

EASTSIDE FIRE & RESCUE INTERLOCAL AGREEMENT

THIS AGREEMENT is entered into by and between KING COUNTY FIRE PROTECTION DISTRICT NO. 10, King County, Washington (“District 10”), FIRE DISTRICT 38, King County, Washington (“District 38”), the CITY OF ISSAQUAH, Washington (“Issaquah”), the CITY OF NORTH BEND, Washington (“North Bend”), and the CITY OF SAMMAMISH, Washington (“Sammamish”), all Washington municipal corporations (collectively, the “Parties”).

RECITALS

- A.** On January 1, 1999, District 10, District 38, Issaquah and North Bend commenced operation of Eastside Fire & Rescue, a fire and emergency medical services joint department, pursuant to Chapter 39.34 RCW. On January 1, 2001, Sammamish joined Eastside Fire & Rescue.
- B.** The interlocal agreement establishing Eastside Fire & Rescue expires on December 31, 2007 (“Original Agreement”) (The Original Agreement consists of the “Agreement for Joint Operation of Fire and Emergency Medical Services” between District 10 and Issaquah, as amended by the “District No. 38 and North Bend Amendment to the Agreement for Joint Operation of Fire and Emergency Medical Services,” by the “City of Sammamish Amendment to the Agreement for Joint Operation of Fire and Emergency Medical Services,” and by the “Equipment Funding (Separate Ownership) Amendment to Agreement for Joint Operation of Fire and Emergency Medical Services”). The Parties desire to extend the operation of Eastside Fire & Rescue another seven years to December 31, 2014, and to amend and replace in its entirety the Original Agreement in accordance with the terms and conditions of this agreement (“Agreement”).

AGREEMENT

The Parties agree as follows:

- 1. Definitions.** The following terms shall have the following meanings:
- 1.1. “Board of Directors” or “Board” means the joint board of the Joint Fire Department, as described in Paragraph 3.
- 1.2. “Fire Chief” means the chief of the Joint Fire Department appointed by the Board of Directors.
- 1.3. “Fire Department” or “Joint Fire Department” means the combined operating fire departments of Issaquah, North Bend and Sammamish (collectively, the “Cities”) and District 10 and District 38 (collectively, the “Districts”). The Joint Fire Department shall be known as “Eastside Fire & Rescue.”

- 1.4. "Personal property" means all property that is owned and used by the Joint Fire Department and that is not land or buildings, including but not limited to vehicles, equipment, durable goods, furniture, fixtures, small tools and supplies.
 - 1.5. "Real property" means all land and buildings that are used by the Joint Fire Department.
2. **Term.** This Agreement shall be effective on January 1, 2008 and shall terminate on December 31, 2014. It shall be renewed automatically thereafter for successive seven-year terms.
3. **Board of Directors.**
 - 3.1. **Authority.** A Board of Directors shall administer, operate and manage the Joint Fire Department and all jointly owned or separately owned real and personal property of the Parties. The Board's authority shall include execution of contracts on behalf of the Joint Fire Department for the provision of goods and services, including the authority to enter into or amend existing or future employment contracts with the Fire Chief and such other employees as shall be authorized by the Board. The Board further shall have such additional authority as may from time to time be conferred on it by the legislative bodies of all of the Parties. Except as provided in paragraphs 7, 12.3 and 12.4, the Board shall have no authority to modify or revise the terms of this Agreement.
 - 3.2. **Appointment.** The Board of Directors shall consist of eight members, all of whom shall be members of the City Councils and Boards of Fire Commissioners of the Parties. The Issaquah City Council shall appoint two members, the North Bend City Council shall appoint one member, the Sammamish City Council shall appoint two members, the District 10 Board of Fire Commissioners shall appoint two members, and the District 38 Board of Fire Commissioners shall appoint one member. The City Councils and the Boards of Fire Commissioners also shall appoint one of their respective members as an alternate Board member. The City Council or Board of Fire Commissioners may appoint the same member to both of the City's or the District's alternate Board member positions. The Board members and the alternates shall serve at the pleasure of the City Councils and Boards of Fire Commissioners.
 - 3.3. **Meetings.** A quorum of the Board of Directors shall consist of five members or their alternates. Unless actions of the Board are required by law to be in the form of a resolution, the actions of the Board may be by motion or resolution. Except as provided otherwise in this Agreement, at least five Board members or alternates shall approve a motion or

resolution; provided, that the Board shall approve motions or resolutions regarding all financial impacts to the Joint Fire Department in excess of an annual amount of \$50,000 by affirmative vote of a weighted majority of the entire membership of the Board; and provided further, that the Board shall approve motions or resolutions regarding changes to the revenue formula of paragraph 7 by unanimous vote of the entire membership of the Board. The weighted majority of the entire membership of the Board shall represent 71% or more of the annual financial contributions of the Parties, as established and allocated pursuant to paragraph 7, for the year in which the vote is taken. All meetings of the Board shall be held in compliance with the Open Public Meetings Act, Chapter 42.30 RCW. The date, time and place of the regular meetings of the Board shall be established by resolution of the Board. The Board shall prepare minutes of its meetings, which shall be distributed regularly to the legislative bodies of the Parties.

- 3.4. **Committees and Task Forces.** The Board of Directors shall have authority to form and appoint committees and task forces to assist the Board in the performance of its duties and responsibilities.
4. **Services.** The Board of Directors shall provide the following types of services within the boundaries of the Cities and the Districts: fire prevention; fire suppression; emergency medical; special rescue; and hazardous materials incident response in accordance with applicable laws and regulations. Within the boundaries of the Cities, the Board shall provide the following additional services in conformance with City ordinances: fire code inspection and enforcement; fire code pre-construction building plan review; and fire investigation. The Board is authorized to add services upon approval by all Parties. The Parties recognize that King County has statutory jurisdiction to enforce the Fire Marshal provisions of the County Code within the territory of the Districts that is outside of the Cities.
5. **Budget.** The Fire Chief or designee shall prepare a proposed budget for a succeeding calendar year and a multi-year projection pursuant to a process established by the Board of Directors. The process shall meet the service needs and requirements of this Agreement and shall comply with applicable laws and regulations. The legislative bodies of the Parties shall adopt a budget before the end of the calendar year in accordance with applicable laws and regulations. The Board may submit a recommended budget amendment to the legislative bodies of the Parties, which may adopt a budget amendment in accordance with applicable laws and regulations. The Board of Directors shall establish a benchmark to evaluate cost effectiveness.
6. **Finances -- Special Fund.** The Board of Directors shall create a special operating fund at the King County Financial Management Office for the payment of the operating costs and expenses of the Joint Fire Department. The Board shall be responsible for the proper management and accounting of all funds of

the Joint Fire Department. The financial affairs of the Board shall be conducted in accordance with applicable laws and regulations.

