



Ministry of Education

2001/2002
Five-Year Capital Plan
Allowances, Rates and
Costing Factors
Supplement

(For Capital Planning Purposes Only)

Capital Planning Branch

April 2000

PREFACE:

The **2001/02 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement** is to be used in conjunction with the **Five-Year Capital Plan Instructions** in preparing the 2001/02 Five-Year Capital Plan submission.

The **Supplement** contains tables of values provided by both the Ministry of Education, and the Ministry of Finance and Corporate Relations. The various allowances, rates, and costing factors are to be used for estimating budgets of those capital program projects for which a school board is requesting Government funding in the 2001/02 capital year.

Please note that these values are provided for capital planning purposes only. All capital project budgets are subject to final approval by the Implementation Branch, Capital Division, Ministry of Finance and Corporate Relations.

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Notable changes to 2001/02 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement:

The values provided in this Supplement remain unchanged from 2000/01, except as noted below.

- **TABLE 1(c) - PERCENTAGE RATE FOR RENOVATIONS ASSOCIATED WITH ADDITIONS**
Percentage rates for renovations associated with smaller and larger sized additions to existing elementary, middle and secondary schools have been provided by the Capital Division, Ministry of Finance and Corporate Relations. These rates will be subject to revision during the project analysis stage, where additional information will be required for all projects identified by the Ministry as a high priority and more detailed cost estimates will be prepared.
- **Table 4:- SUPPLEMENTARY BUILDING ALLOWANCE**
Additional costing factors for different combinations of site conditions have been provided by the Capital Division, Ministry of Finance and Corporate Relations.
- **TABLE 5 - COSTING FACTORS FOR LOCATION**
Revised location costing factors, based on the 1st Quarter of 2000, have been provided by the Capital Division, Ministry of Finance and Corporate Relations.
- **TABLE 6(a) - SITE DEVELOPMENT ALLOWANCE FOR ELEMENTARY SCHOOLS**
Revised calculation of allowable parking spaces now based on a school's nominal capacity.
- **TABLE 6(b) - SITE DEVELOPMENT ALLOWANCE FOR MIDDLE AND SECONDARY SCHOOLS**
Revised calculation of allowable parking spaces now based on a school's nominal capacity.
- **TABLE 7 - EQUIPMENT ALLOWANCE**
Increased percentages for elementary, middle and secondary schools equipment allowances have been provided by Capital Planning Branch.
- **TABLE 8 - FREIGHT RATE ALLOWANCE (EQUIPMENT)**
Revised freight rate allowances for equipment, from the 2000/2001 Spring Preliminary Operating Budget, have been provided by School Finance Branch.
- **TABLE 9: - CAPITAL ALLOWANCES FOR SCHOOL BUSES**
Revised capital allowances for the acquisition of school buses have been provided by Capital Planning Branch.
- **TABLE 9(a): - ADDITIONAL CAPITAL ALLOWANCE FOR SCHOOL BUSES EXTREME OPERATING CONDITIONS**
A table of school districts to which the additional allowance for extreme weather conditions apply has been provided by Capital Planning Branch.
- **TABLE 10: - BUS TRANSPORTATION ALLOWANCES**
A single additional allowance for the transportation of each new school bus acquired by school districts has been provided in **Table 9 - Capital Allowances for School Buses** by Capital Planning Branch.

**TABLE 1(a):
 BASE BUDGET RATES
 FOR CONSTRUCTION OF NEW SCHOOL PROJECTS**

Type of School	Base Budget Rate
Elementary School	\$900/m ²
Junior Middle School (Grades 6, 7 & 8)	\$920/ m ²
Senior Middle School (Grades 7, 8, & 9)	\$920/ m ²
Secondary School	\$940/ m ²

Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

**TABLE 1(b):
 BASE BUDGET RATES
 FOR CONSTRUCTION OF ADDITION PROJECTS**

Type of School	Base Budget Rate
Elementary School	\$900/ m ²
Junior Middle School (Grades 6, 7 & 8)	\$920/ m ²
Senior Middle School (Grades 7, 8, & 9)	\$920/ m ²
Secondary School	\$940/ m ²

Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

**TABLE 1(c):
 PERCENTAGE RATES
 FOR RENOVATIONS ASSOCIATED WITH ADDITIONS**

New Addition Area	Percentage of New Addition Construction Budget		
	Elementary School	Middle School	Secondary School
0 to 499 m ²	22%	21%	21%
500 to 799 m ²	18%	17%	15%
800 to 1,499 m ²	10%	10%	10%
1,500 to 1,999 m ²	0%	6%	6%
2000 m ² or greater	0%	0%	0%

Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

TABLE 2: COSTING FACTORS FOR PROJECT SIZE			
	Elementary School	Middle School	Secondary School
Gross Floor Area (m²)	Costing Factor	Costing Factor	Costing Factor
3,000	1.000	1.068	1.040
4,000	0.990	1.048	1.040
5,000	0.980	1.037	1.040
6,000	N/A	1.027	1.030
7,000	N/A	1.017	1.020
8,000	N/A	1.000	1.010
9,000	N/A	0.996	1.000
10,000	N/A	0.986	0.990
12,000	N/A	N/A	0.980
15,000	N/A	N/A	0.960
17,000	N/A	N/A	0.950
20,000	N/A	N/A	0.930

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.

Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

TABLE 3: BASE ADJUSTMENT FOR AIR CONDITIONING	
<p>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.</p> <p>NOTE: This allowance for estimating air conditioning costs only, and will be reviewed during the value analysis process to verify the actual cost premium.</p>	
Location	July Design Temperature (°C)
<i>S.D. No. 5 (Cranbrook)</i>	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
<i>S.D. No. 58 (Merritt)</i>	34
<i>S.D. No. 58 (Princeton)</i>	32
S.D. No. 67 (Okanagan Skaha)	33
S.D. No. 73 (Kamloops/Thompson)	32 - 34
S.D. No. 74 (Gold Trail)	33 - 35
<i>S.D. No. 78 (Hope)</i>	32
S.D. No. 83 (North Okanagan-Shuswap)	33

Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

Table 4: SUPPLEMENTARY BUILDING ALLOWANCE (FOR SITE CONDITIONS)	
Site Condition:	Costing Factor:
Level Site, good bearing capacity, spread footings	1.00
Moderately sloping site requiring retaining/below grade exterior walls	1.01
Steeply sloping; or limited site area requiring a single-storey building to become a two-storey building (typically, facilities of <4,000 m ²)	1.03
Rock subsurface condition requiring blasting; or unstable subsurface condition requiring preloading	1.06
Moderately sloping site and unstable subsurface condition requiring preloading	1.07
Moderately sloping site and rock subsurface condition requiring blasting	1.07
Unstable subsurface condition requiring piling or soil densification	1.09
Steeply sloping site and rock subsurface condition requiring blasting	1.09

Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

**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		1 st QUARTER 2000		
District No.	Town	Economic Factor	Geographic Factor	Location Factor
5	Cranbrook	1.170	1.013	1.183
5	Fernie	1.170	1.018	1.188
6	Golden	1.150	1.018	1.168
6	Invermere	1.200	1.018	1.218
6	Kimberley	1.168	1.018	1.186
8	Creston	1.211	1.004	1.215
8	Kaslo	1.211	1.004	1.215
8	Nelson	1.150	1.014	1.164
10	Nakusp	1.243	1.004	1.247
19	Revelstoke	1.111	1.023	1.134
20	Castlegar	1.131	1.004	1.135
20	Trail	1.131	1.004	1.135
22	Vernon	1.061	0.999	1.060
23	Kelowna	1.051	0.998	1.049
27	Williams Lake	1.185	1.018	1.203
28	Quesnel	1.130	1.013	1.143
33	Chilliwack	1.034	1.000	1.034
34	Abbotsford	1.034	1.000	1.034
35-45	Lower Mainland	1.024	1.000	1.024
46	Sechelt	1.124	1.012	1.136
47	Powell River	1.219	1.012	1.231
48	Squamish	1.044	1.008	1.052
48	Whistler	1.174	1.025	1.199
49	Bella Coola	1.500	1.035	1.535
50	Queen Charlotte Island	1.550	1.023	1.573
51	Grand Forks	1.121	1.004	1.125
51	Midway	1.111	1.004	1.115
52	Prince Rupert	1.250	1.012	1.262
53	Keremeos	1.103	0.998	1.101
53	Oliver	1.103	0.998	1.101
54	Houston	1.172	1.025	1.197
57	Prince George	1.105	1.018	1.123
58	Merritt	1.103	1.009	1.112
58	Princeton	1.171	1.013	1.184
59	Dawson Creek	1.305	1.013	1.318
60	Fort St. John	1.285	1.013	1.298
61-63	Greater Victoria	1.046	1.012	1.058

