

2009/10 Capital Plan

Allowances, Rates and Costing Factors Supplement

(For Capital Planning Purposes Only)

Resource Management Division January 2009

PREFACE:

The 2009/10 Capital Plan Allowances, Rates and Costing Factors Supplement is to be used in conjunction with the 2009/10 Capital Plan Instructions in the preparation of the 2009/10 Capital Plan submissions. It contains the various allowances, rates, and costing factors necessary for calculating the budgets for capital projects included in a board of education's capital plan submission to the Ministry of Education.

Please note that these values are provided for capital planning purposes only. All capital project budgets will be finalized in the Capital Project Agreement signed by a Board Chair and the Minister of Education.

TABLE OF CONTENTS

Table 1(a):	BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS	S-1
Table 1(b):	BASE BUDGET RATES FOR CONSTRUCTION OF ADDITION PROJECTS	S-1
Table 1(c):	PERCENTAGE RATES FOR RENOVATIONS ASSOCIATED WITH ADDITION PROJECTS	S-1
Table 1(d):	TYPICAL RENOVATION ITEMS ASSOCIATED WITH ADDITION PROJECTS	S-2
Table 2:	COSTING FACTORS FOR PROJECT SIZE	S-3
Table 3:	BASE ADJUSTMENTS FOR AIR CONDITIONING	S-4
Table 4:	SUPPLEMENTARY BUILDING ALLOWANCE	S-5
Table 5:	COSTING FACTORS FOR LOCATION	S-6
Table 6:	PLANNING FEES SCALE FOR NEW CONSTRUCTION PROJECTS	S-8
Table 7(a):	SITE DEVELOPMENT ALLOWANCE - ELEMENTARY SCHOOLS	S-8
Table 7(b):	SITE DEVELOPMENT ALLOWANCE - MIDDLE AND SECONDARY SCHOOLS	S-9
Table 7(c):	SUPPLEMENTARY SITE ALLOWANCES	S-10
Table 7(d):	ALLOWABLE OFFSITE EXPENSES	S-11
Table 8:	EQUIPMENT ALLOWANCE	S-11
Table 9:	FREIGHT RATE ALLOWANCE (EQUIPMENT)	S-12
Table 10:	CAPITAL ALLOWANCE FOR SCHOOL BUSES	S-14
Table 10(a):	ADDITIONAL CAPITAL ALLOWANCE FOR SCHOOL BUSES - EXTREME OPERATING CONDITIONS	S-15

Notes to 2009/10 Capital Plan Allowances, Rates and Costing Factors Supplement:

- Table 1(a) BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS
 The base unit rate will continue to be as of January 2001 for 2009/10 capital plan submissions
- Table 1(b) BASE BUDGET RATES FOR CONSTRUCTION OF ADDITION PROJECTS

 The base unit rate will continue to be as of January 2001 for 2009/10 capital plan submissions
- Table 5: COSTING FACTORS FOR LOCATION
 Location costing factors revised to 3rd quarter of 2008 (November 1, 2008) for Geographic Construction Market Index

TABLE 1(a): BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS				
Type of School Base Budget Rate				
Elementary School	\$1035/m²			
Middle School	\$1050/m²			
Secondary School	\$1065/m²			

TABLE 1(b): BASE BUDGET RATES FOR CONSTRUCTION OF ADDITION PROJECTS				
Type of School Base Budget Rate				
Elementary School	\$1035/m²			
Middle School	\$1050/m²			
Secondary School	\$1065/m²			

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	Yes	
- Localized demolition	Yes	
- Demolish existing school	No	Yes (Cost estimate)
- Hazardous material removal (e.g., asbestos)	No	Yes (Cost estimate)
Access		
 Increase exiting for existing building 	Yes	
Upgrade handicapped accessibility	Yes	
(except two-storey elevator)		
- Install handicapped elevator for existing 2-storey	No	Yes (Cost estimate)
building		
Loss Prevention		
- Adjustments to existing sprinkler system where affected		
by addition/minor extensions to serve addition	Yes	
- Upgrade existing fire alarm system	Yes	
- Fire separation between existing building and addition	Yes	
- Sprinkler system to previously unsprinklered building	No	Yes (Cost estimate)
Electrical Service		
- Upgrade main service to supply addition	Yes	
Mechanical Service		
- Upgrade/revise existing service to supply addition	Yes	
Structural Seismic Mitigation		
- Upgrading to existing building	No	Yes (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/m² for elementary and \$40/m² 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	2
Premium ¹ costs for abnormal site conditions within the building footprint:	Costing Factor ²
• 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 m² 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.