- 7. Revenues -- Financial Contributions.** Each Party shall contribute funds to support the maintenance and operation of the Joint Fire Department in accordance with the annual revenue formula of this paragraph. The Parties shall pay the financial contributions in equal monthly installments or as otherwise approved by the Board. The revenue formula for the 2008 annual financial contributions of the Parties is set forth in **Exhibit A**, which is attached and incorporated into this Agreement. Pursuant to paragraph 3.3, the Board of Directors may approve a change in the revenue formula on or before May 30 of the year preceding the calendar year in which the amended revenue formula will become effective. Any amendment to the revenue formula shall take into account the Parties as a whole and individually, considering any criteria deemed appropriate by the Board. The amended revenue formula shall be filed with the Secretary of the Board and shall be attached to this Agreement. A Party that has filed a notice of withdrawal from the Joint Fire Department pursuant to paragraph 16.1 shall not participate in any vote regarding the consideration and approval of an amendment to the revenue formula that is effective after the withdrawal. The Parties also shall contribute all emergency medical service taxes.
- 8. Major Capital Expenditures -- Bond Issues.** If the Board of Directors determines that major capital expenditures for real or personal property are necessary for the proper operation of the Joint Fire Department, and should be financed through a bond issue (voter approved or legislative body approved) or levy of excess taxes, the Board shall adopt a report and recommendation and submit it to the legislative bodies of the Parties. If one Party fails to adopt the recommendation, the proposal shall be rejected. If all Parties adopt the recommendation, each Party shall adopt appropriate legislative enactments to authorize a legislative body approved bond issue, or they shall submit appropriate ballot propositions to the voters at an election selected by all Parties. If the ballot proposition is not approved in one jurisdiction, the proposal shall fail.
- 9. Employer.** District 10 shall serve as the employer of all employees and volunteers of the Joint Fire Department, pursuant to applicable laws and regulations. The Parties acknowledge that District 10 serves as the employer of the Joint Fire Department solely for the convenience of the Parties. The adopted budget for the Joint Fire Department shall contain sufficient funds to pay all wages, salaries, employment benefits, payroll taxes and other expenses of employees and volunteers. The Joint Fire Department shall pay the LEOFF 1 benefits that the employer is obligated to pay to the LEOFF 1 firefighters who retired as employees of the fire departments of the Parties prior to commencement of the Joint Fire Department and who retired as employees of District 10 after commencement of the Joint Fire Department (“LEOFF 1 Payments”). The LEOFF 1 Payments shall be deemed a liability of the Joint Fire Department, for which each Party shall remain liable and responsible after withdrawal from the Joint Fire Department or after expiration of this Agreement,

in accordance with the revenue formula provided for in paragraph 7 in effect at the time of notice of withdrawal or the expiration of this Agreement. In addition to the LEOFF 1 Payments, District 10 may request the Parties to share other costs, expenses and liabilities for any claims, judgments, damages or expenses arising from District 10's Employer status by filing a written request with the Board of Directors. The Board of Directors shall approve or deny the request within 30 days of receipt of the request using procedures and guidelines to be adopted by the Board and subject to the provisions set forth in paragraphs 3.3 and 7.

10. **Employees.** The Fire Chief shall be hired, disciplined and discharged by a majority vote of all members of the Board of Directors. The Fire Chief shall report to and be supervised by the Board. The Board shall conduct annually an evaluation of the performance of the Fire Chief, or more frequently if requested by the Board or the Fire Chief. The Fire Chief shall hire, discipline, discharge and supervise all other employees and all volunteers of the Joint Fire Department.
11. **Fire Marshal Appointment.** Each City, in accordance with its respective fire code, shall appoint the Fire Marshal of the Joint Fire Department as the fire marshal and fire prevention officer of the City. The Fire Marshal, while acting as the fire marshal and fire prevention engineer of the City, shall report to and be supervised by the city manager or city administrator, as applicable, of the City. The Fire Marshal shall cooperate with city building officials and the city administrator or city manager, as applicable, to administer, enforce and carry out the City's fire code. All court costs and other legal costs incurred in the enforcement of the City's fire code shall be paid by the City and shall not be considered an operating expense of the Joint Fire Department. Any award of costs, attorneys' fees, penalties or fines in an enforcement action shall be the property of the City.
12. **Property Ownership and Funding.** All real and personal property that is acquired by a Party or the Parties for use by the Joint Fire Department shall be owned and funded as follows:
 - 12.1. **Real Property Ownership.** All real property that is acquired by a Party prior to becoming a member of the Joint Fire Department shall remain the real property of that Party. Upon becoming a member of the Joint Fire Department, the Party shall file with the Board of Directors an inventory of such before-acquired real property. All real property acquired jointly by two or more Parties after becoming members of the Joint Fire Department shall be the joint real property of those Parties, and all real property acquired separately by a Party after becoming a member of the Joint Fire Department shall be the separate real property of that Party. The Joint Fire Department shall have exclusive access to and control over all real property.

- 12.2. **Personal Property Ownership.** All personal property shall be joint personal property of the Parties. Upon becoming a member of the Joint Fire Department, a Party shall file with the Board of Directors an inventory, a statement of fair market value and a depreciation schedule of all personal property acquired by the Party prior to becoming a member of the Joint Fire Department. The Joint Fire Department shall have exclusive access to and control over all personal property.
- 12.3. **Personal Property Replacement.** The Board of Directors shall fund, replace, value and depreciate all personal property as listed in **Exhibit B**, which is attached and incorporated into this Agreement. **Exhibit B** shall include the establishment and funding of a special account for replacement of personal property. In conjunction with the annual budget process of paragraph 5, the Board may by motion amend **Exhibit B**. The motion shall be reduced to writing, shall be filed with the Secretary of the Board and shall be attached to this Agreement.
- 12.4. **Real Property Maintenance and Repair.** The Board of Directors shall fund the maintenance and repair of all real property in accordance with **Exhibit C**, which is attached and incorporated into this Agreement. **Exhibit C** shall include the establishment and funding of a special account for maintenance and repair of real property. In conjunction with the annual budget process of paragraph 5, the Board may by motion amend **Exhibit C**. The motion shall be reduced to writing, shall be filed with the Secretary of the Board and shall be attached to this Agreement.
- 12.5. **Improvements to Real Property.** The Board of Directors shall determine and carry out all improvements to real property. Upon request by a Party or Parties, the Board may carry out improvements to separate real property that are paid for entirely by a Party or Parties.
13. **Indemnification and Hold Harmless.** Each Party shall protect, defend, indemnify and hold harmless all other Parties to this Agreement, and their officers, employees and agents, from any and all costs, claims, judgments or awards of damages, arising out of or in any way resulting from the negligent acts or omissions of such Party, and its officers, employees and agents, in performing or administering this Agreement. This indemnification and hold harmless shall not apply to the acts and omissions of the Party that serves as the employer pursuant to paragraph 9 of this Agreement.
14. **Insurance.** The Board of Directors shall provide insurance coverage for all operations, facilities, equipment and personnel of the Joint Fire Department.
15. **Operational Rules and Regulations.** The Board of Directors shall, from time to time, adopt and implement necessary rules and regulations consistent with this Agreement to govern operations of the Joint Fire Department.