TABLE 5 (cont.) COSTING FACTORS FOR LOCATION				
LOCATION		1st QUARTER 2000		
District No.	Town	Economic Factor	Geographic Factor	Location Factor
64	Ganges	1.106	1.012	1.118
67	Penticton	1.075	0.998	1.073
67	Summerland	1.075	0.999	1.074
68	Nanaimo	1.069	1.000	1.069
69	Parksville	1.069	1.000	1.069
70	Port Alberni	1.121	1.017	1.138
71	Courtenay	1.121	1.028	1.149
72	Campbell River	1.149	1.028	1.177
73	Kamloops	1.082	0.998	1.080
73	Clearwater	1.142	1.013	1.155
74	Cache Creek	1.132	1.004	1.136
74	Lillooet	1.221	1.013	1.234
75	Mission	1.039	1.005	1.044
78	Agassiz	1.039	1.003	1.042
78	Hope	1.034	1.011	1.045
79	Duncan	1.061	1.012	1.073
79	Lake Cowichan	1.076	1.012	1.088
81	Fort Nelson	1.384	1.008	1.392
82	Kitimat	1.286	1.029	1.315
82	Terrace	1.260	1.038	1.298
83	Armstrong	1.071	0.999	1.070
83	Salmon Arm	1.112	1.004	1.116
84	Gold River	1.219	1.028	1.247
85	Port Hardy	1.219	1.023	1.242
87	Stikine	1.908	1.050	1.958
91	Burns Lake	1.180	1.025	1.205
91	Vanderhoof	1.127	1.020	1.147
92	New Aiyansh	1.500	1.029	1.529
93	CSF/FEA	Note: Use the costing factor provided for the school district in which the CSF/FEA school is located.		

Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

**Table 6(a):
 SITE DEVELOPMENT ALLOWANCE
 ELEMENTARY SCHOOL**

Item	BUILDING TYPE			
	New Building on New Site	New Building on Existing Site	500 m ² Addition	1000 m ² Addition
Site Preparation	Y	Y	Y	Y
Playing Field	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 below	see below	see below	see below
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
Building Services				
- Electrical	Y	Y	N	Y
- Mechanical	Y	Y	N	N
- Connection Charges	Y	Y	N	N
BASE BUDGET	\$350,000	\$250,000	\$15,000	\$55,000

Roads and Parking (including drainage and area lighting)	<ul style="list-style-type: none"> • 2.0 parking spaces per 25 students Grades K - 10 (based on nominal capacity). • Allowance of \$1,750 per parking space.
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Location Factor	<ul style="list-style-type: none"> • Apply appropriate factor from Table 5 - Costing Factors for Location.
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Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

**Table 6(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	Y	Y	Y	Y	Y	Y
Playing Field	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 below	see below	see below	see below	see below	see below
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
BASE BUDGET	\$675,000	\$900,000	\$450,000	\$15,000	\$55,000	\$175,000

