



**CAPITAL IMPROVEMENT  
UNCOMPENSATED LABOR RATES**

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

6/26/17 – 8/31/18	\$29.54
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 – present	\$36.25

**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>
3/1/19 – 2/29/20	7 years	2.8%	.01312
	10 years	2.9%	.00961
	15 years	3.0%	.00691
	20 years	3.0%	.00555
3/1/20 – 2/28/21	7 years	2.1%	.01281
	10 years	2.2%	.00929
	15 years	2.4%	.00662
	20 years	2.5%	.00530
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