



2007/08
Capital Plan

**Allowances, Rates and
Costing Factors
Supplement**

(For Capital Planning Purposes Only)

Funding Department
August 2006

PREFACE:

The **2007/08 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement** is to be used in conjunction with the **Capital Plan Instructions** for preparing the 2007/08 Five-Year Capital Plan submission.

The **Supplement** contains various allowances, rates, and costing factors necessary for estimating budgets of capital projects for which a school board is requesting inclusion in the Ministry of Education's 2007/08 Capital Plan.

Please note that these values are provided for capital planning purposes only. All capital project budgets will be determined as part of the feasibility study process and finalized in the Project Agreement signed by the School Board Chair and Minister of Education.

<u>TABLE</u>	<u>TITLE</u>	<u>Page No.</u>
Table 1(a):	BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS	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 PROJECTS	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 SCHOOLS	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

Changes to 2007/08 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement:

• **Table 5: COSTING FACTORS FOR LOCATION**

Revised location costing factors adjusted to 2nd quarter of 2006 (June 1, 2006) for Geographic Construction Market Index. For 2007/08 capital plan submissions the base unit rate will continue to be as of January 2001.

TABLE 1(a): BASE BUDGET RATES FOR 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 RATES FOR 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 Construction 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 Allowance	Supplementary Building Item
General		
- Reconfigure space <i>immediately adjacent</i> to addition	Y	
- Localized demolition	Y	
- Demolish existing school	N	Y (Cost estimate)
- Hazardous material removal (e.g., asbestos)	N	Y (Cost estimate)
Access		
- Increase exiting for existing building	Y	
Upgrade handicapped accessibility (except two-storey elevator)	Y	
- Install handicapped elevator for existing 2-storey building	N	Y (Cost estimate)
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	N	Y (Cost estimate)

**TABLE 2:
COSTING FACTORS FOR PROJECT SIZE**

	Elementary School	Middle School	Secondary School
Gross Floor Area (m²)	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)
<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

Table 4: SUPPLEMENTARY BUILDING ALLOWANCE	
Premium¹ costs for abnormal site conditions within the building footprint:	Costing Factor²
<ul style="list-style-type: none"> • 5 – 10 percent sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps 	0.01
<ul style="list-style-type: none"> • >10 percent sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps 	0.03
<ul style="list-style-type: none"> • Limited site area requiring conversion from a single-storey to a two-storey elementary (for <4,000 m² buildings only) 	0.03
<ul style="list-style-type: none"> • Unsuitable subsurface material requiring over-excavation and back-filling 	0.03
<ul style="list-style-type: none"> • Surface or subsurface rock requiring blasting; or bearing condition requiring pre-loading 	0.05
<ul style="list-style-type: none"> • Subsurface condition requiring piling or soil densification 	0.08
<ul style="list-style-type: none"> • Underground parking required by municipal bylaw 	\$15,000/stall
Total cost of the following items:	Cost
<ul style="list-style-type: none"> • Fire code-mandated sprinklers for previously unsprinklered building (addition project) 	Cost estimate
<ul style="list-style-type: none"> • Fire code-mandated handicapped elevator for existing two-storey building (addition project) 	Cost estimate
<ul style="list-style-type: none"> • Handicapped elevator for <i>required</i> two-storey new building, where cost model is a one-storey building 	Cost estimate
<ul style="list-style-type: none"> • Seismic upgrading³ to existing building (addition project) 	Cost estimate
<ul style="list-style-type: none"> • Demolition and disposal of existing building (replacement project) 	Cost estimate
<ul style="list-style-type: none"> • 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 2006		
District No.	Town	Location Factor ¹	Economic Factor (Jan. 2001 base)	Geographic Factor ²
5	Cranbrook	2.210	2.201	1.009
5	Fernie	2.246	2.217	1.029
6	Golden	2.203	2.185	1.018
6	Invermere	2.249	2.240	1.009
6	Kimberley	2.226	2.208	1.018
8	Creston	2.263	2.254	1.009
8	Kaslo	2.263	2.254	1.009
8	Nelson	2.187	2.178	1.009
10	Nakusp	2.361	2.341	1.020
19	Revelstoke	2.193	2.152	1.041
20	Castlegar	2.163	2.154	1.009
20	Trail	2.163	2.154	1.009
22	Vernon	2.041	2.042	0.999
23	Kelowna	2.022	2.023	0.999
27	Williams Lake	2.460	2.446	1.014
28	Quesnel	2.397	2.383	1.014
33	Chilliwack	2.057	2.055	1.002
34	Abbotsford	2.057	2.055	1.002
35	Langley	2.032	2.030	1.002
36	Surrey	2.032	2.030	1.002
37	Delta	2.032	2.030	1.002
38	Richmond	2.049	2.049	1.000
39	Vancouver	2.030	2.030	1.000
40	New Westminster	2.030	2.030	1.000
41	Burnaby	2.044	2.033	1.011
42	Maple Ridge-Pitt Meadows	2.038	2.036	1.002
43	Coquitlam	2.047	2.036	1.011
44	North Vancouver	2.047	2.036	1.011
45	West Vancouver	2.047	2.036	1.011
46	Sechelt	2.325	2.300	1.025
47	Powell River	2.473	2.450	1.023
48	Squamish	2.229	2.221	1.008
48	Whistler	2.425	2.333	1.092
49	Bella Coola	3.035	2.993	1.042
50	Queen Charlotte Island	3.020	2.997	1.023
51	Grand Forks	2.132	2.132	1.000
51	Midway	2.120	2.120	1.000
52	Prince Rupert	2.489	2.489	1.000

