

Ministry of Education

2006/07 Five-Year Capital Plan

Allowances, Rates and Costing Factors Supplement

(For Capital Planning Purposes Only)

Funding Department May, 2005

PREFACE:

The 2006/07 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement is to be used in conjunction with the Five-Year Capital Plan Instructions for preparing the 2006/07 Five-Year Capital Plan submission.

The **Supplement** contains various allowances, rates, and costing factors that are to be used for estimating budgets of those capital program projects for which a school board is requesting Government funding in the 2006/07 capital year.

Please note that these values are provided for capital planning purposes only. All capital project budgets are subject to final approval by Treasury Board.

TABLE	TITLE	Page No.
Table 1(a):	BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECT	ГS 1
Table 1(b):	BASE BUDGET RATES FOR CONSTRUCTION OF ADDITION PROJECTS	1
Table 1(c):	PERCENTAGE RATES FOR RENOVATIONS ASSOCIATED WITH ADDITION PROJECTS	1
Table 1(d):	TYPICAL RENOVATION ITEMS ASSOCIATED WITH ADDITION PROJECT	гs 2
Table 2:	COSTING FACTORS FOR PROJECT SIZE	3
Table 3:	BASE ADJUSTMENTS FOR AIR CONDITIONING	4
Table 4:	SUPPLEMENTARY BUILDING ALLOWANCE	5
Table 5:	COSTING FACTORS FOR LOCATION	6 – 7
Table 6:	PLANNING FEES SCALE FOR NEW CONSTRUCTION PROJECTS	8
Table 7(a):	SITE DEVELOPMENT ALLOWANCE - ELEMENTARY SCHOOLS	8
Table 7(b):	SITE DEVELOPMENT ALLOWANCE - MIDDLE AND SECONDARY SCHOO	OLS 9
Table 7(c):	SUPPLEMENTARY SITE ALLOWANCES	10
Table 7(d):	ALLOWABLE OFFSITE EXPENSES	11
Table 8:	EQUIPMENT ALLOWANCE	11
Table 9:	FREIGHT RATE ALLOWANCE (EQUIPMENT)	12 - 13
Table 10:	CAPITAL ALLOWANCE FOR SCHOOL BUSES	14
Table 10(a)	: ADDITIONAL CAPITAL ALLOWANCE FOR SCHOOL BUSES - EXTREME OPERATING CONDITIONS	15
• Table 5	2004/05 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplem: COSTING FACTORS FOR LOCATION ed location costing factors, adjusted to 1st Quarter 2005 for Geographic Constructi	

- Table 9: EQUIPMENT ALLOWANCE Factor of 8 percent is added to 2001 base unit rate.
- **Table 10: CAPITAL ALLOWANCE FOR SCHOOL BUSES** Revised allowance, adjusted in response to the Echo Report.

TABLE 1(a):BASE BUDGET RATESFor Construction of New School Projects					
Type of School Base Budget Rate					
Elementary School	\$1035/m ²				
Middle School \$1050/ m ²					
Secondary School	\$1065/ m ²				

TABLE 1(b):BASE BUDGET RATESFOR CONSTRUCTION OF ADDITION PROJECTS					
Type of School Base Budget Rate					
Elementary School	\$1035/ m ²				
Middle School \$1050/ m ²					
Secondary School	\$1065/ m ²				

TABLE 1(c):

PERCENTAGE RATES FOR RENOVATIONS ASSOCIATED WITH ADDITION PROJECTS

NOTE: The actual percentage rate for a new addition having an area between those listed in Column 1 is determined by interpolating the two corresponding costing factors to one decimal place. Percentage rates for new addition areas greater than 2000 m² will be determined on an individual basis.

