental Customer Costs								
1	2	3	4	5=3*4	6	8=6*4	5+8	
Year	Monthly Adm. Cost	Annual Adm. Cost	Ratio Therms To Total Consumed	Annual Ratio Adm. Cost	Annual O&M Cost	Annual Ratio O&M Cost	Total Incremental Adm. & O&M Cost	
2025	\$1.11	\$13	29.22%	\$3.80	\$24.80	\$7	\$11	
2026	\$1.16	\$14	29.22%	\$4.09	\$25.89	\$8	\$12	
2027	\$1.21	\$15	29.22%	\$4.38	\$26.83	\$8	\$12	
2028	\$1.26	\$15	29.22%	\$4.38	\$28.02	\$8	\$13	
2029	\$1.32	\$16	29.22%	\$4.68	\$29.26	\$9	\$13	
2030	\$1.38	\$17	29.22%	\$4.97	\$30.55	\$9	\$14	
2031	\$1.44	\$17	29.22%	\$4.97	\$31.91	\$9	\$14	
2032	\$1.50	\$18	29.22%	\$5.26	\$33.32	\$10	\$15	
2033	\$1.57	\$19	29.22%	\$5.55	\$34.80	\$10	\$16	
2034	\$1.64	\$20	29.22%	\$5.84	\$36.34	\$11	\$16	
2035	\$1.71	\$21	29.22%	\$6.14	\$37.95	\$11	\$17	
2036	\$1.79	\$21	29.22%	\$6.14	\$39.63	\$12	\$18	
2037	\$1.87	\$22	29.22%	\$6.43	\$41.38	\$12	\$19	
2038	\$1.95	\$23	29.22%	\$6.72	\$43.22	\$13	\$19	
2039	\$2.04	\$24	29.22%	\$7.01	\$45.13	\$13	\$20	
2040	\$2.13	\$26	29.22%	\$7.60	\$47.13	\$14	\$21	
2041	\$2.22	\$27	29.22%	\$7.89	\$49.22	\$14	\$22	
2042	\$2.32	\$28	29.22%	\$8.18	\$51.40	\$15	\$23	
2043	\$2.42	\$29	29.22%	\$8.48	\$53.68	\$16	\$24	
2044	\$2.53	\$30	29.22%	\$8.77	\$56.06	\$16	\$25	

Appliance Type
Pool Heating (1)

Gas Utility Rate - Florida City Gas
Elec Utility Rate - FPL
Building Type - Residential

Other Equipment Included in Analysis: Water Heating - Tankless (1), CNG - Refueling (1), Cooking Equipment (1), Furnace (1), Clothes Drying (1)

	Incremental Revenue Energy Charge	Incremental Revenue Cost of Gas	Incremental Revenue Customer Charge	Total Gas Revenue	Gas Supply Cost	Investment Carrying Cost	Incremental Customer Costs	Program Cost	Total Costs
	Table 1	Table 1A	Table 2	Table 3	Table 4	Table 5			
	2	3	4	2 thru 4	6	7	8	9	6 thru 9
2025	\$1,236	\$1,025	\$74	\$2,336	\$1,025	\$78	\$11	\$0.26	\$1,114
2026	\$1,283	\$1,064	\$74	\$2,420	\$1,064	\$75	\$12	\$0.26	\$1,151
2027	\$1,331	\$1,103	\$74	\$2,508	\$1,103	\$73	\$12	\$0.26	\$1,189
2028	\$1,380	\$1,145	\$74	\$2,599	\$1,145	\$71	\$13	\$0.26	\$1,228
2029	\$1,432	\$1,187	\$74	\$2,694	\$1,187	\$69	\$13	\$0.26	\$1,269
2030	\$1,486	\$1,232	\$74	\$2,792	\$1,232	\$66	\$14	\$0.26	\$1,312
2031	\$1,541	\$1,278	\$74	\$2,893	\$1,278	\$64	\$14	\$0.26	\$1,357
2032	\$1,599	\$1,326	\$74	\$2,999	\$1,326	\$63	\$15	\$0.26	\$1,403
2033	\$1,659	\$1,375	\$74	\$3,108	\$1,375	\$61	\$16	\$0.26	\$1,452
2034	\$1,721	\$1,427	\$74	\$3,222	\$1,427	\$59	\$16	\$0.26	\$1,502
2035	\$1,785	\$1,480	\$74	\$3,339	\$1,480	\$57	\$17	\$0.26	\$1,555
2036	\$1,852	\$1,535	\$74	\$3,461	\$1,535	\$55	\$18	\$0.26	\$1,609
2037	\$1,921	\$1,593	\$74	\$3,588	\$1,593	\$54	\$19	\$0.26	\$1,665
2038	\$1,993	\$1,652	\$74	\$3,719	\$1,652	\$52	\$19	\$0.26	\$1,724
2039	\$2,067	\$1,714	\$74	\$3,856	\$1,714	\$51	\$20	\$0.26	\$1,785
2040	\$2,145	\$1,778	\$74	\$3,997	\$1,778	\$49	\$21	\$0.26	\$1,849
2041	\$2,225	\$1,845	\$74	\$4,144	\$1,845	\$48	\$22	\$0.26	\$1,915
2042	\$2,308	\$1,914	\$74	\$4,296	\$1,914	\$46	\$23	\$0.26	\$1,984
2043	\$2,394	\$1,985	\$74	\$4,454	\$1,985	\$45	\$24	\$0.26	\$2,055
2044	\$2,484	\$2,060	\$74	\$4,618	\$2,060	\$44	\$25	\$0.26	\$2,129

