



**2009/10**  
**Capital Plan**

**Allowances, Rates and  
Costing Factors  
Supplement**

(For Capital Planning Purposes Only)

Resource Management Division  
January 2009

## ***PREFACE:***

The **2009/10 Capital Plan Allowances, Rates and Costing Factors Supplement** is to be used in conjunction with the **2009/10 Capital Plan Instructions** in the preparation of the 2009/10 Capital Plan submissions. It contains the various allowances, rates, and costing factors necessary for calculating the budgets for capital projects included in a board of education's capital plan submission to the Ministry of Education.

Please note that these values are provided for capital planning purposes only. All capital project budgets will be finalized in the Capital Project Agreement signed by a Board Chair and the Minister of Education.

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### ***Notes to 2009/10 Capital Plan Allowances, Rates and Costing Factors Supplement:***

- **Table 1(a) BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS**  
The base unit rate will continue to be as of January 2001 for 2009/10 capital plan submissions
- **Table 1(b) BASE BUDGET RATES FOR CONSTRUCTION OF ADDITION PROJECTS**  
The base unit rate will continue to be as of January 2001 for 2009/10 capital plan submissions
- **Table 5: COSTING FACTORS FOR LOCATION**  
Location costing factors revised to 3<sup>rd</sup> quarter of 2008 (November 1, 2008) for Geographic Construction Market Index

<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)	Yes Yes No No	  Yes (Cost estimate) Yes (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	Yes Yes  No	   Yes (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	 Yes Yes Yes No	   Yes (Cost estimate)
<b>Electrical Service</b> - Upgrade main service to supply addition	 Yes	 
<b>Mechanical Service</b> - Upgrade/revise existing service to supply addition	 Yes	 
<b>Structural Seismic Mitigation</b> - Upgrading to existing building	 No	 Yes (Cost estimate)

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

	<b>Elementary School</b>	<b>Middle School</b>	<b>Secondary School</b>
<b>Gross Floor Area (m<sup>2</sup>)</b>	<b>Costing Factor</b>	<b>Costing Factor</b>	<b>Costing Factor</b>
<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>
<ul style="list-style-type: none"> <li>• 5 – 10 percent sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps</li> </ul>	0.01
<ul style="list-style-type: none"> <li>• &gt;10 percent sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps</li> </ul>	0.03
<ul style="list-style-type: none"> <li>• Limited site area requiring conversion from a single-storey to a two-storey elementary (for &lt;4,000 m<sup>2</sup> buildings only)</li> </ul>	0.03
<ul style="list-style-type: none"> <li>• Unsuitable subsurface material requiring over-excavation and back-filling</li> </ul>	0.03
<ul style="list-style-type: none"> <li>• Surface or subsurface rock requiring blasting; or bearing condition requiring pre-loading</li> </ul>	0.05
<ul style="list-style-type: none"> <li>• Subsurface condition requiring piling or soil densification</li> </ul>	0.08
<ul style="list-style-type: none"> <li>• Underground parking required by municipal bylaw</li> </ul>	\$15,000/stall
<b>Total cost of the following items:</b>	<b>Cost</b>
<ul style="list-style-type: none"> <li>• Fire code-mandated sprinklers for previously unsprinklered building (addition project)</li> </ul>	Cost estimate
<ul style="list-style-type: none"> <li>• Fire code-mandated handicapped elevator for existing two-storey building (addition project)</li> </ul>	Cost estimate
<ul style="list-style-type: none"> <li>• Handicapped elevator for <i>required</i> two-storey new building, where cost model is a one-storey building</li> </ul>	Cost estimate
<ul style="list-style-type: none"> <li>• Seismic upgrading<sup>3</sup> to existing building (addition project)</li> </ul>	Cost estimate
<ul style="list-style-type: none"> <li>• Demolition and disposal of existing building (replacement project)</li> </ul>	Cost estimate
<ul style="list-style-type: none"> <li>• Hazardous material removal and disposal, including asbestos, PCBs (addition project; replacement project)</li> </ul>	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.