New Addition Area	Percentage of	New Addition Const	ruction Budget
	Elementary School	Middle School	Secondary School
0 to 250 m ²	20.0	21.0	22.0
500 m ²	15.0	15.5	16.0
750 m ²	12.0	12.5	13.0
1,000 m ²	9.5	10.0	10.5
1,250 m ²	7.5	8.0	8.5
1500 m ²	6.5	7.0	7.0
1750 m ²	5.5	6.0	6.0
2000 m ²	5.0	5.5	5.5

TABLE 1(d)

TYPICAL RENOVATION ITEMS ASSOCIATED WITH ADDITION PROJECTS

Note: Specific renovation items must be identified for addition projects submitted as part of the Five-Year Capital Plan submission.

Item:	Included in	Supplementary
	Allowance	Building Item
General		
- Reconfigure space <i>immediately adjacent</i> to addition	Y	
- Localized demolition	Y	
- Demolish existing school	Ν	Y (Cost estimate)
- Hazardous material removal (e.g., asbestos)	N	Y (Cost estimate)
Access		
- Increase exiting for existing building	Y	
Upgrade handicapped accessibility	Y	
(except two-storey elevator)		
- Install handicapped elevator for existing 2-storey	Ν	Y (Cost estimate)
building		
Loss Prevention		
- Adjustments to existing sprinkler system where affected		
by addition/minor extensions to serve addition	Y	
- Upgrade existing fire alarm system	Y	
- Fire separation between existing building and addition	Y	
- Sprinkler system to previously unsprinklered building	N	Y (Cost estimate)
Electrical Service		
- Upgrade main service to supply addition	Y	
Mechanical Service		
- Upgrade/revise existing service to supply addition	Y	
Structural Seismic Mitigation		
- Upgrading to existing building	Ν	Y (Cost estimate)

TABLE 2: Costing Factors for Project Size								
Elementary School Middle School Secondary School								
Gross Floor Area (m ²)	Costing Factor	Costing Factor	Costing Factor					
<500	1.05	1.05	1.09					
500	1.05	1.05	1.09					
1,000	1.04	1.04	1.08					
2,000	1.02	1.03	1.07					
3,000	1.00	1.02	1.06					
4,000	0.99	1.01	1.05					
5,000	0.98	1.00	1.04					
6,000	N/A	0.99	1.03					
7,000	N/A	0.98	1.02					
8,000	N/A	0.97	1.01					
9,000	N/A	0.96	1.00					
10,000	N/A	0.95	0.99					
12,000	N/A	N/A	0.98					
15,000	N/A	N/A	0.96					
17,000	N/A	N/A	0.95					
20,000 N/A N/A 0.93								
The actual costing factor for a qualifying new school or addition having an area between those listed in Column 1 is determined by interpolating the two corresponding costing factors to three decimal places.								

TABLE 3:

BASE ADJUSTMENTS FOR AIR CONDITIONING

Schools in communities with a July design temperature of 32°C (dry bulb) or greater should include air conditioning in new buildings or alterations/ renovations to existing buildings. An air conditioning allowance of $50/m^2$ for elementary and $40/m^2$ for secondary schools may be added to the base budget rate. Listed below are those school districts and their specified communities (in italics) that are eligible for this allowance.

NOTE: This allowance for estimating air conditioning costs only, and will be reviewed during the value analysis process to verify the actual cost premium.

Location	July Design Temperature
	(°C)
S.D. No. 5 (Cranbrook)	32
S.D. No. 19 (Revelstoke)	32
S.D. No. 20 (Kootenay-Columbia)	32 - 33
S.D. No. 22 (Vernon)	33
S.D. No. 23 (Central Okanagan)	33
S.D. No. 51 (Boundary)	35
S.D. No. 53 (Okanagan Similkameen)	32 - 33
S.D. No. 58 (Merritt)	34
S.D. No. 58 (Princeton)	32
S.D. No. 67 (Okanagan Skaha)	33
S.D. No. 73 (Kamloops/Thompson)	32 - 34
S.D. No. 74 (Gold Trail)	33 - 35
S.D. No. 78 (Hope)	32
S.D. No. 83 (North Okanagan-Shuswap)	33

