



2010/11
Capital Plan

Allowances, Rates and
Costing Factors
Supplement

(For Capital Planning Purposes Only)

Resource Management Division
March 2010

PREFACE:

The **2010/11 Capital Plan Allowances, Rates and Costing Factors Supplement** is to be used in conjunction with the **2010/11 Capital Plan Instructions** in the preparation of 2010/11 Capital Plan submissions. The Supplement contains the various allowances, rates, and costing factors for calculating the budgets for capital projects included in a board of education's capital plan submission to the Ministry of Education.

These values are provided for capital planning purposes only. Project budgets will be finalized in the Capital Project Funding Agreement co-signed by the Board Chair and Minister of Education.

TABLE OF CONTENTS

Table 1(a): BASE BUDGET RATES FOR CONSTRUCTION OF NEW SCHOOL PROJECTS	S-1
Table 1(b): BASE BUDGET RATES FOR CONSTRUCTION OF ADDITION PROJECTS	S-1
Table 1(c): PERCENTAGE RATES FOR RENOVATIONS ASSOCIATED WITH ADDITION PROJECTS	S-1
Table 1(d): TYPICAL RENOVATION ITEMS ASSOCIATED WITH ADDITION PROJECTS	S-2
Table 2: COSTING FACTORS FOR PROJECT SIZE	S-3
Table 3: SUPPLEMENTARY BUILDING ALLOWANCE	S-4
Table 4: COSTING FACTORS FOR LOCATION	S-5
Table 5: PLANNING FEES SCALE FOR NEW CONSTRUCTION PROJECTS	S-7
Table 6(a): SITE DEVELOPMENT ALLOWANCE - ELEMENTARY SCHOOLS	S-7
Table 6(b): SITE DEVELOPMENT ALLOWANCE - MIDDLE AND SECONDARY SCHOOLS	S-8
Table 6(c): SUPPLEMENTARY SITE ALLOWANCES	S-9
Table 6(d): ALLOWABLE OFFSITE EXPENSES	S-10
Table 7: EQUIPMENT ALLOWANCE	S-10
Table 8: FREIGHT RATE ALLOWANCE (EQUIPMENT)	S-11
Table 9: CAPITAL ALLOWANCE FOR SCHOOL BUSES	S-13
Table 9(a): ADDITIONAL CAPITAL ALLOWANCE FOR SCHOOL BUSES - EXTREME OPERATING CONDITIONS	S-14

Notes to 2010/11 Capital Plan Allowances, Rates and Costing Factors Supplement:

- **Table 5: COSTING FACTORS FOR LOCATION**
Updated to 2nd Quarter 2009.

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

Note: The actual costing factor for a qualifying new school or an addition to an existing school having an area between those listed in Column 1 is determined by interpolating the two corresponding costing factors to three decimal places.

Table 3: SUPPLEMENTARY BUILDING ALLOWANCE	
Premium¹ costs for abnormal site conditions within the building footprint:	Costing Factor²
• 5 – 10 percent sloping site requiring: cut and/or imported fill; retaining capacity for foundation walls; stepped footings; exterior steps/ramps	0.01
• >10 percent 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 ² 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
Total cost of the following items:	Cost
• 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 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 4: 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		2nd QUARTER 2009
District No.	Town	Location Factor
5	Cranbrook	2.483
5	Fernie	2.524
6	Golden	2.560
6	Invermere	2.585
6	Kimberley	2.558
8	Creston	2.601
8	Kaslo	2.601
8	Nelson	2.513
10	Nakusp	2.804
19	Revelstoke	2.756
20	Castlegar	2.541
20	Trail	2.541
22	Vernon	2.190
23	Kelowna	2.169
27	Williams Lake	2.764
28	Quesnel	2.755
33	Chilliwack	2.066
34	Abbotsford	2.042
35	Langley	2.007
36	Surrey	1.997
37	Delta	2.007
38	Richmond	2.025
39	Vancouver	2.140
40	New Westminster	2.055
41	Burnaby	2.093
42	Maple Ridge	2.077
43	Coquitlam	2.077
44	North Vancouver	2.233
45	West Vancouver	2.259
46	Sechelt	2.587
47	Powell River	2.765
48	Squamish	2.504
48	Whistler	2.776
49	Bella Coola	3.911
50	Haida Gwaii	3.892
51	Grand Forks	2.430
51	Midway	2.416
52	Prince Rupert	2.764
53	Keremeos	2.367
53	Oliver	2.367

TABLE 4: COSTING FACTORS FOR LOCATION (cont.)

