



Ministry of Education

2002/03

Five-Year Capital Plan

Allowances, Rates and Costing Factors Supplement

(For Capital Planning Purposes Only)

Capital Planning Branch

April 2001

PREFACE:

The **2002/03 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 2002/03 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 2002/03 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 Project Finance and Review Branch, Capital Division, Ministry of Finance and Corporate Relations (MFCR).

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Notable changes to 2002/03 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement:

- **Table 1(a): BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS**
Increased base budget rates for new elementary, middle and secondary schools provided by Capital Division, MFCR.
- **Table 1(b): BASE BUDGET RATES FOR CONSTRUCTION OF ADDITION PROJECTS**
Increased base budget rates for additions provided by Capital Division, MFCR.
- **Table 1(c): PERCENTAGE RATES FOR RENOVATIONS ASSOCIATED WITH ADDITION PROJECTS**
New percentage rates for renovations associated with addition projects provided by Capital Division, MFCR.
- **Table 1(d): TYPICAL RENOVATION ITEMS ASSOCIATED WITH ADDITION PROJECTS**
New table, with funding sources for specific renovation items identified by Capital Division, MFCR.
- **Table 2: COSTING FACTORS FOR PROJECT SIZE**
Revised costing factors for smaller space projects and new costing factors for areas under 3,000 m² provided by Capital Division, MFCR.
- **Table 4: SUPPLEMENTARY BUILDING ALLOWANCE**
Revised table, with premium costs for abnormal site conditions within building footprint and other supplementary building cost items identified by Capital Division, MFCR.
- **Table 5: COSTING FACTORS FOR LOCATION**
Revised location costing factors, based on the 1st Quarter of 2001, provided by Capital Division, MFCR.
- **Table 6(a): SITE DEVELOPMENT ALLOWANCE - ELEMENTARY SCHOOLS**
Table 6(b): SITE DEVELOPMENT ALLOWANCE - MIDDLE AND SECONDARY SCHOOLS
Revised tables, with increased base budget amounts provided by Capital Division, MFCR
- **Table 6(c): SUPPLEMENTARY SITE ALLOWANCES**
New table, with premium costs for abnormal site conditions, allowance for roads and parking, and other supplementary site cost items identified by Capital Division, MFCR.
- **Table 6(d): ALLOWABLE OFFSITE EXPENSES**
New table, with allowable offsite service items identified by Capital Division, MFCR.
- **Table 7 EQUIPMENT ALLOWANCE**
Revised equipment allowances for new elementary, middle and secondary schools provided by Capital Planning Branch.
- **Table 8 FREIGHT RATE ALLOWANCE (EQUIPMENT)**
Revised freight rate allowances for equipment, taken from the 2001/02 Spring Preliminary Operating Budget, provided by School Finance Branch.
- **Table 9: CAPITAL ALLOWANCE FOR SCHOOL BUSES**
Increased capital allowances for the acquisition of school buses provided by Capital Planning Branch.
- **Table 10: PROJECT SIZE FACTORS FOR PLANNING FEES**
New table, with applicable planning fees for various sized construction projects, provided by Capital Division, MFCR.

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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

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%

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

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 - Localized demolition - Demolish existing school - Hazardous material removal (e.g., asbestos)	Y Y N N	 Y (Cost estimate) Y (Cost estimate)
Access - Increase exiting for existing building Upgrade handicapped accessibility (except two-storey elevator) - Install handicapped elevator for existing two-storey building	Y Y N	 Y (Cost estimate)
Loss Prevention - Adjustments to existing sprinkler system where affected by addition/minor extensions to serve addition - Upgrade existing fire alarm system - Fire separation between existing building and addition - Sprinkler system to previously unsprinklered building	 Y Y Y 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)

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

**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.

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

**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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

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% 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% 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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

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. Final funding approval of any Supplementary Building item will be made by Capital Division, MFCR, at the end of design development.
- 3 Separate funding for structural seismic upgrading may be available through the Provincial Seismic Mitigation Program, as administer by the Seismic Mitigation Branch, MFCR.

**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 2001		
District No.	Town	Location Factor ¹	Economic Factor (March 01)	Geographic Factor ²
5	Cranbrook	1.154	1.141	1.013
5	Fernie	1.159	1.141	1.018
6	Golden	1.139	1.121	1.018
6	Invermere	1.189	1.171	1.018
6	Kimberley	1.157	1.139	1.018
8	Creston	1.186	1.182	1.004
8	Kaslo	1.186	1.182	1.004
8	Nelson	1.135	1.121	1.014
10	Nakusp	1.218	1.214	1.004
19	Revelstoke	1.105	1.082	1.023
20	Castlegar	1.106	1.102	1.004
20	Trail	1.106	1.102	1.004
22	Vernon	1.030	1.032	0.998
23	Kelowna	1.020	1.022	0.998
27	Williams Lake	1.191	1.173	1.018
28	Quesnel	1.131	1.118	1.013
33	Chilliwack	1.026	1.026	1.000
34	Abbotsford	1.026	1.026	1.000
35-45	Lower Mainland	1.016	1.016	1.000
46	Sechelt	1.128	1.116	1.012
47	Powell River	1.198	1.186	1.012
48	Squamish	1.044	1.036	1.008
48	Whistler	1.191	1.166	1.025
49	Bella Coola	1.486	1.451	1.035
50	Queen Charlotte Island	1.524	1.501	1.023
51	Grand Forks	1.096	1.092	1.004
51	Midway	1.086	1.082	1.004
52	Prince Rupert	1.213	1.201	1.012
53	Keremeos	1.072	1.074	0.998
53	Oliver	1.072	1.074	0.998
54	Houston	1.185	1.160	1.025
57	Prince George	1.111	1.093	1.018
58	Merritt	1.083	1.074	1.009
58	Princeton	1.155	1.142	1.013
59	Dawson Creek	1.306	1.293	1.013
60	Fort St. John	1.286	1.273	1.013
61-63	Greater Victoria	1.054	1.042	1.012