Table 4: SUPPLEMENTARY BUILDING ALLOWANCE	
Premium ¹ costs for abnormal site conditions within the building footprint:	Costing Factor²
• 5 – 10 percent sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps	0.01
• >10 percent sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps	0.03
• Limited site area requiring conversion from a single-storey to a two- storey elementary (for <4,000 m ² buildings only)	0.03
• Unsuitable subsurface material requiring over-excavation and back-filling	0.03
• Surface or subsurface rock requiring blasting; or bearing condition requiring pre-loading	0.05
Subsurface condition requiring piling or soil densification	0.08
• Underground parking required by municipal bylaw	\$15,000/stall
Total cost of the following items:	Cost
• Fire code-mandated sprinklers for previously unsprinklered building (addition project)	Cost estimate
• Fire code-mandated handicapped elevator for existing two-storey building (addition project)	Cost estimate
• Handicapped elevator for <i>required</i> two-storey new building, where cost model is a one-storey building	Cost estimate
• Seismic upgrading ³ to existing building (addition project)	Cost estimate
• Demolition and disposal of existing building (replacement project)	Cost estimate
• Hazardous material removal and disposal, including asbestos, PCBs (addition project; replacement project)	Cost estimate

Footnotes:

- 1 Unit rates for construction already provide for typical work in these areas. The Supplementary Building Allowance therefore covers only premium costs for extraordinary work not covered under the unit rates.
- 2 Costing Factors are provided for budgeting purposes. Supplementary Building Cost Factors are multiplied by (*adjusted unit rate x approved new area*) and carried as a separate line item on the request form. Supplementary Building items should be compiled to form a budget total for this funding category; however, individual items and amounts or factors must be identified.

TABLE 5: COSTING FACTORS FOR LOCATION A costing factor for location may be applied to projects in specified school districts to allow for						
	variations in construction costs due to design loads and local market conditions. LOCATION 2 nd QUARTER 2005					
Location Economic Factor			- 1	Geographic		
District No.	Town	Factor ¹	(Jan. 2001 base)	Factor ²		
5	Cranbrook	1.725	1.716	1.009		
5	Fernie	1.759	1.730	1.029		
6	Golden	1.719	1.701	1.018		
6	Invermere	1.758	1.749	1.009		
6	Kimberley	1.739	1.721	1.018		
8	Creston	1.771	1.762	1.009		
8	Kaslo	1.771	1.762	1.009		
8	Nelson	1.704	1.695	1.009		
10	Nakusp	1.858	1.838	1.020		
19	Revelstoke	1.713	1.672	1.041		
20	Castlegar	1.683	1.674	1.009		
20	Trail	1.683	1.674	1.009		
22	Vernon	1.578	1.579	0.999		
23	Kelowna	1.545	1.546	0.999		
27	Williams Lake	1.958	1.944	1.014		
28	Quesnel	1.896	1.882	1.014		
33	Chilliwack	1.581	1.579	1.002		
34	Abbotsford	1.581	1.579	1.002		
35	Langley	1.559	1.557	1.002		
36	Surrey	1.559	1.557	1.002		
37	Delta	1.559	1.557	1.002		
38	Richmond	1.556	1.556	1.000		
39	Vancouver	1.556	1.556	1.000		
40	New Westminster	1.556	1.556	1.000		
41	Burnaby	1.573	1.562	1.011		
42	Maple Ridge –		1.002	1.011		
	Pitt Meadows	1.559	1.557	1.002		
43	Coquitlam	1.573	1.562	1.011		
44	North Vancouver	1.573	1.562	1.011		
45	West Vancouver	1.588	1.577	1.011		
46	Sechelt	1.825	1.800	1.025		
47	Powell River	1.913	1.890	1.023		
48	Squamish	1.626	1.618	1.008		
48	Whistler	1.921	1.829	1.092		
49	Bella Coola	2.319	2.277	1.042		
50	Queen Charlotte Island	2.276	2.253	1.023		
51	Grand Forks	1.656	1.656	1.000		
51	Midway	1.645	1.645	1.000		
52	Prince Rupert	1.987	1.987	1.000		

