



November 4, 2025

Advice 5141-G/7752-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: PG&E's 2026-2027 Mid-Cycle Advice Letter in Compliance with
Decision (D.) 21-05-031, D. 23-06-055, and D. 25-08-034**

I. Purpose

Pacific Gas and Electric Company (PG&E) submits its 2026-2027 energy efficiency (EE) portfolio budget (2026-2027 EE Budget) mid-cycle Tier 2 advice letter in compliance with Decision (D.) 21-05-031, *Assessment of Energy Efficiency Potential and Goals Modification of Portfolio approval and Oversight Process*,¹ D.23-06-055, *Decision Authorizing Energy Efficiency Portfolios for 2024–2027 and Business Plans for 2024-2031*², and D.25-08-034, *Decision Adopting Energy Efficiency Goals for 2026-2037*.

PG&E requests that the Commission approve its 2026–2027 mid-cycle advice letter (MCAL) spending budget of \$460,371,796 and updated 2024-2027 cost recovery budget of \$1,219,425,859 effective January 1, 2026. PG&E additionally requests that the Commission approve the forecasted electric/gas splits for cost recovery allocations as indicated in Table 29 and Table 31, effective January 1, 2026.

II. Background

A. Regulatory Filing Requirements

The mid-cycle advice letter requirement was first adopted in D.21-05-031 with the requirement that each year on September 1, in the odd years when the energy efficiency potential and goals have been adopted by the Commission, each energy efficiency portfolio administrator (PA) shall file either a portfolio true-up (prior to the start of a four-year portfolio) or a mid-cycle review (in year two of a four-year portfolio) Tier 2 advice letter adjusting technical inputs, forecasts, and portfolio to account for the changes in energy efficiency potential and goals.³ The PAs requested and were granted an extension to submit the mid-cycle advice letter (MCAL) 60 days after the issuance of the

¹ [D.21-05-031, Ordering Paragraph \(OP\) 10.](#)

² [D.23-06-055, OP 1 and 37.](#)

³ [D.25-08-034, pp. 19-20.](#)

Potential and Goals Decision.⁴ Pursuant to the issuance of D.25-08-034 on September 05, 2025, the MCAL is being submitted on November 4, 2025.

D.21-05-031⁵ requires each PA's MCAL to meet the following criteria:

- The PA's portfolio must achieve the total system benefit (TSB) goal for the four-year period, adjusted by the updated TSB goal for the remaining duration of the portfolio.
- The portfolio must also meet or exceed a forecasted TRC ratio of 1.0 for the resource acquisition segment (excluding RENs).
- The combined equity and market support segments must not exceed 30% of the total budget (excluding RENs).
- For investor-owned utilities (IOUs), the statewide and third-party contribution percentage requirements must be met.⁶
- The advice letters must also include a report on the progress against metrics relevant to each segment of the portfolio.
- PAs are required to file a Tier 2 advice letter, once every two years in the odd years, in September, after the potential and goals have been adopted by the Commission.
- PAs and the Commission will have the opportunity to file either a portfolio true-up (prior to the start of a four-year portfolio) or a mid-cycle review (in year two of a four-year portfolio) Tier 2 advice letter adjusting its technical inputs, forecasts, and portfolio to account for the changes in energy efficiency potential and goals.

D.23-06-055⁷ provided guidance that the MCAL advice letter should also include updates based on the following:

- All portfolio administrators shall include specific descriptions of how they have incorporated or otherwise addressed impact evaluation recommendations.
- Portfolio administrators shall develop indicators to measure community engagement and report on the adopted community engagement indicators in their annual reports.

D.25-08-034 (new Potential & Goals decision)⁸

- The Decision updating potential and goals was issued on September 5, 2025. Program Administrators will incorporate goals within the Decision into the MCAL.

⁴ The August 22, 2025, *Letter Granting Portfolio Administrators an MCAL Extension* was served by Central California Rural Regional Energy Network (CCR REN) on August 29, 2025.

⁵ [D.21-05-031](#), pp. 42–43.

⁶ [D.23-06-055](#) OP 1 p.119.

⁷ [D.23-06-055](#) OP 16 and OP 24.

⁸ [D.25-08-034](#), pp. 19–20.

B. Contents of this Filing

PG&E's MCAL is organized as follows:

- I. Purpose
- II. Background
 - A. Regulatory Filing Requirements
 - B. Contents of Filing
- III. Discussion
 - A. Portfolio Overview
 1. Recent CPUC Decision or Guidance Impacting EE Portfolio
 2. Forecast Approach
 3. Portfolio Changes
 - B. Summary of Forecasted Portfolio Impacts
 1. Portfolio Budget Summary
 2. Total System Benefit
 3. Portfolio Cost Effectiveness Forecast
 4. Statewide and Third-Party Compliance
 5. Market Support and Equity Forecast
 6. Codes & Standards Savings Forecast
 7. Non-Advocacy Codes & Standards Budget Forecast
- IV. Energy Efficiency Portfolio Details
 - A. Segment Metrics
 - B. Program Changes
 - C. Program Closures
 - D. Evaluation, Measurement, and Verification (2024 – 2027)
 - E. Cost Recovery
 1. Unspent Funds
 2. Integrated Demand-Side Management (IDSM) Budget
 - F. California Energy Data and Reporting System (CEDARS) Discrepancies

In addition to the information above, PG&E's 2026–2027 MCAL includes the following attachments:

- Attachment A – Appendices from Excel Template in PDF⁹
- Attachment B – Community Engagement Indicators Results
- Attachment C – PA Response to Recommendations
- Attachment D – CEDARS Filing Confirmation

⁹ Please see [CEDARS](#) for excel version of Attachment A.

III. Discussion

A. Portfolio Overview

1. Recent CPUC Decision or Guidance Impacting EE Portfolio

a. Natural Gas Incentives Phase Out Decision (D.23-04-035)

The Decision Addressing Codes and Standards Subprograms and Budgets and Staff Proposal on Reducing Ratepayer-Funded Incentives for Gas Energy Efficiency Measures (D.23-04-035) included the following orders, which are reflected in PG&E's MCAL:

- Removal of ratepayer-funded incentives for “non-exempt, non–cost effective gas measures for new construction projects with no existing gas line, and for new construction projects with an existing gas line if gas usage will materially increase.”¹⁰
- Funding for market studies on (a) infrastructure costs needed for electrification for low-income customers; (b) the impact of incentives on customer fuel substitution for market rate customers; and (c) the impact of incentives on customer fuel substitution for low-income customers;¹¹ and
- Ensuring a 70% cap on non-advocacy C&S subprogram budgets as a part of the total C&S budget¹²

b. Approval of the 2024–2027 EE Portfolios (D.23-06-055)

D.23-06-055 approved PG&E's application for its energy efficiency portfolio for 2024–2027 and its business plan for 2024–2031. This MCAL reflects the following notable changes based on D.23-06-055 in comparison to PG&E's filed Portfolio Plan for 2024–2027:

- Adjustments to the statewide program budget contributions, reducing PG&E's share for all statewide programs except for C&S Advocacy Programs.¹³
- Revisions to TSB, cost-effectiveness, and annual budget forecasts.
- Allocation of \$1 million for PG&E's share of Commission staff for portfolio oversight consulting and technical support.¹⁴
- Allocation of \$500,000 of EM&V funds for a non-energy benefits study.¹⁵
- Allocation of \$1 million of EM&V funds for a study to set goals for the market support and equity segment indicators.¹⁶

¹⁰ [D.23-04-035, p 2.](#)

¹¹ [D.23-04-035, OP 7.](#)

¹² [E-5351 OP 8.](#)

¹³ [D.23-06-055](#), OP 1. Contribution percentages for Codes and Standards Advocacy Programs are addressed in [D.23-08-005, OP 3.](#)

¹⁴ *Ibid.*, OP 9

¹⁵ *Ibid.*, OP 17

¹⁶ *Ibid.*, OP 25

- Provision for a placeholder for a third-party solicited program that employs market access approaches for residential and commercial downstream opportunities.¹⁷
- Provision for a placeholder for a multi-Distributed Energy Resources (multi-DER) program with non-event-based load shifting projects.¹⁸

c. Adoption of EE Goals for 2026-2037 (D.25-08-034)

D.25-08-034 adopted updated TSB and energy savings goals for ratepayer-funded energy efficiency portfolios for 2026–2037. To align with the new portfolio structure adopted in D.21-05-031, the goals for each four-year period between 2024 and 2035 are set cumulatively (2024–2027, 2028–2031, and 2032–2035).¹⁹ Savings from C&S programs continue to be expressed in electric energy (gigawatt-hours, or GWh), peak demand (megawatts, or MW), and gas energy (million therms, or MMTherms) reductions. PG&E discusses forecasted TSB and savings goal attainment for 2024–2027 in Section III below.

2. Forecast Approach

PG&E's MCAL forecast aligns with its Portfolio Plan forecast by continuing to include benefit and cost forecasts based on three sources: (1) third-party implementers who provided the initial forecasts for their contracted programs, (2) lead IOUs who provided forecasts for their respective statewide programs, exclusive of their PA costs, and (3) internal PG&E resources who developed the forecasts for PG&E-implemented programs, for prospective new programs, and for PA costs.

Table 1: Forecast Approach by Program Type

Forecast Approach	Program Types
Implementer-Generated Forecast, subject to PG&E QC	Existing/Continuing Local Programs
	Existing/Continuing SW Programs – PG&E Lead
Forecast supplied to PG&E by Lead PA	Existing/Continuing SW Programs – other PA Lead
	New SW Programs – other PA Lead
Placeholder Forecast developed by PG&E Staff	Future Local Programs
	New SW Programs – PG&E Lead

Where PG&E's MCAL forecast relied on an implementer-generated program forecast, PG&E reviewed that forecast for reasonableness and for adherence with CPUC requirements before including it in the portfolio forecast. In cases where a statewide program forecast was provided to PG&E by the lead PA, PG&E relied on the expertise of that lead PA in preparing the forecast for that program.

¹⁷ Ibid., OP 26

¹⁸ Ibid., OP 29

¹⁹ [D.25-08-034, p14.](#)

Following PG&E's Portfolio Plan methodology, the inclusion of a program forecast for any program IDs beyond the current implementation party's contract termination date does not guarantee that the party's current contract will be extended. PG&E will continue to evaluate vendor performance and determine the appropriate action.

Portfolio Changes

This section summarizes the changes PG&E made to its portfolio after filing its True-Up Advice Letter (TUAL) in October 2023²⁰, which were not directly affected by CPUC guidance from the referenced Decisions. PG&E continues its performance and contract management strategies outlined in Prepared Testimony and the TUAL, to deliver a successful portfolio. Section IV further elaborates on the contract management outcomes resulting in program closures or new programs identified.

a. Summary of Forecasted Portfolio Impacts

This section provides PG&E's summary of its forecasted portfolio impacts, including summary tables for its forecast budgets, Total System Benefit (TSB) and Codes and Standards (C&S) savings as requested in the Energy Division's final MCAL templates²¹ that align with Commission guidance regarding MCAL updates relative to the approved portfolio budgets.

Overall, as shown in Table 8 & Table 17:

- PG&E forecasts achieving 142% of the cumulative TSB goal for 2024–2027.
- PG&E forecasts achieving 108% of the C&S cumulative GWh goal for 2024–2027.
- PG&E forecasts achieving 118% of the C&S cumulative MW goal for 2024–2027.
- PG&E forecasts achieving 134% of the C&S cumulative MMTherm goal for 2024–2027.

1. Portfolio Budget Summary

PG&E proposes a total portfolio budget for 2024–2027 of \$918,944,197, inclusive of PG&E and CPUC EM&V, and ED Portfolio Oversight. This budget is below the Commission's approved 2024–2027 portfolio budget cap of \$1,004,140,954.

²⁰ [PG&E AL 4814-G/7047-E](#).

²¹ [CEDARS MCAL Excel Workbook Template](#).

Table 2: MCAL Updated Portfolio Budget by Sector and Segment (Cumulative for PY 2024 - 2027). (appx tables: T1)^{22,23}

Line	Budget Category	Program Segment				Total
		Resource Acquisition	Market Support	Equity	Codes & Standards	
1	Residential Sector	\$130,232,635	\$43,383,975	\$23,337,599	\$0	\$196,954,210
2	Commercial Sector	\$149,661,876	\$7,382,271	\$21,677,308	\$0	\$178,721,454
3	Industrial Sector	\$105,267,174	\$2,487,621	\$0	\$0	\$107,754,795
4	Agricultural Sector	\$41,591,328	\$1,726,156	\$0	\$0	\$43,317,484
5	Public Sector	\$49,411,823	\$23,111,233	\$26,487	\$0	\$72,549,542
6	Cross Cutting Sector					
7	Emerging Tech	\$0	\$25,344,566	\$0	\$0	\$25,344,566
8	WE&T	\$0	\$28,104,649	\$2,693,380	\$0	\$30,798,028
9	Finance	\$0	\$9,249,629	\$0	\$0	\$9,249,629
10	Other PA Admin	\$836,117	\$0	\$0	\$0	\$836,117
11	Codes & Standards	\$0	\$0	\$0	\$130,456,565	\$130,456,565
12	Portfolio Support	\$35,064,608	\$10,471,670	\$3,249,115	\$9,564,588	\$58,349,980
13	OBF Loan Pool					\$30,000,000
14	Portfolio Subtotal [2]²³	\$512,065,560	\$151,261,769	\$50,983,888	\$140,021,152	\$884,332,371

²² 2024 Actuals and the 2025 TUAL forecast are used in the updated forecast.

²³ Excludes EM&V and Portfolio Oversight.

Table 3: TUAL Portfolio Budget by Sector and Segment (Cumulative for PY 2024-2027).
(appx tables: T1)²⁴

Line	Budget Category	Program Segment				Total
		Resource Acquisition	Market Support	Equity	Codes & Standards	
1	Residential Sector	\$121,135,947	\$62,513,343	\$18,694,165	\$0	\$202,343,454
2	Commercial Sector	\$167,669,028	\$8,640,214	\$21,084,292	\$0	\$197,393,534
3	Industrial Sector	\$87,273,484	\$5,658,183	\$0	\$0	\$92,931,668
4	Agricultural Sector	\$39,720,466	\$2,571,548	\$0	\$0	\$42,292,015
5	Public Sector	\$38,333,710	\$28,787,861	\$0	\$0	\$67,121,572
6	Cross Cutting Sector					
7	Emerging Tech	\$0	\$25,888,555	\$0	\$0	\$25,888,555
8	WE&T	\$0	\$31,133,081	\$3,064,508	\$0	\$34,197,589
9	Finance	\$0	\$13,460,671	\$0	\$0	\$13,460,671
10	Other PA Admin	\$930,588	\$0	\$0	\$0	\$930,588
11	Codes & Standards	\$0	\$0	\$0	\$122,212,690	\$122,212,690
12	Portfolio Support	\$37,918,351	\$13,133,860	\$2,512,525	\$10,070,147	\$63,634,882
13	OBF Loan Pool					\$40,000,000
14	Portfolio Subtotal²⁴	\$492,981,575	\$191,787,317	\$45,355,489	\$132,282,836	\$902,407,217

²⁴ Excludes EM&V and Portfolio Oversight.

Table 4 – Change Portfolio Budget by Sector and Segment (Cumulative for PY 2024-2027). (appx tables: T1)²⁵

Line	Budget Category	Program Segment				Total
		Resource Acquisition	Market Support	Equity	Codes & Standards	
1	Residential Sector	\$9,096,689	(\$19,129,368)	\$4,643,434	\$0	(\$5,389,245)
2	Commercial Sector	(\$18,007,152)	(\$1,257,943)	\$593,016	\$0	(\$18,672,080)
3	Industrial Sector	\$17,993,689	(\$3,170,563)	\$0	\$0	\$14,823,127
4	Agricultural Sector	\$1,870,862	(\$845,392)	\$0	\$0	\$1,025,470
5	Public Sector	\$11,078,112	(\$5,676,629)	\$26,487	\$0	\$5,427,970
6	Cross Cutting Sector					
7	Emerging Tech	\$0	(\$543,989)	\$0	\$0	(\$543,989)
8	WE&T	\$0	(\$3,028,432)	(\$371,129)	\$0	(\$3,399,560)
9	Finance	\$0	(\$4,211,041)	\$0	\$0	(\$4,211,041)
10	Other PA Admin	(\$94,471)	\$0	\$0	\$0	(\$94,471)
11	Codes & Standards	\$0	\$0	\$0	\$8,243,875	\$8,243,875
12	Portfolio Support	(\$2,853,743)	(\$2,662,191)	\$736,591	(\$505,559)	(\$5,284,902)
13	OBFL Loan Pool					(\$10,000,000)
14	Portfolio Subtotal²⁵	\$19,083,985	(\$40,525,547)	\$5,628,399	\$7,738,316	(\$18,074,847)

²⁵ Excludes EM&V and Portfolio Oversight.

Table 5: MCAL Updated Annual and Cumulative Budget. (appx tables: T2)

Line	Segment	PY 2024- Actual	PY 2025 TUAL	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$127,744,669	\$127,680,425	\$129,949,340	\$126,691,127	\$512,065,560
2	Market Support	\$27,498,088	\$48,989,648	\$36,374,447	\$38,399,586	\$151,261,769
3	Equity	\$8,956,318	\$12,377,309	\$14,419,500	\$15,230,761	\$50,983,888
4	Codes and Standards	\$35,426,182	\$34,251,735	\$34,888,023	\$35,455,212	\$140,021,152
5	EM&V (PA and ED)	\$5,612,430	\$9,720,797	\$9,192,971	\$9,199,029	\$33,725,226
6	Total Budget w/o OBF Loan Pool	\$205,237,687	\$233,019,913	\$224,824,281	\$224,975,715	\$888,057,597
7	Market Support and Equity, percent of Total Budget w/o OBF Loan Pool ²⁶					22.8%
8	OBF Loan Pool Addition	\$10,000,000	\$10,000,000	\$5,000,000	\$5,000,000	\$30,000,000
9	Budget excluding Portfolio Oversight	\$215,237,687	\$243,019,913	\$229,824,281	\$229,975,715	\$918,057,597
10	ED Portfolio Oversight	\$0	\$314,800	\$285,900	\$285,900	\$886,600
11	Total Portfolio Budget w/ ED Portfolio Oversight	\$215,237,687	\$243,334,713	\$230,110,181	\$230,261,615	\$918,944,197
12	Approved Budget Cap²⁷					\$1,004,140,954

Table 6: TUAL Annual and Cumulative Budget. (appx tables: T2)

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$122,545,792	\$127,680,425	\$122,212,846	\$120,542,512	\$492,981,575
2	Market Support	\$42,446,448	\$48,989,648	\$50,512,165	\$49,839,055	\$191,787,317
3	Equity	\$8,120,061	\$12,377,309	\$12,422,990	\$12,435,129	\$45,355,489
4	Codes and Standards	\$32,545,036	\$34,251,735	\$33,944,619	\$31,541,447	\$132,282,836
5	EM&V (PA and ED)	\$8,985,722	\$9,720,797	\$9,545,526	\$9,348,256	\$37,600,301
6	Total Budget w/o OBF Loan Pool	\$214,643,059	\$233,019,913	\$228,638,146	\$223,706,400	\$900,007,518
7	Market Support and Equity, percent of Total Budget w/o OBF Loan Pool					26.3%
8	OBF Loan Pool Addition	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$40,000,000
9	Budget excluding Portfolio Oversight	\$224,643,059	\$243,019,913	\$238,638,146	\$233,706,400	\$940,007,518
10	ED Portfolio Oversight	\$314,800	\$314,800	\$314,800	\$314,800	\$1,259,200
11	Total Portfolio Budget w/ ED Portfolio Oversight	\$224,957,859	\$243,334,713	\$238,952,946	\$234,021,200	\$941,266,718

²⁶ This Market Support and Equity percentage differs from Table 16 since this percentage uses 2024 Actuals, 2025 TUAL and 2026-2027 MCAL, whereas Table 5 uses 2024-2025 TUAL and 2026-2027 MCAL since the compliance percentage is calculated based on budget and not actuals.

²⁷ [D.23-06-055](#) OP 5, Table 7.

Table 7: Change Annual and Cumulative Budget. (appx tables: T2)

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$5,198,877	\$-	\$7,736,494	\$6,148,614	\$19,083,985
2	Market Support	\$(14,948,360)	\$-	\$(14,137,718)	\$(11,439,469)	\$(40,525,547)
3	Equity	\$836,257	\$-	\$1,996,510	\$2,795,633	\$5,628,399
4	Codes and Standards	\$2,881,147	\$-	\$943,404	\$3,913,765	\$7,738,316
5	EM&V (PA and ED)	\$(3,373,293)	\$-	\$(352,555)	\$(149,227)	\$(3,875,075)
6	Total Budget w/o OBF Loan Pool	\$(9,405,372)	\$-	\$(3,813,865)	\$1,269,315	\$(11,949,921)
7	Market Support and Equity, percent of Total Budget w/o OBF Loan Pool					-3.6%
8	OBF Loan Pool Addition	\$-	\$-	\$(5,000,000)	\$(5,000,000)	\$(10,000,000)
9	Budget excluding Portfolio Oversight	\$(9,405,372)	\$-	\$(8,813,865)	\$(3,730,685)	\$(21,949,921)
10	ED Portfolio Oversight	\$(314,800)	\$-	\$(28,900)	\$(28,900)	\$(372,600)
11	Total Portfolio Budget w/ ED Portfolio Oversight	\$(9,720,172)	\$-	\$(8,842,765)	\$(3,759,585)	\$(22,322,521)

2. Total System Benefit Forecast

Table 8 outlines the updated annual and cumulative TSB forecasted by segment. PG&E forecasts a cumulative TSB of \$1.2 billion for 2024–2027, exceeding the CPUC cumulative TSB goal of \$849 million.

Table 8: MCAL Updated Annual and Cumulative Total System Benefit Forecast. (appx tables: T2)

Line	Segment	PY 2024-Actual	PY 2025 TUAL	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$309,048,311	\$227,894,979	\$256,956,665	\$343,318,757	\$1,137,218,712
2	Market Support	\$(7,316,909)	\$48,478,551	\$11,854,116	\$13,543,186	\$66,558,944
3	Equity	\$14,820	\$-	\$-	\$-	\$14,820
4	Total TSB Forecast	\$301,746,222	\$276,373,530	\$268,810,781	\$356,861,942	\$1,203,792,476
5	CPUC TSB Goal	\$211,992,628	\$211,860,888	\$201,855,629	\$223,615,650	\$849,324,795
6	<i>TSB Forecast / TSB Goal</i> ²⁸	142%	130%	133%	160%	142%

²⁸ TSB Goal set in decisions [D.25-08-034](#).

Table 9: TUAL Annual and Cumulative Total System Benefit Forecast. (appx tables: T2)

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$297,207,783	\$227,894,979	\$231,980,023	\$215,317,401	\$972,400,187
2	Market Support	\$33,975,026	\$48,478,551	\$52,140,665	\$53,961,108	\$188,555,350
3	Equity	\$-	\$-	\$-	\$-	\$-
4	Total TSB Forecast	\$331,182,809	\$276,373,530	\$284,120,688	\$269,278,509	\$1,160,955,536
5	CPUC TSB Goal	\$211,992,628	\$211,860,888	\$212,385,721	\$216,621,492	\$852,860,729
6	<i>TSB Forecast / TSB Goal</i> ²⁹	156%	130%	134%	124%	136%

Table 10: Change Updated Annual and Cumulative Total System Benefit Forecast. (appx tables: T2)

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$11,840,527	\$-	\$24,976,642	\$128,001,356	\$164,818,525
2	Market Support	\$(41,291,934)	\$-	\$(40,286,549)	\$(40,417,922)	\$(121,996,406)
3	Equity	\$14,820	\$-	\$-	\$-	\$14,820
4	Total TSB Forecast	\$(29,436,587)	\$-	\$(15,309,907)	\$87,583,434	\$42,836,940
5	CPUC TSB Goal	\$-	\$-	\$(10,530,092)	\$6,994,158	\$(3,535,934)
6	<i>TSB Forecast / TSB Goal</i> ³⁰	-14%	0%	-1%	35%	6%

3. Portfolio Cost Effectiveness Forecast

Table 11 outlines the cumulative forecasted ratios for Total Resource Cost (TRC), Program Administrator Cost (PAC), and Ratepayer Impact Measure (RIM) tests for the EE resource acquisition (RA), market support, equity, and C&S segments of PG&E's portfolio for program years 2024-2027. Also displayed are the cost-effective ratios for the overall EE portfolio, both with and without the C&S program benefits and costs. These combined ratios, utilizing 2024 Actuals, 2025 TUAL forecast, and 2026-2027 MCAL forecast, provide the most up to date picture of cost effectiveness for the portfolio. Per D.21-05-031,³¹ only the RA segment is required to be cost-effective.

PG&E is forecasting a cost-effective RA segment for the 2024–2027 portfolio with a TRC ratio of 1.72.

²⁹ TSB Goal set in decision [D.21-09-037](#) and corrected in [D.22-05-016](#).

³⁰ Difference in % of goals achieved from the TUAL to the MCAL.

³¹ [D.21-05-031 OP 3](#).

Table 11: MCAL Updated Portfolio Cost Effectiveness Ratios (PY 2024-2027). (appx tables: T3)³²

Line			TRC ratio	PAC ratio	RIM ratio
1	Segment	Resource Acquisition	1.72	2.04	0.71
2		Market Support	0.25	0.51	0.28
3		Equity	-	-	-
4		Codes and Standards (C&S)	1.74	32.15	0.96
5	Portfolio	Including C&S	1.60	6.28	0.86
6		Excluding C&S	1.22	1.56	0.63

Table 12: TUAL Portfolio Cost Effectiveness Ratios (PY 2024-2027). (appx tables: T3)

Line			TRC ratio	PAC ratio	RIM ratio
1	Segment	Resource Acquisition	1.58	1.87	0.91
2		Market Support	0.49	1.08	0.65
3		Equity	-	-	-
4		Codes and Standards (C&S)	2.22	32.37	25.55
5	Portfolio	Including C&S	1.82	6.06	3.43
6		Excluding C&S	1.08	1.50	0.81

Table 13: Change Portfolio Cost Effectiveness Ratios (PY 2024-2027). (appx tables: T3)

Line			TRC ratio	PAC ratio	RIM ratio
1	Segment	Resource Acquisition	0.14	0.17	(0.20)
2		Market Support	(0.24)	(0.57)	(0.37)
3		Equity	-	-	-
4		Codes and Standards (C&S)	(0.48)	(0.22)	(24.59)
5	Portfolio	Including C&S	(0.22)	0.22	(2.57)
6		Excluding C&S	0.13	0.07	(0.18)

³² 2024 Actuals and the 2025 TUAL forecast are used in the updated forecast.

Portfolio-level TRC, PAC, and RIM calculations in Table 11 and Table 12 include costs for:

- EM&V³³
- All EE programs except those noted immediately below.

Portfolio-level TRC, PAC, and RIM calculations in Table 11 and Table 12 exclude costs for:

- Emerging Technologies (ET) programs.
- BayREN, 3C-REN, R-REN, MCE, San Jose Clean Energy (SJCE), CleanPowerSF (CPSF), Sonoma Clean Power (SCP), Peninsula Clean Energy (PCE), and East Bay Community Energy (EBCE), benefits and costs;³⁴
- Administrative costs associated with PG&E's performance of the fiscal agent role for BayREN, 3C-REN, NCRREN, and CCRREN;³⁵
- ED Portfolio Oversight
- OBF Loan Pool Additions
- Energy Savings Assistance (ESA) benefits and costs; and
- Market effects

These calculations exclude any consideration of a shareholder incentive, per the moratorium on the Energy Savings Performance Incentive (ESPI) established in D.20-11-013.³⁶

Table 14 provides the Societal Cost Test forecast for both base and high social carbon cost (SCC) scenarios for 2026-2027. Societal Cost Test results are not available for the 2024-2025 program years.³⁷

³³ EM&V costs total 4% of PG&E's EE portfolio budget. See Section III.I. for more details on EM&V.

³⁴ [D.12-11-015](#).

³⁵ [D.19-12-021, OP 5](#). PG&E is not the sole fiscal agent for CCRREN – each IOUs fiscal responsibility is shown in [D.24-09-031 Table 5](#).

³⁶ [D. 20-11-013, OP 1](#).

³⁷ Societal Cost Test was added to the 2024 avoided cost calculator in [Resolution E-5238](#). This avoided cost calculator version is first applicable to program year 2026.