	n construction costs due to design loads and local market conditions. OCATION 3 rd QUARTER 2008				
LO	CATION		i e		
District No	Т.	Location Easter ¹	Economic Factor	Geographic	
District No.	Town	Factor ¹	(Jan. 2001 base)	Factor ²	
5	Cranbrook	2.822	2.813	1.009	
5	Fernie	2.868	2.839	1.029	
6	Golden	2.813	2.795	1.018	
6	Invermere	2.872	2.863	1.009	
6	Kimberley	2.842	2.824	1.018	
8	Creston	2.890	2.881	1.009	
8	Kaslo	2.890	2.881	1.009	
8	Nelson	2.792	2.783	1.009	
10	Nakusp	3.015	2.995	1.020	
19	Revelstoke	2.963	2.922	1.041	
20	Castlegar	2.762	2.753	1.009	
20	Trail	2.762	2.753	1.009	
22	Vernon	2.607	2.608	0.999	
23	Kelowna	2.582	2.583	0.999	
27	Williams Lake	3.141	3.127	1.014	
28	Quesnel	3.061	3.047	1.014	
33	Chilliwack	2.490	2.488	1.002	
34	Abbotsford	2.490	2.488	1.002	
35	Langley	2.447	2.445	1.002	
36	Surrey	2.436	2.434	1.002	
37	Delta	2.447	2.445	1.002	
38	Richmond	2.469	2.469	1.000	
39	Vancouver	2.578	2.578	1.000	
40	New Westminster	2.506	2.506	1.000	
41	Burnaby	2.522	2.511	1.011	
42	Maple Ridge-Pitt Meadows	2.503	2.501	1.002	
43	Coquitlam	2.502	2.491	1.011	
44	North Vancouver	2.627	2.616	1.011	
45	West Vancouver	2.627	2.616	1.011	
46	Sechelt	2.939	2.914	1.025	
47	Powell River	3.142	3.119	1.023	
48	Squamish	2.845	2.837	1.008	
48	Whistler	3.155	3.063	1.092	
49	Bella Coola	3.911	3.869	1.042	
50	Queen Charlotte Island	3.892	3.869	1.023	
51	Grand Forks	2.670	2.670	1.000	
51	Midway	2.654	2.654	1.000	
52	Prince Rupert	3.177	3.177	1.000	
53	Keremeos	2.690	2.691	0.999	

TABLE 5 (cont.) Costing Factors for Location						
LOCATION 3 rd QUARTER 2008						
District No.	Town	Location Factor ¹	Economic Factor (Jan. 2001 base)	Geographic Factor ²		
53	Oliver	2.690	2.691	0.999		
54	Houston	3.074	3.051	1.023		
57	Prince George	2.942	2.919	1.023		
58	Merritt	2.649	2.645	1.004		
58	Princeton	2.804	2.781	1.023		
59	Dawson Creek	3.338	3.329	1.009		
60	Fort St. John	3.338	3.329	1.009		
61-63	Greater Victoria	2.760	2.737	1.023		
64	Ganges	3.076	3.053	1.023		
67	Penticton	2.604	2.605	0.999		
67	Summerland	2.604	2.605	0.999		
68	Nanaimo	2.745	2.743	1.002		
69	Parksville	2.778	2.776	1.002		
70	Port Alberni	2.994	2.960	1.034		
71	Courtenay	2.950	2.925	1.025		
72	Campbell River	3.007	2.973	1.034		
73	Kamloops	2.509	2.510	0.999		
73	Clearwater	2.715	2.697	1.018		
74	Cache Creek	2.663	2.659	1.004		
74	Lillooet	2.815	2.802	1.013		
75	Mission	2.609	2.598	1.011		
78	Agassiz	2.612	2.604	1.008		
78	Норе	2.645	2.628	1.017		
79	Duncan	2.833	2.821	1.012		
79	Lake Cowichan	2.976	2.943	1.033		
81	Fort Nelson	3.515	3.507	1.008		
82	Kitimat	3.595	3.534	1.061		
82	Terrace	3.419	3.388	1.031		
83	Armstrong	2.590	2.590	1.000		
83	Salmon Arm	2.661	2.652	1.009		
84	Gold River	3.064	3.020	1.044		
85	Port Hardy	3.243	3.218	1.025		
87	Stikine	4.851	4.834	1.017		
91	Burns Lake	3.313	3.279	1.034		
91	Vanderhoof	3.215	3.192	1.023		
92	New Aiyansh	4.141	4.114	1.027		
93	CSF		ing factor provided for the			
		in which the 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)	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