LOCATION		2 nd QUARTER 2009
District No.	Town	Location Factor
54	Houston	2.705
57	Prince George	2.589
58	Merritt	2.384
58	Princeton	2.467
59	Dawson Creek	3.004
60	Fort St. John	3.071
61-63	Greater Victoria	2.581
64	Ganges	2.769
67	Penticton	2.214
67	Summerland	2.214
68	Nanaimo	2.484
69	Parksville	2.515
70	Port Alberni	2.710
71	Courtenay	2.670
72	Campbell River	2.721
73	Kamloops	2.208
73	Clearwater	2.444
74	Cache Creek	2.396
74	Lillooet	2.505
75	Mission	2.218
78	Agassiz	2.324
78	Hope	2.328
79	Duncan	2.578
79	Lake Cowichan	2.678
81	Fort Nelson	3.234
82	Kitimat	3.308
82	Terrace	2.906
83	Armstrong	2.331
83	Salmon Arm	2.395
84	Gold River	2.573
85	Port Hardy	2.919
87	Stikine	4.366
91	Burns Lake	2.816
91	Vanderhoof	2.733
92	New Aiyansh	3.810

Note: Location costing factor for School District No. 93 (Conseil Scolaire Francophone) is the factor for the community in which a CSF facility is located.

TABLE 5: 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

Table 6(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 4 - Costing Factor for Location.				

**Table 6(b):
SITE DEVELOPMENT ALLOWANCE
MIDDLE AND SECONDARY SCHOOLS**

Item	Building Type					
	New Building on New Site (¼ 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 4 - Costing Factor for Location.

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 4 - 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 4 - 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
Parking spaces to comply with local government bylaw requirements.	Cost estimate

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.

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

TABLE 7: EQUIPMENT ALLOWANCE	
The equipment allowance will be calculated as a percentage of the base budget rate for new construction, multiplied by the approved area of new construction and freight rate allowance for the location of the school district office.	
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
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 8:
 FREIGHT RATE ALLOWANCE (EQUIPMENT)**

SD No.	Location of School District Office	Freight Rate Allowance (percentage rate)
5	Cranbrook	9.843
6	Invermere	10.193
8	Nelson	8.609
10	Nakusp	9.047
19	Revelstoke	8.806
20	Trail	8.609
22	Vernon	8.609
23	Kelowna	7.517
27	Williams Lake	7.403
28	Quesnel	7.513
33	Chilliwack	1.050
34	Abbotsford	0.000
35	Langley	0.000
36	Surrey	0.000
37	Delta	0.000
38	Richmond	0.000
39	Vancouver	0.000
40	New Westminster	0.000
41	Burnaby	0.000
42	Maple Ridge	0.000
43	Coquitlam	0.000
44	North Vancouver	0.000
45	West Vancouver	0.000
46	Gibsons	1.710
47	Powell River	5.675
48	Squamish	0.957
49	Hagensborg	28.792
50	Haida Gwaii	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 8: (cont.)
 FREIGHT RATE ALLOWANCE (EQUIPMENT)**

SD No.	Location of School District 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 School District No. 93 (Conseil Scolaire Francophone) is the allowance for the community in which a CSF facility is located.

**TABLE 9:
 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.

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
Additional Allowances:	
<ul style="list-style-type: none"> • Delivery • Wheelchair lift • Enhancements required to accommodate extreme operating conditions (i.e., winter weather; road; topography), including non-slip differentials; shutters on radiators; booster pumps, air deflector covers, etc. 	\$2,500 \$7,500 \$2,500

Note: An additional allowance for school bus enhancements for extreme operating conditions may be applicable only to those school districts shown in Table 9(a): Additional Capital Allowance for School Buses - Extreme Operating Conditions.

**Table 9(a):
ADDITIONAL CAPITAL ALLOWANCE FOR SCHOOL BUSES
EXTREME OPERATING CONDITIONS**

School District
SD No. 5 (Southeast Kootenay)
SD No. 6 (Rocky Mountain)
SD No. 8 (Kootenay Lake)
SD No. 10 (Arrow Lakes)
SD No. 19 (Revelstoke)
SD No. 20 (Kootenay-Columbia)
SD No. 22 (Vernon)
SD No. 23 (Central Okanagan)
SD No. 27 (Cariboo-Chilcotin)
SD No. 28 (Quesnel)
SD No. 47 (Powell River)
SD No. 48 (Sea to Sky)
SD No. 49 (Central Coast)
SD No. 50 (Haida Gwaii)
SD No. 51 (Boundary)
SD No. 52 (Prince Rupert)
SD No. 53 (Okanagan Similkameen)
SD No. 54 (Bulkley Valley)
SD No. 57 (Prince George)
SD No. 58 (Nicola-Similkameen)
SD No. 59 (Peace River South)
SD No. 60 (Peace River North)
SD No. 67 (Okanagan Skaha)
SD No. 68 (Nanaimo-Ladysmith)
SD No. 69 (Qualicum)
SD No. 70 (Alberni)
SD No. 71 (Comox Valley)
SD No. 72 (Campbell River)
SD No. 73 (Kamloops/Thompson)
SD No. 74 (Gold Trail)
SD No. 78 (Fraser-Cascade)
SD No. 81 (Fort Nelson)
SD No. 82 (Coast Mountains)
SD No. 83 (North Okanagan-Shuswap)
SD No. 84 (Vancouver Island West)
SD No. 85 (Vancouver Island North)
SD No. 87 (Stikine)
SD No. 91 (Nechako Lakes)
SD No. 92 (Nisga'a)