Table 14: Societal Cost Test for 2026-2027. (appx tables: T3)

Line			2026		2027		2 Yr Total	
			Base	High	Base	High	Base	High
1								
2	Segment	Resource Acquisition	2.05	2.13	2.67	2.74	2.36	2.44
3		Market Support	0.26	0.28	0.27	0.28	0.27	0.28
4		Equity	-	-	-	-	-	-
5		Codes and Standards (C&S)	2.45	2.52	2.34	2.39	2.40	2.45
6	Portfolio	Including C&S	2.18	2.24	2.22	2.26	2.20	2.25
7		Excluding C&S	1.50	1.56	1.89	1.94	1.70	1.75

4. Statewide and Third-Party Compliance

PG&E Statewide Programs budget is 24.9%, exceeding the 20% compliance requirement, although a decrease of 1.1% since the TUAL.

In 2024, SDG&E filed Advice Letter 4494-E/3332-G³⁸ to propose transition of two of its Statewide programs to other Program Administrator leads. The Commission approved the proposal to transition the Plug Load and Appliance Program to Southern California Edison, and the HVAC program to PG&E. PG&E plans to issue an RFP in Q4 2025 for a new Statewide, Nonresidential, Resource Acquisition program focused on All-Electric HVAC equipment. The upcoming PG&E HVAC program is forecasted to have a smaller budget in 2027 than the current Statewide HVAC Program led by SDG&E, as the program ramps up, and this reduced program forecast is a primary driver in PG&Es reduced statewide spending.

³⁸ [SDG&E AL 4494/3332-G](#)

Table 15 - Portfolio Statewide and Third-party Contribution Percentage Requirements (IOU only). (appx tables: T4)

Line	Budget Component	Budget ^[39]	Cumulative Total Budget w/o OBF Loan Pool and ED Portfolio Oversight ^[39]	Contribution Percentage	Minimum Threshold
1	Statewide ^{[40], [41]}	\$223,892,689	\$897,462,968	24.9%	20%
2	Third-party ^[42]	\$617,845,575	\$897,462,968	68.8%	60%

5. Market Support and Equity Forecast

Pursuant to D.21-05-031, PG&E's MCAL forecast for the market support and equity segments does not exceed thirty percent (30%) of its total portfolio budget.⁴³ Table 16 shows PG&E's 2024–2027 cumulative forecast budget for the market support and equity segments is 24.1% of its total portfolio budget. The cumulative total portfolio budget of \$897,462,968 used in the denominator for the market support and equity segment budget cap includes EM&V but does not include the ED Portfolio Oversight budget or additions to the OBF loan pool.

Table 16: Market Support Segment and Equity Segment Budget 2024-2027

Line	Segment	Qualifying Budget ⁴⁴	Total Budget w/o OBF Loan Pool and ED Portfolio Oversight ⁴⁴	Percentage of Budget	Cumulative Cap
1	Market Support	\$166,210,129	\$897,462,968	18.5%	30%
2	Equity	\$50,147,632		5.6%	
3	Market Support + Equity	\$216,357,761		24.1%	

³⁹ Cumulative total consists of TUAL budgets for 2024 & 2025 and updated MCAL budgets for 2026 & 2027 since the compliance percentages are calculated based on budget and not actuals.

⁴⁰ SW program definition per [D.16-08-019, OP 24, OP 38, & OP 39](#).

⁴¹ BayREN's Home Energy Score (HES) program, as approved in [D.23-06-055](#), OP 3, is not included in this filing's Statewide qualifying budget. Since HES is part of BayREN's portfolio spending budget and not the IOUs' spending budgets, PG&E does not include it in the numerator or denominator of its statewide calculation. The budget for BayREN's HES program is included in collections for BayREN, per [D.23-06-055](#), Table 7.

⁴² Third party program definition per [D.16-08-019, OP 10](#), includes SW third-party budgets.

⁴³ [D.21-05-031, OP 4](#).

⁴⁴ Cumulative total consists of TUAL budgets for 2024 & 2025 and updated MCAL budgets for 2026 & 2027 since the compliance percentages are calculated based on budget and not actuals.

6. Codes & Standards Savings Forecast

PG&E forecasts achieving the cumulative GWh, MW, and MMTherm savings goals for Codes & Standards (C&S) adopted in D.25-08-034 for 2026–2027,⁴⁵ as detailed in Table 17 below.⁴⁶

Table 17: MCAL Updated Annual and Cumulative Codes and Standards Savings Forecast. (appx tables: T2)

Line	Savings Unit	PY 2024-Actual	PY 2025 TUAL	PY 2026	PY 2027	Cumulative
1	GWh CPUC ⁴⁷	1,225.1	1,045.5	848.3	762.7	3,881.6
2	GWh CPUC Target ⁴⁷	1,071.2	1,008.4	797.5	713.2	3,590.3
3	GWh Forecast/Target	114%	104%	106%	107%	108%
4	MW Forecast	249.8	210.7	171.4	156.3	788.2
5	MW CPUC Target ⁴⁷	201.9	184.7	148.2	131.3	666.1
6	MW Forecast/Target	124%	114%	116%	119%	118%
7	MMThm Forecast	25.1	21.2	19.4	18.3	84.0
8	MMThm CPUC Target ⁴⁷	23.0	22.5	8.3	8.8	62.6
9	MMThm Forecast/Target	109%	94%	234%	207%	134%

Table 18: TUAL Updated Annual and Cumulative Codes and Standards Savings Forecast. (appx tables: T2)

Line	Savings Unit	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	GWh CPUC ⁴⁸	1,116.1	1,045.5	976.5	888.3	4,026.5
2	GWh CPUC Target ⁴⁸	1,071.2	1,008.4	987.2	909.8	3,976.6
3	GWh Forecast/Target	104%	104%	99%	98%	101%
4	MW Forecast	220.7	210.7	198.2	181.5	811.1
5	MW CPUC Target ⁴⁸	201.9	184.7	180.7	165.9	733.2
6	MW Forecast/Target	109%	114%	110%	109%	111%
7	MMThm Forecast	21.7	21.2	18.2	15.3	76.3
8	MMThm CPUC Target ⁴⁸	23.0	22.5	14.5	14.8	74.8
9	MMThm Forecast/Target	94%	94%	125%	103%	102%

⁴⁵ [D.25-08-034, Table 1.](#)

⁴⁶ PG&E used 2024 actuals, 2025 TUAL forecast, and the updated 2026–2027 forecast for the C&S savings goal attainment forecast.

⁴⁷ TSB Goal set in decisions [D.25-08-034](#).

⁴⁸ TSB Goal set in decision [D.21-09-037](#) and corrected in [D.22-05-016](#).

Table 19: Change Annual and Cumulative Codes and Standards Savings Forecast.
(appx tables: T2)

Line	Savings Unit	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	GWh CPUC ⁴⁹	109.0	-	(128.3)	(125.6)	(144.9)
2	GWh CPUC Target ⁴⁹	-	-	(189.7)	(196.6)	(386.3)
3	GWh Forecast/Target	10%	0%	7%	9%	7%
4	MW Forecast	29.1	-	(26.8)	(25.2)	(22.9)
5	MW CPUC Target ⁴⁹	29.1	-	(26.8)	(25.2)	(22.9)
6	MW Forecast/Target	14%	0%	6%	10%	8%
7	MMThm Forecast	3.4	-	1.3	3.0	7.7
8	MMThm CPUC Target ⁴⁹	0.1	-	0.1	0.1	0.3
9	MMThm Forecast/Target	15%	0%	109%	104%	32%

7. Non-Advocacy C&S Budget Forecast

Pursuant to D.23-04-035,⁵⁰ PG&E's forecast for non-advocacy C&S program⁵¹ budgets does not exceed seventy percent (70%) of the total C&S budget. Table 20 shows PG&E's 2024–2027⁵² cumulative non-advocacy C&S budget is 61.7% of the total C&S budget, including program support PA costs and excluding portfolio support PA costs.

Table 20: Non-Advocacy C&S Budget 2024-2027

Line	Cumulative Non-Advocacy C&S Program Budget ⁵³	Cumulative Total C&S Budget ⁵³	Percentage of Total C&S Budget	Cumulative Cap
1	\$78,251,148	\$126,816,416	61.7%	70%

⁴⁹ Difference in % of goals achieved from the TUAL to the MCAL

⁵⁰ [D.23-04-035, OP 8](#).

⁵¹ PG&E's non-advocacy C&S programs are: Compliance Improvement (PGE21053), Reach Codes (PGE21054), Planning and Coordination (PGE21055), and Code Readiness (PGE21056). PG&E's advocacy C&S programs are: Statewide Appliance Standards Advocacy (SW_CSA_Appl), Statewide Building Codes Advocacy (SW_CSA_Bldg), Statewide National Codes & Standards Advocacy (SW_CSA_Natl), and C&S Decarbonization Support (PGE_CS_Decarb).

⁵² PG&E used 2024 expenditures, 2025 TUAL forecast, and updated 2026–2027 forecast for the cumulative non-advocacy C&S program budget cap.

⁵³ Cumulative total consists of TUAL budgets for 2024 & 2025 and updated MCAL budgets for 2026 & 2027, since the compliance percentage is calculated based on budget and not actuals.

IV. Energy Efficiency Portfolio Details

A. Segment Metrics

Pursuant to D.23-06-055, Ordering Paragraph 11,⁵⁴ the PAs jointly filed SDG&E advice letter (AL) 4438-E/3299-G⁵⁵ *et. al* (joint PA) on May 1, 2024, to clarify indicators for the Market Support and Equity segments and to modify indicators included in D.18-05-041, along with the identification of methodologies for baselines. Subsequently, this Tier 2 joint AL was up-tiered by the CPUC to a Tier 3 in October 2024. Ultimately, SDG&E's joint AL was adopted via CPUC Resolution E-5351⁵⁶ on June 12, 2025.

B. Program Changes

This section identifies changes to PG&E's proposed programmatic activity relative to its Portfolio Plan for 2024-2027.

New Program IDS for 2026-2027

PG&E's MCAL forecast includes three program IDs for programs that were not included in its 2024–2027 Portfolio Plan,⁵⁷ and 7 new program IDs for tracking purposes only.

- The Commercial Strategic Energy Management Program launched in 2024 in accordance with advice letter PGE AL 5013-G/7641-E.⁵⁸
- The Residential Equity Electrification Pilot program launched in March 2025 in accordance with advice letter PGE AL 4954-G/7348-E.⁵⁹
- Two Zonal Equity Electrification Pilot programs also launched in March 2025 in accordance with advice letters PGE AL 4963-G/7360-E⁶⁰ and PGE AL 4941-G/7325-E.⁶¹
- The WatterSaver Phase 2 Pilot Advice Letter 7679-E⁶² was submitted as a non-third party program offering, in accordance with the Program Launch checklist,⁶³

⁵⁴ The portfolio administrators shall jointly submit a Tier 2 advice letter by no later than May 1, 2024 clarifying all of the indicators adopted in this decision, including any modifications from metrics and indicators adopted in [D.18-05-041](#), and identifying information that could be used as baselines for future targets or methodologies for how the indicator information can be used as baselines.

⁵⁵ [SDGE ELEC Advice-4438-E Approved](#)

⁵⁶ [E-5351](#)

⁵⁷ PG&E does not include any programs in its MCAL forecast that meet the definition for “new” per [D.21-05-031, OP 12](#): A program is considered new if it makes a change in the market sector, a change in implementation or delivery strategy, or meet already-existing triggers for third-party contract approvals given in [D.18-01-004, Ordering Paragraph 2](#).

⁵⁸ [PG&E AL 5013-G/7641-E](#)

⁵⁹ [PGE AL 4954-G/7348-E](#)

⁶⁰ [PGE AL 4963-G/7360-E](#)

⁶¹ [PGE AL 4941-G/7325-E](#)

⁶² WatterSaver Phase 2 was submitted for CPUC approval via [AL-7679-E](#) on August 18, 2025.

⁶³ Program Closure/Launch checklist: [Rolling Portfolio Program Guidance](#).

on August 18, 2025. At the time of this MCAL filing, PG&E is awaiting approval of the Advice Letter and has accordingly included it as a budgetary placeholder in this filing.

- The Statewide Non-Residential HVAC Program is included as a placeholder program ID and is SW_HVAC_AE_NonRes.

Programs not Included in 2024-2027 Portfolio Plan

Table 21: New Program IDS for 2026-2027

Program ID	Program Name	Program Description	Segment	Program Type
PGE_Com_009	Commercial SEM (CSEM)	CSEM will lead groups of PG&E commercial customers in cohorts on a journey of up to six years to elevate their energy management processes, with three two-year cycles of educational and onsite activities to foster deep adoption of SEM best practices.	Resource Acquisition	Resource
PGE_Res_006	Residential Customer Energy Orchestration Pilot (ResCEO)	ResCEO investigates the effectiveness of various flexible load approaches through energy efficiency measures, distributed energy resource interventions, behavioral messaging, and time-of-use rates.	Market Support	Resource
PGE_Res_004a	Zonal Electrification Equity Pilots (ZEEP) - Powerful Neighborhoods	Powerful Neighborhoods has the goal of fully electrifying disadvantaged and low-income communities located in targeted zones.	Equity	Non-Resource
PGE_Res_004b	ZEEP Electrify My Block	Electrify My Block has the goal of fully electrifying disadvantaged and low-income communities located in targeted zones.	Equity	Non-Resource
PGE_Res_005	EmPower My Home	Residential Equity & Electrification Pilot (REEP) focused on the acceleration of full and partial building electrification. The program will be targeting single and 2-4-unit multi-family residential customer projects.	Equity	Non-Resource

PGE_Res_007	WatterSaver Phase 2 ⁶⁴	WatterSaver Phase 2 is a continuation of the original WatterSaver pilot which is a daily thermal storage load shifting program for electric water heaters that provides incentives to customers to shift load, works with multiple water heater manufacturers to find solutions to shift load, and studies the resulting effects. It is a non-3P program.	Market Support	Resource
SW_HVAC_AE_No nRes	Statewide All-Electric HVAC	PG&E includes this placeholder for a future All-Electric Non-Residential Statewide HVAC program.	Resource Acquisition	Resource

C. Program Closures

This section documents program closures not previously included in PG&E's 2022–2023 Biennial Budget Advice Letter (BBAL),⁶⁵ PG&E's 2024–2027 Portfolio Plan,⁶⁶ or PG&E's TUAL.⁶⁷

Programs Closed between TUAL and MCAL

PG&E closed one program in 2023 that was originally forecasted to be part of the 2024–2027 portfolio. This program, listed in Table 22, was closed to customers in 2021, and final program reporting concluded in 2023. PG&E is not seeking additional approval for this program closure since it already concluded; it is listed here to highlight portfolio changes between the MCAL and TUAL filings.

Table 22: Programs Closed between TUAL and MCAL

Program ID	Program Name	Reason for Closure
PGE_Res_001c	Home Energy Rewards	Program enrollment ended in 2021. Payable savings reporting period completed in 2023 and the program was closed.

⁶⁴ WatterSaver Phase 2 was submitted for CPUC approval via [AL-7679-E](#) on August 18, 2025. AL-7679-E was suspended for 120 days on September 12, 2025. It is included in PG&E's MCAL forecast filing at this time.

⁶⁵ PG&E Advice [4521-G/6385-E](#), as filed on November 8, 2021, and supplemental Advice [4521-G-A/6385-E-A](#), as filed on January 7, 2022.

⁶⁶ [Application No. A.22-02-005](#)

⁶⁷ [PG&E Advice 4814-G/7047-E, as filed on October 16, 2023.](#)

Programs to be Closed in 2026-2027

PG&E's Portfolio Plan included details regarding expected program closures in 2026–2027.⁶⁸ Program closures already approved in D.23-06-055, or identified as closing or closed in the TUAL, are not included in this MCAL.

PG&E has legacy IOU-ran core programs with continuing pipelines that have been in the process of ramping down in anticipation of new statewide or local third-party programs. These program ramp-downs were included in PG&E's 2024–2027 Portfolio Plan and have remained active to complete committed projects and meet customer commitments with a reduced forecasted budget. These program IDs remain in PG&E's MCAL filing.

Programs to be Closed Upon Completion of Commitments

Commission guidance states that in the case where a third-party program is ending according to its original contract term length, PAs are not required to complete the program closure checklist.⁶⁹ For the purposes of stakeholder transparency, PG&E includes in Table 23 the following list of third-party programs, originally included in the 2024–2027 Portfolio Plan, that have not or will not be renewed at the end of their contract terms in 2025 or 2026.

Table 23: PG&E Programs to be Closed upon Completion of Commitments

Program ID	Program Name	Reason for Closure	Estimated Completion of Commitments	Explanation for Change
PGE210212	Industrial Compressed Air System Efficiency (ICASE) Program	3P Program ramping down in anticipation of new third-party program overlap.	Mid 2025	This is a legacy 3P Program, and it will be ramping down throughout 2025 to accommodate new overlapping third-party programs. This Program is closed to new applications and is remaining open to meet customer commitments.
PGE_Com_002	Laboratory Performance Efficiency Program	3P Program ramping down due to program metrics not being met.	3/2027	Closed to new applications, remaining open to meet customer commitments.
PGE_Ind_002	Petroleum and Chemical Efficiency Program	3P Program ramping down due to program metrics not being met.	12/31/2026	Closed to new applications, open to meet customer commitments.

⁶⁸ [PG&E Business Plan, Exhibit 3, Table 4.3 \(2024 and Beyond Program Changes\)](#)

⁶⁹ Energy Division Process Checklist to Energy Efficiency Program Administrators for Program Closures and Launches (12/31/2021), in compliance with [D.21-05-031](#), OP 12.

PGE_PUB_010	RAPIDS Wastewater Treatment Optimization Program	Launch of a Statewide Water Wastewater program in 2022	Legacy Project completion by 12/31/2026. Final payment of contract by 4/30/2027.	RAPIDS Program obtained commitments on its final list of projects it had proposed and is scheduled to complete these projects in 2025 and 2026.
PGE2110012	UC/CSU/Utility Energy Efficiency Partnership	New projects for UC and CSU campuses are being developed by the 3P Statewide Higher Education Efficiency Performance Program, ⁷⁰ launched December 2022 with SCE as lead.	12/2026	Closed to new applications in December 2022. Legacy applications remain in the PG&E partnership program to meet customer commitments and for continuity. Program will close in 2026 with the completion of final project.
PGE2110013	State of California IOU Partnership	New projects for State of California are being developed by Statewide 3P program, Statewide State of California Energy Strategy and Support Program, ⁷¹ led by PG&E.	Mid 2025	Closed to new applications at end of 2021. Legacy applications remained in the PG&E partnership program to meet customer commitments and for continuity, with the final project completing in 2025.

D. EM&V (2024-2027)

D.23-06-055 Ordering Paragraph 16 requires all portfolio administrators to “include specific descriptions of how they have incorporated or otherwise addressed impact evaluation recommendations”⁷² for “specific Commission studies released after 2022.”⁷³ Furthermore, CPUC delegated “to Energy Division staff to determine which studies should be addressed in the mid-cycle advice letter.”⁷⁴ Energy Division staff provided portfolio administrators a list of in-scope studies, to which portfolio administrator(s) that each study applied, and the specific study recommendations to address. See Attachment C for PG&E’s descriptions of progress on recommendations that were identified by Energy Division for PG&E to address.

⁷⁰ [Implementation Plan link for SW Higher Ed program/SCE](#)

⁷¹ [Implementation plan link to PGE SW IP Gov - State of California Energy Strategy Support](#)

⁷² [D.23-06-055](#), OP 16.

⁷³ [D.23-06-055](#), p 32.

⁷⁴ [D.23-06-055](#), p 32.

Table 24 shows the EM&V budgets between 2024-2027 for PG&E, BayREN, MCE, NCRREN, and the portion of 3C-REN and CCRREN that accounts for shared territory with PG&E.

Table 24: Annual Breakdown of EM&V Budgets

Year	Portfolio Administrator (PA)	Total Budget w/o EM&V	EM&V Total (4% of Total Budget with EM&V)	EM&V ED ^(b)	EM&V PA	Total Budget w/ EM&V
2024	PG&E, excluding ED Portfolio Oversight ^{75,(a)}	\$215,657,336	\$8,985,722	\$6,245,077	\$2,740,645	\$224,643,059
2024	PG&E share of ED Portfolio Oversight ^(a)	\$314,800	\$0	\$0	\$0	\$314,800
2024	BayREN ^(a)	\$36,713,058	\$1,529,711	\$1,109,041	\$420,670	\$38,242,769
2024	BayREN Statewide Program ^(a)	\$0	\$0	\$0	\$0	\$0
2024	MCE ^(a)	\$18,862,993	\$785,958	\$471,575	\$314,383	\$19,648,951
2024	3C-REN ^(a)	\$7,256,074	\$302,336	\$219,194	\$83,142	\$7,558,410
2024	CCRREN ^(a)	\$2,081,472	\$86,728	\$62,878	\$23,850	\$2,168,200
2024	NCRREN ^(a)	\$2,208,000	\$92,000	\$66,700	\$25,300	\$2,300,000
2025	PG&E, excluding ED Portfolio Oversight ^(a)	\$233,299,117	\$9,720,797	\$6,755,954	\$2,964,843	\$243,019,913
2025	PG&E share of ED Portfolio Oversight ^(a)	\$314,800	\$0	\$0	\$0	\$314,800
2025	BayREN ^(a)	\$38,657,099	\$1,610,712	\$1,167,766	\$442,946	\$40,267,811
2025	BayREN Statewide Program ^(a)	\$0	\$0	\$0	\$0	\$0
2025	MCE ^(a)	\$18,425,372	\$767,724	\$460,634	\$307,090	\$19,193,096
2025	3C-REN ^(a)	\$7,597,540	\$316,564	\$229,509	\$87,055	\$7,914,104
2025	CCRREN ^(a)	\$7,758,670	\$323,278	\$234,376	\$88,901	\$8,081,948
2025	NCRREN ^(a)	\$9,678,175	\$403,257	\$292,362	\$110,896	\$10,081,432
2026	PG&E, excluding ED Portfolio Oversight ^(c)	\$220,631,310	\$9,192,971	\$6,664,904	\$2,528,067	\$229,824,281
2026	PG&E share of ED Portfolio Oversight	\$285,900	\$0	\$0	\$0	\$285,900
2026	BayREN ^(d)	\$38,364,363	\$1,598,515	\$1,158,923	\$439,592	\$39,962,878
2026	BayREN Statewide Program ^(e)	\$1,484,994	\$61,875	\$44,859	\$17,016	\$1,546,869
2026	MCE ^(f)	\$19,407,348	\$808,639	\$485,184	\$323,456	\$20,215,987
2026	3C-REN ^(g)	\$9,635,816	\$401,492	\$291,082	\$110,410	\$10,037,309
2026	CCRREN ^(h)	\$9,012,965	\$375,540	\$272,267	\$103,274	\$9,388,505
2026	NCRREN ⁽ⁱ⁾	\$9,948,535	\$414,522	\$300,529	\$113,994	\$10,363,057
2027	PG&E, excluding ED Portfolio Oversight ^(c)	\$220,776,687	\$9,199,029	\$6,669,296	\$2,529,733	\$229,975,715
2027	PG&E share of ED Portfolio Oversight	\$285,900	\$0	\$0	\$0	\$285,900
2027	BayREN ^(d)	\$40,071,051	\$1,669,627	\$1,210,480	\$459,147	\$41,740,678
2027	BayREN Statewide Program ^(e)	\$1,491,006	\$62,125	\$45,041	\$17,084	\$1,553,131
2027	MCE ^(f)	\$19,407,348	\$808,639	\$485,184	\$323,456	\$20,215,987

⁷⁵ ED Portfolio Oversight is the “reimbursable funding for purposes of portfolio oversight consulting and technical support” from [D.23-06-055](#) OP 9.

2027	3C-REN ^(g)	\$10,119,672	\$421,653	\$305,698	\$115,955	\$10,541,325
2027	CCRREN ^(h)	\$10,354,520	\$431,438	\$312,793	\$118,646	\$10,785,958
2027	NCRREN ⁽ⁱ⁾	\$11,427,828	\$476,159	\$345,216	\$130,944	\$11,903,987
Total		\$1,221,529,747	\$50,847,014	\$35,906,521	\$14,940,494	\$1,272,376,762

Table 24 notes:

- (a) The 2024 and 2025 budgets are from PG&E's 2024-2027 TUAL Tables 15 and 16, except for CCRREN and NCRREN budgets which are based D.24-09-031 issued 10/2/2024.
- (b) For BayREN, MCE, 3C-REN, CCRREN and NCRREN, the EM&V CPUC portion was calculated by subtracting the PA's portion from the EM&V total.
- (c) PG&E's 2026 and 2027 EM&V split is the default 72.5% CPUC / 27.5% PA.
- (d) BayREN's 2026 and 2027 budget numbers, excluding carryover funds, for Regional BayREN Programs taken from BayREN's draft MCAL forecast emailed on 10/30/2025.
- (e) BayREN's 2026 and 2027 Statewide budget numbers for the Home Energy Score Program taken from BayREN's draft TUAL forecast emailed on 10/30/2025. PG&E's portion of BayREN's Statewide program budget is 31.3131313131313%.
- (f) MCE's 2026 and 2027 budget numbers taken from MCE's draft MCAL forecast emailed on 10/21/2025
- (g) 3C-REN's 2026 and 2027 budget numbers taken from 3C-REN's draft MCAL forecast emailed on 10/29/2025. PG&E's portion of 3C-REN's budget is 45.6%.
- (h) CCRREN's 2026 and 2027 budget numbers taken from CCRREN's draft MCAL forecast emailed on 10/6/2025.
- (i) NCRREN's 2026 and 2027 budget numbers taken from NCRREN's draft MCAL forecast emailed on 10/27/2025. PG&E's portion of NCRREN's budget is 74% from D.24-09-031 Table 2.

E. COST RECOVERY

To fund the 2024–2027 PG&E, BayREN, BayREN-HES, MCE, 3C-REN, NCRREN, CCRREN, Ava Community Energy, and CleanPowerSF (CPSF), Peninsula Clean Energy, San Jose Clean Energy, Sonoma Clean Power portfolios and EM&V budgets (as applicable) identified in this MCAL, PG&E requests total cost recovery in the amount of \$1,219,425,859. This cost recovery amount reflects the total PA budget requests, offset in some cases by 2023 unspent and uncommitted funds already collected by the PAs.

Table 25 summarizes the total cost recovery figures for PG&E, BayREN, MCE, Ava, PCE, NCRREN and PG&E's portion of BayREN-HES, 3C-REN and CCRREN for 2024–2027, aligning with the final MCAL template provided by ED Staff, and does not include the applicable electric and gas portions for cost recovery. Table 29 the total cost recovery request for PG&E's portfolio and Table 31 presents the total cost recovery request for the RENs and CCAs in PG&E's territory for which PG&E requests cost recovery on their behalf, inclusive of the applicable electric and gas portions for cost recovery. As noted in Table 25 below, PG&E designated \$16M from its 2023 unspent and uncommitted funds for offset for the program year 2024 cost recovery request.⁷⁶

On January 30, 2025, the CPUC reviewed and amended the budgets for five Elect-to-Administer (ETA) CCAs. The CCAs impacted were San Jose Clean Energy (SJCE), CleanPowerSF (CPSF), Peninsula Clean Energy (PCE), Sonoma Clean Power (SCP), and Ava Community Energy. As a result, Table 26 shows CCA budgets for 2024 as approved by the CPUC in the 2024-2027 TUAL. The adjusted budgets to Elect-to-Administer (ETA) CCAs via Resolution E-5366⁷⁷ are as follows:

- Ava Community Energy, formerly East Bay Community Energy, budget was recalculated on January 2025 by Resolution E-5366 to \$5,568,488.⁷⁷
- CleanPower SF budget was recalculated on January 2025 by Resolution E-5366 to \$1,893,957.⁷⁷
- San Jose Clean Energy budget was recalculated on January 2025 by Resolution E-5366 to \$2,095,683.⁷⁷
- Peninsula Clean Energy budget was recalculated on January 2025 by Resolution E-5366 to \$1,934,586.⁷⁷
- Sonoma Clean Power budget was recalculated on January 2025 by Resolution E-5366 to \$1,271,381.⁷⁷

⁷⁶ Unspent and committed funds that were used to offset collection of 2024 TUAL, per Table 20 of AL [4814-G/7047-E](#).

⁷⁷ [CPUC Resolution E-5366](#)

On May 12, 2025, Peninsula Clean Energy Authority (PCE) filed Advice Letter 44-E “Peninsula Clean Energy Authority Election to Administer Energy Efficiency Program”. PG&E has incorporated this requested budget into Table 25.