TABLE 5 (cont.) COSTING FACTORS FOR LOCATION						
LOCATION 2 nd QUARTER 2005						
District No.	Town	Location Factor ¹	Economic Factor (Jan. 2001 base)	Geographic Factor ²		
53	Keremeos	1.634	1.635	0.999		
53	Oliver	1.634	1.635	0.999		
54	Houston	1.962	1.939	1.023		
57	Prince George	1.850	1.827	1.023		
58	Merritt	1.642	1.638	1.004		
58	Princeton	1.751	1.728	1.023		
59	Dawson Creek	2.085	2.076	1.009		
60	Fort St. John	2.062	2.053	1.009		
61-63	Greater Victoria	1.615	1.592	1.023		
64	Ganges	1.782	1.759	1.023		
67	Penticton	1.585	1.586	0.999		
67	Summerland	1.593	1.594	0.999		
68	Nanaimo	1.607	1.605	1.002		
69	Parksville	1.607	1.605	1.002		
70	Port Alberni	1.752	1.718	1.034		
71	Courtenay	1.723	1.698	1.025		
72	Campbell River	1.734	1.700	1.034		
73	Kamloops	1.529	1.530	0.999		
73	Clearwater	1.658	1.640	1.018		
74	Cache Creek	1.623	1.619	1.004		
74	Lillooet	1.735	1.722	1.013		
75	Mission	1.564	1.553	1.011		
78	Agassiz	1.621	1.613	1.008		
78	Норе	1.628	1.611	1.017		
79	Duncan	1.647	1.635	1.012		
79	Lake Cowichan	1.698	1.665	1.033		
81	Fort Nelson	2.171	2.163	1.008		
82	Kitimat	2.188	2.127	1.061		
82	Terrace	2.096	2.065	1.031		
83	Armstrong	1.591	1.591	1.000		
83	Salmon Arm	1.611	1.602	1.009		
84	Gold River	1.882	1.838	1.044		
85	Port Hardy	1.847	1.822	1.025		
87	Stikine	2.886	2.869	1.017		
91	Burns Lake	1.990	1.956	1.034		
91	Vanderhoof	1.910	1.887	1.023		
92	New Aiyansh	2.445	2.418	1.025		
93	CSF		sting factor provided for th			
15			ne CSF school is located.			

Footnotes:

1 The Location Factor is a combination of the Economic and Geographic Factors less 1.

2 The Geographic Factor includes allowances for climate, amount of snow and/or rain, and seismic zone.

TABLE 6: PLANNING FEES SCALE FOR NEW CONSTRUCTION PROJECTS							
Project Area (m ²)	<1000	1000	2500	4000	6000	8000	>8000
Percentage Rate of Construction Cost:	11.0	11.0	10.0	9.75	9.5	9.0	9.0
Size Factor:	1.100	1.100	1.000	0.975	0.950	0.900	0.900

Table 7(a): SITE DEVELOPMENT ALLOWANCE ELEMENTARY SCHOOLS								
Item	Building Type							
	New Building on New Site	1000 m ² Addition						
Site Preparation (incl. clearing, grading, base prep)	Y	Y	Y	Y				
Playing Field (not incl. all-weather drainage)	Y	Ν	Ν	Ν				
Paved Play Area	Y	Y	Ν	N				
Concrete Paving - Building perimeter	Y	Y	Y	Y				
- Building entrance	Ŷ	Y	N	Y				
- Walkways	Ŷ	Ŷ	N	Y				
Asphalt Paving								
- Drop off	Y	Y	Ν	Ν				
- Roads & parking	See Table 7(c)	See Table 7(c)	See Table 7(c)	See Table 7(c)				
Perimeter Fencing	Y	Y	N	N				
Exterior Signage	Y	Y	N	Y				
Flag Pole	Y	Y	N	N				
Garbage Enclosure	Y	Y	N	N				
Bike Racks	Y	Y	Ν	Y				
Road Crossing	Y	Y	Ν	Y				
Landscaping	Y	Y	Y	Y				
Services to building:								
- Electrical	Y	Y	Ν	Y				
- Mechanical	Y	Y	Ν	Ν				
- Connection Charges	Y	Y	N	N				
Sub total:\$363,000\$259,000\$16,000\$57,000								
Note: Apply appropria	te location factor	from Table 5 - Co	osting Factor for L	ocation				