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

LOCATION		1 st QUARTER 2001		
District No.	Town	Location Factor ¹	Economic Factor (March 01)	Geographic Factor ²
64	Ganges	1.114	1.102	1.012
67	Penticton	1.044	1.046	0.998
67	Summerland	1.044	1.046	0.998
68	Nanaimo	1.036	1.036	1.000
69	Parksville	1.036	1.036	1.000
70	Port Alberni	1.105	1.088	1.017
71	Courtenay	1.116	1.088	1.028
72	Campbell River	1.144	1.116	1.028
73	Kamloops	1.055	1.057	0.998
73	Clearwater	1.130	1.117	1.013
74	Cache Creek	1.111	1.107	1.004
74	Lillooet	1.209	1.196	1.013
75	Mission	1.036	1.031	1.005
78	Agassiz	1.034	1.031	1.003
78	Hope	1.037	1.026	1.011
79	Duncan	1.069	1.057	1.012
79	Lake Cowichan	1.084	1.072	1.012
81	Fort Nelson	1.380	1.372	1.008
82	Kitimat	1.266	1.237	1.029
82	Terrace	1.249	1.211	1.038
83	Armstrong	1.040	1.042	0.998
83	Salmon Arm	1.091	1.087	1.004
84	Gold River	1.214	1.186	1.028
85	Port Hardy	1.209	1.186	1.023
87	Stikine	1.909	1.859	1.050
91	Burns Lake	1.193	1.168	1.025
91	Vanderhoof	1.135	1.115	1.020
92	New Aiyansh	1.480	1.451	1.029
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, April 2001

Footnotes:

- 1 The Location Factor is based on a combination of Economic and Geographic Factors.
- 2 The Geographic Factor; includes allowances for climate, amount of snow and/or rain, and seismic zone.

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

Item	Building 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	<i>See Table 6(c)</i>	<i>See Table 6(c)</i>	<i>See Table 6(c)</i>	<i>See Table 6(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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

**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 (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 6(c)</i>	<i>See Table 6(c)</i>	<i>See Table 6(c)</i>	<i>See Table 6(c)</i>	<i>See Table 6(c)</i>	<i>See Table 6(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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

TABLE 6(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 Environment 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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

Footnotes:

- 1 Site Development Allowances Tables 6(a) and 6(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. Final funding approval of any Supplementary Site item will be by Capital Division, MFCR, at the end of design development.

**TABLE 6(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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001

**TABLE 7:
 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 %

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, April 2001

**TABLE 8:
 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	0.827%
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	0.957%
47	Powell River	5.675%

TABLE 8: (cont.) FREIGHT RATE ALLOWANCE (EQUIPMENT)		
District No.	Location of School District Board Office	Freight Rate Allowance (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	11.013%
53	Oliver	8.609%
54	Smithers	11.013%
57	Prince George	7.611%
58	Merritt	8.609%
59	Dawson Creek	11.131%
60	Fort St. John	11.131%
61	Victoria	2.384%
62	Victoria	2.384%
63	Saanichton	2.384%
64	Salt Spring Island	5.483%
67	Penticton	8.609%
68	Nanaimo-Ladysmith	2.384%
69	Parksville	2.445%
70	Port Alberni	2.445%
71	Courtenay	5.238%
72	Campbell River	5.238%
73	Kamloops	7.517%
74	Ashcroft	6.993%
75	Mission	0.000%
78	Hope	1.132%
79	Duncan	2.445%
81	Fort Nelson	17.891%
82	Terrace	11.013%
83	Salmon Arm	8.609%
84	Gold River	5.675%
85	Port Hardy	5.631%
87	Dease Lake	19.851%
91	Vanderhoof	8.966%
92	New Aiyansh	11.013%
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, April 2001

**TABLE 9:
 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	\$60,900
30-passenger	\$61,100
36-passenger	\$88,600
48-passenger	\$89,200
54-passenger	\$91,700
66-passenger	\$96,700
72-passenger	\$98,200
84-passenger	\$143,000

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 | \$1,500 |
| • 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 9(a): Additional Capital Allowance for School Buses - Extreme Operating Conditions**

Source: Capital Planning Branch, Ministry of Education, April 2001

**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, April 2001

ADDENDUM:

TABLE 10: 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

Source: Capital Division, Ministry of Finance and Corporate Relations, April 2001