Table 25: MCAL Total Cost Recovery Request, Including REN/CCA and Other Costs
(appx tables: T1)

Line	Portfolio Administrator ⁷⁸	(a) PA Programs	(b) ED Portfolio Oversight ⁷⁹	(c) EMV PA	(d) EMV ED	(e) Unspent & Uncommitted Funds for 2024-2027 Offset ⁸⁰	(f) 2024/2025 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery ⁸¹	(g) Total
1	PG&E	\$890,364,450	\$1,201,400	\$10,763,288	\$26,335,231	(\$16,000,000)	\$0	\$912,664,368
2	BayREN	\$154,835,825	\$0	\$1,762,355	\$4,646,210	\$0	(\$1,030,254)	\$160,214,136
3	BayREN Statewide Program	\$2,976,000	\$0	\$34,100	\$89,900	\$0	\$0	\$3,100,000
4	MCE	\$76,103,061	\$0	\$1,268,384	\$1,902,577	(\$32,567,733)	(\$3,661,414)	\$43,044,874
5	3C-REN	\$34,609,102	\$0	\$396,562	\$1,045,484	(\$4,534,584)	(\$3,493,243)	\$28,023,321
6	NCRREN ⁸²	\$33,262,537	\$0	\$381,133	\$1,004,806	\$0	(\$713,711)	\$33,934,765
7	CCRREN ⁸²	\$29,207,627	\$0	\$334,671	\$882,314	\$0	(\$5,456,429)	\$24,968,183
8	Ava Community Energy	\$8,975,366	\$0	\$0	\$0	\$0	\$0	\$8,975,366
9	CPSF	\$1,526,352	\$0	\$0	\$0	\$0	\$0	\$1,526,352
10	Peninsula Clean Energy ⁸³	\$2,974,494	\$0	\$0	\$0	\$0	\$0	\$2,974,494
11	Total	\$1,234,834,813	\$1,201,400	\$14,940,494	\$35,906,521	(\$53,102,317)	(\$14,355,051)	\$1,219,425,859
12	Collected 2024 Recovery ^{84, 85}							\$268,139,613

⁷⁸ REN & CCA values for PAs filing MCALs are expected values supplied by each PA prior to PG&E's filing, as noted in Table 24.

⁷⁹ Funding reserved for EE technical consultants pursuant to [D.23-06-055](#) OP 9.

⁸⁰ Unspent and committed funds that were used to offset collection of 2024 TUAL, per Table 20 of AL [4814-G/7047-E](#).

⁸¹ These carryover amounts are noted as an offset for parties that embedded the carryover budget within their filed 2026 and 2027 budgets, to prevent recovering the same funds twice.

⁸² [D.24-09-031](#) split Rural REN into Rural REN North (NNRREN) and Rural REN Central (CCRREN).

⁸³ PCE's cost recovery estimate is based on PCE Advice Letter 44-E, Peninsula Clean Energy Authority Election to Administer Energy Efficiency Program

⁸⁴ Rate Recovery amounts and are only tracked/reported in total and not by PA Programs, ED Oversight, etc.; therefore these cells are not applicable.

⁸⁵ PG&E's 2024 Cost Recovery does not match the TUAL. [D.24-09-031](#) modified PG&E's share of costs for the split Rural REN, and these updates were made to our balancing accounts and are incorporated in the value provided.

13	Expected 2024 Recovery ⁸⁶		\$245,191,379
14	Remaining Cost Recovery ⁸⁷		\$951,286,246

Table 26: TUAL Total Cost Recovery Request, Including REN/CCA and Other Costs
(appx tables: T1)

Line	Portfolio Administrator	(a) PA Programs	(b) ED Portfolio Oversight ⁸⁸	(c) EMV PA	(d) EMV ED	(e) Unspent & Uncommitted Funds for 2024-2027 Offset	(f) 2024/2025 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	(g) Total
1	PG&E	\$902,407,217	\$1,259,200	\$11,468,092	\$26,132,209	(\$16,000,000)	\$0	\$925,266,718
2	BayREN	\$155,305,571	\$0	\$1,779,543	\$4,691,522	\$0	\$0	\$161,776,636
3	BayREN Statewide Program	\$2,976,000	\$0	\$34,100	\$89,900	\$0	\$0	\$3,100,000
4	MCE	\$73,604,151	\$0	\$1,226,736	\$1,840,104	(\$12,216,026)	\$0	\$64,454,964
5	3C-REN	\$31,241,832	\$0	\$357,979	\$943,764	(\$4,534,584)	\$0	\$28,008,991
6	R-REN ⁸⁹	\$38,803,728	\$0	\$444,626	\$1,172,196	\$0	\$0	\$40,420,550
7	Ava Community Energy (formerly EBCE)	\$8,975,366	\$0	\$0	\$0	\$0	\$0	\$8,975,366
8	CleanPower SF	\$1,526,352	\$0	\$0	\$0	\$0	\$0	\$1,526,352
9	Total	\$1,214,840,217	\$1,259,200	\$15,311,076	\$34,869,695	(\$32,750,611)	\$0	\$1,233,529,577

⁸⁶ Expected 2024 recovery is the collected amount sans any amount being carried forward to 2025-2027.

⁸⁷ PG&E has already adjusted 2024-2027 cost recovery for expected carryover and thus does not adjust the remaining cost recovery amount.

⁸⁸ Funding reserved for EE technical consultants pursuant to [D.23-06-055](#) OP 9.

⁸⁹ Rural REN was split into two RENs in D. 24-09-031 and budgets were adjusted to account for split and timing of when REN started. PG&E was responsible for funding additional budget in this decision versus the TUAL filing.

Table 27: Change Total Cost Recovery Request, Including REN/CCA and Other Costs (appx tables: T1)

Line	Portfolio Administrator	(a) PA Programs	(b) ED Portfolio Oversight ⁹⁰	(c) EMV PA	(d) EMV ED	(e) Unspent & Uncommitted Funds for 2024-2027 Offset	(f) 2024/2025 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	(g) Total
1	PG&E	(\$12,042,767)	(\$57,800)	(\$704,803)	\$203,022	\$0	\$0	(\$12,602,349)
2	BayREN	(\$469,746)	\$0	(\$17,188)	(\$45,312)	\$0	(\$1,030,254)	(\$1,562,500)
3	BayREN Statewide Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	MCE	\$2,498,910	\$0	\$41,648	\$62,473	(\$20,351,707)	(\$3,661,414)	(\$21,410,090)
5	3C-REN	\$3,367,270	\$0	\$38,583	\$101,720	\$0	(\$3,493,243)	\$14,330
6	NCRREN ⁹¹	\$33,262,537	\$0	\$381,133	\$1,004,806	\$0	(\$713,711)	\$33,934,765
7	CCRREN ⁹¹	\$29,207,627	\$0	\$334,671	\$882,314	\$0	(\$5,456,429)	\$24,968,183
8	Ava Community Energy (formerly EBCE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CPSF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Peninsula Clean Energy	\$2,974,494	\$0	\$0	\$0	\$0	\$0	\$2,974,494
11	R-REN ⁹¹	(\$38,803,728)	\$0	(\$444,626)	(\$1,172,196)	\$0	\$0	(\$40,420,550)
12	Total	\$19,994,597	(\$57,800)	(\$370,582)	\$1,036,826	(\$20,351,707)	(\$14,355,051)	(\$14,103,717)

Table 28: Mid-Cycle Advice Letter Funding Breakdown (appx tables: T1)

Line	Year	2024 Reported Expenditures	2024 Carryover Funding ⁹²	2025 TUAL	2026 MCAL	2027 MCAL	Pre-2024 Unspent/ Uncommitted Funds for Offset	2024-2027 Funding Total
1	2024	\$215,237,687					\$(16,000,000)	\$199,237,687
2	2025		\$9,720,172	\$243,334,713				\$253,054,885
3	2026				\$230,110,181			\$230,110,181
4	2027					\$230,261,615		\$230,261,615

⁹⁰ Funding reserved for EE technical consultants pursuant to [D.23-06-055](#) OP 9.

⁹¹ Rural REN was split into two RENs in D. 24-09-031 and budgets were adjusted to account for split and timing of when REN started. PG&E was responsible for funding additional budget in this decision versus the TUAL filing.

⁹² Funding committed in 2024 but not yet spent will be carried forward into future years of the funding cycle or funding that is being intentionally moved to future years.

Gas/Electric Split

As PG&E included in its Prepared Testimony,⁹³ the electric and gas split is based on the ratio of electric and gas avoided cost benefits. PG&E's electric and gas split has been updated accordingly for the MCAL given the changes in the avoided cost benefits forecasted for its portfolio, as well as the increases in gas avoided costs in the 2024 ACC relative to the 2022 ACC. Table 29 includes the applicable electric and gas splits for each year of the 2026–2027 period and includes a 100% electric split for budget forecasted for fuel substitution.

Table 29: Portfolio Cost Recovery Request by Fuel (appx tables: T1)

Line	Spending Budget & Cost Recovery Request	2023 Unspent Funds	2024	2025	2026	2027	2024-2027
1	IOU (excluding fuel substitution budget)		\$211,495,472	\$230,541,420	\$203,079,155	\$206,210,427	\$851,326,474
2	IOU Budget forecasted to support fuel sub		\$13,462,387	\$12,793,293	\$27,031,026	\$24,051,188	\$77,337,894
3	Total cost recovery request for IOU portfolio (excluding offset)		\$224,957,859	\$243,334,713	\$230,110,181	\$230,261,615	\$928,664,368
4	IOU Pre-2024 Estimated Unspent & Uncommitted Funds to Offset 2024-2027 Cost Recovery	\$(16,000,000)	\$0	\$0	\$0	\$0	\$(16,000,000)
5	Total Cost Recovery Request for IOU Portfolio (including offset)	-	\$208,957,859	\$243,334,713	\$230,110,181	\$230,261,615	\$912,664,368
6	Applicable electric split	80%	58%	59%	57%	53%	
7	Applicable gas split	20%	42%	41%	43%	47%	
8	Electric portion for cost recovery (excluding fuel sub budget)	-	\$122,604,122	\$136,070,183	\$115,470,808	\$108,776,000	\$482,921,113

⁹³ [PG&E Prepared Testimony Exhibit 2, Chapter 7, pp.7-4 and 7-5.](#)

9	Fuel sub applicable electric split	0%	100%	100%	100%	100%	
10	Electric portion for cost recovery (fuel sub budget)	-	\$13,462,387	\$12,793,293	\$27,031,026	\$24,051,188	\$77,337,894
11	Total electric portion for cost recovery for IOU portfolio	\$(12,800,000)	\$123,266,509	\$148,863,476	\$142,501,834	\$132,827,188	\$547,459,007
12	Total Gas portion for cost recovery for IOU portfolio	\$(3,200,000)	\$85,691,350	\$94,471,237	\$87,608,348	\$97,434,427	\$365,205,361
13	Electric split (with fuel sub) ⁹⁴		59%	61%	62%	58%	
14	Gas split (with fuel sub) ⁹⁴		41%	39%	38%	42%	

⁹⁴ The electric and gas splits with fuel substitution are based on the electric and gas portions of the cost recovery after accounting for fuel substitution. These splits will be used to allocated PG&E's portfolio expenditures between electric and gas during each program year.

Table 30: 2024-2027 Unspent and Uncommitted Funds for MCE, BayREN, 3C-REN, NNRREN, CCRREN, Ava, PCE and CleanPowerSF

Non-IOU PA Unspent and Uncommitted Funds	Unspent and Uncommitted Funds					
	2021	2022	2023	2024	2025	Total
MCE						
MCE Unspent and Uncommitted Funds for Offset from TUAL (2024)	(\$8,216,227)	(\$3,999,800)	0	0	\$0	(\$12,216,026)
MCE Electric Portion for Cost Recovery	(6,819,468)	(3,279,836)	0	0	0	(10,099,304)
MCE Gas Portion for Cost Recovery	(1,396,759)	(719,964)	0	0	0	(2,116,722)
MCE Unspent and Uncommitted Funds for Offset in 2026^{95,96}	(\$74,272)	(\$323,172)	(\$5,574,887)	(\$7,644,320)	(\$6,735,056)	(\$20,351,707)
MCE Electric Portion for Cost Recovery	(61,646)	(265,001)	(4,459,909)	(4,509,467)	(4,120,266)	(13,416,290)
MCE Gas Portion for Cost Recovery	(12,626)	(58,171)	(1,114,977)	(3,134,853)	(2,614,790)	(6,935,417)
3C-REN						
3C-REN Unspent and Uncommitted Funds for Offset from TUAL (2024)	(\$2,170,046)	(\$2,364,538)	\$0	\$0	\$0	(\$4,534,584)
3C-REN Electric Portion for Cost Recovery	(1,801,138)	(1,938,921)	0	0	0	(3,740,060)
3C-REN Gas Portion for Cost Recovery	(368,908)	(425,617)	0	0	0	(794,525)
Applicable Electric Split ⁹⁷	83%	82%	80%	59%	61%	
Applicable Gas Split ⁹⁷	17%	18%	20%	41%	39%	
Total Electric Portion for Cost Recovery Request for RENs/CCAs (including offset)	(\$8,682,252)	(\$5,483,758)	(\$4,459,909)	(\$4,509,467)	(\$4,120,266)	(\$27,255,653)
Total Gas Portion for Cost Recovery Request for RENs/CCAs (including offset)	(\$1,778,293)	(\$1,203,752)	(\$1,114,977)	(\$3,134,853)	(\$2,614,790)	(\$9,846,664)

⁹⁵ MCE Advice Letter 70-E TUAL included \$253,032.72 in Unspent and Uncommitted Funds for PY2023 that were not reported in the PG&E's TUAL but are reconciled in this MCAL filing as an offset to year 2026.

⁹⁶ MCE: 2023 breakout consists of \$5,321,854 in new pre-2024 funds and \$253,032.72 in 2024 TUAL Reconciliation.

⁹⁷ PG&E's electric-gas split is applied to all PAs included in PG&E's authorized budget cap except CCRREN and NNRREN.

Table 31: 2024–2027 Cost Recovery for MCE, BayREN, 3C-REN, NNRREN, CCRREN, Ava, PCE and CleanPowerSF

Non-IOU Portfolio Administrator	Spending Budget Request				
	2024	2025	2026	2027	2024-2027
MCE					
MCE Spending Budget Request for 2024-2027 ⁹⁸	\$19,648,951	\$19,193,096	\$20,215,987	\$20,215,987	\$79,274,022
MCE Unspent and Uncommitted Funds for Offset	(\$12,216,026)		(\$20,351,707)		
MCE 2024 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	\$0	\$0	(\$3,661,414)	\$0	(\$3,661,414)
MCE Total Cost Recovery Request (excluding offsets)	\$19,648,951	\$19,193,096	\$20,215,987	\$20,215,987	\$79,274,022
MCE Total Cost Recovery Request (including offsets to cost recovery)⁹⁹	\$7,432,925	\$19,193,096	(\$3,797,134)	\$20,215,987	\$43,044,874
BayREN					
BayREN Spending Budget Request for Regional Portfolio for 2024-2027 ^{98,100}	\$38,242,769	\$40,267,811	\$40,993,132	\$41,740,678	\$161,244,390
BayREN Spending Budget Request for Statewide Program for 2024-2027 (PG&E portion) ⁹⁸	\$0	\$0	\$1,546,869	\$1,553,131	\$3,100,000
BayREN 2024 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	\$0	\$0	(\$1,030,254)	\$0	(\$1,030,254)
BayREN Total Cost Recovery Request (excluding offsets)	\$38,242,769	\$40,267,811	\$42,540,001	\$43,293,809	\$164,344,390
BayREN Total Cost Recovery Request (including offsets to cost recovery)⁹⁹	\$38,242,769	\$40,267,811	\$41,509,747	\$43,293,809	\$163,314,136
3C-REN (PG&E portion)⁸³					
3C-REN Spending Budget Request for 2024-2027	\$7,558,410	\$7,914,104	\$10,037,309	\$10,541,325	\$36,051,148
3C-REN Unspent and Uncommitted Funds for Offset	(\$4,534,584)				
3C-REN 2024 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	\$0	\$0	(\$1,746,622)	(\$1,746,622)	(\$3,493,243)
3C-REN Total Cost Recovery Request (excluding offsets)	\$7,558,410	\$7,914,104	\$10,037,309	\$10,541,325	\$36,051,148
3C-REN Total Cost Recovery Request (including offsets to cost recovery)⁹⁹	\$3,023,826	\$7,914,104	\$8,290,687	\$8,794,703	\$28,023,321

⁹⁸ Includes 4% EM&V.

⁹⁹ Unspent and uncommitted funds from RENs and CCAs from pre-2024 applied to offset 2024 cost recovery amount.

¹⁰⁰ BayREN 2026 Spending Budget Request includes 2024 Carryover Funds.

Ava Community Energy	\$4,487,683	\$4,487,683	\$0	\$0	\$8,975,366
CleanPowerSF	\$1,526,352	\$0	\$0	\$0	\$1,526,352
Peninsula Clean Energy	\$0	\$0	\$1,487,247	\$1,487,247	\$2,974,494
Total Cost Recovery Request for RENs/CCAs (excluding offsets, CCRREN, & NCRREN)	\$71,464,165	\$71,862,694	\$74,280,544	\$75,538,369	\$293,145,772
Total 2024 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery (excluding CCRREN, & NCRREN)	\$0	\$0	(\$6,438,290)	(\$1,746,622)	(\$8,184,911)
Applicable Electric Split ⁹⁷	59%	61%	62%	58%	
Applicable Gas Split ⁹⁷	41%	39%	38%	42%	
Electric Cost Recovery Request for RENs/CCAs (excluding unspent/uncommitted offset, CCRREN, & NCRREN)	\$42,157,487	\$43,963,027	\$42,062,197	\$42,799,213	\$170,981,924
Gas Cost Recovery Request for RENs/CCAs (excluding unspent/uncommitted offset, CCRREN, & NCRREN)	\$29,306,678	\$27,899,668	\$25,780,057	\$30,992,534	\$113,978,937
CCRural REN (PG&E portion)⁹⁸					
CCRural REN Spending Budget Request for 2024-2027 (PG&E portion) ^{98,101}	\$2,168,200	\$8,081,948	\$9,388,505	\$10,785,958	\$30,424,611
CCRural REN 2024 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	\$0	(\$1,922,676)	(\$1,072,743)	(\$2,461,009)	(\$5,456,428)
CCRural REN Applicable Electric Split ¹⁰¹	80%	80%	80%	80%	80%
CCRural REN Applicable Gas Split ¹⁰¹	20%	20%	20%	20%	20%
CCRural REN Total Cost Recovery Request (including 2024 carryover offsets to cost recovery)^{98,101}	\$2,168,200	\$6,159,272	\$8,315,762	\$8,324,949	\$24,968,183
CCRural REN Electric Cost Recovery Request (including 2024 carryover offsets to cost recovery) ^{98,101}	\$1,734,560	\$4,927,417	\$6,652,609	\$6,659,959	\$19,974,546
CCRural REN Gas Cost Recovery Request (including 2024 carryover offsets to cost recovery) ^{98,101}	\$433,640	\$1,231,854	\$1,663,152	\$1,664,990	\$4,993,637
NCRural REN					
NCRural REN Spending Budget Request for 2024-2027 (PG&E portion) ^{98,101}	\$2,300,000	\$10,081,432	\$10,363,057	\$11,903,987	\$34,648,476
NCRural REN 2024 Carryover Funds in	\$0	\$0	\$0	(\$713,711)	(\$713,711)

¹⁰¹ PG&E's electric and gas portions of the NCRREN and CCRREN budget is directed on page 45, bullet point 7 and 8, respectively, of D.24-09-031.

2026/2027 Budgets to Offset Cost Recovery					
NCRural REN ¹⁰¹ Applicable Electric Split	80%	80%	80%	80%	80%
NCRural REN ¹⁰¹ Applicable Gas Split	20%	20%	20%	20%	20%
NCRural Total Cost Recovery Request (including 2024 carryover offsets to cost recovery)^{98,101}	\$2,300,000	\$10,081,432	\$10,363,057	\$11,190,276	\$33,934,765
NCRural Electric Cost Recovery Request (including 2024 carryover offsets to cost recovery) ^{98,101}	\$1,840,000	\$8,065,146	\$8,290,446	\$8,952,221	\$27,147,812
NCRural Gas Cost Recovery Request (including 2024 carryover offsets to cost recovery) ^{98,101}	\$460,000	\$2,016,286	\$2,072,611	\$2,238,055	\$6,786,953
Total Cost Recovery Request for RENs/CCAs (excluding unspent/uncommitted offset)	\$75,932,365	\$88,103,398	\$86,521,073	\$93,306,973	\$343,863,809
Electric Cost Recovery Request for RENs/CCAs (excluding unspent/uncommitted offset)	\$45,732,047	\$56,955,590	\$57,005,253	\$58,411,394	\$218,104,283
Gas Cost Recovery Request for RENs/CCAs (excluding unspent/uncommitted offset)	\$30,200,318	\$31,147,809	\$29,515,820	\$34,895,579	\$125,759,526
Total REN and CCA Unspent and Uncommitted to Offset Cost Recovery	(\$16,750,611)	\$0	(\$20,351,707)	\$0	(\$37,102,317)
REN and CCA Unspent and Uncommitted to Offset Cost Recovery - Electric Portion	(\$13,839,363)	\$0	(\$13,416,290)	\$0	(\$27,255,653)
REN and CCA Unspent and Uncommitted to Offset Cost Recovery - Gas Portion	(\$2,911,247)	\$0	(\$6,935,417)	\$0	(\$9,846,664)
Total Cost Recovery Request for RENs/CCAs (including offsets)⁹⁸	\$59,181,755	\$88,103,398	\$66,169,366	\$93,306,973	\$306,761,491
Total Electric Portion for Cost Recovery Request for RENs/CCAs (including offset) ⁹⁸	\$31,892,683	\$56,955,590	\$43,588,963	\$58,411,394	\$190,848,629
Total Gas Portion for Cost Recovery Request for RENs/CCAs (including offset) ⁹⁸	\$27,289,071	\$31,147,809	\$22,580,403	\$34,895,579	\$115,912,862

1. Unspent Funds

Table 32 presents unspent funds. It distinguishes between funds that are committed to be spent on a specific cost, and funds that are uncommitted and will be applied to offset cost recovery in 2026. While typically all unspent and uncommitted funds serve to offset

the cost recovery amount for the next year's budget, per D. 21-01-004,¹⁰² any PG&E 2020, 2021, and 2022 unspent and uncommitted funds were to be transferred to the California Energy Commission (CEC) to fund the Schools Stimulus Program created in California Assembly Bill 841. PG&E's 2021 unspent and uncommitted funds were documented in PG&E Advice 4599-G/6565-E, 2022 unspent and uncommitted funds were documented in Advice 6918-E-A/4743-G-A, and 2023 unspent and uncommitted funds were documented in Advice 4985-G/7407-E. These amounts are not specified below.

Table 32: Prior Years Unspent Funds as of August 2024

Line		PY 2017	PY 2018	PY 2019	PY 2020	PY 2021	PY 2022	PY 2023	PY 2024	TOTAL 2017-2024
1	Unspent & Committed									
2	EM&V ^{103, 104}	\$2,784,816	\$5,809,947	\$85,718	\$3,889,544	\$857,629	\$(232,205)	\$9,778,497	\$11,063,395	\$34,037,342
3	Total	\$2,784,816	\$5,809,947	\$85,718	\$3,889,544	\$857,629	\$(232,205)	\$9,778,497	\$11,063,395	\$34,037,342
4	Unspent & Uncommitted Pre-2023 EM&V, and IOU Program Funds for 2024-2027 Rate Offset									
5	EM&V - PA Funds	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
6	EM&V - CPUC Funds	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
7	IOU Program Funds ¹⁰⁵	\$-	\$-	\$-	\$-	\$-	\$-	\$16,000,000	\$-	\$16,000,000
8	Total	\$-	\$-	\$-	\$-	\$-	\$-	\$16,000,000	\$-	\$16,000,000

2. Integrated Demand-Side Management (IDSM) Budget

IDSM represents an umbrella category that includes both existing ("legacy") Energy Efficiency (EE) and Demand Response (DR) coordination along with a more recent EE Multi-Distributed Energy Resource (DER) framework. Both are discussed below.

¹⁰² [D.21-01-004, OP 1 and 2.](#)

¹⁰³ Includes unspent funds from the CPUC (\$25.4 million) and PG&E (\$8.6 million).

¹⁰⁴ [D.23-06-055](#) conclusion of law 23 clarified that unspent EM&V funds may be carried forward to pay for any authorized evaluation activity, regardless of year or program cycle.

¹⁰⁵ PG&E separately returned an additional \$27,968,111 in PY2023 unspent and uncommitted funds to ratepayers in Advice Letter 4985-G/7407-E.

EE-DR (Energy Efficiency-Demand Response)

PG&E continues to leverage “legacy” EE-DR IDSM^{106,107} funding for supporting current EE programs. These funds help to optimize EE programs by leveraging DR, which can include education, outreach, analysis and equipment. The bullet points below, broken out by non-residential and residential categories, identify the current programs that leverage EE-DR IDSM funding.

- Non-Residential EE-DR IDSM funding, funded from the DR budget:
 - SW New Construction – Non-residential (mixed and electric) (PGE_SW_NonRes_[Sector])¹⁰⁸
 - Continuous Energy Feedback Program (CEFP) Business Energy Reports (BER) (PGE_Com_007)
 - Agricultural Energy Savings Action Plan (AESAP) Program (PGE_Ag_001)
 - Industrial Systems Optimization Program (ISOP, PGE_Ind_003)
- Residential EE-DR IDSM funding, funded from the EE budget:
 - Continuous Energy Feedback Program (CEFP) Time-of-Use (TOU) Rate Coach (PGE_Res_002d)

PG&E forecasted EE spending for legacy EE-DR IDSM activities for 2026 and 2027 is \$845,380, as reflected in Appendix 2 (Tab A2 – Cap and Target).

EE-Multi-DER

The EE-Multi DER framework originally advanced in D.23-06-055 and subsequently addressed by PAs through their respective Advice Letters¹⁰⁹ resulted in a final CPUC Resolution in September 2025.¹¹⁰ While D.23-06-055¹¹¹ enables PAs to leverage EE funding to advance EE-Multi-DER projects (as long as EE funds are not used for non-EE equipment incentives), PG&E has not yet had the opportunity to propose projects under the new EE Multi-DER framework due to the very recent passage of Resolution E-5387, which adopted guidance on advancing such projects. Nevertheless, PG&E has

¹⁰⁶ [D.18-05-041](#) ordered the IOUs to set aside funds to support residential and non-residential IDSM (legacy EE-DR) programs. Subsequently, [D.24-05-040 \(OP 3\)](#) enabled the continuation of IDSM (legacy EE-DR) funding by ordering PG&E to file an Advice Letter ([AL-7288-E](#)) to resume spending.

¹⁰⁷ Specifically, [D.18-05-041](#) directed each IOU PA to set aside a minimum of \$1 million for the residential sector and a load-share-proportional fraction of \$20 million for the commercial sector from each IOU PA’s IDSM budget for testing and deployment of integration strategies. In consultation and agreement with the IOUs, PG&E budgets \$8 million of the required \$20 million for the nonresidential sector with an additional \$1 million of IDSM budget for the residential sector. In total, PG&E’s budget for IDSM activities is \$9 million per year. While the \$1 million is recovered through the EE portion of the IDSM budget, the \$8 million is recovered through a DR funding mechanism (DREBA).

¹⁰⁸ The “[Sector]” suffix denotes the ten sub-IDs that are utilized for this program.

¹⁰⁹ [PG&E AL 4876-G 7209-E filed March 15, 2024.](#)

¹¹⁰ CPUC Resolution [E-5387](#) was adopted on September 18, 2025.

¹¹¹ [D.23-06-055](#), Conclusion of Law 41 and Ordering Paragraph 29.

forecasted placeholder funds of \$625,000 to support possible future multi-DER projects in 2026 and 2027, as reflected in Appendix 2 (Tab A2 – Cap and Target).

F. CEDARS Discrepancies

The total PG&E portfolio budget values presented in this MCAL contain a discrepancy with the values shown in the CEDARS dashboard for this 2024–2027 filing. This discrepancy occurs because the ED Portfolio Oversight and PG&E's OBF loan pool contribution budgets for 2024–2027 are included in PG&E's advice letter total portfolio budget but excluded from the total portfolio budgets shown in the CEDARS dashboard for the 2024–2027 filing. This is because the OBF loan pool Program ID is flagged in CEDARS for exclusion from the portfolio budget as these funds are not forecasted expenditures. Rather, these funds contribute to PG&E's revolving loan pool that is not captured in the portfolio budget through CEDARS expenditures reporting.