Table 7(a): SITE DEVELOPMENT ALLOWANCE ELEMENTARY SCHOOLS						
Item		Buildi	ng Type			
	New Building on New Site	New Building on Existing Site	500 m ² Addition	1000 m ² Addition		
Site Preparation (incl. clearing, grading, base prep)	Y	Y	Y	Y		
Playing Field (not incl. all-weather drainage)	Y	N	N	N		
Paved Play Area	Y	Y	N	N		
Concrete Paving						
- Building perimeter	Y	Y	Y	Y		
- Building entrance	Y	Y	N	Y		
- Walkways	Y	Y	N	Y		
Asphalt Paving						
- Drop off	Y	Y	N	N		
- 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	N	Y		
Road Crossing	Y	Y	N	Y		
Landscaping	Y	Y	Y	Y		
Services to building:						
- Electrical	Y	Y	N	Y		
- Mechanical	Y	Y	N	N		
- Connection Charges	Y	Y	N	N		
Sub total:	\$363,000	\$259,000	\$16,000	\$57,000		

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)	N	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	Y	Y
- Walkways	Y	Y	Y	N	Y	Y
Asphalt Paving						
- Drop off	Y	Y	Y	N	N	Y
- Roads & parking	See Table 7(c)	See Table 7(c)	See Table 7(c)	See Table 7(c)	See Table 7(c)	See Table 7(c)
Fencing	Y	Y	Y	N	N	N
Exterior Signage	Y	Y	Y	N	Y	Y
Flag Pole	Y	Y	Y	N	N	N
Garbage Enclosure	Y	Y	Y	N	N	N
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	N	Y	Y
- Mechanical	Y	Y	Y	N	N	Y
- Connection Charges	Y	Y	Y	N	N	Y
Sub total:	\$699,000	\$932,000	\$466,000	\$16,000	\$57,000	\$181,000

Note: Apply appropriate location factor from Table 5 - Costing Factor for Location

unavoidably displaced by the new building or addition.

unavoidably displaced by the new building or addition.

and set-up cost based on current Ministry allowance.

New paved play area on existing site, where existing paved play area is

Parking spaces to comply with local government bylaw requirements.

