



2008/09
Capital Plan

**Allowances, Rates and
Costing Factors
Supplement**

(For Capital Planning Purposes Only)

Resource Management Division
September 2007

PREFACE:

The **2008/09 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement** is to be used in conjunction with the **Capital Plan Instructions** for preparing the 2008/09 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 2008/09 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.

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Changes to 2008/09 Five-Year Capital Plan Allowances, Rates and Costing Factors Supplement:

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

Revised location costing factors adjusted to 1st quarter of 2007 (Apr 1, 2007) for Geographic Construction Market Index. For 2008/09 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 - 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 2-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) |

**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 | | 1 st QUARTER 2007 | | |
|--------------|--------------------------|------------------------------|----------------------------------|--------------------------------|
| District No. | Town | Location Factor ¹ | Economic Factor (Jan. 2001 base) | Geographic Factor ² |
| 5 | Cranbrook | 2.460 | 2.451 | 1.009 |
| 5 | Fernie | 2.500 | 2.471 | 1.029 |
| 6 | Golden | 2.452 | 2.434 | 1.018 |
| 6 | Invermere | 2.503 | 2.494 | 1.009 |
| 6 | Kimberley | 2.477 | 2.459 | 1.018 |
| 8 | Creston | 2.519 | 2.510 | 1.009 |
| 8 | Kaslo | 2.519 | 2.510 | 1.009 |
| 8 | Nelson | 2.434 | 2.425 | 1.009 |
| 10 | Nakusp | 2.628 | 2.608 | 1.020 |
| 19 | Revelstoke | 2.441 | 2.400 | 1.041 |
| 20 | Castlegar | 2.407 | 2.398 | 1.009 |
| 20 | Trail | 2.407 | 2.398 | 1.009 |
| 22 | Vernon | 2.272 | 2.273 | 0.999 |
| 23 | Kelowna | 2.250 | 2.251 | 0.999 |
| 27 | Williams Lake | 2.738 | 2.724 | 1.014 |
| 28 | Quesnel | 2.668 | 2.654 | 1.014 |
| 33 | Chilliwack | 2.268 | 2.266 | 1.002 |
| 34 | Abbotsford | 2.268 | 2.266 | 1.002 |
| 35 | Langley | 2.240 | 2.238 | 1.002 |
| 36 | Surrey | 2.240 | 2.238 | 1.002 |
| 37 | Delta | 2.240 | 2.238 | 1.002 |
| 38 | Richmond | 2.238 | 2.238 | 1.000 |
| 39 | Vancouver | 2.280 | 2.280 | 1.000 |
| 40 | New Westminster | 2.238 | 2.238 | 1.000 |
| 41 | Burnaby | 2.275 | 2.264 | 1.011 |
| 42 | Maple Ridge-Pitt Meadows | 2.247 | 2.245 | 1.002 |
| 43 | Coquitlam | 2.257 | 2.246 | 1.011 |
| 44 | North Vancouver | 2.279 | 2.268 | 1.011 |
| 45 | West Vancouver | 2.279 | 2.268 | 1.011 |
| 46 | Sechelt | 2.588 | 2.563 | 1.025 |
| 47 | Powell River | 2.753 | 2.730 | 1.023 |
| 48 | Squamish | 2.480 | 2.472 | 1.008 |
| 48 | Whistler | 2.699 | 2.607 | 1.092 |
| 49 | Bella Coola | 3.410 | 3.368 | 1.042 |
| 50 | Queen Charlotte Island | 3.393 | 3.370 | 1.023 |
| 51 | Grand Forks | 2.373 | 2.373 | 1.000 |
| 51 | Midway | 2.359 | 2.359 | 1.000 |
| 52 | Prince Rupert | 2.797 | 2.797 | 1.000 |

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

| LOCATION | | 1 st QUARTER 2007 | | |
|--------------|------------------|--|----------------------------------|--------------------------------|
| District No. | Town | Location Factor ¹ | Economic Factor (Jan. 2001 base) | Geographic Factor ² |
| 53 | Keremeos | 2.345 | 2.346 | 0.999 |
| 53 | Oliver | 2.345 | 2.346 | 0.999 |
| 54 | Houston | 2.680 | 2.657 | 1.023 |
| 57 | Prince George | 2.589 | 2.566 | 1.023 |
| 58 | Merritt | 2.354 | 2.350 | 1.004 |
| 58 | Princeton | 2.492 | 2.469 | 1.023 |
| 59 | Dawson Creek | 2.939 | 2.930 | 1.009 |
| 60 | Fort St. John | 2.910 | 2.901 | 1.009 |
| 61-63 | Greater Victoria | 2.295 | 2.272 | 1.023 |
| 64 | Ganges | 2.510 | 2.487 | 1.023 |
| 67 | Penticton | 2.292 | 2.293 | 0.999 |
| 67 | Summerland | 2.292 | 2.293 | 0.999 |
| 68 | Nanaimo | 2.283 | 2.281 | 1.002 |
| 69 | Parksville | 2.310 | 2.308 | 1.002 |
| 70 | Port Alberni | 2.466 | 2.432 | 1.034 |
| 71 | Courtenay | 2.453 | 2.428 | 1.025 |
| 72 | Campbell River | 2.500 | 2.466 | 1.034 |
| 73 | Kamloops | 2.230 | 2.231 | 0.999 |
| 73 | Clearwater | 2.390 | 2.372 | 1.018 |
| 74 | Cache Creek | 2.343 | 2.339 | 1.004 |
| 74 | Lillooet | 2.478 | 2.465 | 1.013 |
| 75 | Mission | 2.342 | 2.331 | 1.011 |
| 78 | Agassiz | 2.344 | 2.336 | 1.008 |
| 78 | Hope | 2.374 | 2.357 | 1.017 |
| 79 | Duncan | 2.356 | 2.344 | 1.012 |
| 79 | Lake Cowichan | 2.475 | 2.442 | 1.033 |
| 81 | Fort Nelson | 3.065 | 3.057 | 1.008 |
| 82 | Kitimat | 3.165 | 3.104 | 1.061 |
| 82 | Terrace | 3.010 | 2.979 | 1.031 |
| 83 | Armstrong | 2.302 | 2.302 | 1.000 |
| 83 | Salmon Arm | 2.342 | 2.333 | 1.009 |
| 84 | Gold River | 2.671 | 2.627 | 1.044 |
| 85 | Port Hardy | 2.672 | 2.647 | 1.025 |
| 87 | Stikine | 4.229 | 4.212 | 1.017 |
| 91 | Burns Lake | 2.888 | 2.854 | 1.034 |
| 91 | Vanderhoof | 2.803 | 2.780 | 1.023 |
| 92 | New Aiyansh | 3.610 | 3.583 | 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 | 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 |

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 Westminister | 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 | \$69,200 |
| 36-passenger | \$97,000 |
| 48-passenger | \$97,900 |
| 54-passenger | \$99,300 |
| 66-passenger | \$101,400 |
| 72-passenger | \$105,100 |
| 78-passenger | 108,900 |
| 84-passenger | \$133,800 |

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)