Protests

Anyone wishing to protest this submittal may do so by letter sent electronically via E-mail, no later than November 24, 2025, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
E-mail: EDTariffUnit@cpuc.ca.gov

The protest shall also be electronically sent to PG&E via E-mail at the address shown below on the same date it is electronically delivered to the Commission:

Sidney Bob Dietz II
Director, Regulatory Relations
c/o Megan Lawson
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name and e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

Pursuant to General Order (GO) 96-B, Rule 5.2, and OP 10 of D. 21-05-031, this advice letter is submitted with a Tier 2 designation. PG&E requests that this Tier 2 advice submittal become effective on regular notice, December 4, 2025, which is 30 calendar days after the date of submittal.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically to parties shown on the attached list and the parties on the service list for R.25-04-10. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Sidney Bob Dietz II
Director, Regulatory Relations
CPUC Communications

cc: Service List R. 25-04-010



ADVICE LETTER SUMMARY

ENERGY UTILITY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (U 39 M)

Utility type:

☒ ELC ☒ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Baylee Larson

Phone #: (279) 789-6486

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: baylee.larson@pge.com

EXPLANATION OF UTILITY TYPE

ELC = Electric GAS = Gas WATER = Water
PLC = Pipeline HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 5141-G/7752-E

Tier Designation: 2

Subject of AL: PG&E's 2024-2025 Mid-Cycle Advice Letter in Compliance with Decision (D.) 21-05-031, D. 23-06-055, and D. 25-08-034

Keywords (choose from CPUC listing): Compliance

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☐ One-Time ☒ Other: Biennial

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.21-05-031, D.23-06-055, D.25-08-034

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL: N/A

Confidential treatment requested? ☐ Yes ☒ No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? ☐ Yes ☒ No

Requested effective date: 12/4/25

No. of tariff sheets: 0

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: N/A

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

¹Discuss in AL if more space is needed.

Protests and correspondence regarding this AL are to be sent via email and are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

California Public Utilities Commission
Energy Division Tariff Unit Email:
EDTariffUnit@cpuc.ca.gov

Contact Name: Sidnev Bob Dietz II. c/o Megan Lawson
Title: Director, Regulatory Relations
Utility/Entity Name: Pacific Gas and Electric Company

Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email: PGETariffs@pge.com

Contact Name:
Title:
Utility/Entity Name:

Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email:

CPUC
Energy Division Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Clear Form

Attachment A

Appendices from Excel Template in PDF

General Instructions for Completing the Tables:

All currency will be reported to the dollar, i.e., \$0.

Refer to Instructions Tab for guidance or click cell to view details on entry instructions

Workbook is locked to safeguard formulas - no password requirement to unlock as needed

Be mindful of print area to ensure footnotes are included when added.

Yellow cells are unlocked and intended for data entry values

Totals should include actual results for PY2024, TUAL submissions for PY2025 and Revised submissions, if necessary, for PY2026 & PY2027)

Advice Letter Narrative Table 1.1 - Portfolio Budget by Sector and Segment (Cumulative for PY 2024-2027) (1.1a - MCAL, 1.1b - TUAL, 1.1c - Change)

Line	Line Item Description	Instructions for Data
1	Residential Sector	Enter residential sector budget by portfolio segment to calculate the cumulative residential sector budget for PY 2024-2027
2	Commercial Sector	Enter commercial sector budget by portfolio segment to calculate the cumulative commercial sector budget for PY 2024-2027
3	Industrial Sector	Enter industrial sector budget by portfolio segment to calculate the cumulative industrial sector budget for PY 2024-2027
4	Agricultural Sector	Enter agricultural sector budget by portfolio segment to calculate the cumulative agricultural sector budget for PY 2024-2027
5	Public Sector	Enter public sector budget by portfolio segment to calculate cumulative public sector budget for PY 2024-2027
6	Cross Cutting Sector	DO NOT ENTER DATA: header row
7	Emerging Tech	Enter emerging technology budget by portfolio segment to calculate the cumulative emerging technology budget for PY 2024-2027
8	WE&T	Enter WE&T budget by portfolio segment to calculate the cumulative WE&T budget for PY 2024-2027
9	Finance	Enter finance budget by portfolio segment to calculate the cumulative finance budget for PY 2024-2027
10	Codes & Standards	Enter codes and standards budget in C&S column to calculate the cumulative Codes & Standards portfolio budget for PY 2024-2027
11	Portfolio Support	Enter portfolio support budget by portfolio segment to calculate the cumulative portfolio support budget for PY 2024-2027
12	OFB Loan Pool	Enter cumulative OFB loan pool addition for PY 2024-2027
13	Portfolio Subtotal	DO NOT ENTER DATA: formula summing lines 1-12

Advice Letter Narrative Table 1.2 - Total Cost Recovery Request, Including REN/CCA and Other Costs (1.2a-MCAL, 1.2b - TUAL, 1.2c - Change)

Line	Line Item Description	Instructions for Data
1	AL Author PA name	In column "a) PA Programs", DO NOT ENTER DATA: Represents the Program Subtotal from Table 1.2.
2	REN/CCA 1 (as applicable)	Enter budgets for ED Portfolio Oversight, EM&V PA and EM&V ED.
3	REN/CCA 2 (as applicable)	IOU only: enter budget from REN/CCA
4	REN/CCA 3 (as applicable)	IOU only: enter budget from REN/CCA
5	REN/CCA 4 (as applicable)	IOU only: enter budget from REN/CCA
6	REN/CCA 5 (as applicable)	IOU only: enter budget from REN/CCA
7	Total	DO NOT ENTER DATA: formula summing lines 1-6
8	2024 Collection	In column (f) enter amount of revenue collected including from all relevant Program Administrators collected in 2024
9	Forecast 2025 Collection	In column (f) enter projected amount of revenue collected including from all relevant Program Administrators collected in 2025
10	Remaining Cost Recovery	DO NOT ENTER DATA: formula Line 7 less lines 8 & 9
Column	Column Item Description	Instructions for Data
a	PA Programs	Represents cost recovery by PA
b	ED Portfolio Oversight	Represents cost recovery for ED Portfolio Oversight as approved in D.23-06-055
c	EMV PA	Represents cost recovery for PA EMV budget, excluding cost recovery for Energy Division EMV
d	EMV ED	IOU only: represents cost recovery on behalf of IOU PA and RENs/CCAs as RENs/CCAs do not receive invoices for EMV from Energy Division
e	Unspent & Uncommitted Funds for 2024-2027 Offset	Enter unspent & uncommitted funds that would offset 2024-2027 cost recovery from pre-2024. Enter as a negative number.
f	Total	DO NOT ENTER DATA: formula summing cost recovery amounts

Advice Letter Narrative Table 2.1 - Annual and Cumulative Total System Benefit Forecast (2.1a - MCAL, 2.1b - TUAL, 2.1c - Change)

Line	Line Item Description	Instructions for Data
1	Resource Acquisition	Enter annual Total System Benefit Forecast for Resource Acquisition segment to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
2	Market Support	Enter annual Total System Benefit Forecast for Market Support segment to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
3	Equity	Enter annual Total System Benefit Forecast for Equity segment to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
4	Total TSB Forecast	DO NOT ENTER DATA: formula summing lines 1-3
5	CPUC TSB Goal [1]	Enter annual Total System Benefit goals as adopted in CPUC D.23-08-012
6	TSB Forecast / TSB Goal	DO NOT ENTER DATA: formula calculating percentage of segment as compared to CPUC TSB goals as adopted in D.23-08-012

Advice Letter Narrative Table 2.2 - Annual and Cumulative Codes and Standards Savings Forecast (2.2a - MCAL, 2.2b - TUAL, 2.2c - Change)

Line	Line Item Description	Instructions for Data
1	GWh Forecast	Cumulative GWh Forecast for 2024-2027 (Enter Actuals for 2024 - TUAL for 2025)
2	GWh CPUC Goal	GWh CPUC Goal as adopted in D.23-08-012
3	GWh Forecast/Goal	Cumulative GWh Forecast/Goal for 2024-2027
4	MW Forecast	Cumulative MW Forecast for 2024-2027 (Enter Actuals for 2024 - TUAL for 2025)
5	MW CPUC Goal	MW CPUC Goal as adopted in D.23-08-012
6	MW Forecast/Goal	Cumulative MW Forecast/Goal for 2024-2027
7	MMThm Forecast	Cumulative MMThm Forecast for 2024-2027 (Enter Actuals for 2024 - TUAL for 2025)
8	MMThm CPUC Goal	MMThm CPUC Goal as adopted in D.23-08-012
9	MMThm Forecast/Goal	Cumulative MMThm Forecast/Goal for 2024-2027

Advice Letter Narrative Table 2.3 - Annual and Cumulative Budget (2.3a - MCAL, 2.3b - TUAL, 2.3c - Change)

Line	Line Item Description	Instructions for Data
1	Resource Acquisition	Enter annual budget for Resource Acquisition segment to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
2	Market Support	Enter annual budget for Market Support segment to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
3	Equity	Enter annual budget for Equity segment to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
4	Codes and Standards	Enter annual budget for Codes and Standards segment to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
5	EM&V	Enter annual budget for EM&V to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
6	Total Budget w/o OFB Loan Pool	DO NOT ENTER DATA: formula summing lines 1-5
7	Market Support and Equity, percent of Total Budget w/o OFB Loan Pool	DO NOT ENTER DATA: formula calculating cumulative segment budget as a percent of total cumulative portfolio budget excluding OFB loan pool addition
8	OFB Loan Pool Addition	Enter annual budget for OFB loan pool addition to calculate cumulative total (Enter Actuals for 2024 - TUAL for 2025)
9	Budget Excluding Portfolio Oversight	DO NOT ENTER DATA: formula summing lines 6 and 8
10	ED Portfolio Oversight	Enter annual budget for ED Portfolio Oversight per allocations from D.23-06-055 (Enter Actuals for 2024 - TUAL for 2025)
11	Total Portfolio Budget w/ ED Portfolio Oversight	DO NOT ENTER DATA: formula summing lines 9 and 10
12	Approved Budget Cap [1]	Enter 2024-2027 authorized budget cap from Table 7, D.23-06-055.

Advice Letter Narrative Table 3a-3c - Portfolio Cost Effectiveness Ratios (PY 2024-2027) (3a - MCAL, 3b - TUAL, 3c - Change)

Line	Line Item Description	Instructions for Data
1	Segment - Resource Acquisition	Enter TRC, PAC, and RIM benefit-cost ratios for the Resource Acquisition segment on a cumulative (4-year) basis.
2	Segment - Market Support	Enter TRC, PAC, and RIM benefit-cost ratios for the Market Support segment on a cumulative (4-year) basis.
3	Segment - Equity	Enter TRC, PAC, and RIM benefit-cost ratios for the Equity segment on a cumulative (4-year) basis.
4	Codes and Standards (C&S)	Enter TRC, PAC, and RIM benefit-cost ratios for the Codes and Standards segment on a cumulative (4-year) basis.
5	Portfolio - Including C&S	Enter TRC, PAC, and RIM benefit-cost ratios for the entire portfolio, including the Codes and Standards segment, on a cumulative (4-year) basis.
6	Portfolio - excluding C&S	Enter TRC, PAC, and RIM benefit-cost ratios for the entire portfolio, excluding the Codes and Standards segment, on a cumulative (4-year) basis.

Advice Letter Narrative Table 3d - Societal Cost Test (PY 2026-2027)

Line	Line Item Description	Instructions for Data
1	Segment - Resource Acquisition	Enter SCT benefit-cost ratios for the Resource Acquisition segment for the year in the appropriate column and a cumulative total.
2	Segment - Market Support	Enter SCT benefit-cost ratios for the Market Support segment for the year in the appropriate column and a cumulative total for 2026 & 2027.
3	Segment - Equity	Enter SCT benefit-cost ratios for the Equity segment for the year in the appropriate column and a cumulative total for 2026 & 2027.
4	Codes and Standards (C&S)	Enter SCT benefit-cost ratios for the Codes & Standards segment for the year in the appropriate column and a cumulative total for 2026 & 2027.
5	Portfolio - Including C&S	Enter SCT benefit-cost ratios for the entire portfolio, including the Codes & Standards segment for the year in the appropriate column and a cumulative total for 2026 & 2027.
6	Portfolio - excluding C&S	Enter SCT benefit-cost ratios for the entire portfolio, excluding the Codes & Standards segment for the year in the appropriate column and a cumulative total for 2026 & 2027.

Advice Letter Narrative Table 4 - Portfolio Statewide and Third-party Contribution Percentage Requirements (IOU only)

Line	Line Item Description	Instructions for Data
1	Statewide	Enter the cumulative statewide program budget, including program support PA costs
2	Third-party	Enter the cumulative statewide program budget, excluding program support PA costs

Appendix 1 - 2024 - 2027 Program Portfolio Budget and Targets

Column	Column Description	Instructions for Data
a	Program ID	Enter Program ID as listed in the CEDARS Program Table
b	Program Name	Enter Program Name as listed in the CEDARS Program Table
c	Target Exempt	Enter "Yes" for Non-Resource Programs and "No" for Resource Programs, as defined by the EE Policy Manual Version 6

d	Program Type	Enter "Core PA" for local non-third party-qualifying programs. Enter "Local Third Party" for local third party-qualifying programs. Enter "SW Third Party" for statewide programs.
e	Business Sector	Enter program sector as listed in the CEDARS Program Table (BP Sector)
f	Portfolio Segment	Enter program segment as listed in the CEDARS Program Table
g	Budget - TUAL	Enter cumulative program budget
h	TSB - TUAL	Enter cumulative program Total System Benefit forecast
i	kWh - TUAL	Enter cumulative program electric energy savings (kWh) forecast
j	kW - TUAL	Enter cumulative program DEER peak demand savings (kW) savings forecast
k	Thm - TUAL	Enter cumulative program gas energy savings (therm) savings forecast
l	Budget - MCAL	Enter cumulative program budget
m	TSB - MCAL	Enter cumulative program Total System Benefit forecast
n	kWh - MCAL	Enter cumulative program electric energy savings (kWh) forecast
o	kW - MCAL	Enter cumulative program DEER peak demand savings (kW) savings forecast
p	Thm - MCAL	Enter cumulative program gas energy savings (therm) savings forecast
r	Budget - Change	DO NOT ENTER DATA: formula difference columns g-l
s	TSB - Change	DO NOT ENTER DATA: formula difference columns h-m
t	kWh - Change	DO NOT ENTER DATA: formula difference columns i-n
u	kW - Change	DO NOT ENTER DATA: formula difference columns j-o
v	Thm - Change	DO NOT ENTER DATA: formula difference columns k-p
w	Change Notes	Enter narrative on any significant changes at the program level

Appendix 2 - Energy Efficiency Cap And Target Expenditure Projections (Cumulative for PY 2024-2027)

Line	Line Item Description	Instructions for Data
1	Administrative Costs	DO NOT ENTER DATA: header row
2	PA	Enter non-third party qualifying and third party qualifying portions of the cumulative PA program administrative budget, per EE Policy Manual cost category definition, <i>excluding target exempt programs and non-PA third party & partnership administrative costs</i> . 10% cap requirement based on D. 09-09-047 is set for IOU only.
3	Non-PA Third Party & Partnership	Enter non-third party qualifying and third party qualifying portions of cumulative third-party program administrative budget, per EE Policy Manual cost category definition, <i>excluding target exempt programs</i> . New Third party program definition per D.16-08-019, OP 10. For Row 3 of this table, the "Third Party & Partnership" administrative costs under the "Non-Third Party Qualifying Costs" column are costs for programs that met the old Third Party definition prior to the transition to the new third party definition.
4	PA & Non-PA Target Exempt Programs	Enter non-third party qualifying and third party qualifying portions of cumulative target exempt program administrative budget, per EE Policy Manual cost category definition. Target Exempt Programs include: Emerging Technologies, Workforce Education & Training, Strategic Energy Resources (SER) program, 3P Placeholder for Public LGPs, and Codes & Standards programs (excluding Building Codes Advocacy, Appliance Standards Advocacy and National Standards Advocacy).
5	Marketing and Outreach Costs	DO NOT ENTER DATA: header row
6	Marketing & Outreach	Enter non-third party qualifying and third party qualifying portions of cumulative marketing and outreach budget, per EE Policy Manual cost category definition
7	Direct Implementation Costs	DO NOT ENTER DATA: header row
8	Incentives and Rebates	Enter non-third party qualifying and third party qualifying portions of cumulative incentives and rebates budget, per EE Policy Manual cost category definition.
9	Non Incentives and Non Rebates	Enter non-third party qualifying and third party qualifying portions of cumulative direct implementation non-incentive budget, per EE Policy Manual cost category definition, <i>excluding target exempt programs</i>
10	Target Exempt (Non Incentives and Non Rebates)	Enter non-third party qualifying and third party qualifying portions of cumulative target exempt program direct implementation non-incentive budget, per EE Policy Manual cost category definition
11	EM&V Costs (PA and ED)	For IOUs, EM&V costs only includes IOU's Total EM&V budget (PA + ED) and does not include REN or CCAs EM&V budget. For RENs & CCAs, include EM&V-PA Budget and EM&V-ED = \$0 . The EM&V percentage is based on PA's total portfolio budget (from line 13) RENs, and CCAs
11a	EM&V - PA	Enter cumulative EM&V PA budget
11b	EM&V - ED	Enter cumulative EM&V ED budget for IOU only (IOUs should exclude REN/CCA portions of EM&V ED budget since 4% EM&V budget cap applies to each PA's portfolio budget).
12	PA Spending Budget Request (excluding OBF Loan Pool Additions and excluding ED Portfolio Oversight)	DO NOT ENTER DATA: formula summing lines 1-11
13	Total Third-Party Qualifying Costs	IOU PA's percentage for Third-Party Implementer Contracts uses as its denominator the PA's Spending Budget Request (PA Program and EM&V), excluding RENs, CCAs, and OBF Loan Pool. This is the Total in line 15 minus Portfolio OBF Loan Pool. IOU's Third-Party Implementer Contracts (as defined per D.16-08-019, OP 10) includes third-party contract and incentive budgets and statewide qualifying contract and incentive budgets.
14	OBF Loan Pool Addition	Enter cumulative OBF loan pool addition for PY 2024-2027
15	PA Spending Budget Request (excluding ED Portfolio Oversight)	DO NOT ENTER DATA: formula summing lines 12 and 14
16	ED - Portfolio Oversight	Enter IOU SW % share of \$1M annual ED Portfolio Oversight Group budget per OP9 from D.23-06-055 "Commission staff require additional consulting and technical support resources in order to perform adequate portfolio oversight. \$1 million annually in reimbursable funding from IOUs should be made available to Commission staff for this purpose"
17	EE-Funded IDSM	Enter cumulative budget for EE funds toward multi-DER programs per D.23-06-055 OP 29
18	PA Spending Budget Request	DO NOT ENTER DATA: formula summing lines 15 and 16

Column	Column Description	Instructions for Data
a	Non-Third Party Qualifying Costs	
b	Third Party Qualifying Costs	
c	Total Portfolio	DO NOT ENTER DATA: formula summing columns a and b.
d	Percent of Budget	As directed in the Energy Efficiency Policy Manual Version 6 dated April 2020, Appendix C, this total is the denominator used to calculate the IOU PA Admin, Marketing, and Direct Implementation Non-Incentives percentages.
e	Cap Percentage	
f	Target %	

Appendix 3 - RTR Implementation Plans

Complete utilizing RTR worksheet including study name in column A and Implementation Plan detail in columns I-M

Table 1.1a - MCAL Updated Portfolio Budget by Sector and Segment (Cumulative for PY 2024-2027 [1])

Line	Budget Category	Program Segment				Total
		Resource Acquisition	Market Support	Equity	Codes & Standards	
1	Residential Sector	\$ 130,232,635	\$ 43,383,975	\$ 23,337,599	\$ -	\$ 196,954,210
2	Commercial Sector	\$ 149,661,876	\$ 7,382,271	\$ 21,677,308	\$ -	\$ 178,721,454
3	Industrial Sector	\$ 105,267,174	\$ 2,487,621	\$ -	\$ -	\$ 107,754,795
4	Agricultural Sector	\$ 41,591,328	\$ 1,726,156	\$ -	\$ -	\$ 43,317,484
5	Public Sector	\$ 49,411,823	\$ 23,111,233	\$ 26,487	\$ -	\$ 72,549,542
6	Cross Cutting Sector					
7	Emerging Tech	\$ -	\$ 25,344,566	\$ -	\$ -	\$ 25,344,566
8	WE&T	\$ -	\$ 28,104,649	\$ 2,693,380	\$ -	\$ 30,798,028
9	Finance	\$ -	\$ 9,249,629	\$ -	\$ -	\$ 9,249,629
10	Other PA Admin	\$ 836,117	\$ -	\$ -	\$ -	\$ 836,117
11	Codes & Standards	\$ -	\$ -	\$ -	\$ 130,456,565	\$ 130,456,565
12	Portfolio Support	\$ -			\$ 35,064,608	\$ 35,064,608
13	OBF Loan Pool					\$ 30,000,000
14	Portfolio Subtotal [2]	\$512,065,560	\$151,261,769	\$50,983,888	\$140,021,152	\$884,332,371

[1] 2024 Actuals and the 2025 TUAL forecast are used in the updated forecast

[2] excludes EM&V and Portfolio Oversight

Table 1.1b - TUAL Portfolio Budget by Sector and Segment (Cumulative for PY 2024-2027 [1])

Line	Budget Category	Program Segment				Total
		Resource Acquisition	Market Support	Equity	Codes & Standards	
1	Residential Sector	\$121,135,947	\$62,513,343	\$18,694,165	\$0	\$202,343,454
2	Commercial Sector	\$167,669,028	\$8,640,214	\$21,084,292	\$0	\$197,393,534
3	Industrial Sector	\$87,273,484	\$5,658,183	\$0	\$0	\$92,931,668
4	Agricultural Sector	\$39,720,466	\$2,571,548	\$0	\$0	\$42,292,015
5	Public Sector	\$38,333,710	\$28,787,861	\$0	\$0	\$67,121,572
6	Cross Cutting Sector					
7	Emerging Tech	\$0	\$25,888,555	\$0	\$0	\$25,888,555
8	WE&T	\$0	\$31,133,081	\$3,064,508	\$0	\$34,197,589
9	Finance	\$0	\$13,460,671	\$0	\$0	\$13,460,671
10	Other PA Admin	\$930,588	\$0	\$0	\$0	\$930,588
11	Codes & Standards	\$0	\$0	\$0	\$122,212,690	\$122,212,690
12	Portfolio Support	\$37,918,351	\$13,133,860	\$2,512,525	\$10,070,147	\$63,634,882
13	OBF Loan Pool					\$40,000,000
14	Portfolio Subtotal [2]	\$492,981,575	\$191,787,317	\$45,355,489	\$132,282,836	\$902,407,217

[2] excludes EM&V and Portfolio Oversight

Table 1.1c - Change Portfolio Budget by Sector and Segment (Cumulative for PY 2024-2027)

Line	Budget Category	Change-Program Segment				Total
		Resource Acquisition	Market Support	Equity	Codes & Standards	
1	Residential Sector	\$9,096,689	(\$19,129,368)	\$4,643,434	\$0	(\$5,389,245)
2	Commercial Sector	(\$18,007,152)	(\$1,257,943)	\$593,016	\$0	(\$18,672,080)
3	Industrial Sector	\$17,993,689	(\$3,170,563)	\$0	\$0	\$14,823,127
4	Agricultural Sector	\$1,870,862	(\$845,392)	\$0	\$0	\$1,025,470
5	Public Sector	\$11,078,112	(\$5,676,629)	\$26,487	\$0	\$5,427,970
6	Cross Cutting Sector					
7	Emerging Tech	\$0	(\$543,989)	\$0	\$0	(\$543,989)
8	WE&T	\$0	(\$3,028,432)	(\$371,129)	\$0	(\$3,399,560)
9	Finance	\$0	(\$4,211,041)	\$0	\$0	(\$4,211,041)
10	Other PA Admin	(\$94,471)	\$0	\$0	\$0	(\$94,471)
11	Codes & Standards	\$0	\$0	\$0	\$8,243,875	\$8,243,875
12	Portfolio Support	(\$2,853,743)	(\$2,662,191)	\$736,591	(\$505,559)	(\$5,284,902)
13	OBF Loan Pool					(\$10,000,000)
14	Portfolio Subtotal [2]	\$19,083,985	(\$40,525,547)	\$5,628,399	\$7,738,316	(\$18,074,847)

[2] excludes EM&V and Portfolio Oversight

Table 1.2a - MCAL Total Cost Recovery Request, Including REN/CCA and Other Costs (IOU Only)⁴

Line	Portfolio Administrator[11]	(a) PA Programs	(b) ED Portfolio Oversight [5]	(c) EMV PA	(d) EMV ED	(e) Unspent & Uncommitted Funds for 2024-2027 Offset[2]	(f) 2024/2025 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery[12]	(g) Total
1	PG&E	\$890,364,450	\$1,201,400	\$10,763,288	\$26,335,231	(\$16,000,000)	\$0	\$912,664,368
2	BayREN	\$154,835,825	\$0	\$1,762,355	\$4,646,210	\$0	(\$1,030,254)	\$160,214,136
3	BayREN Statewide Program	\$2,976,000	\$0	\$34,100	\$89,900	\$0	\$0	\$3,100,000
4	MCE	\$76,103,061	\$0	\$1,268,384	\$1,902,577	(\$32,567,733)	(\$3,661,414)	\$43,044,874
5	3C-REN	\$34,609,102	\$0	\$396,562	\$1,045,484	(\$4,534,584)	(\$3,493,243)	\$28,023,321
6	NCRRREN6	\$33,262,537	\$0	\$381,133	\$1,004,806	\$0	(\$713,711)	\$33,934,765
7	CCRREN6	\$29,207,627	\$0	\$334,671	\$882,314	\$0	(\$5,456,429)	\$24,968,183
8	Ava Community Energy (formerly EBCE)	\$8,975,366	\$0	\$0	\$0	\$0	\$0	\$8,975,366
9	CPSF	\$1,526,352	\$0	\$0	\$0	\$0	\$0	\$1,526,352
10	Peninsula Clean Energy[13]	\$2,974,494	\$0	\$0	\$0	\$0	\$0	\$2,974,494
11	Total	\$1,234,834,813	\$1,201,400	\$14,940,494	\$35,906,521	(\$53,102,317)	(\$14,355,051)	\$1,219,425,859
12	Collected 2024 Recovery ^{7,8}							\$268,139,613
13	Expected 2024 Recovery ⁹							\$244,064,390
14	Remaining Cost Recovery ¹⁰							\$951,286,246

[2] Unspent and committed funds that were used to offset collection of 2024 TUAL, per Table 20 of Advice Letter 4814-G/7047-E (https://www.pge.com/tariffs/assets/pdf/adviceletter/GAS_4814-G.pdf)

[5] Funding reserved for EE technical consultants pursuant to D.23-06-055 OP 9

[6] D.24-09-031 split Rural REN into Rural REN North (NNRREN) and Rural REN Central (CCRREN)

[7] Rate Recovery amounts and are only tracked/reported in total and not by PA Programs, ED Oversight, etc. therefore these cells are not applicable.

[8] PG&E's 2024 Cost Recovery does not match the TUAL. D.24-09-031 modified PG&E's share of costs for the split Rural REN, and these updates were made to our balancing accounts and are incorporated in the value provided.

[9] Expected 2024 recovery is the collected amount sans any amount being carried forward to 2025-2027.

[10] PG&E has already adjusted 2024-2027 cost recovery for expected carryover and thus does not adjust the remaining cost recovery amount.

[11] REN & CCA values for PAs filing MCALs are expected values supplied by each PA prior to PG&E's filing, as noted in PG&E's narrative Table 24.

[12] These carryover amounts are noted as an offset for parties that embedded the carryover budget within their filed 2026 and 2027 budgets, to prevent recovering the same funds twice.

[13] PCE's cost recovery estimate is based on PCE Advice Letter 44-E, Peninsula Clean Energy Authority Election to Administer Energy Efficiency Program

Table 1.2b - TUAL Total Cost Recovery Request, Including REN/CCA and Other Costs (IOU Only)

Line	Portfolio Administrator	(a) PA Programs	(b) ED Portfolio Oversight [5]	(c) EMV PA	(d) EMV ED	(e) Unspent & Uncommitted Funds for 2024-2027 Offset[3]	(f) 2024/2025 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	(g) Total
1	PG&E	\$902,407,217	\$1,259,200	\$11,468,092	\$26,132,209	(\$16,000,000)	\$0	\$925,266,718
2	BayREN	\$155,305,571	\$0	\$1,779,543	\$4,691,522	\$0	\$0	\$161,776,636
3	BayREN Statewide Program	\$2,976,000	\$0	\$34,100	\$89,900	\$0	\$0	\$3,100,000
4	MCE	\$73,604,151	\$0	\$1,226,736	\$1,840,104	(\$12,216,026)	\$0	\$64,454,964
5	3C-REN	\$31,241,832	\$0	\$357,979	\$943,764	(\$4,534,584)	\$0	\$28,008,991
6	R-REN	\$38,803,728	\$0	\$444,626	\$1,172,196	\$0	\$0	\$40,420,550
7	Ava Community Energy (formerly EBCE)	\$8,975,366	\$0	\$0	\$0	\$0	\$0	\$8,975,366
8	CleanPower SF	\$1,526,352	\$0	\$0	\$0	\$0	\$0	\$1,526,352
9	Total	\$1,214,840,217	\$1,259,200	\$15,311,076	\$34,869,695	(\$32,750,611)	\$0	\$1,239,529,577

[5] Funding reserved for EE technical consultants pursuant to D.23-06-055 OP 9

[6] Rural REN was split into two RENs in D. 24-09-031 and budgets were adjusted to account for split and timing of when REN started. PG&E was responsible for funding additional budget in this decision versus the TUAL filing.