Table 7(b): SITE DEVELOPMENT ALLOWANCE MIDDLE AND SECONDARY SCHOOLS						
Item	Building Type					
	New Building on New Site (1500 capacity)	New Building on New Site (>1500 capacity)	New Building on Existing Site	500 m ² Addition	1000 m ² Addition	2000 m ² Addition
Site Preparation (incl. clearing, grading, base prep)	Y	Y	Y	Y	Y	Y
Playing Field (not incl. all-weather drainage)	Y	Y (2 fields)	Ν	N	N	N
Paved Play Area	Y	Y	Y	N	N	N
Concrete Paving - Building perimeter	Y	Y	Y	Y	Y	Y
- Building entrance	Y	Y	Y	N I	Y	Y
- Walkways	Y	Y	Y	N	Y	Y
Asphalt Paving	1	1	1	11	1	1
- Drop off	Y	Y	Y	Ν	Ν	Y
- Roads & parking	See Table 7(c)	See Table 7(c)	See Table 7(c)	See	See Table 7(c)	See
Fencing	Y	Y	Y	N	N	N
Exterior Signage	Y	Y	Y	N	Y	Y
Flag Pole	Y	Y	Y	Ν	Ν	N
Garbage Enclosure	Y	Y	Y	Ν	Ν	Ν
Bike Racks	Y	Y	Y	N	Y	Y
Road Crossing	Y	Y	Y	N	Y	Y
Landscaping	Y	Y	Y	Y	Y	Y
Building Services						
- Electrical	Y	Y	Y	Ν	Y	Y
- Mechanical	Y	Y	Y	Ν	Ν	Y
- Connection Charges	Y	Y	Y	Ν	Ν	Y
Sub total:	\$699,000	\$932,000	\$466,000	\$16,000	\$57,000	\$181,000

	TABLE 7(c) PLEMENTARY SITE ALLOWANCES	
The premium ¹ cost of the follow	ing items:	Costing Factor²
imported fill, retaining walls, barri	ayfields and parking lots requiring cut and ers or guards, steps, etc. g material requiring over-excavation	0.02 0.03
Note: Apply appropriate location	on factor from Table 5 - Costing Factor for	Location
The calculated cost of the follow	ving items:	
Roads and Parking (includes drainage and lighting) Note: Apply appropriate locatio	 2.0 parking spaces per 25 students, Gr (based on nominal capacity) 4.5 parking spaces per 25 students, Gr (based on nominal capacity) Allowance of \$1,800 per parking space factor from Table 5 - Costing Factor for 	ades 11 and 12 e
The total cost of the following it	ems:	
Premium cost of site enhancement (e.g., Ministry of Water Land and Air Pro	ems: / remediation required by external agency tection requirements for salmon-bearing stream	Cost estimate
Premium cost of site enhancement (e.g., Ministry of Water Land and Air Proprotection/re-routing) Premium cost of abnormal site acc (e.g., more than two entrances, unavoidab	/ remediation required by external agency tection requirements for salmon-bearing stream	Cost estimate Cost estimate
Premium cost of site enhancement (e.g., Ministry of Water Land and Air Pro protection/re-routing) Premium cost of abnormal site acc (e.g., more than two entrances, unavoidab lane) Premium cost of hazardous materia	/ remediation required by external agency tection requirements for salmon-bearing stream ess requirements ble long driveway from road, unusually long fire	
Premium cost of site enhancement (e.g., Ministry of Water Land and Air Proprotection/re-routing) Premium cost of abnormal site acc	/ remediation required by external agency tection requirements for salmon-bearing stream ess requirements ole long driveway from road, unusually long fire al removal ere an existing field is	Cost estimate
Premium cost of site enhancement (e.g., Ministry of Water Land and Air Pro protection/re-routing) Premium cost of abnormal site acc (e.g., more than two entrances, unavoidat lane) Premium cost of hazardous materia (e.g., buried oil tank, contaminated soil) New playfield on existing site, who unavoidably displaced by the new	/ remediation required by external agency stection requirements for salmon-bearing stream ess requirements ble long driveway from road, unusually long fire al removal ere an existing field is building or addition. ite, where existing paved play area is	Cost estimate Cost estimate