16. Withdrawal by Party.

16.1. **Right to Withdraw.** Any Party may withdraw from the Joint Fire Department at the end of the initial seven-year term, or at the end of any successive seven-year term, by filing with the other Parties a notice of withdrawal in January of the seventh year of the initial term or any succeeding term, as applicable.

16.2. **Responsibility and Liability Upon Withdrawal.** If the employer of the Joint Fire Department lays off employees as a result of the withdrawal, the withdrawing Party shall be responsible for payment of accrued employee benefits, continuation of employee benefits required by law and unemployment compensation for a period not to exceed two years. For purposes of this paragraph, "employee" means an individual whose employment with the Joint Fire Department has been terminated as a direct result of the party withdrawing from the Joint Fire Department. If the withdrawing Party establishes its own fire department upon withdrawal, it shall give preference in hiring to all laid off employees, if authorized by law. After withdrawal, the withdrawing Party shall remain liable and responsible for its pro rata share of all liabilities, payments and obligations incurred by or attributed to the Joint Fire Department during the membership of the withdrawing Party in the Joint Fire Department, in accordance with the revenue formula provided for in paragraph 7 in effect at the time of notice of withdrawal. Within 30 days after the date of withdrawal, the Joint Fire Department shall settle with the withdrawing Party all liabilities, payments and obligations that became fixed on or before the date of withdrawal. Within 30 days after any liabilities, payments or obligations become fixed after the date of withdrawal, the Joint Fire Department shall settle such liabilities, payments and obligations with the withdrawing Party.

16.3. **Return of Property.** The Board shall return all separate real property to the withdrawing Party within one year after filing of the notice of withdrawal. The Board shall determine the fair market value of all joint real property and all personal property. The withdrawing Party shall receive or pay, as applicable, in cash or property, its percentage or ratio of the net fair market value of the real property and the personal property, in accordance with the withdrawing Party's equity in the Joint Fire Department as determined by the financial statements of the Joint Fire Department for the year of withdrawal. If the withdrawing Party disputes the Board's determination of fair market value of the property, the withdrawing Party shall pay for and accept an appraisal of the fair market value of the property by an appraiser selected by the Party and the Board.

17. Termination by All Parties. Upon expiration of this Agreement, including automatic renewals thereof, the Parties shall be governed by the following provisions:

- 17.1. **Preference in Hiring.** Any Party that establishes a new fire department upon expiration of this Agreement shall give preference in hiring to all laid-off employees of the Joint Fire Department, if authorized by law.
- 17.2. **Liability.** A Party shall remain liable and responsible for its pro rata share of all liabilities, payments and obligations incurred by or attributed to the Joint Fire Department during the membership of the Party in the Joint Fire Department, in accordance with the revenue formula of paragraph 7 for the last year of the Joint Fire Department.
- 17.3. **Return of Property.** The Board shall return all separate real and personal property to each Party. The Board shall determine the fair market value of all joint real property and all personal property. Each Party shall receive or pay, as applicable, in cash or property, its percentage or ratio of the net fair market value of the joint real property and personal property, in accordance the Party's equity in the Joint Fire Department as determined by the financial statements of the Joint Fire Department for the last year of the Joint Fire Department. If a Party disputes the Board's determination of fair market value of the property, the Party shall pay for and accept an appraisal of the fair market value of the property by an appraiser selected by the Party and the Board.
18. **Annexations.** The Parties acknowledge that upon annexation by a City of the territory of a District, the provisions of RCW 35.02.190, 35.02.200, 35.02.205, 35A.14.380 and 35A.14.400 require, in some cases, the transfer of assets and/or payment of cash, properties or contracts for services between the City and the District. The Parties agree that the asset transfer and payment required by such statutes shall be accounted for on the financial statements and audit reports of the Joint Fire Department, and that the final accounting for the asset transfer and payment shall occur on withdrawal of a City or a District from the Joint Fire Department or on expiration of this Agreement, as applicable. The Parties further agree that the annual financial contributions of the City and the District involved in the annexation, pursuant to the revenue formula, shall be changed for the annexed territory on the date that the City is entitled to receive property taxes from the annexed territory.
19. **Incorporations.** If a city formed subsequent to execution of this Agreement incorporates within all or a portion of a District, all powers, duties and decisions to be made by the District pursuant to Chapters 35.02, 35A.14 and 52.04 RCW, as presently existing or as amended, shall be exercised by the Board of Fire Commissioners rather than the Board of Directors.
20. **Volunteers.** The Joint Fire Department acknowledges the role and need for volunteer responders, and shall make available opportunities for citizens of the Parties to volunteer in their communities by taking active efforts to recruit, train and maintain volunteers.

- 21. Addition of Members.** The legislative body of a city or fire protection district that either abuts or is in close proximity to a Party may adopt and file with the Board of Directors a resolution to join the Joint Fire Department. Upon receipt of the request, the Board of Directors, by affirmative vote of a majority of the entire membership of the Board, may by motion or resolution authorize consideration of the request through a plan and process adopted by such motion or resolution. The plan and process shall include necessary amendments to this Agreement and a schedule for and components of such consideration, which schedule and components shall include but not be limited to a written report of the operational and financial impact on and philosophical compatibility with the Joint Fire Department. The Board, by affirmative vote of a majority of the entire membership of the Board, shall submit its recommendation regarding the request to the City Councils and Boards of Fire Commissioners of all members of the Joint Fire Department. To be effective, a request to join the Joint Fire Department, and any necessary amendments to this Agreement, shall be approved by resolution of all of the City Councils and Boards of Fire Commissioners of the Parties. If a Party has filed a notice of withdrawal from the Joint Fire Department pursuant to paragraph 16.1, that withdrawing Party shall not participate in any vote regarding the consideration and approval of a new member of the Joint Fire Department, and the membership of the Board, the City Councils and the Board of Fire Commissioners for voting purposes on the request to join the Joint Fire Department shall be determined without the participation of the withdrawing Party.
- 22. Liaison/Administrator.** The Fire Chief shall assign one employee to serve as a Fire Liaison/Administrator to each City and District. The fire liaison/administrator shall perform duties as requested by the Fire Chief, which may include attendance at the respective City Council or Board of Fire Commissioner meetings or City or District staff meetings; provided, that these duties shall not, in the opinion of the Fire Chief, interfere with or be disruptive to the overall operation and management of the Joint Fire Department.
- 23. Notices.** All notices, requests, demands and other communications required by this Agreement shall be in writing and, except as expressly provided elsewhere in this Agreement, shall be deemed to have been given at the time of delivery if personally delivered or three calendar days after the time of mailing if mailed by first class mail, postage prepaid.
- 24. Severability.** If any provision of this Agreement or its application is held invalid, the remainder of this Agreement or the application of the remainder of this Agreement shall not be affected.
- 25. Survivorship.** The rights and duties of paragraphs 9, 13, 16.2 and 17.2 shall survive expiration of this Agreement.
- 26. Entire Agreement -- Modification.** This Agreement represents the entire agreement between the Parties. No change, termination or attempted waiver of

any of the provisions of this Agreement shall be binding on any of the Parties unless executed in writing by authorized representatives of all of the Parties. This Agreement shall not be modified, supplemented or otherwise affected by the course of dealing between the Parties.