Present Value of Benefits \$43,517

Present Value of Costs \$20,333

Benefit/Cost Ratio 2.14

Exhibit E

Efficiency Scenarios and Bill Impacts

Exhibit E — Residential ECCR Scenario (Administrative Efficiency Sensitivity)

Purpose: Summarize how program consolidation and existing delivery infrastructure can yield administrative efficiency gains that reduce overall program cost impacts as portfolio scale increases.

ADMINISTRATIVE EFFICIENCY DRIVERS

- Program consolidation: Efficiency First (DIY) and Efficiency for All (contractor-installed) are administered under a single consolidated framework for the gas portfolio update, reducing duplicative processes, approvals, and collateral.
- Three program pillars (consistent, tailored by market): Under a unified framework for New Construction, Existing Customer Retention, and Electric-to-Gas Replacement, FPUC will standardize (1) Education & Outreach (Efficiency First–branded DIY engagement and the Efficiency for All neighborhood-based installation pilot), (2) Comparative Analytics & Tools (consistent lifecycle cost, avoided-cost, and savings comparisons and (3) Rebates (clear tiered incentives aligned to each pathway to encourage adoption, upgrades, and conversions).
- Leverage of an existing approved delivery system: the utility-approved platform, workflows, and contracted installation network used for Efficiency First and Efficiency for All are already deployed and proven. Adapting these capabilities to the gas portfolio avoids “start-from-scratch” administrative setup, onboarding, and training costs.

These efficiencies are expected to reduce duplicative administration, streamline outreach and processing, and lower incremental rollout costs by leveraging Commission-approved frameworks and contractor networks already in place.

SCENARIO COST SUMMARY

Scenario	Baseline (\$/yr)	Baseline (\$/mo)	Proposed (\$/yr)	Proposed (\$/mo)	Incremental (\$/yr)	Incremental (\$/mo)
0% Efficiency Gain	\$18.57	\$1.55	\$20.66	\$1.72	\$2.10	\$0.17
5% Efficiency Gain	\$18.57	\$1.55	\$20.44	\$1.70	\$1.88	\$0.16
10% Efficiency Gain	\$18.57	\$1.55	\$20.22	\$1.68	\$1.65	\$0.14

- Baseline residential ECCR cost (all scenarios): \$18.57 per year (\$1.55 per month).
- Proposed residential ECCR cost ranges from \$20.22 to \$20.66 per year (\$1.68 to \$1.72 per month), depending on the assumed efficiency gain.
- Incremental customer impact ranges from \$1.65 to \$2.10 per year (\$0.14 to \$0.17 per month). Higher efficiency gains reduce the proposed and incremental impacts.

Note: The efficiency gain assumption (0%, 5%, 10%) reflects administrative cost reductions attributable to consolidation, standardized program design, and reuse of existing approved systems and contractor resources.

Exhibit F

Forecast

Residential Program Participation Forecast – 1.5% Growth Scenario

This scenario updates the residential participation forecast for the Conversion, Retention, and New Construction programs using a more conservative 1.5% annual growth rate. Commercial participation continues to be excluded.

1) Projected full-year 2025 participation was derived by annualizing year-to-date results through October, multiplying each program’s ten-month total by 12/10. 2) For each program, the average of the 2024 actual and projected 2025 full-year totals was used as a baseline participation level. 3) Starting from this baseline, participation was forecast to grow at 1.5% per year from 2026 forward. Thus, 2024 reflects actual results, 2025 reflects the projected full-year values, and 2026–2030 represent the growth forecast based on the 1.5% trend.

Year	Conversion	Retention	New Construction	Total Residential
2024	850	3769	10120	14739
2025	775	3872	12058	16705
2026	825	3878	11255	15958
2027	837	3936	11424	16197
2028	850	3995	11596	16441
2029	862	4055	11769	16686
2030	875	4116	11946	16937

Under the 1.5% growth assumption, projected full-year 2025 participation remains at 775 Conversion, 3,872 Retention, and 12,058 New Construction participants, for a total of 16,705 residential participants compared to 14,739 in 2024. Using the 2024–2025 average as the baseline and applying 1.5% annual growth, total residential participation increases gradually from 15,958 in 2026 to approximately 16,937 by 2030.