Table 1.2c - Change Total Cost Recovery Request, Including REN/CCA and Other Costs (IOU Only)

Line	Portfolio Administrator	(a) PA Programs	(b) ED Portfolio Oversight [5]	(c) EMV PA	(d) EMV ED	(e) Unspent & Uncommitted Funds for 2024-2027 Offset[3]	(f) 2024/2025 Carryover Funds in 2026/2027 Budgets to Offset Cost Recovery	(g) Total
1	PG&E	(\$12,042,767)	(\$57,800)	(\$704,803)	\$203,022	\$0	\$0	(\$12,602,349)
2	BayREN	(\$469,746)	\$0	(\$17,188)	(\$45,312)	\$0	(\$1,030,254)	(\$1,562,500)
3	BayREN Statewide Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	MCE	\$2,498,910	\$0	\$41,648	\$62,473	(\$20,351,707)	(\$3,661,414)	(\$21,410,090)
5	3C-REN	\$3,367,270	\$0	\$38,583	\$101,720	\$0	(\$3,493,243)	\$14,330
6	NCRRREN	\$33,262,537	\$0	\$381,133	\$1,004,806	\$0	(\$713,711)	\$33,934,765
7	CCRREN	\$29,207,627	\$0	\$334,671	\$882,314	\$0	(\$5,456,429)	\$24,968,183
8	Ava Community Energy (formerly EBCE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	CPSF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Peninsula Clean Energy	\$2,974,494	\$0	\$0	\$0	\$0	\$0	\$2,974,494
11	R-REN	(\$38,803,728)	\$0	(\$444,626)	(\$1,172,196)	\$0	\$0	(\$40,420,550)
12	Total	\$19,994,597	(\$57,800)	(\$370,582)	\$1,036,826	(\$20,351,707)	(\$14,355,051)	(\$14,103,717)

[5] Funding reserved for EE technical consultants pursuant to D.23-06-055 OP 9

[6] Rural REN was split into two RENs in D. 24-09-031 and budgets were adjusted to account for split and timing of when REN started. Rows 6, 7, and 11 should be considered together when considering changes.

Table 1.3 Portfolio Cost Recovery Request by Fuel (IOU Only)

Line	Spending Budget & Cost Recovery Request	2023 Unspent Funds	2024	2025	2026	2027	2024-2027
1	IOU (excluding fuel substitution budget)		\$ 211,495,472	\$ 230,541,420	\$ 203,079,155	\$ 206,210,427	\$ 851,326,474
2	IOU Budget forecasted to support fuel sub		\$ 13,462,387	\$ 12,793,293	\$ 27,031,026	\$ 24,051,188	\$ 77,337,894
3	Total cost recovery request for IOU portfolio (excluding offset)		\$ 224,957,859	\$ 243,334,713	\$ 230,110,181	\$ 230,261,615	\$ 928,664,368
4	IOU Pre-2024 Estimated Unspent & Uncommitted Funds to Offset 2024-2027 Cost Recovery	\$ (16,000,000)	-	-	-	-	\$ (16,000,000)
5	Total Cost Recovery Request for IOU Portfolio (including offset)	-	\$ 208,957,859	\$ 243,334,713	\$ 230,110,181	\$ 230,261,615	\$ 912,664,368
6	Applicable electric split	80%	58%	59%	57%	53%	
7	Applicable gas split	20%	42%	41%	43%	47%	
8	Electric portion for cost recovery (excluding fuel sub budget)	-	\$ 122,604,122	\$ 136,070,183	\$ 115,470,808	\$ 108,776,000	\$ 482,921,113
9	Fuel sub applicable electric split	0%	100%	100%	100%	100%	
10	Electric portion for cost recover (fuel sub budget)	-	\$ 13,462,387	\$ 12,793,293	\$ 27,031,026	\$ 24,051,188	\$ 77,337,894
11	Total electric portion for cost recovery for IOU portfolio	\$ (12,800,000)	\$ 123,266,509	\$ 148,863,476	\$ 142,501,834	\$ 132,827,188	\$ 547,459,007
12	Total Gas portion for cost recovery for IOU portfolio	\$ (3,200,000)	\$ 85,691,350	\$ 94,471,237	\$ 87,608,347	\$ 97,434,427	\$ 365,205,361
13	Electric split (with fuel sub)		59%	61%	62%	58%	
14	Gas split (with fuel sub)		41%	39%	38%	42%	

(a) The electric and gas splits with fuel substitution are based on the electric and gas portions of the cost recovery after accounting for fuel substitution

Table 1.4 Prior Years Unspent Funds as of August 2024 (All PA)

Line		PY 2017	PY 2018	PY 2019	PY 2020	PY 2021	PY 2022	PY 2023C	PY 2024	TOTAL 2017-2024
1										
2	EM&V A,B	\$ 2,784,816	\$ 5,809,947	\$ 85,718	\$ 3,889,544	\$ 857,629	\$ (232,205)	\$ 9,778,497	\$ 11,063,395	\$ 34,037,342
3	Total	\$ 2,784,816	\$ 5,809,947	\$ 85,718	\$ 3,889,544	\$ 857,629	\$ (232,205)	\$ 9,778,497	\$ 11,063,395	\$ 34,037,342
4										
5	EM&V - PA Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	EM&V - CPUC Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	IOU Program Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -	\$ 16,000,000
8	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -	\$ 16,000,000

A Includes unspent funds from the CPUC (\$25.4 million) and PG&E (\$8.6 million).

B D.23-06-055 conclusion of law 23 clarified that unspent EM&V funds may be carried forward to pay for any authorized evaluation activity, regardless of year or program cycle

C PG&E separately returned an additional \$27,968,111 in PY2023 unspent and uncommitted funds to ratepayers in Advice Letter 4985-G/7407-E

Table 1.5 - 4 Year Funding Sources - RENS/CCAs (RENs/CCAs Only)

Line	PG&E	SDG&E	SCE	SCG	
1	Year	Electric \$	Gas \$	Electric \$	Gas \$
2	2024				
3	2025				
4	2026				
5	2027				
6	Total	\$ -	\$ -	\$ -	\$ -

Table 1.6 - Mid-Cycle Advice Letter Funding Breakdown (All PAs)

Line	Year	2024 Reported Expenditures	2024 Carryover Funding ⁷	2025 TUAL	2026 MCAL	2027 MCAL	Unspent/Uncommitted Funds for Offset	2024-2027 Funding Total
1	2024	\$ 215,237,687					\$ (16,000,000)	\$ 199,237,687
2	2025		\$ 9,720,172	\$ 243,334,713				\$ 253,054,885
3	2026				\$ 230,110,181			\$ 230,110,181
4	2027					\$ 230,261,615		\$ 230,261,615

[7] Funding committed in 2024 but not yet spent will be carried forward into future years of the funding cycle or funding that is being intentionally moved to future years. PG&E may elect to return these funds to ratepayers early during the 4-year cycle by filing a tier-1 advice letter.

Table 2.1a - MCAL Updated Annual and Cumulative Total System Benefit Forecast

Line	Segment	PY 2024-Actual	PY 2025 TUAL	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$ 309,048,311	\$ 227,894,979	\$ 256,956,665	\$ 343,318,757	\$ 1,137,218,712
2	Market Support	\$ (7,316,909)	\$ 48,478,551	\$ 11,854,116	\$ 13,543,186	\$ 66,558,944
3	Equity	\$ 14,820	\$ -	\$ -	\$ -	\$ 14,820
4	Total TSB Forecast	\$ 301,746,222	\$ 276,373,530	\$ 268,810,781	\$ 356,861,942	\$ 1,203,792,476
5	CPUC TSB Goal	\$ 211,992,628	\$ 211,860,888	\$ 201,855,629	\$ 223,615,650	\$ 849,324,795
6	<i>TSB Forecast / TSB Goal^[1]</i>	<i>142%</i>	<i>130%</i>	<i>133%</i>	<i>160%</i>	<i>142%</i>

[1] TSB Goal set in decios D.25-08-034

Table 2.1b - TUAL Annual and Cumulative Total System Benefit Forecast

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$ 297,207,783	\$ 227,894,979	\$ 231,980,023	\$ 215,317,401	\$ 972,400,187
2	Market Support	\$ 33,975,026	\$ 48,478,551	\$ 52,140,665	\$ 53,961,108	\$ 188,555,350
3	Equity	\$ -	\$ -	\$ -	\$ -	\$ -
4	Total TSB Forecast	\$ 331,182,809	\$ 276,373,530	\$ 284,120,688	\$ 269,278,509	\$ 1,160,955,536
5	CPUC TSB Goal	\$ 211,992,628	\$ 211,860,888	\$ 212,385,721	\$ 216,621,492	\$ 852,860,729
6	<i>TSB Forecast / TSB Goal^[2]</i>	<i>156%</i>	<i>130%</i>	<i>134%</i>	<i>124%</i>	<i>136%</i>

[2] TSB Goal set in decions D.21-09-037 and corrected in D.22-05-016

Table 2.1c - Change Annual and Cumulative Total System Benefit Forecast

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$ 11,840,527	\$ -	\$ 24,976,642	\$ 128,001,356	\$ 164,818,525
2	Market Support	\$ (41,291,934)	\$ -	\$ (40,286,549)	\$ (40,417,922)	\$ (121,996,406)
3	Equity	\$ 14,820	\$ -	\$ -	\$ -	\$ 14,820
4	Total TSB Forecast	\$ (29,436,587)	\$ -	\$ (15,309,907)	\$ 87,583,434	\$ 42,836,940
5	CPUC TSB Goal	\$ -	\$ -	\$ (10,530,092)	\$ 6,994,158	\$ (3,535,934)
6	<i>TSB Forecast / TSB Goal^[3]</i>	<i>-14%</i>	<i>0%</i>	<i>-1%</i>	<i>35%</i>	<i>6%</i>

[3] Difference in % of goals achieved from the TUAL to the MCAL

Table 2.2a - MCAL Updated Annual and Cumulative Codes and Standards Savings Forecast

Line	Savings Unit	PY 2024-Actual	PY 2025 TUAL	PY 2026	PY 2027	Cumulative
1	GWh CPUC ^[1]	1,225.1	1,045.5	848.3	762.7	3,881.6
2	GWh CPUC Target ^[1]	1,071.2	1,008.4	797.5	713.2	3,590.3
3	<i>GWh Forecast/Target</i>	<i>114%</i>	<i>104%</i>	<i>106%</i>	<i>107%</i>	<i>108%</i>
4	MW Forecast	249.8	210.7	171.4	156.3	788.2
5	MW CPUC Target ^[1]	201.9	184.7	148.2	131.3	666.1
6	<i>MW Forecast/Target</i>	<i>124%</i>	<i>114%</i>	<i>116%</i>	<i>119%</i>	<i>118%</i>
7	MMThm Forecast	25.1	21.2	19.4	18.3	84.0
8	MMThm CPUC Target ^[1]	23.0	22.5	8.3	8.8	62.6
9	<i>MMThm Forecast/Target</i>	<i>109%</i>	<i>94%</i>	<i>234%</i>	<i>207%</i>	<i>134%</i>

[1] TSB Goal set in decion D.25-08-034

Table 2.2b - TUAL Annual and Cumulative Codes and Standards Savings Forecast

Line	Savings Unit	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	GWh CPUC ^[2]	1,116.1	1,045.5	976.5	888.3	4,026.5
2	GWh CPUC Target ^[2]	1,071.2	1,008.4	987.2	909.8	3,976.6
3	<i>GWh Forecast/Target</i>	<i>104%</i>	<i>104%</i>	<i>99%</i>	<i>98%</i>	<i>101%</i>
4	MW Forecast	220.7	210.7	198.2	181.5	811.1
5	MW CPUC Target ^[2]	201.9	184.7	180.7	165.9	733.2
6	<i>MW Forecast/Target</i>	<i>109%</i>	<i>114%</i>	<i>110%</i>	<i>109%</i>	<i>111%</i>
7	MMThm Forecast	21.7	21.2	18.2	15.3	76.3
8	MMThm CPUC Target ^[2]	23.0	22.5	14.5	14.8	74.8
9	<i>MMThm Forecast/Target</i>	<i>94%</i>	<i>94%</i>	<i>125%</i>	<i>103%</i>	<i>102%</i>

[2] TSB Goal set in decions D.21-09-037 and corrected in D.22-05-016

Table 2.2c - Change Annual and Cumulative Codes and Standards Savings Forecast

Line	Savings Unit	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	GWh CPUC ^[3]	109.0	-	(128.3)	(125.6)	(144.9)
2	GWh CPUC Target ^[3]	-	-	(189.7)	(196.6)	(386.3)
3	<i>GWh Forecast/Target</i>	<i>10%</i>	<i>0%</i>	<i>7%</i>	<i>9%</i>	<i>7%</i>
4	MW Forecast	29.1	-	(26.8)	(25.2)	(22.9)
5	MW CPUC Target ^[3]	29.1	-	(26.8)	(25.2)	(22.9)
6	<i>MW Forecast/Target</i>	<i>14%</i>	<i>0%</i>	<i>6%</i>	<i>10%</i>	<i>8%</i>
7	MMThm Forecast	3.4	-	1.3	3.0	7.7
8	MMThm CPUC Target ^[3]	0.1	-	0.1	0.1	0.3
9	<i>MMThm Forecast/Target</i>	<i>15%</i>	<i>0%</i>	<i>109%</i>	<i>104%</i>	<i>32%</i>

[3] Difference in % of goals achieved from the TUAL to the MCAL

Table 2.3a - MCAL Updated Annual and Cumulative Budget

Line	Segment	PY 2024-Actual	PY 2025 TUAL	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$ 127,744,669	\$ 127,680,425	\$ 129,949,340	\$ 126,691,127	\$ 512,065,560
2	Market Support	\$ 27,498,088	\$ 48,989,648	\$ 36,374,447	\$ 38,399,586	\$ 151,261,769
3	Equity	\$ 8,956,318	\$ 12,377,309	\$ 14,419,500	\$ 15,230,761	\$ 50,983,888
4	Codes and Standards	\$ 35,426,182	\$ 34,251,735	\$ 34,888,023	\$ 35,455,212	\$ 140,021,152
5	EM&V (PA and ED)	\$ 5,612,430	\$ 9,720,797	\$ 9,192,971	\$ 9,199,029	\$ 33,725,226
6	Total Budget w/o OBF Loan Pool	\$ 205,237,687	\$ 233,019,913	\$ 224,824,281	\$ 224,975,715	\$ 888,057,597
7	Market Support and Equity, percent of Total Budget w/o OBF Loan Pool					22.8%
8	OBF Loan Pool Addition	\$ 10,000,000	\$ 10,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,000,000
9	Budget excluding Portfolio Oversight	\$ 215,237,687	\$ 243,019,913	\$ 229,824,281	\$ 229,975,715	\$ 918,057,597
10	ED Portfolio Oversight	\$ -	\$ 314,800	\$ 285,900	\$ 285,900	\$ 886,600
11	Total Portfolio Budget w/ ED Portfolio Oversight	\$ 215,237,687	\$ 243,334,713	\$ 230,110,181	\$ 230,261,615	\$ 918,944,197
12	Approved Budget Cap ^[4]					\$ 1,004,140,954

[4] This Market Support and Equity percentage differs from Narrative Table 16 since this percentage uses 2024 Actuals, 2025 TUAL and 2026-2027 MCAL, whereas Narrative Table 16 uses 2024-2025 TUAL budget and 2026-2027 MCAL since the compliance percentage is calculated based on budget and not actuals.

[5] Decision 23-06-055 OPS

Table 2.3b - TUAL Annual and Cumulative Budget

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$ 122,545,792	\$ 127,680,425	\$ 122,212,846	\$ 120,542,512	\$ 492,981,575
2	Market Support	\$ 42,446,448	\$ 48,989,648	\$ 50,512,165	\$ 49,839,055	\$ 191,787,317
3	Equity	\$ 8,120,061	\$ 12,377,309	\$ 12,422,990	\$ 12,435,129	\$ 45,355,489
4	Codes and Standards	\$ 32,545,036	\$ 34,251,735	\$ 33,944,619	\$ 31,541,447	\$ 132,282,836
5	EM&V (PA and ED)	\$ 8,985,722	\$ 9,720,797	\$ 9,545,526	\$ 9,348,256	\$ 37,600,301
6	Total Budget w/o OBF Loan Pool	\$ 214,643,059	\$ 233,019,913	\$ 228,638,146	\$ 223,706,400	\$ 900,007,518
7	Market Support and Equity, percent of Total Budget w/o OBF Loan Pool					26.3%
8	OBF Loan Pool Addition	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 40,000,000
9	Budget excluding Portfolio Oversight	\$ 224,643,059	\$ 243,019,913	\$ 238,638,146	\$ 233,706,400	\$ 940,007,518
10	ED Portfolio Oversight	\$ 314,800	\$ 314,800	\$ 314,800	\$ 314,800	\$ 1,259,200
11	Total Portfolio Budget w/ ED Portfolio Oversight	\$ 224,957,859	\$ 243,334,713	\$ 238,952,946	\$ 234,021,200	\$ 941,266,718

Table 2.3c - Change Annual and Cumulative Budget

Line	Segment	PY 2024	PY 2025	PY 2026	PY 2027	Cumulative
1	Resource Acquisition	\$ 5,198,877	\$ -	\$ 7,736,494	\$ 6,148,614	\$ 19,083,985
2	Market Support	\$ (14,948,360)	\$ -	\$ (14,137,718)	\$ (11,439,469)	\$ (40,525,547)
3	Equity	\$ 836,257	\$ -	\$ 1,996,510	\$ 2,795,633	\$ 5,628,399
4	Codes and Standards	\$ 2,881,147	\$ -	\$ 943,404	\$ 3,913,765	\$ 7,738,316
5	EM&V (PA and ED)	\$ (3,373,293)	\$ -	\$ (352,555)	\$ (149,227)	\$ (3,875,075)
6	Total Budget w/o OBF Loan Pool	\$ (9,405,372)	\$ -	\$ (3,813,865)	\$ 1,269,315	\$ (11,949,921)
7	Market Support and Equity, percent of Total Budget w/o OBF Loan Pool					-3.6%
8	OBF Loan Pool Addition	\$ -	\$ -	\$ (5,000,000)	\$ (5,000,000)	\$ (10,000,000)
9	Budget excluding Portfolio Oversight	\$ (9,405,372)	\$ -	\$ (8,813,865)	\$ (3,730,685)	\$ (21,949,921)
10	ED Portfolio Oversight	\$ (314,800)	\$ -	\$ (28,900)	\$ (28,900)	\$ (372,600)
11	Total Portfolio Budget w/ ED Portfolio Oversight	\$ (9,720,172)	\$ -	\$ (8,842,765)	\$ (3,759,585)	\$ (22,322,521)

Table 3a - MCAL Updated Portfolio Cost Effectiveness Ratios (PY 2024-2027)^[1]

Line			TRC ratio	PAC ratio	RIM ratio
1	Segment	Resource Acquisition	1.72	2.04	0.71
2		Market Support	0.25	0.51	0.28
3		Equity	0.00	0.00	0.00
4		Codes and Standards (C&S)	1.74	32.15	0.96
5	Portfolio	Including C&S	1.60	6.28	0.86
6		Excluding C&S	1.22	1.56	0.63

[1] 2024 Actuals and the 2025 TUAL forecast are used in the updated forecast

Table 3b - TUAL Portfolio Cost Effectiveness Ratios (PY 2024-2027)

Line			TRC ratio	PAC ratio	RIM ratio
1	Segment	Resource Acquisition	1.58	1.87	0.91
2		Market Support	0.49	1.08	0.65
3		Equity	-	-	-
4		Codes and Standards (C&S)	2.22	32.37	25.55
5	Portfolio	Including C&S	1.82	6.06	3.43
6		Excluding C&S	1.08	1.50	0.81

Table 3c - Change Portfolio Cost Effectiveness Ratios (PY 2024-2027)

Line			TRC ratio	PAC ratio	RIM ratio
1	Segment	Resource Acquisition	0.14	0.17	(0.20)
2		Market Support	(0.24)	(0.57)	(0.37)
3		Equity	0.00	0.00	0.00
4		Codes and Standards (C&S)	(0.48)	(0.22)	(24.59)
5	Portfolio	Including C&S	(0.22)	0.22	(2.57)
6		Excluding C&S	0.13	0.07	(0.18)

Table 3d - Societal Cost Test for 2026-2027

Line			2026		2027		2 Yr Total	
1			Base	High	Base	High	Base	High
2	Segment	Resource Acquisition	2.05	2.13	2.67	2.74	2.36	2.44
3		Market Support	0.26	0.28	0.27	0.28	0.27	0.28
4		Equity	-	-	-	-	-	-
5		Codes and Standards (C&S)	2.45	2.52	2.34	2.39	2.40	2.45
6	Portfolio	Including C&S	2.18	2.24	2.22	2.26	2.20	2.25
7		Excluding C&S	1.50	1.56	1.89	1.94	1.70	1.75

Table 4 - Portfolio Statewide and Third-party Contribution Percentage Requirements (IOU only)

Line	Budget Component	Budget ^[4]	Cumulative Total Budget w/o OBF Loan Pool and ED Portfolio Oversight ^[4]	Contribution Percentage	Minimum Threshold
1	Statewide ^{[1],[3]}	\$ 223,892,689	\$ 897,462,968	24.9%	20%
2	Third-party ^[2]	\$ 617,845,575	\$ 897,462,968	68.8%	60%

[1] SW program definition per D.16-08-019, OP 24, OP 38, & OP 39.

[2] Third party program definition per D.16-08-019, OP 10, includes SW third-party budgets

[3] BayREN's Home Energy Score (HES) program, as approved in D.23-06-055, OP3, is not included in this filing's Statewide qualifying budget. Since HES is part of BayREN's portfolio spending budget and not the IOUs' spending budgets, PG&E does not include it in the numerator or denominator of its statewide calculation. Budget for BayREN's HES program is included in collections for BayREN, per D.23-06-055, Table 7.

[4] Cumulative total consists of TUAL budgets for 2024 & 2025 and updated MCAL budgets for 2026 & 2027 since the compliance percentages are calculated based on budget and not actuals.

(1) Updated forecasts for 2024 include 2024 forecasts, 2025 TCM forecasts, and updated forecasts for 2024 and 2025.

Please review data on Table A4, with this data as the sum of the program and the associated CO2 abatement.

Appendix 2 – 2024 – 2025 Program Portfolio Budget and Targets		Updated 2024 Forecasts										ESG Budget										ESG 2024										ESG 2025										ESG 2026										ESG 2027										ESG 2028										ESG 2029										ESG 2030																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
Program ID	Program Name	ESG	ESG Category	ESG Business Sector	ESG Portfolio Segment	ESG Budget	ESG 2024	ESG 2025	ESG 2026	ESG 2027	ESG 2028	ESG 2029	ESG 2030	ESG 2031	ESG 2032	ESG 2033	ESG 2034	ESG 2035	ESG 2036	ESG 2037	ESG 2038	ESG 2039	ESG 2040	ESG 2041	ESG 2042	ESG 2043	ESG 2044	ESG 2045	ESG 2046	ESG 2047	ESG 2048	ESG 2049	ESG 2050	ESG 2051	ESG 2052	ESG 2053	ESG 2054	ESG 2055	ESG 2056	ESG 2057	ESG 2058	ESG 2059	ESG 2060	ESG 2061	ESG 2062	ESG 2063	ESG 2064	ESG 2065	ESG 2066	ESG 2067	ESG 2068	ESG 2069	ESG 2070	ESG 2071	ESG 2072	ESG 2073	ESG 2074	ESG 2075	ESG 2076	ESG 2077	ESG 2078	ESG 2079	ESG 2080	ESG 2081	ESG 2082	ESG 2083	ESG 2084	ESG 2085	ESG 2086	ESG 2087	ESG 2088	ESG 2089	ESG 2090	ESG 2091	ESG 2092	ESG 2093	ESG 2094	ESG 2095	ESG 2096	ESG 2097	ESG 2098	ESG 2099	ESG 2100	ESG 2101	ESG 2102	ESG 2103	ESG 2104	ESG 2105	ESG 2106	ESG 2107	ESG 2108	ESG 2109	ESG 2110	ESG 2111	ESG 2112	ESG 2113	ESG 2114	ESG 2115	ESG 2116	ESG 2117	ESG 2118	ESG 2119	ESG 2120	ESG 2121	ESG 2122	ESG 2123	ESG 2124	ESG 2125	ESG 2126	ESG 2127	ESG 2128	ESG 2129	ESG 2130	ESG 2131	ESG 2132	ESG 2133	ESG 2134	ESG 2135	ESG 2136	ESG 2137	ESG 2138	ESG 2139	ESG 2140	ESG 2141	ESG 2142	ESG 2143	ESG 2144	ESG 2145	ESG 2146	ESG 2147	ESG 2148	ESG 2149	ESG 2150	ESG 2151	ESG 2152	ESG 2153	ESG 2154	ESG 2155	ESG 2156	ESG 2157	ESG 2158	ESG 2159	ESG 2160	ESG 2161	ESG 2162	ESG 2163	ESG 2164	ESG 2165	ESG 2166	ESG 2167	ESG 2168	ESG 2169	ESG 2170	ESG 2171	ESG 2172	ESG 2173	ESG 2174	ESG 2175	ESG 2176	ESG 2177	ESG 2178	ESG 2179	ESG 2180	ESG 2181	ESG 2182	ESG 2183	ESG 2184	ESG 2185	ESG 2186	ESG 2187	ESG 2188	ESG 2189	ESG 2190	ESG 2191	ESG 2192	ESG 2193	ESG 2194	ESG 2195	ESG 2196	ESG 2197	ESG 2198	ESG 2199	ESG 2200	ESG 2201	ESG 2202	ESG 2203	ESG 2204	ESG 2205	ESG 2206	ESG 2207	ESG 2208	ESG 2209	ESG 2210	ESG 2211	ESG 2212	ESG 2213	ESG 2214	ESG 2215	ESG 2216	ESG 2217	ESG 2218	ESG 2219	ESG 2220	ESG 2221	ESG 2222	ESG 2223	ESG 2224	ESG 2225	ESG 2226	ESG 2227	ESG 2228	ESG 2229	ESG 2230	ESG 2231	ESG 2232	ESG 2233	ESG 2234	ESG 2235	ESG 2236	ESG 2237	ESG 2238	ESG 2239	ESG 2240	ESG 2241	ESG 2242	ESG 2243	ESG 2244	ESG 2245	ESG 2246	ESG 2247	ESG 2248	ESG 2249	ESG 2250	ESG 2251	ESG 2252	ESG 2253	ESG 2254	ESG 2255	ESG 2256	ESG 2257	ESG 2258	ESG 2259	ESG 2260	ESG 2261	ESG 2262	ESG 2263	ESG 2264	ESG 2265	ESG 2266	ESG 2267	ESG 2268	ESG 2269	ESG 2270	ESG 2271	ESG 2272	ESG 2273	ESG 2274	ESG 2275	ESG 2276	ESG 2277	ESG 2278	ESG 2279	ESG 2280	ESG 2281	ESG 2282	ESG 2283	ESG 2284	ESG 2285	ESG 2286	ESG 2287	ESG 2288	ESG 2289	ESG 2290	ESG 2291	ESG 2292	ESG 2293	ESG 2294	ESG 2295	ESG 2296	ESG 2297	ESG 2298	ESG 2299	ESG 2300	ESG 2301	ESG 2302	ESG 2303	ESG 2304	ESG 2305	ESG 2306	ESG 2307	ESG 2308	ESG 2309	ESG 2310	ESG 2311	ESG 2312	ESG 2313	ESG 2314	ESG 2315	ESG 2316	ESG 2317	ESG 2318	ESG 2319	ESG 2320	ESG 2321	ESG 2322	ESG 2323	ESG 2324	ESG 2325	ESG 2326	ESG 2327	ESG 2328	ESG 2329	ESG 2330	ESG 2331	ESG 2332	ESG 2333	ESG 2334	ESG 2335	ESG 2336	ESG 2337	ESG 2338	ESG 2339	ESG 2340	ESG 2341	ESG 2342	ESG 2343	ESG 2344	ESG 2345	ESG 2346	ESG 2347	ESG 2348	ESG 2349	ESG 2350	ESG 2351	ESG 2352	ESG 2353	ESG 2354	ESG 2355	ESG 2356	ESG 2357	ESG 2358	ESG 2359	ESG 2360	ESG 2361	ESG 2362	ESG 2363	ESG 2364	ESG 2365	ESG 2366	ESG 2367	ESG 2368	ESG 2369	ESG 2370	ESG 2371	ESG 2372	ESG 2373	ESG 2374	ESG 2375	ESG 2376	ESG 2377	ESG 2378	ESG 2379	ESG 2380	ESG 2381	ESG 2382	ESG 2383	ESG 2384	ESG 2385	ESG 2386	ESG 2387	ESG 2388	ESG 2389	ESG 2390	ESG 2391	ESG 2392	ESG 2393	ESG 2394	ESG 2395	ESG 2396	ESG 2397	ESG 2398	ESG 2399	ESG 2400	ESG 2401	ESG 2402	ESG 2403	ESG 2404	ESG 2405	ESG 2406	ESG 2407	ESG 2408	ESG 2409	ESG 2410	ESG 2411	ESG 2412	ESG 2413	ESG 2414	ESG 2415	ESG 2416	ESG 2417	ESG 2418	ESG 2419	ESG 2420	ESG 2421	ESG 2422	ESG 2423	ESG 2424	ESG 2425	ESG 2426	ESG 2427	ESG 2428	ESG 2429	ESG 2430	ESG 2431	ESG 2432	ESG 2433	ESG 2434	ESG 2435	ESG 2436	ESG 2437	ESG 2438	ESG 2439	ESG 2440	ESG 2441	ESG 2442	ESG 2443	ESG 2444	ESG 2445	ESG 2446	ESG 2447	ESG 2448	ESG 2449	ESG 2450	ESG 2451	ESG 2452	ESG 2453	ESG 2454	ESG 2455	ESG 2456	ESG 2457	ESG 2458	ESG 2459	ESG 2460	ESG 2461	ESG 2462	ESG 2463	ESG 2464	ESG 2465	ESG 2466	ESG 2467	ESG 2468	ESG 2469	ESG 2470	ESG 2471	ESG 2472	ESG 2473	ESG 2474	ESG 2475	ESG 2476	ESG 2477	ESG 2478	ESG 2479	ESG 2480	ESG 2481	ESG 2482	ESG 2483	ESG 2484	ESG 2485	ESG 2486	ESG 2487	ESG 2488	ESG 2489	ESG 2490	ESG 2491	ESG 2492	ESG 2493	ESG 2494	ESG 2495	ESG 2496	ESG 2497	ESG 2498	ESG 2499	ESG 2500	ESG 2501	ESG 2502	ESG 2503	ESG 2504	ESG 2505	ESG 2506	ESG 2507	ESG 2508	ESG 2509	ESG 2510	ESG 2511	ESG 2512	ESG 2513	ESG 2514	ESG 2515	ESG 2516	ESG 2517	ESG 2518	ESG 2519	ESG 2520	ESG 2521	ESG 2522	ESG 2523	ESG 2524	ESG 2525	ESG 2526	ESG 2527	ESG 2528	ESG 2529	ESG 2530	ESG 2531	ESG 2532	ESG 2533	ESG 2534	ESG 2535	ESG 2536	ESG 2537	ESG 2538	ESG 2539	ESG 2540	ESG 2541	ESG 2542	ESG 2543	ESG 2544	ESG 2545	ESG 2546	ESG 2547	ESG 2548	ESG 2549	ESG 2550	ESG 2551	ESG 2552	ESG 2553	ESG 2554	ESG 2555	ESG 2556	ESG 2557	ESG 2558	ESG 2559	ESG 2560	ESG 2561	ESG 2562	ESG 2563	ESG 2564	ESG 2565