27. **Benefits.** This Agreement is entered into for the benefit of the Parties to this Agreement only and shall confer no benefits, direct or implied, on any third persons.

28. **Amendment of Original Agreement.** The Original Agreement is amended and replaced in its entirety by this Agreement; provided, that the property inventories filed by the Parties pursuant to the Original Agreement shall remain valid and the indemnification and hold harmless provision of the Original Agreement shall survive.

CITY OF ISSAQUAH

KING COUNTY FIRE DISTRICT NO. 10

By _____

By _____

Date _____

Date _____

CITY OF NORTH BEND

FIRE DISTRICT 38

By _____

By _____

Date _____

Date _____

CITY OF SAMMAMISH

By *Ben [Signature]*

Date *July 10, 2007*

EXHIBIT A

Eastside Fire & Rescue
Funding Model & Partner's Equity
Annual Process

The Funding Model

Eastside Fire & Rescue (EF&R) prepares an annual budget for operations, equipment replacement and capital facilities maintenance. A funding model is then used to decide the monthly contribution each Partner is responsible to pay. The funding model is as follows:

1. Establish Response Areas For Each Station:

By reviewing all the calls EF&R responded to in the past year, areas will be mapped identifying which station is responsible to respond first. This will be labeled the "Station First Due Area Map."

2. Update Assessed Value Within Each First Due Area:

Each First Due Area will be reviewed to establish the total assessed value using the current year county assessor's data.

3. Calculate Each Partner's Percentage Of Assessed Value Within Each First Due Area:

Determine each Partner's percentage of assessed value within each first due area using the data in step two.

4. Calculate Annual "Per Station" Total Cost:

Divide the total annual budget by the number of career stations to determine the annual per station cost.

5. Use Funding Model Worksheet To Total Each Partner's Annual Operating Cost:

For each station, apply the percentages from step three to the total station cost to determine each Partner's share for their station(s). This percentage will also be used to determine each Partner's responsibility for equipment replacement and capital facilities maintenance budgets for the current budget cycle.

6. Exception For North Bend And District 38:

For 2008 North Bend will contribute \$692,706.96. District 38 will pay the remainder of the station cost not to exceed \$1,236,974 but may be reimbursed for that portion of the additional costs attributable to service for District 10. For 2009 and forward, any annual increase in station cost will be shared by station Partners in the same percentage as each Partner is responsible under the funding model described in paragraph 5. At such time as these Partner's contributions are identical with the funding model, this exception will terminate and the Partners will use the funding model detailed in Paragraph 5.

Annexations of Fire District 38 by the City of North Bend shall necessitate reapportionment of the obligations detailed in Paragraph 7 above. Upon receipt of property taxes from the newly annexed area, North Bend shall assume a portion of District 38's responsibility for the station costs in a dollar amount equal to the product of: the assessed valuation of the annexed property divided by One Thousand (1,000) and then multiplied by \$1.00 (District 38's maximum levy). That sum shall be added to that year's apportioned cost. For example, if North Bend annexes \$40,000,000 of property that was within District 38, North Bend shall assume \$40,000 of District 38's responsibility and the \$40,000 shall be added to North Bend's existing responsibility of \$692,706.96, and \$40,000 shall simultaneously be deducted from District 38's responsibility. Provided, however, on January 1st of each year, the parties shall reallocate the new EF&R annual assessment before adjusting for any new annexations.

Additional apportionments of capital accounts and equipment are based upon proportional assessed valuation shall occur in a manner consistent with the Interlocal Agreement of which this Exhibit is a part.

7. Adjustment to the Funding Model For Annexation:

In the event a Partner annexes another Partner's area after July 1, 2007, the funding model will reallocate the costs as of the effective date that the property tax revenue accrues to the annexing party. The following is an example:

Partner A is a fire district with AV of 1.2 billion. Partner B is a city with AV of .8 billion. The two Partners share the use of one station. Partner B annexes .2 billion of AV from Partner A on March 1st and gives notice that the annexation is effective on April 1st. The cost center cost is 2 million of which Partner A pays 1.2 million (60%) and Partner B pays 800 thousand (40%).

EF&R would adjust the funding model to reflect the annexation administratively. Responsibility for payment of the costs associated with the annexed area shall shift to the annexing party upon the effective date of the taxation shift from one entity to the other. In the example above, when Partner B begins collection of the real property taxes on the newly annexed \$200 million in assessed valuation, Partner B shall pay an increased percentage of the station cost.

Partner's Equity

In the eyes of the Washington State Auditor, Eastside Fire & Rescue is a joint venture partnership operating under the equity accounting section of the Budget, Accounting and Reporting Systems (BARS).

What this means to the rest of us is that as a Partnership, all value contributed by each Partner, including cash, equipment or facilities is treated as that Partner's equity in the Partnership. This begins with the first dollar and continues forward cumulatively each year.

The annual financial statement footnotes include a section that identifies each Partner's percentage of the Partnerships total equity at the end of each year.

That percentage would be used to determine how much of the Partnership any individual Partner owns, at any time. This is expressed as a percentage, and is simply applied to the net worth of the Partnership to express each Partner's ownership in dollars.

It does not matter that some of the equity is in equipment, pooled dollars for equipment or facility replacement or repairs, or the reserve fund. Each Partner, at any time, has the ability to calculate how much they own of the Partnership in dollars.

In the event a Partner wishes to withdraw from the Partnership, they would apply their equity dollar amount to purchase individual assets at the assets current net book value, or to pay back a replacement or maintenance fund for an asset they owned but others had pre-funded with their annual equipment replacement or capital facilities maintenance contributions.

EXHIBIT B

Goals & Objectives

Provide management a tool for timely, coordinated equipment replacement. Provide management a tool for efficient equipment rotation maximizing coverage, maintenance and future needs planning. Provide management and the Board annual and long term budgeting tools. Provide member agencies budgeting and planning tools. Provide member agencies retention of titled ownership of rolling stock.