Footnotes:

- 1 Site Development Allowances Tables 7(a) and 7(b) already provide for typical site work. The Supplementary Site Allowance therefore covers only premium costs for extraordinary work not covered under the Site Development Allowances.
- 2 Costing Factors are provided for budgeting purposes. Supplementary Site Cost Factors are multiplied by the total construction value and carried as a separate line item on the request form. Total construction value is defined as the total estimated cost of: Site Development, Supplementary Site, Building, and Supplementary Building categories. Supplementary Site items should be compiled to form a budget total for this funding category; however, individual items and amounts or factors must be identified.

TABLE 7(d): ALLOWABLE OFFSITE EXPENSES		
Item	Cost	
New fire hydrants	Cost estimate	
New perimeter sidewalk and curbing	Cost estimate	
Service extension required to reach new site	Cost estimate	

TABLE 8: EQUIPMENT ALLOWANCE	
Type of Space	Percentage Rate
New Elementary School	12.0
New Junior Middle School (Grades 6, 7 & 8)	16.0
New Senior Middle School (Grades 7, 8, & 9)	20.0
New Secondary School	24.0
Notes : The equipment allowance for secondary schools with a nomina	l capacity greater than 1200 students

Notes: The equipment allowance for secondary schools with a nominal capacity greater than 1200 students will be determined by the Ministry on an individual project basis.

Add 8 percent when applied to the 2001 base unit rate.

	TABLE 9: FREIGHT RATE ALLOWANCE (EQUIPMENT)		
District No.	Location of School Board Office	Freight Rate Allowance (percentage rate)	
5	Cranbrook	9.843	
6	Invermere	10.193	
8	Nelson	8.609	
10	Nakusp	9.047	
19	Revelstoke	8.806	
20	Trail	8.609	
22	Vernon	8.609	
23	Kelowna	7.517	
27	Williams Lake	7.403	
28	Quesnel	7.513	
33	Chilliwack	1.050	
34	Abbotsford	0.000	
35	Langley	0.000	
36	Surrey	0.000	
37	Delta	0.000	
38	Richmond	0.000	
39	Vancouver	0.000	
40	New Westminster	0.000	
41	Burnaby	0.000	
42	Maple Ridge	0.000	
43	Coquitlam	0.000	
44	North Vancouver	0.000	
45	West Vancouver	0.000	
46	Gibsons	1.710	
47	Powell River	5.675	

istrict No.	FREIGHT RATE ALLOWANCE (E Location of School District Board	Freight Rate Allowance
	Office	(percentage rate)
48	Squamish	0.957
49	Hagensborg	28.792
50	Haida Gwaii/Queen Charlotte	28.792
51	Grand Forks	8.609
52	Prince Rupert	15.020
53	Oliver	8.609
54	Smithers	11.490
57	Prince George	7.780
58	Merritt	8.609
59	Dawson Creek	11.840
60	Fort St. John	12.370
61	Victoria	3.420
62	Victoria	3.570
63	Saanichton	3.290
64	Salt Spring Island	5.483
67	Penticton	8.609
68	Nanaimo-Ladysmith	3.170
69	Parksville	3.570
70	Port Alberni	3.940
71	Courtenay	5.238
72	Campbell River	5.238
73	Kamloops	7.517
74	Ashcroft	6.993
75	Mission	0.000
78	Норе	1.500
79	Duncan	3.530
81	Fort Nelson	17.891
82	Terrace	13.550
83	Salmon Arm	8.609
84	Gold River	5.675
85	Port Hardy	7.010
87	Dease Lake	20.680
91	Vanderhoof	8.966
92	New Aiyansh	14.720

TABLE 10:

CAPITAL ALLOWANCE FOR SCHOOL BUSES

Each year in early spring, a General Specifications and Standards List is sent to school bus suppliers for costing vehicles of different capacities and options.