Appendix 2 - Energy Efficiency Cap And Target Expenditure Projections (Cumulative for PY 2024-2027)
Program level budgets can be found on tab A1 - Program Table

Line	Budget Category	Expenditures			Performance		
		(a) Non-Third Party Qualifying Costs	(b) Third Party Qualifying Costs	(c) Total Portfolio	(d) Percent of Budget ^[6]	(e) Cap Percentage	(f) Target %
1	Administrative Costs						
2	PA ^[1]	\$ 43,608,855		\$ 43,608,855	4.6%	10.0%	
3	Non-PA Third Party & Partnership ^[2]	\$ 1,518,290	\$ 35,812,870	\$ 37,331,160	4.0%		10.0%
4	PA & Non-PA Target Exempt Programs ^[3]	\$ 9,948,932	\$ 3,166,226	\$ 13,115,157			
5	Marketing and Outreach Costs						
6	Marketing & Outreach	\$ 26,680,274	\$ 19,403,086	\$ 46,083,360	4.9%		6.0%
7	Direct Implementation Costs						
8	Incentives and Rebates	\$ 49,537,197	\$ 179,538,422	\$ 229,075,619			
9	Non Incentives and Non Rebates	\$ 66,642,349	\$ 305,598,943	\$ 372,241,292	39.6%		20.0%
10	Target Exempt (Non Incentives and Non Rebates)	\$ 86,443,010	\$ 77,452,103	\$ 163,895,113			
11	EM&V Costs (PA and ED) ^[4]	\$ 33,725,226	\$ -	\$ 33,725,226	3.6%	4.0%	
11a	EM&V - PA	\$ 9,430,408		\$ 9,430,408			
11b	EM&V - ED	\$ 24,294,818		\$ 24,294,818			
12	PA Spending Budget Request (excluding OBF Loan Pool Additions and excluding ED Portfolio Oversight)	\$ 318,104,132	\$ 620,971,649	\$ 939,075,782			
13	Total Third-Party Qualifying Costs ^[5]		\$ 620,971,649		66.1%		60.0%
14	OBF Loan Pool Addition	\$ 30,000,000		\$ 30,000,000			
15	PA Spending Budget Request (excluding ED Portfolio Oversight) ^[6]			\$ 969,075,782			
16	ED Portfolio Oversight ^[10]	\$ 886,600		\$ 886,600			
17	EE-Funded IDSM	\$ 845,380					
	Multi-DER IDSM ^[7]	\$ 625,000				2.5%	
18	PA Spending Budget Request			\$ 969,962,382			

[1] 10% cap requirement based on D. 09-09-047 for IOU only

[2] New Third party program definition per D.16-08-019, OP 10. For Row 3 of this table, the "Third Party & Partnership" administrative costs under the "Non-Third Party Qualifying Costs" column are costs for programs that met the old Third Party definition prior to the transition to the new third party definition.

[3] Target Exempt Programs include: Emerging Technologies, Workforce Education & Training, Public Local Government Partnerships, Codes & Standards programs (excluding Building Codes Advocacy, Appliance Standards Advocacy and National Standards Advocacy), Online Marketplace Program, California Analysis Tool for Locational Energy Assessment (CATALENA), and IOU REN/CCA Admin Costs.

[4] EM&V costs only include PG&E's Total EM&V budget (PA + ED) and does not include REN or CCAs EM&V budgets. The EM&V percentage uses \$969,075,782 as the denominator, equal to line 15 PA Spending Budget Request, excluding ED Portfolio Oversight.

[5] IOU's Third-Party Implementer Contracts (as defined per D.16-08-019, OP 10) includes third-party contract and incentive budgets and statewide qualifying contract and incentive budgets. Calculation of (d) Percent of Budget for Third-Party Implementer Contracts uses \$939,075,782 as its denominator, equal to line 12 PA Spending Budget Request, excluding OBF Loan Pool Additions and excluding ED Portfolio Oversight.

[6] With the exception of Third Party Implementer Contracts as noted in footnote [5], calculation of (d) Percent of Budget uses \$969,075,782 as the denominator; equal to line 15 PA Budget Spending Request, excluding ED Portfolio Oversight.

[7] D.23-06-055 OP 29: Portfolio administrators (PAs) may set aside up to 2.5 percent, or \$4 million, whichever is greater, up to a maximum of \$15 million, from within their total budgets during 2024-2027 approved in this decision to fund innovative integrated demand-side management projects, including ongoing load-shifting that is not event-based. Energy efficiency funding shall not be used for rebating capital costs of non-efficiency technologies, except as already provided for electric panel upgrades in Decisions 19-08-009 and 23-04-035.

[8] \$42,777,027 GRC Overheads were excluded; not funded by the EE Portfolio.

[9] Includes actual expenditures for 2024, 2025 TUAL forecasts, and updated values for 2026-2027 forecasts.

[10] Funding reserved for EE technical consultant pursuant to D.23-06-055 OP 9

[11] D.23-06-055, COL 1, COL 4, and table 1 (p.6), which set the SW funding allocations for IOUs and 10% for SoCalGas only.

[12] D.18-05-041 OP10: Each IOU PA should set aside a minimum annual amount of \$1 million for the residential sector and a load-share-proportional amount of \$20 million for the commercial sector from each IOU PA's IDSM budget to test and deploy integration strategies, which may test multiple program design and customer incentive approaches, as well as multiple technology types, with emphasis on demand-response-capable control technologies. This EE-funded IDSM line-item captures PG&E's residential IDSM forecast. PG&E's nonresidential IDSM budget is funded through the demand response funding mechanism.

[13] While PG&E's forecasted annual residential IDSM expenditures is below the \$1 million that PG&E is required to set aside per D.18-05-041 OP10, PG&E will make additional IDSM funds available to residential program implementers up to the \$1 million annual total, if the implementers need additional IDSM-DR funds that exceed their MCAL forecast, through fund shifting.

[14] The Multi-DER IDSM budget forecasted in this line-item reflects EE funds that may be used to fund administration, marketing, and implementation expenditures of EE programs that leverage non-EE DER equipment incentives from non-EE DER funding sources (for example, but not limited to, battery incentive budgets authorized through the Self-Generation Incentive Program Rulemaking 20-05-012) for a "multi-DER" offering, in accordance with D.23-06-055 Section 8.2 and Resolution E-5387. EE programs that fund on-going load shifting interventions that reduce peak demand and are expected to produce TSB--but where the program does not leverage other non-EE funding for event-based demand response or other non-EE DERs--are not considered "multi-DER" programs. This determination was reached based on PG&E discussions with Energy Division staff in June 2025 regarding the scope of the Multi-DER policy and Resolution E-5387, whereby this policy does not apply to EE-funded load shifting outside of the scope of other DER rulemakings. PG&E notes that in its 2024-2027 True-Up Advice Letter (TUAL), load shifting programs that did not leverage multi-DER interventions or non-EE equipment incentives were included in its Multi-DER budget forecast line-item. However, PG&E's categorization of Multi-DER IDSM programs has since changed for this advice letter based on the aforementioned discussions with Energy Division staff. PG&E has updated its Multi-DER budget assumptions for 2025 accordingly based on its current multi-DER program categorization.

[15] OBF Loan Pool expenditures for loans issued and repayed are included in line 8 - Direct Implementation (Incentives and Rebates). These expenditures are from the existing revolving loan pool and are not actually incremental budget. In 2024, OBF Loans issued totaled \$46,875,697.24

[16] This Third-Party percentage differs from Narrative Table 15 since this percentage uses 2024 Actuals, 2025 TUAL and 2026-2027 MCAL, whereas Narrative Table 15 uses 2024-2025 TUAL budget and 2026-2027 MCAL since the compliance percentage is calculated based on budget and not actuals.

Appendix 3 - RTR Implementation Descriptions per D.23-06-055

ED staff request that PAs describe their progress on recommendations from PY2022 onwards evaluations that impact programs in the current budget cycle.

CALMAC ID	Study Name	Best Practice / Recommendations (Verbatim from Final Report)	Recommendation Recipient	(PA Response)	PA Response Notes	Proposed RTR Implementation				
				Choose:	Examples:	Next Steps:	Timeline:	Status:	Notes:	Impacted Programs:
		Recommendations	If incorrect, please indicate and redirect in notes.	Accepted, Rejected, or Other	Describe specific program change, give reason for rejection, or indicate that it's under further review.	Next Steps: For each accepted recommendation, outline the steps required for implementation, responsible parties, and deadlines. For each rejected recommendation, document the reason provided for rejection. Outline any potential follow-up actions or considerations for the future.	Set deadlines for the completion of each action. Include a start date and end date when possible.	Track the status of each action item (e.g., Not Started, In Progress, Completed).	Add notes for any additional information or updates.	Identify which programs (program IDs) would be impacted by the action items.
Overall conclusions and recommendations						Proposed Next Steps				
CPU0367.01	PY 2018 - 2021 Forward-looking Smart Thermostat Study	There are program opportunities to increase smart thermostat penetration in households with air-conditioning in hot climate zones. Programs should aim to expand the penetration of smart thermostats that can operate as part of a "fleet" serve as virtual power plants (VPPs) to provide direct relief to the overloaded parts of the grid	SCE							
CPU0380.01	PY 2022 Midstream Commercial Water-Heating Impact	To increase the effectiveness and adoption of the online coupon tool, the Program implementer should enhance awareness and promotion of the tool among contractors. This could include targeted marketing campaigns, training sessions on how to use the tool, and demonstrating the benefits and ease of purchasing equipment from big box stores using the coupons.	SCG							
CPU0380.01	PY 2022 Midstream Commercial Water-Heating Impact	The Program implementer should target outreach efforts and support to distributors and contractors in other parts of the state beyond southern California. This could include tailored marketing campaigns, incentives, and training programs to increase awareness and participation statewide.	SCG							
CPU0380.01	PY 2022 Midstream Commercial Water-Heating Impact	The Program administrator and implementer should formalize a process of verifying the eligibility of multifamily installations to ensure equipment is only installed on nonresidential/commercial rate meters.	SCG							
CPU0369.01	PY 2022 Local 3-Party Programs Impact	Other programs should consider emulating the strategies these programs have taken to achieve success, including offering measures that better align with customer preferences, such as electrification and deeper gas usage saving measures, and employing more effective outreach strategies, such as direct multi-language outreach and community engagement (e.g., events).	All IOUS	See "MCAL_Attachment_C_OP_16_RT_R_Descriptions_PG&E_Final.xlsx" spreadsheet						
CPU0369.01	PY 2022 Local 3-Party Programs Impact	Track efforts to obtain input from HTR/DAC communities and track HTR/DAC community input. It is essential to track when outreach includes two-way communication that allows communities to provide feedback.	All IOUS	See "MCAL_Attachment_C_OP_16_RT_R_Descriptions_PG&E_Final.xlsx" spreadsheet						
CPU0369.01	PY 2022 Local 3-Party Programs Impact	Existing and developing local 3PPs should take note of the marketing and outreach innovations that have continued to work for this pool of programs year-over-year: direct outreach and strategic partnerships.	All IOUS	See "MCAL_Attachment_C_OP_16_RT_R_Descriptions_PG&E_Final.xlsx" spreadsheet						
CPU0369.01	PY 2022 Local 3-Party Programs Impact	The next time PAs negotiate contracts with local 3PP implementers, they should include terms that cover a standardized equity framework.	All IOUS	See "MCAL_Attachment_C_OP_16_RT_R_Descriptions_PG&E_Final.xlsx" spreadsheet						
CPU0372.01	PY 2022 Regional Energy Networks Impact	RENs are in the unique position of being able to support more effectively CPUC policies and California's larger decarbonization goals through innovative solutions and scalable activities. For this reason, RENs should consider increasing efforts to create a pathway to electrification such as higher incentives and rebates, varying levels of incentives, and equity-focused multipliers that target low-income participants, DACs, and environmental justice areas	All RENs							
CPU0372.01	PY 2022 Regional Energy Networks Impact	Given their mandate to pilot activities where there is no current utility or CCA program offering, specifically where there is potential for scalability to a broader geographic reach, we recommend that the RENs consider sharing their successes serving the multifamily sector (including best practices for addressing split incentives and renter equity) during their coordination meetings with utilities. This type of sharing could expand useful approaches beyond the RENs	All RENs							
CPU0372.01	PY 2022 Regional Energy Networks Impact	We recommend that the RENs collaborate with the utilities and other stakeholders to share best practices and lessons learned from their experience and to identify opportunities for coordination and alignment of programs and incentives, particularly for programs that traditionally experience challenges serving the multifamily sector	All RENs							
CPU0372.01	PY 2022 Regional Energy Networks Impact	DNV recommends that the PAs (utilities, RENs, and CCAs) and/or their representatives (e.g., technical and regulatory consultants) continue or begin to attend all official coordination meetings as defined in the JCMs even when third-party implementers manage the programs. The PAs should attend the coordination meetings and then direct the program implementers to follow through with any necessary actions identified during the meetings. The PAs should consider including a RACI (responsible, accountable, consulted, informed) chart in the JCMs and PIPs that defines the role of PAs, implementers, and any other stakeholders. A RACI chart would help clarify who needs to attend the coordination meetings, define their role, and help eliminate any confusion related to coordination efforts. The RACI chart should be a living document and an updated version of the RACI could be included with both the JCM and PIP documentation. DNV also recommends that attendance at the meetings be documented and made available to future evaluators.	All RENs, MCE							
CPU0372.01	PY 2022 Regional Energy Networks Impact	The program should continue its successful effort to electrify and achieve realistic and ambitious single-family energy consumption reductions. However, the program should target more underserved populations that would not undertake similar upgrades without program support. To reach such customers, the program could increase incentives for populations unlikely to install expensive fuel substitution technologies without program support.	All RENs							
CPU0352.01	PY 2021 Local 3-Party Programs Impact (RZNET - SDGE4002)	Build more community input into all phases of program delivery.	SDG&E							
CPU0352.01	PY 2021 Local 3-Party Programs Impact (RZNET - SDGE4002)	Local 3PPs are still in their nascent stages and more time is needed to determine the success of program delivery innovations in delivering deeper savings.	SDG&E							
CPU0352.01	PY 2021 Local 3-Party Programs Impact (RZNET - SDGE4002)	PAs should include equity- and access-related metrics for all programs. Provide additional guidance relating to what practices and outcomes are consistent with ESI Goals 4.1, 6.1, 8, and 9.	SDG&E							
CPU0352.01	PY 2021 Local 3-Party Programs Impact (RZNET - SDGE4002)	Local 3PPs should work on consistently integrating equity and access in program design while continuing the current efforts. Strive to directly collaborate with community partners to improve outreach.	SDG&E							
CPU0357.01	PY 2021 SoCalGas Residential EE Portfolio Impact	Recommendation 5a: A market study should be conducted to determine the share of tankless water heaters among recently installed water heaters for both the replacement and new construction market.	SCG							
CPU0377.01	PY 2020-2022 Site-Level Normalized Metered Energy Consumption (NMEC) Impact and Net-to-Gross Evaluation	Improve alignment between program implementers, PA staff, and evaluators on program evaluation and qualification requirements. Increasing clarity on data requirements among all parties and streamlining the process of data sharing across parties can reduce duplicative work and confusion. Follow-on work led by ED can facilitate this process.	PG&E	See "MCAL_Attachment_C_OP_16_RT_R_Descriptions_PG&E_Final.xlsx" spreadsheet						
CPU0377.01	PY 2020-2022 Site-Level Normalized Metered Energy Consumption (NMEC) Impact and Net-to-Gross Evaluation	To protect participants, the implementer should ensure that equipment is operational and meets the functional needs of the building and that the 12 months of pre-installation data is an actual representation of baseline energy usage with functional equipment. A simple functional check by the implementer on the existing equipment during the investigation phase could eliminate this risk without adding additional burden on the participants.	PG&E	See "MCAL_Attachment_C_OP_16_RT_R_Descriptions_PG&E_Final.xlsx" spreadsheet						

CALMAC ID	Study Name	PA	Recommendation
CPU0367.01	PY 2018 - 2021 Forward-looking Smart Thermostat Study	SCE	There are program opportunities to increase smart thermostat penetration in households with air-conditioning in hot climate zones. Programs should aim to expand the penetration of smart thermostats that can operate as part of a "fleet" serve as virtual power plants (VPPs) to provide direct relief to the overloaded parts of the grid
CPU0380.01	PY 2022 Midstream Commercial Water-Heating Impact	SCG	To increase the effectiveness and adoption of the online coupon tool, the Program implementer should enhance awareness and promotion of the tool among contractors. This could include targeted communication campaigns, training sessions on how to use the tool, and demonstrating the benefits and ease of purchasing equipment from big box stores using the coupons.
		SCG	The Program implementer should target outreach efforts and support to distributors and contractors in other parts of the state beyond southern California. This could include tailored marketing campaigns, incentives, and training programs to increase awareness and participation statewide.
		SCG	The Program administrator and implementer should formalize a process of verifying the eligibility of multifamily installations to ensure equipment is only installed on nonresidential/commercial rate meters.
CPU0369.01	PY 2022 Local 3-Party Programs Impact	All IOUs	Other programs should consider emulating the strategies these programs have taken to achieve success, including offering measures that better align with customer preferences, such as electrification and deeper gas usage saving measures, and employing more effective outreach strategies, such as direct multi-language outreach and community engagement (e.g., events).
		All IOUs	Track efforts to obtain input from HTR/DAC communities and track HTR/DAC community input. It is essential to track when outreach includes two-way communication that allows communities to provide feedback.
		All IOUs	Existing and developing local 3PPs should take note of the marketing and outreach innovations that have continued to work for this pool of programs year-over-year: direct outreach and strategic partnerships.
		All IOUs	The next time PAs negotiate contracts with local 3PP implementers, they should include terms that cover a standardized equity framework.
CPU0372.01	PY 2022 Regional Energy Networks Impact	All RENs	RENs are in the unique position of being able to support more effectively CPUC policies and California's larger decarbonization goals through innovative solutions and scalable activities. For this reason, RENs should consider increasing efforts to create a pathway to electrification such as higher incentives and rebates, varying levels of incentives, and equity-focused multipliers that target low-income participants, DACs, and environmental justice areas
		All RENs	Given their mandate to pilot activities where there is no current utility or CCA program offering, specifically where there is potential for scalability to a broader geographic reach, we recommend that the RENs consider sharing their successes serving the multifamily sector (including best practices for addressing split incentives and renter equity) during their coordination meetings with utilities. This type of sharing could expand useful approaches beyond the RENs
		All RENs	We recommend that the RENs collaborate with the utilities and other stakeholders to share best practices and lessons learned from their experience and to identify opportunities for coordination and alignment of programs and incentives, particularly for programs that traditionally experience challenges serving the multifamily sector
		All RENs, MCE	DNV recommends that the PAs (utilities, RENs, and CCAs) and/or their representatives (e.g., technical and regulatory consultants) continue or begin to attend all official coordination meetings as defined in the JCMs even when third-party implementers manage the programs. The PAs should attend the coordination meetings and then direct the program implementers to follow through with any necessary actions identified during the meetings. The PAs should consider including a RACI (responsible, accountable, consulted, informed) chart in the JCMs and PIPs that defines the role of PAs, implementers, and any other stakeholders. A RACI chart would help clarify who needs to attend the coordination meetings, define their role, and help eliminate any confusion related to coordination efforts. The RACI chart should be a living document and an updated version of the RACI could be included with both the JCM and PIP documentation. DNV also recommends that attendance at the meetings be documented and made available to future evaluators.
		All RENs	The program should continue its successful effort to electrify and achieve realistic and ambitious single-family energy consumption reductions. However, the program should target more underserved populations that would not undertake similar upgrades without program support. To reach such customers, the program could increase incentives for populations unlikely to install expensive fuel substitution technologies without program support.
CPU0352.01	PY 2021 Local 3-Party Programs Impact (RZNET – SDGE4002)	SDG&E	Build more community input into all phases of program delivery.
		SDG&E	Local 3PPs are still in their nascent stages and more time is needed to determine the success of program delivery innovations in delivering deeper savings.
		SDG&E	PAs should include equity- and access-related metrics for all programs. Provide additional guidance relating to what practices and outcomes are consistent with ESI Goals 4.1, 6.1, 8, and 9.
		SDG&E	Local 3PPs should work on consistently integrating equity and access in program design while continuing the current efforts. Strive to directly collaborate with community partners to improve outreach.
CPU0357.01	PY 2021 SoCalGas Residential EE Portfolio Impact	SCG	Recommendation 5a: A market study should be conducted to determine the share of tankless water heaters among recently installed water heaters for both the replacement and new construction market.
CPU0377.01	PY 2020-2022 Site-Level Normalized Metered Energy Consumption (NMEC) Impact and Net-to-Gross Evaluation	PG&E	Improve alignment between program implementers, PA staff, and evaluators on program evaluation and qualification requirements. Increasing clarity on data requirements among all parties and streamlining the process of data sharing across parties can reduce duplicative work and confusion. Follow-on work led by ED can facilitate this process.
		PG&E	To protect participants, the implementer should ensure that equipment is operational and meets the functional needs of the building and that the 12 months of pre-installation data is an actual representation of baseline energy usage with functional equipment. A simple functional check by the implementer on the existing equipment during the investigation phase could eliminate this risk without adding additional burden on the participants.

Attachment B
Ordering Paragraph 24
Community Engagement Indicators

Purpose

Attachment B contains, as required by OP 24 of D.23-06-055, the final report (“Report”) prepared by BluePoint Planning. This report addresses the collaborative effort led by BluePoint in the development of qualitative and quantitative indicators for tracking and reporting counts and types of community engagement indicators (CEIs) targeted at equity communities.

Discussion

The Appendix to the Report provides the results of a Portfolio Administrator (PA) survey conducted to determine where PAs stood with respect to implementation of CEIs. This survey included six questions. PG&E supports the general outcome of the survey.

Community Engagement Indicators Findings and Recommendations Memo

An Energy Efficiency Portfolio Administrator report in compliance with California Public Utilities
Commission Decision 23-06-055, Ordering Paragraph 24

July 31, 2025

Prepared by BluePoint Planning

Background

California Public Utilities Commission (CPUC or Commission) Decision (D.) 23-06-055 requires California's Energy Efficiency (EE) Portfolio Administrators (PAs) to collaboratively develop qualitative and quantitative indicators for tracking and reporting counts and types of community engagement activities targeted at equity communities.¹

Ordering Paragraph (OP) 24 of the decision states the following:

OP 24. Portfolio administrators shall develop indicators to measure community engagement, and should include them in their Mid-Cycle advice letters in 2025. After the advice letters are addressed by the Commission, the portfolio administrators shall report on the adopted community engagement indicators in their annual reports.

To begin this effort, the California Energy Efficiency Coordinating Committee (CAEECC) hosted a CAEECC Community Engagement Panel in April 2025. Key takeaways from the panel included:

- Relationship-building with customers and trusted community organizations is crucial.
- Programs should be more accessible.
- Indicators should account for the different types of community engagement.

Following the panel, Tri-County Regional Energy Network (3C-REN) engaged BluePoint Planning as a facilitator for collaboration among the PAs. BluePoint facilitated the process among the PAs of developing potential indicators and reaching consensus on a set of agreed-upon indicators.

The PAs will include the indicators in their Mid-Cycle Advice Letters to be filed in Fall 2025, with annual reporting to follow.

Introduction

This memo describes the purpose and desired outcomes of community engagement indicators for equity segment programs. These indicators are focused on measuring engagement particularly with disadvantaged communities (DACs), Hard-to-Reach (HTR) customers, and other environmental and social justice (ESJ) populations, though they consider all populations in the equity segment. The indicators provide a baseline common set of metrics that PAs will report on, and each PA may add additional indicators to track within their organization. Suggested Common Indicators (as well as Additional Potential Indicators) are included in the accompanying Community Engagement Indicators (CEIs) List.

Combined, the set of indicators were developed to paint a full picture of engagement; no one indicator will provide a full story. While there are only four agreed upon suggested common

¹ D.23-06-055 at 67-69.

indicators, PAs are also welcome to utilize any number of the additional non-consensus potential indicators. Below is more context on how CEIs were developed, the purpose of CEIs, and how to report and use the accompanying CEIs.

Purpose for Indicators

To help frame and focus the development of community engagement indicators, per CPUC OP 24, PAs met and discussed the overarching purpose and need for community engagement for equity programs. The following key themes reflect their input: to better understand community needs, build trust with different equity customers and communities, and ensure that equity programs are relevant and impactful.

Long-Term Outcomes

The ideal engagement outcomes are as follows. Each outcome is associated with different audiences, as described further below in this memo:

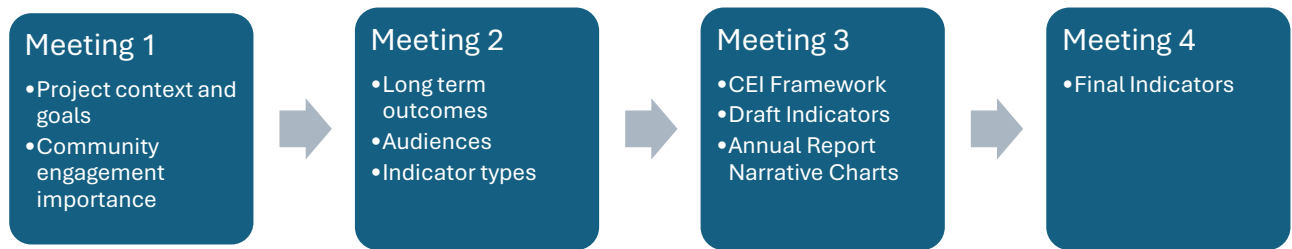
- **Relevance** – Programs are designed to address community needs while being accessible to participants.
- **Trust** – A continued relationship and sense of trust is fostered between engagement audiences (including program participants) and the PA / third party (3P) implementers.
- **Impact** – Equity engagement audiences participate and benefit from program and effectively utilize program offerings.