Temporary accommodation during construction period. Portable relocation

The premium ¹ cost of the follow	ving items:	Costing Factor	
	playfields and parking lots requiring cut and	0.02	
imported fill, retaining walls, barriers or guards, steps, etc.			
Unsuitable road subsurface bearing material requiring over-excavation and back filling.		0.03	
	on factor from Table 5 - Costing Factor for	Location	
The calculated cost of the follow	wing items:		
oads and Parking • 2.0 parking spaces per 25 students, Gr		ades K-10	
(includes drainage and lighting)	(based on nominal capacity)		
	• 4.5 parking spaces per 25 students, Grades 11 and 12		
	(based on nominal capacity)		
	• Allowance of \$1,800 per parking space		
Note: Apply appropriate locati	on factor from Table 5 - Costing Factor for	Location	
Trote: Tippiy appropriate locati		Location	
The total cost of the following i		Location	
The total cost of the following i		Cost estimate	
The total cost of the following in Premium cost of site enhancement (e.g., Ministry of Water Land and	tems: t / remediation required by external agency Air Protection requirements for salmon-		
The total cost of the following in Premium cost of site enhancement (e.g., Ministry of Water Land and bearing stream protection/re-routing)	tems: t / remediation required by external agency Air Protection requirements for salmon- ng)	Cost estimate	
The total cost of the following in Premium cost of site enhancement (e.g., Ministry of Water Land and bearing stream protection/re-routin Premium cost of abnormal site acceptable.	tems: t / remediation required by external agency Air Protection requirements for salmon- ng) cess requirements	Cost estimate	
The total cost of the following in Premium cost of site enhancemen (e.g., Ministry of Water Land and bearing stream protection/re-routing Premium cost of abnormal site accepts, more than two entrances, under the cost of the following in the fol	tems: t / remediation required by external agency Air Protection requirements for salmon- ng)		
The total cost of the following is Premium cost of site enhancemen (e.g., Ministry of Water Land and bearing stream protection/re-routing Premium cost of abnormal site access, more than two entrances, ununusually long fire lane)	tems: t / remediation required by external agency Air Protection requirements for salmon- ng) cess requirements avoidable long driveway from road,	Cost estimate Cost estimate	
The total cost of the following in Premium cost of site enhancement (e.g., Ministry of Water Land and bearing stream protection/re-routing Premium cost of abnormal site access, more than two entrances, understanding the lane). Premium cost of hazardous materials.	tems: t / remediation required by external agency Air Protection requirements for salmon- ng) cess requirements avoidable long driveway from road, ial removal	Cost estimate	
The total cost of the following is Premium cost of site enhancemen (e.g., Ministry of Water Land and bearing stream protection/re-routing Premium cost of abnormal site acc (e.g., more than two entrances, ununusually long fire lane)	tems: t / remediation required by external agency Air Protection requirements for salmon- ng) cess requirements avoidable long driveway from road, ial removal d soil)	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.

Cost estimate

Cost estimate

Cost estimate

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	13.0		
New Junior Middle School (Grades 6, 7 & 8)	17.3		
New Senior Middle School (Grades 7, 8, & 9)	21.6		
New Secondary School	25.9		

Note: 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.

TABLE 9: FREIGHT RATE ALLOWANCE (EQUIPMENT)			
District No.	Location of School Board Office	Freight Rate Allowance	
District 110.	Education of School Board Office	(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	
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	Langford	3.570	
63	Saanichton	3.290	

TABLE 9: (cont.) FREIGHT RATE ALLOWANCE (EQUIPMENT)			
District No.	Location of School District Board	Freight Rate Allowance	
	Office	(percentage rate)	
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	

Note: Freight rate allowance for SD93 (Conseil Scolaire Francophone) is the allowance for the community in which the facility is located.

TABLE 10:

CAPITAL ALLOWANCE FOR SCHOOL BUSES

Each year, 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 1.60 percent)
- Current CDN/US dollar exchange rates

Note: These capital allowances are for capital planning purposes only, which may be increased or decreased at the time of approval to reflect market conditions.

Capacity	Base Allowance	
24-passenger	\$71,500	
34-passenger	\$107,000	
48-passenger	\$111,500	
54-passenger \$112,000		
66-passenger \$114,000		
70-passenger	\$114,000	
76-passenger	76-passenger \$115,000	
84-passenger \$146,500		
Additional Allowances:		
Delivery		\$2,500
Wheelchair lift	\$7,500	
Enhancements required to according	\$2,500	
conditions (i.e., winter weather		
include non-slip differentials; s	shutters on radiators; booster pumps,	
air deflector covers, etc.		
Note: The additional allowance fo	r school bus enhancements for	
extreme operating conditions is applicable only to those school		
districts shown in Table 100		
for School Buses - Extreme	e 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 (Campbell River)
- S.D. No. 73 (Kamloops/Thompson)
- S.D. No. 74 (Gold Trail)
- 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)