In General

This proposal provides a pooling of equipment replacement dollars into a separate fund for equipment replacement. Scheduled replacements of existing equipment would be provided by annual scheduled funding from member agencies plus accrued interest earned on the carry over fund balance. Management of scheduled replacements and funding is accomplished through the equipment replacement schedule. Administration of the schedule is managed by the Deputy Chief of Operations in conjunction with the Business Manager at the behest and directive of the Board.

Schedule Mechanics

Each piece of equipment is listed on it's like kind schedule which identifies and tracks it's useful life. An equipment cost replacement schedule tracks the cost of each like kind replacement piece over time accounting for estimated average cost increases, placing the appropriate cost into the replacement schedule (Urban Engine Replacement Schedule, etc.). The funding schedule denotes the annual need contribution each year to completely fund the replacements as scheduled by balancing the cash accumulated with current year purchases. The funding schedule (and the entire model) provides an annual "snapshot" of equipment replacement and funding, that rolls forward into a fifteen year estimate, year by year. The schedule is a rolling model, in that adjustments in a current or future year roll forward into subsequent years, and a "snapshot" is available for each scheduled year.

Valuation Methodology

Original Equipment Contribution Values are calculated by dividing the useful life of the individual unit by the 2002 replacement cost multiplied by the remaining useful life, plus salvage.

Example:	<i>Unit</i>	<i>Unit</i>	<i>Replacment</i>	<i>Useful</i>	<i>Annual</i>	<i>Remaining</i>	<i>Life</i>	<i>Salvage</i>	<i>Contributed</i>
<i>Contributor</i>	<i>Number</i>	<i>Description</i>	<i>Value</i>	<i>Life</i>	<i>Depreciation</i>	<i>Life</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
ISS	8828	Van Pelt	\$360,000	15	\$24,000	2	\$48,000	\$10,000	\$58,000

Annual Inplace Equipment Valuation is the GAAP regulated Net Book Value (Historical Cost Less Depreciation Plus Salvage).

Example:	<i>Unit</i>	<i>Unit</i>	<i>Contributed</i>	<i>Annual</i>	<i>2003 GAAP</i>
	<i>Number</i>	<i>Description</i>	<i>Value</i>	<i>Straightline</i>	<i>Net Book</i>
	8828	Van Pelt	\$58,000	\$24,000	\$34,000

Depreciation is GAAP financial straight line useful life with reserve (salvage).

Example:	<i>Unit</i>	<i>Unit</i>	<i>Contributed</i>	<i>Reserve</i>	<i>Depreciation</i>	<i>Useful</i>	<i>Annual</i>
	<i>Number</i>	<i>Description</i>	<i>Value</i>	<i>(Salvage)</i>	<i>Value</i>	<i>Life</i>	<i>Straightline</i>
	8828	Van Pelt	\$58,000	\$10,000	\$48,000	2	\$24,000

Annual Member Agency Fund Valuation is the Member's Original Contribution plus the Member's Annual Fund Contribution, plus the Member's pro rata fund carryover interest income, less the Member's pro rata depletion valuation.

		<i>2 0 0 2</i>	
Example:		<i>Fund Totals</i>	<i>Member: Iss</i>
	<i>Original Contribution Value</i>	\$7,425,568.40	\$1,312,662.33
	<i>Fund Contribution</i>	\$479,613.50	\$84,784.16
	<i>Fund Carryover Interest Income</i>	\$7,773.00	\$1,374.08
	<i>Depletion</i>	\$941,720.42	\$166,473.58
	<i>Ending Fund Balance</i>	\$6,971,234.48	\$1,232,347.00

Note: assumes members % of total Original Contribution Value.

Depletion is the aggregate total of prior years replacement funds paid in, as the scheduled rolling replacement funding requirement is by design, the cost of maintaining the total equipment replacement schedule for each year (Annual Depletion).

Example: 2002 Funding Requirement to Maintain Scheduled Replacement = \$956,410.
 2002 Depletion (Cost of Maintaining the Buying Power) = \$956,410.

Equipment BuyBack Valuation is Annual in-place equipment valuation at the time of removal (Net Book Value).

Example:	<i>Unit</i>	<i>Unit</i>	<i>Contributed</i>	<i>Annual</i>	<i>2003</i>
	<i>Number</i>	<i>Description</i>	<i>Value</i>	<i>Straightline</i>	<i>Net Book</i>
	8828	Van Pelt	\$58,000	\$24,000	\$34,000

Member Agency Fund Withdrawl Calculation

Annual Member Agency Fund Valuation at the time of withdrawal, less the Equipment BuyBack Value of the Called Equipment List, plus the sum of the Called Equipments Replacement Schedule Fund Accumulation at the time of withdrawal.

Example:

	<i>Member</i>	<i>ISS</i>	
<i>2002 Member Fund Valuation @ 12/31/2002</i>	<i>\$1,232,347.00</i>		<i>Exhibit D</i>
<i>Engine 8828 Buyback Value @ 12/31/2002</i>		<i>\$34,000</i>	<i>Exhibit B</i>
<i>Sum of Engine 8828 Replacement Schedule Fund (yearly accumulations for replacement)</i>		<i>\$24,445</i>	<i>Urban Engine Replacement Schedule (Year 2002)</i>
<i>Members Remaining BuyBack Dollars</i>		<u><u><i>\$1,173,901.66</i></u></u>	

Note: Member ISS would take possession of engine 8828 together with a cash balance of \$24,960. This process would continue until the member agency bank was exhausted.

Exhibit B
Member Agency Original Contribution Values

Total Asset Value Contributed	\$7,425,568	% of Assets
Issaquah	\$1,312,662	17.68%
KCFD #10	\$3,407,960	45.89%
KCFD #38	\$128,667	1.73%
North Bend	\$21,545	0.29%
Sammamish	\$2,554,734	34.40%
	<u>\$7,425,568</u>	<u>100.00%</u>