Overarching PA Considerations and Concerns

Throughout the Engagement Process (detailed below), there were a few main themes that emerged around considerations for developing the PA indicators. Overarching concerns and considerations in developing the indicators included the following:

- Each type of engagement does not necessarily occur in distinct phases; rather they span multiple phases and so phases may not be a good way to categorize when each indicator would be used.
- The scope of engagement may vary across PAs, some of which are rural and expressed that they may face lower participation in engagement activities. Thus, using percentages instead of counts for indicators as possible will make engagement more comparable across PAs.
- There is a desire for qualitative indicators that allow PAs to provide further context on engagement.

Portfolio Administrators Engagement Process



The Project Team led a series of four meetings to develop and hone a set of CEIs. The purpose of the first PA meeting was to reach a shared understanding of existing information and concerns, discuss the Community Engagement Indicators development process, and establish a work plan. The following themes emerged from this meeting:

- PAs believe that community engagement for equity programs is important because it helps them better understand a community's needs, builds trust with equity customers and communities, and ensures that equity programs are relevant and impactful.
- Creating community engagement indicators will be challenging for many reasons. Specifically, the value or impacts of engagement is hard to quantify. Indicators also need to be flexible, so engagement efforts can adapt to changes in community needs.
- Qualitative indicators may be more useful, as they can tell a story about engagement. However, there are still questions and concerns around designing, gathering, and reporting data on qualitative indicators.
- The role of CBO partners is important for engagement for equity programs. Community engagement indicators should assess the strength of relationships with CBO partners.
- Trust and awareness in different target audiences are also important outcomes of engagement that should be measured with indicators.

From there, the Project Team developed a straw person Community Engagement Indicators Framework and set of Indicator types. The purpose of the second PA meeting was to present and gather feedback on these documents. The following themes emerged from the second meeting:

- The PAs agree with all three long term outcomes of community engagement for equity programs developed after the first meeting: relevance, trust, and impact.
- The PAs generally agree with audiences listed (CBOs, contractors, and tenants/homeowners), and note that there may be direct communication with community members, public agencies, and business owners as well.
- The PAs generally agree with the proposed indicator types: awareness, input, participation, and satisfaction.
- Within the Community Engagement Indicators Framework, there needs to be better definitions and delineations between each of the three engagement phases: program design, implementation, and assessment.

- The Project Team should clarify the meaning of a “count” measurement for the indicators and more specificity may be needed here. In some cases, there may also be benefit of using percentages instead of counts.
- The Project Team needs to continue to develop and refine the methodology for gathering feedback for indicators.

The Project Team then developed and sent out a first draft of Community Engagement Indicators for PAs to review, and PAs provided their support of each indicator on a scale of 1-5, with 1 being low support and 5 being high support, as well as written feedback. Based on this, the Project Team developed and presented a second draft of CEIs for feedback at the third PA meeting (Framework included below). The following themes emerged from the third meeting:

- The PAs generally support the updated CEI Framework. They recommend revising the title of the third element, “Program Changes” to note that program changes should only occur when needed.
- The scope of engagement may vary across PAs, some of which are rural and expressed that they may face lower participation in engagement activities. Thus, using percentages instead of counts for indicators will make engagement more comparable across PAs.
- Some PAs have concerns regarding the level of detail for the indicators. Specifically, whether the indicators should be more prescriptive/specific about engagement or allow for more flexibility.
- The PAs generally support the Key Themes Chart and Program Changes Chart that will accompany the indicators spreadsheet. Some PAs have different ideas for the best way to report this information.
- Most PAs think that some tweaks are needed before the community engagement indicators are finalized.

Based on feedback from the second draft of Community Engagement Indicators and the third meeting, the Project Team updated and honed the CEIs and send out a third draft of CEIs to PAs for review. PAs indicated whether they would support the inclusion of each indicator by answering “Yes,” “No,” and “Yes, with minor edits.” For any instances that PAs answered “Yes, with minor edits,” PAs were asked to provide edits. Based on these responses, the Project Team compiled all PA responses, made minor edits to indicators, and organized these indicators into those that received all yeses (consensus), all but one yes (near consensus), general support, and mixed support. Consensus and near consensus indicators were organized into a set of Suggested Common Indicators, and the remaining indicators were organized into a list of Additional Potential Indicators.

The Project Team then held the final fourth PA meeting. The purpose of this meeting was to present PA votes and feedback on the third draft of the CEIs and reach agreement on the suggested common indicators to move forward with. Project Team proposed that Suggested Common Indicators list be presented to the CPUC. The following themes emerged from the fourth meeting:

- Some PAs think the suggested common indicators list should be condensed to fewer indicators.
- The PAs do not think that any of the additional indicators (original indicators 1, 3, 4, 5, and 6) should be added to the suggested common indicators list.
- The PAs that responded are all comfortable with the suggested common indicators list (original indicators 2, 7, 8, 9, 10, and 11).
- After discussion about whether some indicators could be condensed or reduce, a majority (77%) of PA representatives that responded think that satisfaction indicators 9 and 10 should be eliminated from the Suggested Common Indicators list.

Based on this feedback the Project Team removed indicators 9 and 10 from the Suggested Common Indicators list and moved them to the Additional Potential Indicators list. The attached spreadsheet is the Final Community Engagement Indicators Spreadsheet that PAs will do a final vote on.

Engagement Audiences

Different audiences will have different engagements and relationships with the PAs and therefore outcomes will vary – and so should the indicators. Contractors and CBOs may develop long-term relationships with PAs/Programs, which are important to build trust. Homeowners, tenants, and renters will likely have shorter involvement with PAs and programs and so trust may be a less relevant outcome (though utilities may aim to build trust via customers’ gas and electric accounts). Understanding these nuances can help ensure indicators are measuring something that is possible. Audiences include the following, along with the outcomes that correspond to each.

Audience	Role	Outcome
CBO	Direct engagement with community members, help to relay and gather feedback.	Trust
Contractors	May be helping to deliver a program, may also be the focus of a program (WE&T). In both cases will be important to engage for all phases.	Relevance, Trust, Impact
Tenants/ homeowners/ renters	Recipients of program services (tenants also include business owners)	Relevance, Impact
Public Agencies	May be recipient of program services or may help disseminate information about services	Relevance, Trust, Impact

Indicator Types

To help improve communications, align and coordinate measures of success, the following indicator types are used to aggregate sets of indicators that can be reported in annual reports, and from CBOs, partners and others.

Awareness (quantitative) – The number of community members, especially DACs, HTR customers, and other ESJ populations, who know about a program through engagement and education activities and communication.

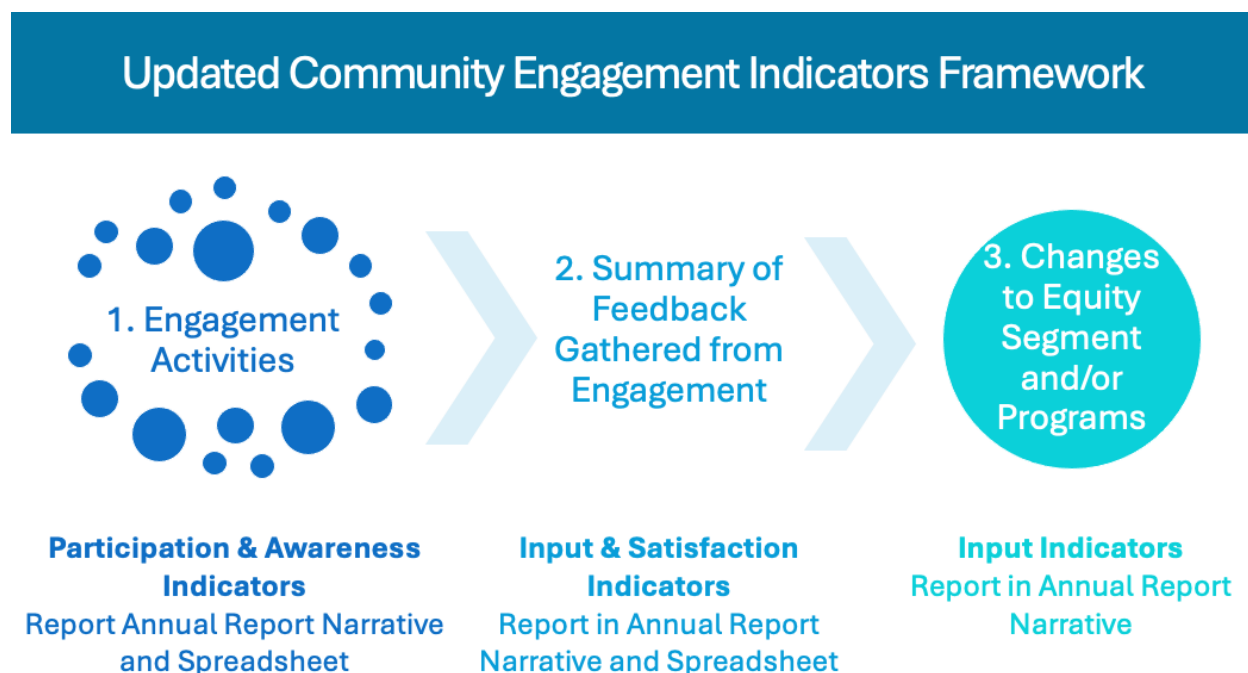
Input (qualitative and quantitative) – The amount and quality of feedback from program audience members, including changes to program design based on that feedback.

Participation (quantitative) – Participation in engagement activities and program offerings.

Satisfaction (qualitative) – Reports of satisfaction of program participation.

Indicator Framework

Below is the Community Engagement Indicators Framework, which describes different “buckets” of community engagement indicators, and how indicators within each of these buckets may be reported. These include both quantitative and qualitative indicators. Generally, quantitative indicators are reported in the Annual Report Spreadsheet while qualitative indicators will be included in the Annual Report Narrative.



Below is more detail on the three different buckets that an indicator can fall into. These indicators measure engagement as a whole and progress towards identifying specific segment or program feedback, and, finally, measure any changes to programs that result from that qualitative input. Each bucket has a different purpose and indicator types associated with it. Indicators in each bucket may be reported either through the Annual Report Spreadsheet or in the Annual Report Narrative.

1. **Engagement Activities** – Indicators in this bucket measure overall participation in all engagement activities, as well as program awareness. These indicators are largely quantitative and are to be reported in the Annual Report Spreadsheet. The summary narrative is to be filled out in the Engagement Activities Summary of the Annual Report.
2. **Summary of Feedback** – Indicators in this bucket illustrate engagement in program input and program satisfaction surveys. These indicators include a qualitative summary narrative that PAs have received from engagement activities, as well as quantitative feedback about satisfaction and supporting metrics that illustrate the quantity of that input. Quantitative indicators are to be reported in the Annual Report Spreadsheet and the summary narrative is to be filled out in an Annual Report Key Themes sheet and to be submitted in the Annual Report.
3. **Program Changes (as needed)** – This indicator qualitatively measures any program changes that are made from feedback received. The summary narrative is to be filled out in an Annual Report Program Changes sheet and to be submitted in the Annual Report.

Indicator List

Below is the list of Suggested Common Indicators, in green, and Additional Potential Indicators in yellow. PAs were asked to do a final yes or no vote on these indicators.

Suggested Common Indicators ▼	Indicator ▼	Unit of Measurement ▼
Engagement Activities		
2	Description of types of engagement activities conducted relevant to equity segment, the number of activities conducted, and additional context PAs want to add about their engagement activities	Summary Narrative
Summary of Feedback		
7	People who provided feedback relevant to equity segment	Count
8	Feedback themes from engagement activities relevant to equity segment	List of key themes
Changes to Program		
11	Changes to equity segment program design as needed, based on feedback	Summary Narrative
Additional Potential Indicators ▼	Indicator ▼	Unit of Measurement ▼
Engagement Activities		
1	People in all engagement activities relevant to the equity segment	Count
3	People in partners' engagement activities relevant to equity segment	Percent
4	Funding for partners' engagement activities related to equity segment	Dollars
5	People reached through online, telephone, or other outreach for the equity segment.	Percent
6	Equity segment inquiries	Count
Summary of Feedback		
9	Equity segment participant satisfaction survey responses	Count
10	Rating from equity segment participant satisfaction surveys	Numerical Rating

Consensus Indicators

The following four indicators received support from all PAs.

Indicator	Yes	No
Description of types of engagement activities conducted relevant to equity segment, the number of activities conducted, and additional context PAs want to add about their engagement activities	12	0
Number of people who provided feedback relevant to equity segment	12	0
Feedback themes from engagement activities relevant to equity segment	12	0
Feedback themes from engagement activities relevant to equity segment	12	0

Non-Consensus Indicators

The following indicators received mixed support from PAs.

Indicator	Yes	No
Number of people in all engagement activities relevant to the equity segment	7	5
People in partners' engagement activities relevant to equity segment	6	6
Funding for partners' engagement activities related to equity segment	6	6
People reached through online, telephone, or other outreach for the equity segment.	6	6
Equity segment inquiries	7	5
Equity segment participant satisfaction survey responses	6	6
Rating from equity segment participant satisfaction surveys	6	6

Best Practices

Below are best practices for measuring community engagement that PAs are encouraged to follow.

- Include a feedback mechanism at every engagement activity to measure outreach touches.
- Compile all feedback from different engagement activities and pull out most common themes (for summary narratives).
- Vet program changes with partners to ensure changes reflect input and continue to build trust with partners.
- Engagement activities should include efforts to reach community members where they are and provide support and accommodations (e.g. food, childcare) during activities such as focus groups and community meetings.

Reporting

Indicators are designed, as much as possible, to utilize information that is already being gathered, but perhaps not formally collated, by PAs. Reporting of CEIs will occur annually in two places: quantitative indicators will be reported in the BP metrics table of the Annual Report Spreadsheet and qualitative indicators will be reported in the Annual Report Narrative.

The accompanying Community Engagement Indicators Spreadsheet includes a list of indicators included in the BP metrics table as well as separate worksheets of summary tables to be included in the Annual Report Narrative (Engagement Activities Summary Table, Key Themes Table, and Program Changes Table).

For indicators reported in the Annual Report Spreadsheet, the “purpose” field will be repurposed to the Annual Report Spreadsheet’s “description” field. For indicators reported in the Annual Report Narrative, each cell in the qualitative indicators table should be brief and include 1-3 sentence descriptions.

At the time of this Memo, there is still discussion on the timing and protocols for CEIs reporting in the Annual Report. Appendix A of this Memo includes survey results from the PAs on these preferences, which can be used as reference in determining reporting timelines and processes.

Key Definitions

The definitions below are meant to provide additional context for and accompany the revised Community Engagement Indicator spreadsheet.

Indicator Type – The type of engagement that each indicator is designed to measure (participation, awareness, etc.).

Unit of Measurement – How each indicator is counted, which may include measurements such as count, dollars, or percent.

Methodology – Methods to conduct and collect information on indicator engagement activities.

Engagement Activity – Engagement activities include workshops, focus groups, door-to-door canvassing, surveys, etc. that are designed to solicit feedback from program participants or potential program participants on equity segment programs.

Equity Segment Participant (definition from CPUC Resolution E-5351) – Must be a participant in an Equity segment program but does NOT have to be hard-to-reach, located in a disadvantaged community, or underserved.

Partner (definition from CPUC Resolution E-5351) – An entity that has agreed to engage in a mutually beneficial relationship to serve at least one primary purpose of the EE portfolio: resource acquisition, equity, or market support with regard to supply or delivery of products, services, education, and/or training. These include but are not limited to educational institutions/organizations, governments, community-based organizations, trade associations, suppliers, manufacturers, contractors, etc.

Social Media Click Rate – The total number of clicks, likes, and/or shares on a social media post link divided by the total number of impressions of that post.

Feedback – Feedback on programs refers to oral and/or written comments from workshops, pop-up activities, document review, or other engagement activities.

Satisfaction Rating – This rating is for satisfaction surveys and utilizes a rating system on a scale of 1 (poor) to 5 (excellent).

Qualitative – A unit that captures descriptive data. Contributes to a more complete story of the indicator. Contains insights into the progress that is being made toward outcomes. Often requires more capacity and time to track. Qualitative measurements can include feedback summaries.

Quantitative – A unit counted or measured in numerical values. Relatively easy to measure (if data is available). Only provides a snapshot in time of the indicator.

Appendix – OP24 Implementation Survey Results

Separate from BluePoint Planning’s CEI facilitation process, the PAs need to further refine the logistics for implementing the indicators. To assess PAs’ current thoughts on implementation, Sebastien Csapo (PG&E) sent out a survey to all PAs with questions regarding CEI reporting.

Summary of Survey Results

- Majority of PA respondents think the CEI should only apply to prospective new equity programs.
- Majority of PA respondents think the 2027 program year is the earliest program year the new standards should apply.
- PA respondents’ opinions varied on whether the Reporting PCG should be involved for clarifying reporting issues or not.
- Strong majority of PA respondents think that there should be a phase-in period for the CEI.
- All PA respondents support optional reporting, rather than required reporting, on the non-consensus CEI.

Survey Results

2. Should CEI indicators be used retroactively for existing equity programs or only prospectively for new equity programs?



3. What is the earliest program year these new reporting standards should apply?



4. Do you think the "Reporting PCG" would need to be involved for clarifying reporting issues?



5. Should there be a phase-in period (e.g., a period of time after adoption of the MCAL and potential involvement of the Reporting PCG.)?



6. Treatment of non-consensus indicators?



Attachment C

Response to Recommendations

Purpose

Attachment C contains, as required by OP 16 of D.23-06-055, that all portfolio administrators shall include specific descriptions of how they have incorporated or otherwise addressed impact evaluation recommendations.

Discussion

The Appendix to the Report provides the responses to the recommendations as determined by Energy Division staff, to whom the Commission delegated the determination of which studies should be addressed in the mid-cycle advice letters. For PG&E, this consisted of six recommendations, two addressed specifically to PG&E and four addressed to all IOUs. PG&E staff responded to the recommendations with management review and approval.

CALMAC ID	Study Name	PA	Recommendation
CPU0367.01	PY 2018 - 2021 Forward-looking Smart Thermostat Study	SCE	There are program opportunities to increase smart thermostat penetration in households with air-conditioning in hot climate zones. Programs should aim to expand the penetration of smart thermostats that can operate as part of a "fleet" serve as virtual power plants (VPPs) to provide direct relief to the overloaded parts of the grid
CPU0380.01	PY 2022 Midstream Commercial Water-Heating Impact	SCG	To increase the effectiveness and adoption of the online coupon tool, the Program implementer should enhance awareness and promotion of the tool among contractors. This could include targeted communication campaigns, training sessions on how to use the tool, and demonstrating the benefits and ease of purchasing equipment from big box stores using the coupons.
		SCG	The Program implementer should target outreach efforts and support to distributors and contractors in other parts of the state beyond southern California. This could include tailored marketing campaigns, incentives, and training programs to increase awareness and participation statewide.
		SCG	The Program administrator and implementer should formalize a process of verifying the eligibility of multifamily installations to ensure equipment is only installed on nonresidential/commercial rate meters.
CPU0369.01	PY 2022 Local 3-Party Programs Impact	All IOUs	Other programs should consider emulating the strategies these programs have taken to achieve success, including offering measures that better align with customer preferences, such as electrification and deeper gas usage saving measures, and employing more effective outreach strategies, such as direct multi-language outreach and community engagement (e.g., events).
		All IOUs	Track efforts to obtain input from HTR/DAC communities and track HTR/DAC community input. It is essential to track when outreach includes two-way communication that allows communities to provide feedback.
		All IOUs	Existing and developing local 3PPs should take note of the marketing and outreach innovations that have continued to work for this pool of programs year-over-year: direct outreach and strategic partnerships.
		All IOUs	The next time PAs negotiate contracts with local 3PP implementers, they should include terms that cover a standardized equity framework.
CPU0372.01	PY 2022 Regional Energy Networks Impact	All RENs	RENs are in the unique position of being able to support more effectively CPUC policies and California's larger decarbonization goals through innovative solutions and scalable activities. For this reason, RENs should consider increasing efforts to create a pathway to electrification such as higher incentives and rebates, varying levels of incentives, and equity-focused multipliers that target low-income participants, DACs, and environmental justice areas
		All RENs	Given their mandate to pilot activities where there is no current utility or CCA program offering, specifically where there is potential for scalability to a broader geographic reach, we recommend that the RENs consider sharing their successes serving the multifamily sector (including best practices for addressing split incentives and renter equity) during their coordination meetings with utilities. This type of sharing could expand useful approaches beyond the RENs
		All RENs	We recommend that the RENs collaborate with the utilities and other stakeholders to share best practices and lessons learned from their experience and to identify opportunities for coordination and alignment of programs and incentives, particularly for programs that traditionally experience challenges serving the multifamily sector
		All RENs, MCE	DNV recommends that the PAs (utilities, RENs, and CCAs) and/or their representatives (e.g., technical and regulatory consultants) continue or begin to attend all official coordination meetings as defined in the JCMs even when third-party implementers manage the programs. The PAs should attend the coordination meetings and then direct the program implementers to follow through with any necessary actions identified during the meetings. The PAs should consider including a RACI (responsible, accountable, consulted, informed) chart in the JCMs and PIPs that defines the role of PAs, implementers, and any other stakeholders. A RACI chart would help clarify who needs to attend the coordination meetings, define their role, and help eliminate any confusion related to coordination efforts. The RACI chart should be a living document and an updated version of the RACI could be included with both the JCM and PIP documentation. DNV also recommends that attendance at the meetings be documented and made available to future evaluators.
		All RENs	The program should continue its successful effort to electrify and achieve realistic and ambitious single-family energy consumption reductions. However, the program should target more underserved populations that would not undertake similar upgrades without program support. To reach such customers, the program could increase incentives for populations unlikely to install expensive fuel substitution technologies without program support.
CPU0352.01	PY 2021 Local 3-Party Programs Impact (RZNET – SDGE4002)	SDG&E	Build more community input into all phases of program delivery.
		SDG&E	Local 3PPs are still in their nascent stages and more time is needed to determine the success of program delivery innovations in delivering deeper savings.
		SDG&E	PAs should include equity- and access-related metrics for all programs. Provide additional guidance relating to what practices and outcomes are consistent with ESJ Goals 4.1, 6.1, 8, and 9.
		SDG&E	Local 3PPs should work on consistently integrating equity and access in program design while continuing the current efforts. Strive to directly collaborate with community partners to improve outreach.
CPU0357.01	PY 2021 SoCalGas Residential EE Portfolio Impact	SCG	Recommendation 5a: A market study should be conducted to determine the share of tankless water heaters among recently installed water heaters for both the replacement and new construction market.
CPU0377.01	PY 2020-2022 Site-Level Normalized Metered Energy Consumption (NMEC) Impact and Net-to-Gross Evaluation	PG&E	Improve alignment between program implementers, PA staff, and evaluators on program evaluation and qualification requirements. Increasing clarity on data requirements among all parties and streamlining the process of data sharing across parties can reduce duplicative work and confusion. Follow-on work led by ED can facilitate this process.
		PG&E	To protect participants, the implementer should ensure that equipment is operational and meets the functional needs of the building and that the 12 months of pre-installation data is an actual representation of baseline energy usage with functional equipment. A simple functional check by the implementer on the existing equipment during the investigation phase could eliminate this risk without adding additional burden on the participants.

Study	Item #	Page #	Findings	Best Practice / Recommendations (Excerpts from Find Reports)	Recommendation Recipient	Disposition	FG&E Disposition Notes	Next Steps	Timeline	Status	Notes	Impacted Programs
Study CALMAC ID & Name						Choose	Examples:	For each accepted recommendation, outline the steps required for implementation, responsible parties, and deadlines. For each rejected recommendation, present the reason provided for rejection. Outline any potential follow-up actions or considerations for the future.	Set deadlines for the completion of each action. Include a start date and end date when possible.	Track the status of each action item (e.g., Not Started, In Progress, Completed).	Add notes for any additional information or updates.	Identify which programs (Program ID) would be impacted by the action items.
Overall conclusions and recommendations												
CU0089-01 FY 2022 Local 3-Party Programs Impact	3	68	Program attribution is high or on par with thermal value, indicating the programs are reaching the intended population segment. Program delivery performance is also reported or confirmed stable. Programs that had effective meeting energy saving and spending goals and were cost effective in FY2021 performed better in FY2022. Programs that performed well at all three were continued to be in FY2022.	Other programs should consider emulating the strategies these programs have taken to achieve success, including offering measures that better align with customer preferences, such as identification and deeper go-to-market saving measures, and employing more effective outreach strategies, such as direct mail language network and community engagement (e.g., events).	AI/DOUs	Accepted	Since the evaluation FY2021, were submitted by FG&E in 2024, the portfolio has emphasized the importance of identification and deeper go-to-market measures to be effective within our programs. GE-2 has continued to focus on lead-prioritize under features which has become a highly popular measure amongst customers. The feedback program sponsored their measure slightly for towards the end of 2023 to include lead-prioritize under features in next. Furthermore, FG&E has provided direction for other IF programs to include in identification and how it's within their program value for future program years. Outreach strategy portfolio wide have had implementation focus on marketing materials in multi-languages as well as advertising events in various communities. Several contracts have KPI metrics on number of customers engaged through various outreach strategies.	Ongoing	In Progress	The portfolio currently has two programs focused on identification, one program in collaboration that would focus on identification and requests not to implement for the remaining non-identified resource acquisition programs to adopt identification measures into their programs. FG&E and implementers regularly track and analyze activities that prove to be successful in hope to improve other program efforts. This also leads to improvements on identifying and new contract goals and KPI metrics.	FG&E_Cem_002_FG&E_Pub_000 FG&E_Cem_004_FG&E_Cem_000 FG&E_Cem_006_FG&E_Cem_000 FG&E_Ag_001_FG&E_Hnd_001_FG&E_Hnd_004_FG&E_Hnd_005	
CU0089-01 FY 2022 Local 3-Party Programs Impact	4	68	The program implementers did not track efforts to obtain input from HTR/DAC communities, making it impossible to evaluate their efforts at procedural equity.	Track efforts to obtain input from HTR/DAC communities and track HTR/DAC community input. It is essential to track when outreach includes two-way communication that allows communities to provide feedback.	AI/DOUs	Accepted	Currently, several of our resource acquisition programs have HTR/DAC goals related to percentage of customers served. These programs provide feedback to FG&E on HTR/DAC community input in our regular meetings. Part of that feedback is around developing best practices for successful outreach activities. In addition, our local government partnerships track outreach methods that they perceive to be best lead to relationship development and projects from HTR/DAC customers.	Ongoing	In Progress	Not all of our contracts have HTR/DAC segment goals of being served. As contracts are set up and change orders are executed, we will continue to adapt our contract language to serve the segment where applicable.	FG&E_Cem_002_FG&E_Pub_000 FG&E_Cem_004_FG&E_Cem_000 FG&E_Cem_006_FG&E_Cem_000 FG&E_Ag_001_FG&E_Hnd_001_FG&E_Hnd_004_FG&E_Hnd_005	
CU0089-01 FY 2022 Local 3-Party Programs Impact	5	68	Outreach performance of local 3P's to HTR customers and DACs remained consistent year-over-year with improved reach of DAC customers in FY2022.	Existing and developing local 3P's should take note of the marketing and outreach innovations that have continued to work for the past of programs year-over-year: direct outreach and strategic partnerships.	AI/DOUs	Accepted	FG&E's program oversight team meets with local residents regularly to target segments of the portfolio (including HTR/DAC), analyze marketing strategies and customer surveys.	Ongoing	In Progress	FG&E will continue to improve the outreach and marketing opportunities towards HTR/DAC communities and equity houses learned to improve existing and new 3rd party programs.	FG&E_Cem_002_FG&E_Pub_000 FG&E_Cem_004_FG&E_Cem_000 FG&E_Cem_006_FG&E_Cem_000 FG&E_Ag_001_FG&E_Hnd_001_FG&E_Hnd_004_FG&E_Hnd_005	
CU0089-01 FY 2022 Local 3-Party Programs Impact	6	69	The evaluated programs do not meet all of the equity standards embedded in the CNYC ID goals and other equity frameworks because the programs were designed and constructed before any equity plans were in place.	The next time it's negotiated contracts with local 3P implementers, they should include terms that cover a standardized equity framework.	AI/DOUs	Accepted	The GE-2 program, along with a few other similarly designed programs, supports the development of S&B (small-medium business), HTR and local government partnerships working through public agencies to establish program credibility within their segments and geographies. In general, program implementers meet on a monthly basis with our local government partnerships to discuss HTR/DAC segment referrals, sharing successful outreach strategies, and exploring strategic relationships. In addition, our local government partnerships track outreach methods that they perceive to be best lead to relationship development and projects from HTR/DAC customers.	Ongoing	In Progress	FG&E has implemented significant enhancements to its tracking of equity criteria across program segments by automating such tracking using existing information available at its available publicly or within our customer database. This is in addition to manual tracking by individual programs.	FG&E_Ag_001_FG&E_Hnd_001_FG&E_Hnd_004_FG&E_Hnd_005	

