



Ministry of Education

**2005/06**

**Five-Year Capital Plan**

**Allowances, Rates and  
Costing Factors  
Supplement**

(For Capital Planning Purposes Only)

Funding Department  
January 2005

**PREFACE:**

The **2005/06 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 2005/06 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 2005/06 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.

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***Changes to 2003/04 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement:***

- **Table 5: COSTING FACTORS FOR LOCATION**  
Revised location costing factors, adjusted to 2<sup>nd</sup> Quarter 2004 for Geographic Construction Market Index.
- **Table 9: FREIGHT RATE ALLOWANCE (EQUIPMENT)**  
Adjusted for distance of board office from Vancouver. Note: minimum allowance retained at 2003/04 rate.
- **Table 10: CAPITAL ALLOWANCE FOR SCHOOL BUSES**  
Revised allowance, adjusted in response to the Echo Report (Capital Request 2005/06).

<b>TABLE 1(a): BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS</b>	
<b>Type of School</b>	<b>Base Budget Rate</b>
Elementary School	\$1035/ m <sup>2</sup>
Middle School	\$1050/ m <sup>2</sup>
Secondary School	\$1065/ m <sup>2</sup>

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

<b>TABLE 1(c): PERCENTAGE RATES FOR RENOVATIONS ASSOCIATED WITH ADDITION PROJECTS</b>			
<b>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 m<sup>2</sup> will be determined on an individual basis.</b>			
<b>New Addition Area</b>	<b>Percentage of New Addition Construction Budget</b>		
	<b>Elementary School</b>	<b>Middle School</b>	<b>Secondary School</b>
0 to 250 m <sup>2</sup>	20.0%	21.0%	22.0%
500 m <sup>2</sup>	15.0%	15.5%	16.0%
750 m <sup>2</sup>	12.0%	12.5%	13.0%
1,000 m <sup>2</sup>	9.5%	10.0%	10.5%
1,250 m <sup>2</sup>	7.5%	8.0%	8.5%
1500 m <sup>2</sup>	6.5%	7.0%	7.0%
1750 m <sup>2</sup>	5.5%	6.0%	6.0%
2000 m <sup>2</sup>	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.

<b>Item:</b>	<b>Included in Allowance</b>	<b>Supplementary Building Item</b>
<b>General</b> - 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)
<b>Access</b> - Increase exiting for existing building Upgrade handicapped accessibility (except two-storey elevator) - Install handicapped elevator for existing 2-storey building	Y Y N	  Y (Cost estimate)
<b>Loss Prevention</b> - 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)
<b>Electrical Service</b> - Upgrade main service to supply addition	Y	
<b>Mechanical Service</b> - Upgrade/revise existing service to supply addition	Y	
<b>Structural Seismic Mitigation</b> - Upgrading to existing building	N	Y (Cost estimate)

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

	<b>Elementary School</b>	<b>Middle School</b>	<b>Secondary School</b>
Gross Floor Area (m <sup>2</sup> )	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<sup>2</sup> for elementary and \$40/m<sup>2</sup> 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

<b>Table 4: SUPPLEMENTARY BUILDING ALLOWANCE</b>	
<b>Premium<sup>1</sup> costs for abnormal site conditions within the building footprint:</b>	<b>Costing Factor<sup>2</sup></b>
• 5 - 10% sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps	0.01
• >10% 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 <sup>2</sup> 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
<b>Total cost of the following items:</b>	<b>Cost</b>
• 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 <sup>3</sup> 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 <sup>nd</sup> QUARTER 2004		
District No.	Town	Location Factor <sup>1</sup>	Economic Factor (Base June 2001)	Geographic Factor <sup>2</sup>
5	Cranbrook	1.458	1.449	1.009
5	Fernie	1.478	1.449	1.029
6	Golden	1.447	1.429	1.018
6	Invermere	1.488	1.479	1.009
6	Kimberley	1.465	1.447	1.018
8	Creston	1.499	1.490	1.009
8	Kaslo	1.499	1.490	1.009
8	Nelson	1.438	1.429	1.009
10	Nakusp	1.572	1.552	1.020
19	Revelstoke	1.431	1.390	1.041
20	Castlegar	1.419	1.410	1.009
20	Trail	1.419	1.410	1.009
22	Vernon	1.329	1.330	0.999
23	Kelowna	1.299	1.300	0.999
27	Williams Lake	1.500	1.486	1.014
28	Quesnel	1.445	1.431	1.014
33	Chilliwack	1.272	1.270	1.002
34	Abbotsford	1.272	1.270	1.002
35	Langley	1.252	1.250	1.002
36	Surrey	1.252	1.250	1.002
37	Delta	1.252	1.250	1.002
38	Richmond	1.250	1.250	1.000
39	Vancouver	1.265	1.265	1.000
40	New Westminster	1.250	1.250	1.000
41	Burnaby	1.261	1.250	1.011
42	Maple Ridge – Pitt Meadows	1.252	1.250	1.002
43	Coquitlam	1.261	1.250	1.011
44	North Vancouver	1.261	1.250	1.011
45	West Vancouver	1.261	1.250	1.011
46	Sechelt	1.475	1.450	1.025
47	Powell River	1.554	1.531	1.023
48	Squamish	1.308	1.300	1.008
48	Whistler	1.522	1.430	1.092
49	Bella Coola	1.912	1.870	1.042
50	Queen Charlotte Island	1.893	1.870	1.023
51	Grand Forks	1.400	1.400	1.000
51	Midway	1.390	1.390	1.000
52	Prince Rupert	1.520	1.520	1.000