Roads and Parking (including drainage and area lighting)	<ul style="list-style-type: none"> • 2.0 parking spaces per 25 students, Grades K -10 (based on nominal capacity). • 4.5 parking spaces per 25 students, Grades 11 and 12 (based on nominal capacity). • Allowance of \$1,750 per parking space.
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Location Factor	<ul style="list-style-type: none"> • Apply appropriate factor from Table 5 - Costing Factors for Location.
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Source: Capital Division, Ministry of Finance and Corporate Relations, March 2000

**TABLE 7:
 EQUIPMENT ALLOWANCE**

Type of Space	Percentage Rate
New Elementary School	14.5 %
New Junior Middle School (Grades 6, 7 & 8)	18.5 %
New Senior Middle School (Grades 7, 8, & 9)	23.0 %
New Secondary School	28.0 %
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.	

Source: Capital Planning Branch, Ministry of Education, March 2000

**TABLE 8:
 FREIGHT RATE ALLOWANCES (EQUIPMENT)**

District No.	Location of School District Board Office	Freight Rate Allowance (percentage rate)
5	Cranbrook	8.984%
6	Invermere	9.318%
8	Nelson	7.809%
10	Nakusp	8.226%
19	Revelstoke	7.997%
20	Trail	7.809%
22	Vernon	7.809%
23	Kelowna	7.525%
27	Williams Lake	7.809%
28	Quesnel	7.913%
33	Chilliwack	0.907%
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	1.032%
47	Powell River	6.163%

**TABLE 8: (cont.)
 FREIGHT RATE ALLOWANCES (EQUIPMENT)**

District No.	Location of School District Board Office	Freight Rate Allowance (percentage rate)
48	Squamish	1.032%
49	Hagensborg	16.393%
50	Haida Gwaii-Queen Charlotte	16.933%
51	Grand Forks	7.809%
52	Prince Rupert	10.099%
53	Oliver	7.809%
54	Smithers	10.099%
57	Prince George	7.615%
58	Merritt	7.809%
59	Dawson Creek	10.211%
60	Fort St. John	10.211%
61	Victoria	2.448%
62	Victoria	2.448%
63	Saanichton	2.448%
64	Salt Spring Island	5.981%
67	Penticton	7.809%
68	Nanaimo-Ladysmith	2.448%
69	Parksville	2.448%
70	Port Alberni	2.448%
71	Courtenay	5.647%
72	Campbell River	5.647%
73	Kamloops	7.525%
74	Ashcroft	7.997%
75	Mission	0.000%
78	Hope	1.198%
79	Duncan	2.448%
81	Fort Nelson	16.649%
82	Terrace	10.099%
83	Salmon Arm	7.809%
84	Gold River	6.163%
85	Port Hardy	6.122%
87	Dease Lake	18.516%
91	Vanderhoof	8.108%
92	New Aiyansh	10.099%
93	CSF/FEA	Note: Use the allowance provided for the school district in which the CSF/FEA school is located.

Source: School Finance Branch, Ministry of Education, March 2000

**TABLE 9:
 CAPITAL ALLOWANCES 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)

Capacity	Base Allowance
24-passenger	\$59,000
30-passenger	\$60,600
36-passenger	\$85,100
48-passenger	\$87,700
54-passenger	\$90,100
66-passenger	\$95,000
72-passenger	\$96,400
84-passenger	\$133,400

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:

- | | |
|--|-------------------------------|
| <ul style="list-style-type: none"> • Delivery • Wheelchair lift • Enhancements required to accommodate extreme operating conditions (i.e., winter weather; road; topography). Enhancements include non-slip differentials; shutters on radiators; booster pumps, air deflector covers, etc. | \$1,500
\$7,500
\$2,000 |
|--|-------------------------------|

Note: The additional allowance for school bus enhancements for extreme operating conditions is applicable only to those school districts shown in **Table 9(a): Additional Capital Allowance for School Buses - Extreme Operating Conditions**

Source: Capital Planning Branch, Ministry of Education, March 2000

**Table 9(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)

Source: Capital Planning Branch, Ministry of Education, March 2000