EASTSIDE FIRE & RESCUE
EQUIPMENT REPLACEMENT FUND
ANNUAL FUNDING SCHEDULE
APPROVED 11/12/02 FOR 2003

		% of Budget	50% 2002	65% 2003	65% 2004	80% 2005	100% 2006	2007	2008	2009	2010	2011	2012
D10	\$6,433,209.00	0.414970539	\$390,786.23	\$402,509.82	\$414,585.11	\$458,362.87	\$443,256.92	\$474,445.59	\$488,678.96	\$503,339.33	\$518,439.51	\$559,869.08	\$572,620.54
D38	\$1,067,534.00	0.068860682	\$64,847.51	\$66,792.94	\$68,796.72	\$76,061.26	\$73,554.56	\$78,730.04	\$81,091.94	\$83,524.70	\$86,030.44	\$92,905.31	\$95,021.30
Issaquah	\$3,020,451.00	0.194832498	\$183,477.74	\$188,982.07	\$194,651.54	\$215,205.60	\$208,113.21	\$222,756.58	\$229,439.28	\$236,322.46	\$243,412.13	\$262,863.70	\$268,850.63
North Bend	\$655,000.00	0.042250408	\$39,788.07	\$40,981.71	\$42,211.17	\$46,668.42	\$45,130.40	\$48,305.89	\$49,755.06	\$51,247.71	\$52,785.15	\$57,003.32	\$58,301.61
Sammamish	\$4,326,615.00	0.279085874	\$262,820.87	\$270,705.49	\$278,826.66	\$308,269.12	\$298,109.70	\$319,085.45	\$328,658.02	\$338,517.76	\$348,673.29	\$376,536.49	\$385,112.41
	<u>\$15,502,809.00</u>	100%	\$941,720	\$969,972	\$999,071	\$1,104,567	\$1,068,165	\$1,143,324	\$1,177,623	\$1,212,952	\$1,249,341	\$1,349,178	\$1,379,906

	Approved AB 2002	Approved AB 02-36 2003	Approved AB 2004	Approved AB 2005	Approved AB 2006	2007
D10	206,603.00	\$276,924.00	\$277,673.00	\$375,363.00	\$441,058.00	\$454,079.44
D38	25,840.50	\$34,486.00	\$46,233.00	\$62,288.00	\$73,190.00	\$75,350.46
Issaquah	86,135.00	\$114,335.00	\$130,370.00	\$176,236.00	\$207,080.00	\$213,194.49
North Bend	22,470.00	\$29,826.00	\$29,617.00	\$38,218.00	\$44,906.00	\$46,232.30
Sammamish	138,565.00	\$183,930.00	\$186,747.00	\$252,448.00	\$296,630.00	\$305,388.32
	<u>479,613.50</u>	<u>\$639,501</u>	<u>\$670,640</u>	<u>\$904,553.00</u>	<u>\$1,062,864.00</u>	<u>\$1,094,245.00</u>

Depreciation					\$1,143,324	\$1,177,623	\$1,212,952	\$1,249,341	\$1,349,178	\$1,379,906
Less Salvage					(\$125,000)	(\$60,000)	(\$30,000)	(\$50,000)	(\$35,000)	(\$55,000)
Less Interest					(\$74,798)	(\$94,255)	(\$111,550)	(\$115,019)	(\$134,816)	(\$163,885)
Plus Sales Tax					\$150,719	\$77,853	\$102,849	\$81,978	\$69,642	\$82,680
Total due from Partners					<u>\$1,094,245</u>	<u>\$1,101,221</u>	<u>\$1,174,251</u>	<u>\$1,166,300</u>	<u>\$1,249,004</u>	<u>\$1,243,701</u>

2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
\$589,799.16	\$607,493.13	\$625,788.54	\$644,562.20	\$663,899.06	\$714,804.23	\$736,248.36	\$758,335.81	\$781,085.88	\$804,518.46	\$828,654.01	\$853,513.63	\$848,926.29
\$97,871.94	\$100,808.10	\$103,844.06	\$106,959.38	\$110,168.16	\$118,615.42	\$122,173.89	\$125,839.10	\$129,614.28	\$133,502.71	\$137,507.79	\$141,633.02	\$140,871.79
\$276,916.15	\$285,223.63	\$293,813.49	\$302,627.90	\$311,706.74	\$335,607.18	\$345,675.40	\$356,045.66	\$366,727.03	\$377,728.84	\$389,060.71	\$400,732.53	\$398,578.73
\$60,050.66	\$61,852.18	\$63,714.93	\$65,626.38	\$67,595.17	\$72,778.11	\$74,961.45	\$77,210.29	\$79,526.60	\$81,912.40	\$84,369.77	\$86,900.87	\$86,433.80
\$396,665.78	\$408,565.76	\$420,870.22	\$433,496.33	\$446,501.22	\$480,737.17	\$495,159.29	\$510,014.07	\$525,314.49	\$541,073.92	\$557,306.14	\$574,025.32	\$570,940.14
\$1,421,304	\$1,463,943	\$1,508,031	\$1,553,272	\$1,599,870	\$1,722,542	\$1,774,218	\$1,827,445	\$1,882,268	\$1,938,736	\$1,996,898	\$2,056,805	\$2,045,751

\$1,421,304	\$1,463,943	\$1,508,031	\$1,553,272	\$1,599,870	\$1,722,542	\$1,774,218	\$1,827,445	\$1,882,268	\$1,938,736	\$1,996,898	\$2,056,805	\$2,045,751
(\$50,000)	(\$105,000)	(\$85,000)	(\$35,000)	(\$95,000)	(\$60,000)	(\$60,000)	(\$60,000)	(\$60,000)	(\$60,000)	(\$60,000)	(\$60,000)	(\$60,000)
(\$192,308)	(\$159,150)	(\$162,874)	(\$146,262)	(\$112,793)	(\$153,072)	(\$159,712)	(\$203,552)	(\$197,461)	(\$236,658)	(\$260,000)	(\$257,356)	(\$294,570)
\$187,245	\$130,863	\$171,389	\$194,989	\$83,156	\$140,815	\$88,221	\$172,656	\$102,434	\$137,792	\$182,002	\$111,932	\$105,340
\$1,366,240	\$1,330,655	\$1,431,546	\$1,566,999	\$1,475,234	\$1,650,285	\$1,642,727	\$1,736,549	\$1,727,242	\$1,779,870	\$1,858,771	\$1,851,382	\$1,796,521