- The capital allowances for school buses are based upon the following criteria:
- lowest cost submitted by suppliers for each school bus size
- projected increase in price between the time vehicles are costed by the bus suppliers and school districts can call tenders in the following spring
- Provincial Sales Tax
- Goods and Services Tax (at 2.24 percent)
- current CDN/US dollar exchange rates

Base Allowance	
\$64,800	
\$71,900	
\$94,600	
\$96,500	
\$98,300	
\$100,700	
\$105,000	
\$129,000	

Standard Features:

The above capital allowances for each capacity bus provide for the following features:

- automatic transmission
- diesel engine
- ABS brakes

Options:

The above capital allowances include the following supplemental amount for local options:

- \$1,000 for 24- to 30-passenger capacity buses
- \$3,000 for 36- to 72-passenger capacity buses
- \$5,000 for 84-passenger capacity buses

Additional Allowances:

Auditional Anovances.	
• Delivery	\$2,000
Wheelchair lift	\$7,500
• Enhancements required to accommodate extreme operating	\$2,000
conditions (i.e., winter weather; road; topography). Enhancements	
include non-slip differentials; shutters on radiators; booster pumps,	
air deflector covers, etc.	
Notes. The additional allowance for school bus subsciencements for	
Note: The additional allowance for school bus enhancements for	
extreme operating conditions is applicable only to those school	
districts shown in Table 10(a): Additional Capital Allowance	
for School Buses - Extreme Operating Conditions	

Table 10(a): Additional Capital Allowance For School Buses
EXTREME OPERATING CONDITIONS
School District S.D. No. 5 (Southeast Kootenay)
S.D. No. 6 (Rocky Mountain)
S.D. No. 8 (Kootenay Lake)
S.D. No. 10 (Arrow Lakes)
S.D. No. 19 (Revelstoke)
S.D. No. 20 (Kootenay-Columbia)
S.D. No. 22 (Vernon)
S.D. No. 23 (Central Okanagan)
S.D. No. 27 (Cariboo-Chilcotin)
S.D. No. 28 (Quesnel)
S.D. No. 47 (Powell River)
S.D. No. 48 (Howe Sound)
S.D. No. 49 (Central Coast)
S.D. No. 50 (Haida Gwaii/Queen Charlotte)
S.D. No. 51 (Boundary)
S.D. No. 52 (Prince Rupert)
S.D. No. 53 (Okanagan Similkameen)
S.D. No. 54 (Bulkley Valley)
S.D. No. 57 (Prince George)
S.D. No. 58 (Nicola-Similkameen)
S.D. No. 59 (Peace River South)
S.D. No. 60 (Peace River North)
S.D. No. 67 (Okanagan Skaha)
S.D. No. 68 (Nanaimo-Ladysmith)
S.D. No. 69 (Qualicum)
S.D. No. 70 (Alberni)
S.D. No. 71 (Comox Valley) S.D. No. 72 (Comphell Biver)
S.D. No. 72 (Campbell River)
S.D. No. 73 (Kamloops/Thompson) S.D. No. 74 (Gold Trail)
S.D. No. 74 (Gold Hall) S.D. No. 78 (Fraser-Cascade)
S.D. No. 81 (Fort Nelson)
S.D. No. 82 (Coast Mountains)
S.D. No. 83 (North Okanagan-Shuswap)
S.D. No. 84 (Vancouver Island West)
S.D. No. 85 (Vancouver Island North)
S.D. No. 87 (Stikine)
S.D. No. 91 (Nechako Lakes)
S.D. No. 92 (Nisga'a)