**TABLE 5 (cont.)
COSTING FACTORS FOR LOCATION**

LOCATION		2 nd QUARTER 2006		
District No.	Town	Location Factor ¹	Economic Factor (Jan. 2001 base)	Geographic Factor ²
53	Keremeos	2.107	2.108	0.999
53	Oliver	2.107	2.108	0.999
54	Houston	2.408	2.385	1.023
57	Prince George	2.283	2.260	1.023
58	Merritt	2.115	2.111	1.004
58	Princeton	2.239	2.216	1.023
59	Dawson Creek	2.592	2.583	1.009
60	Fort St. John	2.566	2.557	1.009
61-63	Greater Victoria	2.082	2.059	1.023
64	Ganges	2.276	2.253	1.023
67	Penticton	2.059	2.060	0.999
67	Summerland	2.059	2.060	0.999
68	Nanaimo	2.070	2.068	1.002
69	Parksville	2.096	2.094	1.002
70	Port Alberni	2.237	2.203	1.034
71	Courtenay	2.225	2.200	1.025
72	Campbell River	2.268	2.234	1.034
73	Kamloops	2.003	2.004	0.999
73	Clearwater	2.147	2.129	1.018
74	Cache Creek	2.106	2.102	1.004
74	Lillooet	2.226	2.213	1.013
75	Mission	2.104	2.093	1.011
78	Agassiz	2.106	2.098	1.008
78	Hope	2.133	2.116	1.017
79	Duncan	2.137	2.125	1.012
79	Lake Cowichan	2.245	2.212	1.033
81	Fort Nelson	2.702	2.694	1.008
82	Kitimat	2.817	2.756	1.061
82	Terrace	2.679	2.648	1.031
83	Armstrong	2.068	2.068	1.000
83	Salmon Arm	2.104	2.095	1.009
84	Gold River	2.400	2.356	1.044
85	Port Hardy	2.400	2.375	1.025
87	Stikine	3.765	3.748	1.017
91	Burns Lake	2.547	2.513	1.034
91	Vanderhoof	2.472	2.449	1.023
92	New Aiyansh	3.213	3.186	1.027
93	CSF	Note: Use the costing factor provided for the school district 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 (m²)	<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	New Building on Existing Site	500 m² Addition	1000 m² 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	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>
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
Note: Apply appropriate location factor from Table 5 - Costing Factor for Location				

**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	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>	<i>See Table 7(c)</i>
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

TABLE 7(c) SUPPLEMENTARY SITE ALLOWANCES	
The premium¹ cost of the following items:	Costing Factor²
Slope greater than 10 percent on playfields and parking lots requiring cut and imported fill, retaining walls, barriers or guards, steps, etc.	0.02
Unsuitable road subsurface bearing material requiring over-excavation and back filling.	0.03
Note: Apply appropriate location factor from Table 5 - Costing Factor for Location	
The calculated cost of the following items:	
Roads and Parking (includes drainage and 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 \$1,800 per parking space
Note: Apply appropriate location factor from Table 5 - Costing Factor for Location	
The total cost of the following items:	
Premium cost of site enhancement / remediation required by external agency (e.g., Ministry of Water Land and Air Protection requirements for salmon-bearing stream protection/re-routing)	Cost estimate
Premium cost of abnormal site access requirements (e.g., more than two entrances, unavoidable long driveway from road, unusually long fire lane)	Cost estimate
Premium cost of hazardous material removal (e.g., buried oil tank, contaminated soil)	Cost estimate
New playfield on existing site, where an existing field is unavoidably displaced by the new building or addition.	Cost estimate
New paved play area on existing site, where existing paved play area is unavoidably displaced by the new building or addition.	Cost estimate
Temporary accommodation during construction period. Portable relocation and set-up cost based on current Ministry allowance.	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	12.96
New Junior Middle School (Grades 6, 7 & 8)	17.28
New Senior Middle School (Grades 7, 8, & 9)	21.60
New Secondary School	25.92

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

**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
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 Office	Freight Rate Allowance (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	Hope	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 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

Capacity	Base Allowance
24-passenger	\$64,800
30-passenger	\$71,900
36-passenger	\$94,600
48-passenger	\$96,500
54-passenger	\$98,300
66-passenger	\$100,700
72-passenger	\$105,000
84-passenger	\$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:

- | | |
|---|---------|
| • Delivery | \$2,000 |
| • Wheelchair lift | \$7,500 |
| • 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. | \$2,000 |

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 (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)