EQUIPMENT COST SCHEDULE

Equipment Replacement Schedule

	Engines	Years Service	AID CAR	Years Service	Referb Aid Ca	Years Service	TENDER	Years Service	LADDER	Years Service	Elev. Stream	Years Service	
		15		8	Referb	10		25		20		15	
	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	
COST INCREASE BY %	\$356,000		\$125,000				\$250,000		\$695,000		\$485,000.00		
2002	103.00%	\$366,680	\$24,445.33	\$128,750	\$16,094	\$84,975.00	\$8,498	\$257,500	\$10,300	\$715,850	\$35,793	\$499,550.00	\$33,303.33
2003		\$377,680	\$25,178.69	\$132,613	\$16,577	\$87,524.25	\$8,752	\$265,225	\$10,609	\$737,326	\$36,866	\$514,536.50	\$34,302.43
2004		\$389,011	\$25,934.05	\$136,591	\$17,074	\$90,149.98	\$9,015	\$273,182	\$10,927	\$759,445	\$37,972	\$529,972.60	\$35,331.51
2005		\$400,681	\$26,712.08	\$140,689	\$17,586	\$92,854.48	\$9,285	\$281,377	\$11,255	\$782,229	\$39,111	\$545,871.77	\$36,391.45
2006		\$412,702	\$27,513.44	\$144,909	\$18,114	\$95,640.11	\$9,564	\$289,819	\$11,593	\$805,695	\$40,285	\$562,247.93	\$37,483.20
2007		\$425,083	\$28,338.84	\$149,257	\$18,657	\$98,509.31	\$9,851	\$298,513	\$11,941	\$829,866	\$41,493	\$579,115.36	\$38,607.69
2008		\$437,835	\$29,189.01	\$153,734	\$19,217	\$101,464.59	\$10,146	\$307,468	\$12,299	\$854,762	\$42,738	\$596,488.82	\$39,765.92
2009		\$450,970	\$30,064.68	\$158,346	\$19,793	\$104,508.53	\$10,451	\$316,693	\$12,668	\$880,405	\$44,020	\$614,383.49	\$40,958.90
2010		\$464,499	\$30,966.62	\$163,097	\$20,387	\$107,643.79	\$10,764	\$326,193	\$13,048	\$906,817	\$45,341	\$632,814.99	\$42,187.67
2011		\$478,434	\$31,895.62	\$167,990	\$20,999	\$110,873.10	\$11,087	\$335,979	\$13,439	\$934,022	\$46,701	\$651,799.44	\$43,453.30
2012		\$492,787	\$32,852.48	\$173,029	\$21,629	\$114,199.29	\$11,420	\$346,058	\$13,842	\$962,043	\$48,102	\$671,353.43	\$44,756.90
2013		\$507,571	\$33,838.06	\$178,220	\$22,278	\$117,625.27	\$11,763	\$356,440	\$14,258	\$990,904	\$49,545	\$691,494.03	\$46,099.60
2014		\$522,798	\$34,853.20	\$183,567	\$22,946	\$121,154.03	\$12,115	\$367,133	\$14,685	\$1,020,631	\$51,032	\$712,238.85	\$47,482.59
2015		\$538,482	\$35,898.80	\$189,074	\$23,634	\$124,788.65	\$12,479	\$378,147	\$15,126	\$1,051,250	\$52,562	\$733,606.02	\$48,907.07
2016		\$554,636	\$36,975.76	\$194,746	\$24,343	\$128,532.31	\$12,853	\$389,492	\$15,580	\$1,082,787	\$54,139	\$755,614.20	\$50,374.28
2017		\$571,275	\$38,085.03	\$200,588	\$25,074	\$132,388.28	\$13,239	\$401,177	\$16,047	\$1,115,271	\$55,764	\$778,282.62	\$51,885.51
2018		\$588,414	\$39,227.58	\$206,606	\$25,826	\$136,359.93	\$13,636	\$413,212	\$16,528	\$1,148,729	\$57,436	\$801,631.10	\$53,442.07
2019		\$606,066	\$40,404.41	\$212,804	\$26,601	\$140,450.73	\$14,045	\$425,608	\$17,024	\$1,183,191	\$59,160	\$825,680.03	\$55,045.34
2020		\$624,248	\$41,616.54	\$219,188	\$27,399	\$144,664.25	\$14,466	\$438,377	\$17,535	\$1,218,687	\$60,934	\$850,450.44	\$56,696.70
2021		\$642,976	\$42,865.04	\$225,764	\$28,220	\$149,004.18	\$14,900	\$451,528	\$18,061	\$1,255,247	\$62,762	\$875,963.95	\$58,397.60
2022		\$662,265	\$44,150.99	\$232,537	\$29,067	\$153,474.30	\$15,347	\$465,074	\$18,603	\$1,292,905	\$64,645	\$902,242.87	\$60,149.52
2023		\$682,133	\$45,475.52	\$239,513	\$29,939	\$158,078.53	\$15,808	\$479,026	\$19,161	\$1,331,692	\$66,585	\$929,310.15	\$61,954.01
2024		\$702,597	\$46,839.79	\$246,698	\$30,837	\$162,820.89	\$16,282	\$493,397	\$19,736	\$1,371,643	\$68,582	\$957,189.46	\$63,812.63
2025		\$723,675	\$48,244.98	\$254,099	\$31,762	\$167,705.51	\$16,771	\$508,199	\$20,328	\$1,412,792	\$70,640	\$985,905.14	\$65,727.01