Study	Item #	Page #	Findings	Best Practice / Recommendations (Excerpt from Final Report)	Recommendation Recipient	Disposition	PG&E Disposition Notes	PG&E Proposed RTR Implementation				
						Choose: Accepted, Rejected, or Other	Examples: Describe specific program change, give reason for rejection, or indicate that it's under further review.	Next Steps: For each accepted recommendation, outline the steps required for implementation, responsible parties, and deadlines. For each rejected recommendation, document the reason provided for rejection. Outline any potential follow-up actions or considerations for the future.	Timeline: Set deadlines for the completion of each action. Include a start date and end date when possible.	Status: Track the status of each action item (e.g., Not Started, In Progress, Completed).	Notes: Add notes for any additional information or updates.	Impacted Programs: Identify which program (program IDs) would be impacted by the action items.
Study CALMAC ID & Name							If (re)used, please include and redact by note.					
Overall conclusions and recommendations												
CRU0377 01 FY 2020-2022 Site-Level Normalized Metered Energy Consumption (NMEC) Impact and Net-to-Gross Evaluation	7	51	<p>Participants indicated high levels of satisfaction with the program, driven by the program's technical support and accessibility. When asked to rate program satisfaction on a scale of zero to 10, where zero is completely dissatisfied and 10 is, "I am a pro," participants gave an average rating of 8, which indicates a high level of satisfaction.</p> <p>Eighty percent of respondents, representing 80% of sites, were "satisfied," providing a rating of 8 or above, in an open-ended question about the strengths of the program. Respondents indicated that their satisfaction was driven by the technical support and resources provided by the program. These respondents elaborated on the value of technical support provided by the program, indicating that the embedded engineering and technical support and the data shared were particularly helpful.</p> <p>Only one respondent was a detractor, providing a rating of 1 or less. This respondent indicated their dissatisfaction was driven by the administrative burden required for participation, inconsistent messaging about what qualifies for participation, and long delays throughout the project. At the time of the interview, they had not yet received their incentives, saying, "we're waiting years to get the incentives." This participant started their project before 2022.</p> <p>While nearly half of respondents had no suggestions for program improvements, those that did most frequently requested streamlining the program and reducing administrative burden.</p> <p>Twenty percent of respondents, representing 20% of sites, suggested streamlining the delay for CRE reuse approval (Table 3.6). One said, "what program go on for submission there are long delays between when we submit to when it's approved and therefore, we can't implement it. Savings are sitting on the table while we're waiting." Twenty percent of respondents, representing 20% of sites, also suggested reducing the administrative burden. One said, "Reduced administrative burden, paperwork, or duplication of effort. [Site had] too many people doing the same thing, sending the same data to real-time people and requested requests for information from the program." Request for information could come from either implementer or PA and could reflect information needs of implementer, PA, project reviewers or evaluators.</p>	PG&E	Accepted	PG&E agrees and recognizes that challenges with data sharing and the impact on program availability have been noted in multiple evaluations for both site and program-level NMEC programs. We intend to support any follow-on efforts by CPUC to facilitate increased data sharing across parties and encouraging the process of data sharing across parties.	To address the CPUC's recommendation for improved alignment and clarity among program implementers, PA staff, and evaluators, we have taken several program steps. We conduct ongoing training and meet regularly after hours for our trade professional allies and third-party implementers to ensure they remain informed about the latest developments in water-based program requirements and the evolving regulatory landscape. Our monthly implementer and technical review calls serve as interactive platforms for two-way communication, allowing us to both disseminate updates and gather valuable feedback from our closest partners in the field. Additionally, we used monthly updates to the broader community and maintain our PG&E Wiki webpage with the most current information to ensure transparency and accessibility.	Ongoing	In Progress	We have also supported and funded the Cal IT NMEC Subcommittee as a collaborative forum to enhance program delivery and transparency. This group brings together dialogue among implementers, technical reviewers, PAs, and evaluators, helping to clarify data requirements and streamline sharing processes. These efforts are designed to reduce duplication, improve program availability, and support any follow-on initiatives led by the CPUC to further align stakeholders and enhance the effectiveness of NMEC programs.	All EE programs that leverage site-level NMEC as a delivery method.	
CRU0377 01 FY 2020-2022 Site-Level Normalized Metered Energy Consumption (NMEC) Impact and Net-to-Gross Evaluation	9	53	<p>Site-level NMEC calculates savings from an existing conditions baseline. Upgraded systems need to be functional in the baseline for improvements in the performance period to appear as savings. Program implementers that fail to perform basic functional testing on systems to be upgraded may implement projects that will not provide the targeted savings made assumptions about how the old equipment had been functioning which were not supported by the water-based method. The old equipment had been functioning at a small fraction of its capacity, which immediately became clear based on the deficiency report provided after the participant interview, showing that one of the two compressors was down. The new system is efficient but uses more energy than the existing system at equal capacity which was likely not meeting the functional needs of the space. The participant had not been made aware of the existing system's limitations nor its implications on the building's potential energy savings. The PAs and implementers are in a position to manage their own added risk under NMEC, but the participant may not be.</p>	PG&E	Accepted	To protect participants, the implementer should ensure that equipment is operational and meets the functional needs of the building and that there are no situations in which functional testing is appropriate to ensure these conditions, required and extensive functional testing of all equipment would not be a simple or inexpensive to implement and would be a significant change to how site inspections and assessments are performed. PG&E recommends discussing this recommendation in either NMEC-CPUC or the Site-Level CAFT working group to explore how best to accommodate this recommendation to ensure the customer is protected without adding significant burden to project qualification and development. Due to the performance-based nature of NMEC programs, it is not in the best interest of the PA, implementer or customer involved in an NMEC project to implement measures that increase energy use. Therefore, performing functional testing and otherwise ensuring that existing equipment is meeting the functional needs of the building is in the best interest of all stakeholders and therefore probably does not need to be a requirement for all projects since implementers will utilize functional testing when it is reasonable to do so.	PG&E addressed this topic during the Cal IT NMEC meeting. After considering the implications of adding an additional step to the project investigation process for documenting equipment functionality, the Cal IT decided to create a job aid. This job aid aims to balance the need for thorough documentation without being overly burdensome to project developers (CPUs) and to identify NEM measures effectively. PG&E, along with other NMEC stakeholders, discussed this issue in the Cal IT NMEC Subcommittee and NMEC-CPUC, and implemented the necessary changes to incorporate equipment functionality into the influence documentation process during the investigation phase.	12/21/2023	In Progress	The Cal IT NMEC Subcommittee has developed a job aid aimed at enhancing the documentation process for program influence and equipment functionality. This job aid has been made available for comments from all NMEC stakeholders across the state and has been thoroughly discussed during NMEC-CPUC calls. The final version of the job aid is expected to be released and implemented into the NMEC project development process by the end of 2023.	All EE programs that leverage site-level NMEC as a delivery method.	

Attachment D

CEDARS Filing Confirmation

CEDARS FILING SUBMISSION RECEIPT

The PGE portfolio budget filing has been submitted and is now under review. A summary of the budget filing is provided below.

PA: Pacific Gas & Electric (PGE)

Budget Filing Year: 2026

Submitted: 10:21 on 30 Oct 2025

By: Jake Richardson

Advice Letter Number: 5141-G/7752-E

* Portfolio Budget Filing Summary *

- TRC: 1.53
- PAC: 5.74
- TRC (no admin): 1.91
- PAC (no admin): 22.77
- RIM: 0.46
- SCB: 2.18
- SCH: 2.24
- Budget: \$224,824,281.05
- TotalSystemBenefit: \$1,399,018,966.94
- ElecBen: \$779,296,893.59
- GasBen: \$640,926,465.73
- WaterEnergyBen: \$63,189.80
- OtherBen: \$2,151,749.14
- TRCCost: \$925,607,054.40
- PACCost: \$246,979,406.34
- RIMCost: \$3,208,692,762.22
- SCBCost: \$939,217,483.74
- SCHCost: \$940,152,874.20

* Programs Included in the Budget Filing *

- PGE21011: Commercial Calculated Incentives
- PGE21012: Commercial Deemed Incentives
- PGE21014: Commercial Energy Advisor
- PGE21021: Industrial Calculated Incentives

- PGE21022: Industrial Deemed Incentives
- PGE21024: Industrial Energy Advisor
- PGE21031: Agricultural Calculated Incentives
- PGE21032: Agricultural Deemed Incentives
- PGE21034: Agricultural Energy Advisor
- PGE21053: Compliance Improvement
- PGE21054: Reach Codes
- PGE21055: Planning and Coordination
- PGE21056: Code Readiness
- PGE21071: WE&T; Integrated Energy Education and Training
- PGE_Ag_001: Agricultural Efficiency Program
- PGE_Com_002: Laboratory Performance Efficiency Program
- PGE_Com_003: Commercial Efficiency Program
- PGE_Com_004: High Tech and Bio Tech Efficiency Program
- PGE_Com_005: Healthcare Efficiency Program
- PGE_Com_006: Summer Reliability Platform Administrator Placeholder
- PGE_Com_007: Commercial Behavioral Program
- PGE_Com_008: Multi-DER Placeholder
- PGE_Com_009: Commercial Strategic Energy Management
- PGE_Com_SmallBiz: Micro and Small Business Program
- PGE_CS_Decarb: C&S; Decarbonization Support
- PGE_CS_GRC_Overheads: GRC Labor Loaders - Codes and Standards
- PGE_CS_PortfolioSupport: Codes & Standards Portfolio Support PA Costs
- PGE_EMV_001: PGE EM&V;
- PGE_EMV_002: CPUC EM&V;
- PGE_Equity_GRC_Overheads: GRC Labor Loaders - Equity
- PGE_Equity_PortfolioSupport: Equity Portfolio Support PA Costs
- PGE_ESA: Energy Savings Assistance
- PGE_Ind_001a: Industrial Strategic Energy Management - Food Processing
- PGE_Ind_001b: Industrial Strategic Energy Management - Manufacturing
- PGE_Ind_003: Manufacturing and Food Processing Efficiency Program
- PGE_LoanPool: Financing Loan Pool Addition
- PGE_MS_GRC_Overheads: GRC Labor Loaders - Market Support
- PGE_MS_PortfolioSupport: Market Support Portfolio Support PA Costs
- PGE_OBFAP: On-Bill Financing Alternative Pathway
- PGE_OtherPA_Admin: IOU REN/CCA Admin Costs
- PGE_Portfolio_Oversight: ED Portfolio Oversight
- PGE_Pub_001: Central Coast Local Government Partnership
- PGE_Pub_002: Marin Local Government Partnership
- PGE_Pub_003: Redwood Local Government Partnership
- PGE_Pub_004: Central California Local Government Partnership
- PGE_Pub_005: San Mateo Local Government Partnership

- PGE_Pub_007: Sierra Local Government Partnership
- PGE_Pub_008: Sonoma Local Government Partnership
- PGE_Pub_009: Government and K-12 Comprehensive Program
- PGE_Pub_010: Wastewater Process Efficiency Program
- PGE_Pub_011: California Analysis Tool for Locational Energy Assessment (CATALENA)
- PGE_RA_GRC_Overheads: GRC Labor Loaders - Resource Acquisition
- PGE_RA_PortfolioSupport: Resource Acquisition Portfolio Support PA Costs
- PGE_Res_001b: Virtual Energy Audit Program
- PGE_Res_002a: Universal Audit Tool Program
- PGE_Res_002d: Residential Behavioral Program
- PGE_Res_002e: Online Marketplace Program
- PGE_Res_004a: Powerful Neighborhood ZE
- PGE_Res_004b: Electrify My Block
- PGE_Res_005: Residential Equity Program - Empower My Home
- PGE_Res_006: Residential Customer Energy Orchestration
- PGE_Res_007: WatterSaver Phase 2
- PGE_SW_CSA_Appl: State Appliance Standards Advocacy
- PGE_SW_CSA_Appl_PA: State Appliance Standards Advocacy - PGE Costs
- PGE_SW_CSA_Bldg: State Building Codes Advocacy
- PGE_SW_CSA_Bldg_PA: State Building Codes Advocacy - PGE Costs
- PGE_SW_CSA_Natl: National Codes & Standards Advocacy
- PGE_SW_CSA_Natl_PA: National Codes & Standards Advocacy - PGE Costs
- PGE_SW_ETP_Elec: Emerging Technologies Program, Electric
- PGE_SW_ETP_Elec_PA: Emerging Technologies Program, Electric - PGE Costs
- PGE_SW_ETP_Gas: Emerging Technologies Program, Gas
- PGE_SW_ETP_Gas_PA: Emerging Technologies Program, Gas - PGE Costs
- PGE_SW_FS: Food Service POS
- PGE_SW_FS_PA: Food Service POS - PGE Costs
- PGE_SW_HVAC_AE_NonRes: SW HVAC All Electric Non-Residential
- PGE_SW_HVAC_AE_NonRes_PA: SW HVAC All Electric Non-Residential PGE Costs
- PGE_SW_HVAC_QIQM: Statewide Residential QI/QM
- PGE_SW_HVAC_QIQM_PA: Statewide Residential QI/QM - PGE Costs
- PGE_SW_HVAC_Up_Com: SW HVAC Upstream Commercial
- PGE_SW_HVAC_Up_Com_PA: SW HVAC Upstream Commercial - PGE Costs
- PGE_SW_HVAC_Up_Res: SW HVAC Upstream Residential
- PGE_SW_HVAC_Up_Res_PA: SW HVAC Upstream Residential - PGE Costs
- PGE_SW_IP_Colleges: Institutional Partnerships, UC/CSU/CCC
- PGE_SW_IP_Colleges_PA: Institutional Partnerships, UC/CSU/CCC - PGE Costs
- PGE_SW_IP_Gov: Institutional Partnerships: DGS and DoC
- PGE_SW_IP_Gov_PA: Institutional Partnerships: DGS and DoC - PGE Costs
- PGE_SW_MCWH: Midstream Comm Water Heating
- PGE_SW_MCWH_PA: Midstream Comm Water Heating - PGE Costs

- PGE_SW_NC_NonRes_Ag_electric: SW New Construction NonRes Ag - All Electric
- PGE_SW_NC_NonRes_Ag_electric_PA: SW New Construction NonRes Ag - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Ag_mixed: SW New Construction NonRes Ag - Mixed Fuel
- PGE_SW_NC_NonRes_Ag_mixed_PA: SW New Construction NonRes Ag - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Com_electric: SW New Construction NonRes Com - All Electric
- PGE_SW_NC_NonRes_Com_electric_PA: SW New Construction NonRes Com - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Com_mixed: SW New Construction NonRes Com - Mixed Fuel
- PGE_SW_NC_NonRes_Com_mixed_PA: SW New Construction NonRes Com - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Ind_electric: SW New Construction NonRes Ind - All Electric
- PGE_SW_NC_NonRes_Ind_electric_PA: SW New Construction NonRes Ind - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Ind_mixed: SW New Construction NonRes Ind - Mixed Fuel
- PGE_SW_NC_NonRes_Ind_mixed_PA: SW New Construction NonRes Ind - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Pub_electric: SW New Construction NonRes Public - All Electric
- PGE_SW_NC_NonRes_Pub_electric_PA: SW New Construction NonRes Public - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Pub_mixed: SW New Construction NonRes Public - Mixed Fuel
- PGE_SW_NC_NonRes_Pub_mixed_PA: SW New Construction NonRes Public - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Res_electric: SW New Construction NonRes Res - All Electric
- PGE_SW_NC_NonRes_Res_electric_PA: SW New Construction NonRes Res - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Res_mixed: SW New Construction NonRes Res - Mixed Fuel
- PGE_SW_NC_NonRes_Res_mixed_PA: SW New Construction NonRes Res - Mixed Fuel - PGE Costs
- PGE_SW_NC_Res_electric: SW New Construction Res - All Electric
- PGE_SW_NC_Res_electric_PA: SW New Construction Res - All Electric - PGE Costs
- PGE_SW_PLA: Plug Load and Appliance
- PGE_SW_PLA_AE: SW PLA All Electric
- PGE_SW_PLA_AE_PA: SW PLA All Electric PGE Costs
- PGE_SW_PLA_PA: Plug Load and Appliance - PGE Costs
- PGE_SW_WET_CC: WET Career Connections
- PGE_SW_WET_CC_PA: WET Career Connections - PGE Costs
- PGE_SW_WET_Work: WET Career and Workforce Readiness
- PGE_SW_WET_Work_PA: WET Career and Workforce Readiness - PGE Costs
- PGE_SW_WP: Water/wastewater Pumping
- PGE_SW_WP_PA: Water/wastewater Pumping - PGE Costs

CEDARS FILING SUBMISSION RECEIPT

The PGE portfolio budget filing has been submitted and is now under review. A summary of the budget filing is provided below.

PA: Pacific Gas & Electric (PGE)

Budget Filing Year: 2027

Submitted: 10:22 on 30 Oct 2025

By: Jake Richardson

Advice Letter Number: 5141-G/7752-E

* Portfolio Budget Filing Summary *

- TRC: 1.56
- PAC: 6.07
- TRC (no admin): 1.92
- PAC (no admin): 22.59
- RIM: 0.49
- SCB: 2.22
- SCH: 2.26
- Budget: \$224,975,715.26
- TotalSystemBenefit: \$1,467,061,340.60
- ElecBen: \$758,382,003.20
- GasBen: \$728,073,032.67
- WaterEnergyBen: \$66,962.72
- OtherBen: \$2,411,958.80
- TRCCost: \$953,102,133.06
- PACCost: \$244,259,047.57
- RIMCost: \$3,152,499,690.54
- SCBCost: \$966,329,349.57
- SCHCost: \$966,982,275.85

* Programs Included in the Budget Filing *

- PGE21011: Commercial Calculated Incentives
- PGE21012: Commercial Deemed Incentives
- PGE21014: Commercial Energy Advisor
- PGE21021: Industrial Calculated Incentives

- PGE21022: Industrial Deemed Incentives
- PGE21024: Industrial Energy Advisor
- PGE21031: Agricultural Calculated Incentives
- PGE21032: Agricultural Deemed Incentives
- PGE21034: Agricultural Energy Advisor
- PGE21053: Compliance Improvement
- PGE21054: Reach Codes
- PGE21055: Planning and Coordination
- PGE21056: Code Readiness
- PGE21071: WE&T; Integrated Energy Education and Training
- PGE_Ag_001: Agricultural Efficiency Program
- PGE_Com_003: Commercial Efficiency Program
- PGE_Com_004: High Tech and Bio Tech Efficiency Program
- PGE_Com_005: Healthcare Efficiency Program
- PGE_Com_006: Summer Reliability Platform Administrator Placeholder
- PGE_Com_007: Commercial Behavioral Program
- PGE_Com_008: Multi-DER Placeholder
- PGE_Com_009: Commercial Strategic Energy Management
- PGE_Com_SmallBiz: Micro and Small Business Program
- PGE_CS_Decarb: C&S; Decarbonization Support
- PGE_CS_GRC_Overheads: GRC Labor Loaders - Codes and Standards
- PGE_CS_PortfolioSupport: Codes & Standards Portfolio Support PA Costs
- PGE_EMV_001: PGE EM&V;
- PGE_EMV_002: CPUC EM&V;
- PGE_Equity_GRC_Overheads: GRC Labor Loaders - Equity
- PGE_Equity_PortfolioSupport: Equity Portfolio Support PA Costs
- PGE_ESA: Energy Savings Assistance
- PGE_Ind_001a: Industrial Strategic Energy Management - Food Processing
- PGE_Ind_001b: Industrial Strategic Energy Management - Manufacturing
- PGE_Ind_003: Manufacturing and Food Processing Efficiency Program
- PGE_LoanPool: Financing Loan Pool Addition
- PGE_MS_GRC_Overheads: GRC Labor Loaders - Market Support
- PGE_MS_PortfolioSupport: Market Support Portfolio Support PA Costs
- PGE_OBFAP: On-Bill Financing Alternative Pathway
- PGE_OtherPA_Admin: IOU REN/CCA Admin Costs
- PGE_Portfolio_Oversight: ED Portfolio Oversight
- PGE_Pub_001: Central Coast Local Government Partnership
- PGE_Pub_002: Marin Local Government Partnership
- PGE_Pub_003: Redwood Local Government Partnership
- PGE_Pub_004: Central California Local Government Partnership
- PGE_Pub_005: San Mateo Local Government Partnership
- PGE_Pub_007: Sierra Local Government Partnership

- PGE_Pub_008: Sonoma Local Government Partnership
- PGE_Pub_009: Government and K-12 Comprehensive Program
- PGE_Pub_010: Wastewater Process Efficiency Program
- PGE_Pub_011: California Analysis Tool for Locational Energy Assessment (CATALENA)
- PGE_RA_GRC_Overheads: GRC Labor Loaders - Resource Acquisition
- PGE_RA_PortfolioSupport: Resource Acquisition Portfolio Support PA Costs
- PGE_Res_001b: Virtual Energy Audit Program
- PGE_Res_002a: Universal Audit Tool Program
- PGE_Res_002d: Residential Behavioral Program
- PGE_Res_002e: Online Marketplace Program
- PGE_Res_004a: Powerful Neighborhood ZE
- PGE_Res_004b: Electrify My Block
- PGE_Res_005: Residential Equity Program - Empower My Home
- PGE_Res_006: Residential Customer Energy Orchestration
- PGE_Res_007: WatterSaver Phase 2
- PGE_SW_CSA_Appl: State Appliance Standards Advocacy
- PGE_SW_CSA_Appl_PA: State Appliance Standards Advocacy - PGE Costs
- PGE_SW_CSA_Bldg: State Building Codes Advocacy
- PGE_SW_CSA_Bldg_PA: State Building Codes Advocacy - PGE Costs
- PGE_SW_CSA_Natl: National Codes & Standards Advocacy
- PGE_SW_CSA_Natl_PA: National Codes & Standards Advocacy - PGE Costs
- PGE_SW_ETP_Elec: Emerging Technologies Program, Electric
- PGE_SW_ETP_Elec_PA: Emerging Technologies Program, Electric - PGE Costs
- PGE_SW_ETP_Gas: Emerging Technologies Program, Gas
- PGE_SW_ETP_Gas_PA: Emerging Technologies Program, Gas - PGE Costs
- PGE_SW_FS: Food Service POS
- PGE_SW_FS_PA: Food Service POS - PGE Costs
- PGE_SW_HVAC_AE_NonRes: SW HVAC All Electric Non-Residential
- PGE_SW_HVAC_AE_NonRes_PA: SW HVAC All Electric Non-Residential PGE Costs
- PGE_SW_HVAC_QIQM: Statewide Residential QI/QM
- PGE_SW_HVAC_QIQM_PA: Statewide Residential QI/QM - PGE Costs
- PGE_SW_HVAC_Up_Com_PA: SW HVAC Upstream Commercial - PGE Costs
- PGE_SW_HVAC_Up_Res_PA: SW HVAC Upstream Residential - PGE Costs
- PGE_SW_IP_Colleges: Institutional Partnerships, UC/CSU/CCC
- PGE_SW_IP_Colleges_PA: Institutional Partnerships, UC/CSU/CCC - PGE Costs
- PGE_SW_IP_Gov: Institutional Partnerships: DGS and DoC
- PGE_SW_IP_Gov_PA: Institutional Partnerships: DGS and DoC - PGE Costs
- PGE_SW_MCWH: Midstream Comm Water Heating
- PGE_SW_MCWH_PA: Midstream Comm Water Heating - PGE Costs
- PGE_SW_NC_NonRes_Ag_electric: SW New Construction NonRes Ag - All Electric
- PGE_SW_NC_NonRes_Ag_electric_PA: SW New Construction NonRes Ag - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Ag_mixed: SW New Construction NonRes Ag - Mixed Fuel

- PGE_SW_NC_NonRes_Ag_mixed_PA: SW New Construction NonRes Ag - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Com_electric: SW New Construction NonRes Com - All Electric
- PGE_SW_NC_NonRes_Com_electric_PA: SW New Construction NonRes Com - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Com_mixed: SW New Construction NonRes Com - Mixed Fuel
- PGE_SW_NC_NonRes_Com_mixed_PA: SW New Construction NonRes Com - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Ind_electric: SW New Construction NonRes Ind - All Electric
- PGE_SW_NC_NonRes_Ind_electric_PA: SW New Construction NonRes Ind - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Ind_mixed: SW New Construction NonRes Ind - Mixed Fuel
- PGE_SW_NC_NonRes_Ind_mixed_PA: SW New Construction NonRes Ind - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Pub_electric: SW New Construction NonRes Public - All Electric
- PGE_SW_NC_NonRes_Pub_electric_PA: SW New Construction NonRes Public - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Pub_mixed: SW New Construction NonRes Public - Mixed Fuel
- PGE_SW_NC_NonRes_Pub_mixed_PA: SW New Construction NonRes Public - Mixed Fuel - PGE Costs
- PGE_SW_NC_NonRes_Res_electric: SW New Construction NonRes Res - All Electric
- PGE_SW_NC_NonRes_Res_electric_PA: SW New Construction NonRes Res - All Electric - PGE Costs
- PGE_SW_NC_NonRes_Res_mixed: SW New Construction NonRes Res - Mixed Fuel
- PGE_SW_NC_NonRes_Res_mixed_PA: SW New Construction NonRes Res - Mixed Fuel - PGE Costs
- PGE_SW_NC_Res_electric: SW New Construction Res - All Electric
- PGE_SW_NC_Res_electric_PA: SW New Construction Res - All Electric - PGE Costs
- PGE_SW_PLA_AE: SW PLA All Electric
- PGE_SW_PLA_AE_PA: SW PLA All Electric PGE Costs
- PGE_SW_PLA_PA: Plug Load and Appliance - PGE Costs
- PGE_SW_WET_CC: WET Career Connections
- PGE_SW_WET_CC_PA: WET Career Connections - PGE Costs
- PGE_SW_WET_Work: WET Career and Workforce Readiness
- PGE_SW_WET_Work_PA: WET Career and Workforce Readiness - PGE Costs
- PGE_SW_WP: Water/wastewater Pumping
- PGE_SW_WP_PA: Water/wastewater Pumping - PGE Costs

**PG&E Gas and Electric
Advice Submittal List
General Order 96-B, Section IV**

AT&T	Ellison Schneider & Harris LLP	Pacific Gas and Electric Company
Albion Power Company		Peninsula Clean Energy
Alta Power Group, LLC	Electrical Power Systems, Inc. Fresno	Pioneer Community Energy
Anderson & Poole	Engie North America	Public Advocates Office
BART	Engineers and Scientists of California	Redwood Coast Energy Authority
Ava Community Energy		Regulatory & Cogeneration Service, Inc.
BART		Resource Innovations
Buchalter	GenOn Energy, Inc.	Rockpoint Gas Storage
Barkovich & Yap, Inc.	Green Power Institute	
Biering & Brown LLP		
Braun Blaising Smith Wynne, P.C.	Hanna & Morton LLP	San Diego Gas & Electric Company
		San Jose Clean Energy
		SPURR
California Community Choice Association	ICF consulting	
California Cotton Ginners & Growers Association	iCommLaw	Sempra Utilities
California Energy Commission	International Power Technology	Sierra Telephone Company, Inc.
California Hub for Energy Efficiency	Intertie	Southern California Edison Company
California Alternative Energy and Advanced Transportation Financing Authority	Intestate Gas Services, Inc.	Southern California Gas Company
California Public Utilities Commission		Spark Energy
Calpine	Kaplan Kirsch LLP	Sun Light & Power
Cameron-Daniel, P.C.	Kelly Group	Sunshine Design
Casner, Steve	Ken Bohn Consulting	Stoel Rives LLP
Center for Biological Diversity	Keyes & Fox LLP	
Chevron Pipeline and Power	Leviton Manufacturing Co., Inc.	Tecogen, Inc.
	Los Angeles County Integrated	TerraVerde Renewable Partners
		Tiger Natural Gas, Inc.
Clean Power Research	Waste Management Task Force	
Coast Economic Consulting		
Commercial Energy	MRW & Associates	Utility Cost Management
Crossborder Energy	Manatt Phelps Phillips	
Crown Road Energy, LLC	Marin Energy Authority	Water and Energy Consulting
	McClintock IP	
	McKenzie & Associates	
Davis Wright Tremaine LLP	Modesto Irrigation District	
Day Carter Murphy	NLine Energy Inc.	Yep Energy
Dept of General Services	NOSSAMAN LLP	
Douglass & Liddell	NRG Energy Inc.	
Downey Brand LLP		
	OnGrid Solar	