



**CAPITAL IMPROVEMENT  
UNCOMPENSATED LABOR RATES**

*USE THE RATE IN EFFECT AT THE TIME THE WORK COMMENCED.*

9/01/18 – 6/30/19	\$30.54
7/01/19 – 6/28/20	\$31.54
6/29/20 – 6/27/21	\$32.55
6/28/21 – 6/26/22	\$33.80
6/27/22 – 6/25/23	\$35.00
6/26/23 – 6/30/24	\$36.25
7/1/24 – 6/29/25	\$37.50
6/30/25 – present	\$38.90

**CAPITAL IMPROVEMENT  
IMPUTED INTEREST RATES**

*USE THE RATE IN EFFECT AT THE TIME THE PETITION IS FILED.*

<u>Date Petition Filed</u>	<u>Amortization Period</u>	<u>Interest Rate</u>	<u>Multiplier</u>
3/1/21-2/28/22	7 years	0.8%	.01225
	10 years	1.0%	.00876
	15 years	1.2%	.00607
	20 years	1.4%	.00478
3/1/22-2/28/23	7 years	1.1%	.01237
	10 years	1.4%	.00894
	15 years	1.7%	.00630
	20 years	1.9%	.00501
3/1/23-2/29/24	7 years	2.8%	.01312
	10 years	2.8%	.00956
	15 years	3.0%	.00691
	20 years	3.1%	.00560
3/1/24-2/28/25	7 years	4.0%	.01367
	10 years	3.9%	.01008
	15 years	4.1%	.00745
	20 years	4.2%	.00617
3/1/25-2/28/26	7 years	4.1%	.01372
	10 years	4.2%	.01022
	15 years	4.4%	.00760
	20 years	4.5%	.00633