<b>TABLE 5: COSTING FACTORS FOR LOCATION</b>				
<b>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.</b>				
<b>LOCATION</b>		<b>3<sup>rd</sup> QUARTER 2008</b>		
<b>District No.</b>	<b>Town</b>	<b>Location Factor<sup>1</sup></b>	<b>Economic Factor (Jan. 2001 base)</b>	<b>Geographic Factor<sup>2</sup></b>
5	Cranbrook	2.822	2.813	1.009
5	Fernie	2.868	2.839	1.029
6	Golden	2.813	2.795	1.018
6	Invermere	2.872	2.863	1.009
6	Kimberley	2.842	2.824	1.018
8	Creston	2.890	2.881	1.009
8	Kaslo	2.890	2.881	1.009
8	Nelson	2.792	2.783	1.009
10	Nakusp	3.015	2.995	1.020
19	Revelstoke	2.963	2.922	1.041
20	Castlegar	2.762	2.753	1.009
20	Trail	2.762	2.753	1.009
22	Vernon	2.607	2.608	0.999
23	Kelowna	2.582	2.583	0.999
27	Williams Lake	3.141	3.127	1.014
28	Quesnel	3.061	3.047	1.014
33	Chilliwack	2.490	2.488	1.002
34	Abbotsford	2.490	2.488	1.002
35	Langley	2.447	2.445	1.002
36	Surrey	2.436	2.434	1.002
37	Delta	2.447	2.445	1.002
38	Richmond	2.469	2.469	1.000
39	Vancouver	2.578	2.578	1.000
40	New Westminster	2.506	2.506	1.000
41	Burnaby	2.522	2.511	1.011
42	Maple Ridge-Pitt Meadows	2.503	2.501	1.002
43	Coquitlam	2.502	2.491	1.011
44	North Vancouver	2.627	2.616	1.011
45	West Vancouver	2.627	2.616	1.011
46	Sechelt	2.939	2.914	1.025
47	Powell River	3.142	3.119	1.023
48	Squamish	2.845	2.837	1.008
48	Whistler	3.155	3.063	1.092
49	Bella Coola	3.911	3.869	1.042
50	Queen Charlotte Island	3.892	3.869	1.023
51	Grand Forks	2.670	2.670	1.000
51	Midway	2.654	2.654	1.000
52	Prince Rupert	3.177	3.177	1.000
53	Keremeos	2.690	2.691	0.999



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

LOCATION		3 <sup>rd</sup> QUARTER 2008		
District No.	Town	Location Factor <sup>1</sup>	Economic Factor (Jan. 2001 base)	Geographic Factor <sup>2</sup>
53	Oliver	2.690	2.691	0.999
54	Houston	3.074	3.051	1.023
57	Prince George	2.942	2.919	1.023
58	Merritt	2.649	2.645	1.004
58	Princeton	2.804	2.781	1.023
59	Dawson Creek	3.338	3.329	1.009
60	Fort St. John	3.338	3.329	1.009
61-63	Greater Victoria	2.760	2.737	1.023
64	Ganges	3.076	3.053	1.023
67	Penticton	2.604	2.605	0.999
67	Summerland	2.604	2.605	0.999
68	Nanaimo	2.745	2.743	1.002
69	Parksville	2.778	2.776	1.002
70	Port Alberni	2.994	2.960	1.034
71	Courtenay	2.950	2.925	1.025
72	Campbell River	3.007	2.973	1.034
73	Kamloops	2.509	2.510	0.999
73	Clearwater	2.715	2.697	1.018
74	Cache Creek	2.663	2.659	1.004
74	Lillooet	2.815	2.802	1.013
75	Mission	2.609	2.598	1.011
78	Agassiz	2.612	2.604	1.008
78	Hope	2.645	2.628	1.017
79	Duncan	2.833	2.821	1.012
79	Lake Cowichan	2.976	2.943	1.033
81	Fort Nelson	3.515	3.507	1.008
82	Kitimat	3.595	3.534	1.061
82	Terrace	3.419	3.388	1.031
83	Armstrong	2.590	2.590	1.000
83	Salmon Arm	2.661	2.652	1.009
84	Gold River	3.064	3.020	1.044
85	Port Hardy	3.243	3.218	1.025
87	Stikine	4.851	4.834	1.017
91	Burns Lake	3.313	3.279	1.034
91	Vanderhoof	3.215	3.192	1.023
92	New Aiyansh	4.141	4.114	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

<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 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
Parking spaces to comply with local government bylaw requirements.		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.

<b>TABLE 7(d): ALLOWABLE OFFSITE EXPENSES</b>	
<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

<b>TABLE 8: EQUIPMENT ALLOWANCE</b>	
<b>Type of Space</b>	<b>Percentage Rate</b>
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

**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
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)**

<b>District No.</b>	<b>Location of School District Board Office</b>	<b>Freight Rate Allowance (percentage rate)</b>
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, 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 1.60 percent)
- Current CDN/US dollar exchange rates

**Note:** These capital allowances are for capital planning purposes only, which may be increased or decreased at the time of approval to reflect market conditions.

Capacity	Base Allowance
24-passenger	\$71,500
34-passenger	\$107,000
48-passenger	\$111,500
54-passenger	\$112,000
66-passenger	\$114,000
70-passenger	\$114,000
76-passenger	\$115,000
84-passenger	\$146,500
<b>Additional Allowances:</b>	
<ul style="list-style-type: none"> <li>• Delivery</li> <li>• Wheelchair lift</li> <li>• 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.</li> </ul>	\$2,500 \$7,500 \$2,500
<p><b>Note:</b> The additional allowance for school bus enhancements for extreme operating conditions is applicable only to those school districts shown in <b>Table 10(a): Additional Capital Allowance for School Buses - Extreme Operating Conditions</b></p>	



**Table 10(a):  
 ADDITIONAL CAPITAL ALLOWANCE FOR SCHOOL BUSES  
 EXTREME OPERATING CONDITIONS**

<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)