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

LOCATION		2 <sup>nd</sup> QUARTER 2004		
District No.	Town	Location Factor <sup>1</sup>	Economic Factor (Base June 2001)	Geographic Factor <sup>2</sup>
53	Keremeos	1.381	1.382	0.999
53	Oliver	1.381	1.382	0.999
54	Houston	1.496	1.473	1.023
57	Prince George	1.399	1.376	1.023
58	Merritt	1.386	1.382	1.004
58	Princeton	1.473	1.450	1.023
59	Dawson Creek	1.615	1.606	1.009
60	Fort St. John	1.595	1.586	1.009
61-63	Greater Victoria	1.301	1.278	1.023
64	Ganges	1.451	1.428	1.023
67	Penticton	1.343	1.344	0.999
67	Summerland	1.343	1.344	0.999
68	Nanaimo	1.283	1.281	1.002
69	Parksville	1.283	1.281	1.002
70	Port Alberni	1.397	1.363	1.034
71	Courtenay	1.376	1.351	1.025
72	Campbell River	1.425	1.391	1.034
73	Kamloops	1.275	1.276	0.999
73	Clearwater	1.384	1.366	1.018
74	Cache Creek	1.360	1.356	1.004
74	Lillooet	1.458	1.445	1.013
75	Mission	1.306	1.295	1.011
78	Agassiz	1.303	1.295	1.008
78	Hope	1.307	1.290	1.017
79	Duncan	1.335	1.323	1.012
79	Lake Cowichan	1.371	1.338	1.033
81	Fort Nelson	1.693	1.685	1.008
82	Kitimat	1.647	1.586	1.061
82	Terrace	1.591	1.560	1.031
83	Armstrong	1.340	1.340	1.000
83	Salmon Arm	1.345	1.336	1.009
84	Gold River	1.505	1.461	1.044
85	Port Hardy	1.486	1.461	1.025
87	Stikine	2.295	2.278	1.017
91	Burns Lake	1.515	1.481	1.034
91	Vanderhoof	1.451	1.428	1.023
92	New Aiyansh	1.897	1.870	1.027
93	CSF	<b>Note:</b> 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.

<b>TABLE 6: PLANNING FEES SCALE FOR NEW CONSTRUCTION PROJECTS</b>							
<b>Project Area (m<sup>2</sup>)</b>	<b>&lt;1000</b>	<b>1000</b>	<b>2500</b>	<b>4000</b>	<b>6000</b>	<b>8000</b>	<b>&gt;8000</b>
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

<b>Table 7(a): SITE DEVELOPMENT ALLOWANCE ELEMENTARY SCHOOLS</b>				
<b>Item</b>	<b>Building Type</b>			
	<b>New Building on New Site</b>	<b>New Building on Existing Site</b>	<b>500 m<sup>2</sup> Addition</b>	<b>1000 m<sup>2</sup> Addition</b>
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
<b>Sub total:</b>	<b>\$363,000</b>	<b>\$259,000</b>	<b>\$16,000</b>	<b>\$57,000</b>
<b>Note: Apply appropriate location factor from Table 5 - Costing Factor for Location</b>				

**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 <sup>2</sup> Addition	1000 m <sup>2</sup> Addition	2000 m <sup>2</sup> 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
<b>Sub total:</b>	<b>\$699,000</b>	<b>\$932,000</b>	<b>\$466,000</b>	<b>\$16,000</b>	<b>\$57,000</b>	<b>\$181,000</b>

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

**TABLE 7(c)  
SUPPLEMENTARY SITE ALLOWANCES**

<b>The premium<sup>1</sup> cost of the following items:</b>		<b>Costing Factor<sup>2</sup></b>
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
<b>Note: Apply appropriate location factor from Table 5 - Costing Factor for Location</b>		
<b>The calculated cost of the following items:</b>		
Roads and Parking (includes drainage and lighting)	<ul style="list-style-type: none"> <li>• 2.0 parking spaces per 25 students, Grades K-10 (based on nominal capacity)</li> <li>• 4.5 parking spaces per 25 students, Grades 11 and 12 (based on nominal capacity)</li> <li>• Allowance of \$1,800 per parking space</li> </ul>	
<b>Note: Apply appropriate location factor from Table 5 - Costing Factor for Location</b>		
<b>The total cost of the following items:</b>		
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

**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**

<b>Item</b>	<b>Cost</b>
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**

<b>Type of Space</b>	<b>Percentage Rate</b>
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.

**TABLE 9:  
FREIGHT RATE ALLOWANCE (EQUIPMENT)**

<b>District No.</b>	<b>Location of School Board Office</b>	<b>Freight Rate Allowance (percentage rate)</b>
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%

**TABLE 9: (cont.)  
FREIGHT RATE ALLOWANCE (EQUIPMENT)**

<b>District No.</b>	<b>Location of School District Board Office</b>	<b>Freight Rate Allowance (percentage rate)</b>
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	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**



<b>Table 10(a): ADDITIONAL CAPITAL ALLOWANCE FOR SCHOOL BUSES EXTREME OPERATING CONDITIONS</b>	
<b>School District</b>	
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)	