Rural Engines		Rescue Unit		Command unit		Staff/Shop		Air Unit		SCBA		Rescue Tool	
Years Service	20	Years Service	20	Years Service	3	Years Service	10	Years Service	15	Years Service	15	Years Service	15
Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation
\$269,000.00		250000		\$55,000.00		\$700,000.00		\$90,000.00		450000		40000	
\$277,070.00	\$13,853.50	\$257,500.00	\$12,875.00	\$56,650.00	\$18,883.33	\$721,000.00	\$72,100.00	\$92,700.00	\$6,180.00	\$463,500.00	\$30,900.00	\$41,200.00	\$2,746.67
\$285,382.10	\$14,269.11	\$265,225.00	\$13,261.25	\$58,349.50	\$19,449.83	\$742,630.00	\$74,263.00	\$95,481.00	\$6,365.40	\$477,405.00	\$31,827.00	\$42,436.00	\$2,829.07
\$293,943.56	\$14,697.18	\$273,181.75	\$13,659.09	\$60,099.99	\$20,033.33	\$764,908.90	\$76,490.89	\$98,345.43	\$6,556.36	\$491,727.15	\$32,781.81	\$43,709.08	\$2,913.94
\$302,761.87	\$15,138.09	\$281,377.20	\$14,068.86	\$61,902.98	\$20,634.33	\$787,856.17	\$78,785.62	\$101,295.79	\$6,753.05	\$506,478.96	\$33,765.26	\$45,020.35	\$3,001.36
\$311,844.73	\$15,592.24	\$289,818.52	\$14,490.93	\$63,760.07	\$21,253.36	\$811,491.85	\$81,149.19	\$104,334.67	\$6,955.64	\$521,673.33	\$34,778.22	\$46,370.96	\$3,091.40
\$321,200.07	\$16,060.00	\$298,513.07	\$14,925.65	\$65,672.88	\$21,890.96	\$835,836.61	\$83,583.66	\$107,464.71	\$7,164.31	\$537,323.53	\$35,821.57	\$47,762.09	\$3,184.14
\$330,836.07	\$16,541.80	\$307,468.47	\$15,373.42	\$67,643.06	\$22,547.69	\$860,911.71	\$86,091.17	\$110,688.65	\$7,379.24	\$553,443.24	\$36,896.22	\$49,194.95	\$3,279.66
\$340,761.15	\$17,038.06	\$316,692.52	\$15,834.63	\$69,672.35	\$23,224.12	\$886,739.06	\$88,673.91	\$114,009.31	\$7,600.62	\$570,046.54	\$38,003.10	\$50,670.80	\$3,378.05
\$350,983.99	\$17,549.20	\$326,193.30	\$16,309.66	\$71,762.53	\$23,920.84	\$913,341.23	\$91,334.12	\$117,429.59	\$7,828.64	\$587,147.93	\$39,143.20	\$52,190.93	\$3,479.40
\$361,513.51	\$18,075.68	\$335,979.09	\$16,798.95	\$73,915.40	\$24,638.47	\$940,741.47	\$94,074.15	\$120,952.47	\$8,063.50	\$604,762.37	\$40,317.49	\$53,756.66	\$3,583.78
\$372,358.91	\$18,617.95	\$346,058.47	\$17,302.92	\$76,132.86	\$25,377.62	\$968,963.71	\$96,896.37	\$124,581.05	\$8,305.40	\$622,905.24	\$41,527.02	\$55,369.35	\$3,691.29
\$383,529.68	\$19,176.48	\$356,440.22	\$17,822.01	\$78,416.85	\$26,138.95	\$998,032.62	\$99,803.26	\$128,318.48	\$8,554.57	\$641,592.40	\$42,772.83	\$57,030.44	\$3,802.03
\$395,035.57	\$19,751.78	\$367,133.43	\$18,356.67	\$80,769.35	\$26,923.12	\$1,027,973.60	\$102,797.36	\$132,168.03	\$8,811.20	\$660,840.17	\$44,056.01	\$58,741.35	\$3,916.09
\$406,886.64	\$20,344.33	\$378,147.43	\$18,907.37	\$83,192.43	\$27,730.81	\$1,058,812.81	\$105,881.28	\$136,133.08	\$9,075.54	\$680,665.38	\$45,377.69	\$60,503.59	\$4,033.57
\$419,093.24	\$20,954.66	\$389,491.85	\$19,474.59	\$85,688.21	\$28,562.74	\$1,090,577.19	\$109,057.72	\$140,217.07	\$9,347.80	\$701,085.34	\$46,739.02	\$62,318.70	\$4,154.58
\$431,666.03	\$21,583.30	\$401,176.61	\$20,058.83	\$88,258.85	\$29,419.62	\$1,123,294.51	\$112,329.45	\$144,423.58	\$9,628.24	\$722,117.90	\$48,141.19	\$64,188.26	\$4,279.22
\$444,616.01	\$22,230.80	\$413,211.91	\$20,660.60	\$90,906.62	\$30,302.21	\$1,156,993.34	\$115,699.33	\$148,756.29	\$9,917.09	\$743,781.43	\$49,585.43	\$66,113.91	\$4,407.59
\$457,954.49	\$22,897.72	\$425,608.27	\$21,280.41	\$93,633.82	\$31,211.27	\$1,191,703.14	\$119,170.31	\$153,218.98	\$10,214.60	\$766,094.88	\$51,072.99	\$68,097.32	\$4,539.82
\$471,693.13	\$23,584.66	\$438,376.51	\$21,918.83	\$96,442.83	\$32,147.61	\$1,227,454.24	\$122,745.42	\$157,815.54	\$10,521.04	\$789,077.72	\$52,605.18	\$70,140.24	\$4,676.02
\$485,843.92	\$24,292.20	\$451,527.81	\$22,576.39	\$99,336.12	\$33,112.04	\$1,264,277.86	\$126,427.79	\$162,550.01	\$10,836.67	\$812,750.06	\$54,183.34	\$72,244.45	\$4,816.30
\$500,419.24	\$25,020.96	\$465,073.64	\$23,253.68	\$102,316.20	\$34,105.40	\$1,302,206.20	\$130,220.62	\$167,426.51	\$11,161.77	\$837,132.56	\$55,808.84	\$74,411.78	\$4,960.79
\$515,431.82	\$25,771.59	\$479,025.85	\$23,951.29	\$105,385.69	\$35,128.56	\$1,341,272.39	\$134,127.24	\$172,449.31	\$11,496.62	\$862,246.53	\$57,483.10	\$76,644.14	\$5,109.61
\$530,894.77	\$26,544.74	\$493,396.63	\$24,669.83	\$108,547.26	\$36,182.42	\$1,381,510.56	\$138,151.06	\$177,622.79	\$11,841.52	\$888,113.93	\$59,207.60	\$78,943.46	\$5,262.90
\$546,821.61	\$27,341.08	\$508,198.53	\$25,409.93	\$111,803.68	\$37,267.89	\$1,422,955.87	\$142,295.59	\$182,951.47	\$12,196.76	\$914,757.35	\$60,983.82	\$81,311.76	\$5,420.78

Radio		Rescue Truck		Air Coinpressc		Computers		TI Camera		Defibrillator		MDC	
Years Service 15		Years Service 20		Years Service 20		Years Service 4		Years Service 7		Years Service 7		Years Service 6	
Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation	Cost	Deprecation
320000		260000		25000		125000		8500		76000		97450	
\$329,600.00	\$21,973.33	\$267,800.00	\$13,390.00	\$25,750.00	\$1,287.50	\$128,750.00	\$32,187.50	\$8,755.00	\$1,250.71	\$78,280.00	\$11,182.86	\$100,373.50	\$16,728.92
\$339,488.00	\$22,632.53	\$275,834.00	\$13,791.70	\$26,522.50	\$1,326.13	\$132,612.50	\$33,153.13	\$9,017.65	\$1,288.24	\$80,628.40	\$11,518.34	\$103,384.71	\$17,230.78
\$349,672.64	\$23,311.51	\$284,109.02	\$14,205.45	\$27,318.18	\$1,365.91	\$136,590.88	\$34,147.72	\$9,288.18	\$1,326.88	\$83,047.25	\$11,863.89	\$106,486.25	\$17,747.71
\$360,162.82	\$24,010.85	\$292,632.29	\$14,631.61	\$28,137.72	\$1,406.89	\$140,688.60	\$35,172.15	\$9,566.82	\$1,366.69	\$85,538.67	\$12,219.81	\$109,680.83	\$18,280.14
\$370,967.70	\$24,731.18	\$301,411.26	\$15,070.56	\$28,981.85	\$1,449.09	\$144,909.26	\$36,227.31	\$9,853.83	\$1,407.69	\$88,104.83	\$12,586.40	\$112,971.26	\$18,828.54
\$382,096.73	\$25,473.12	\$310,453.60	\$15,522.68	\$29,851.31	\$1,492.57	\$149,256.54	\$37,314.13	\$10,149.44	\$1,449.92	\$90,747.97	\$12,964.00	\$116,360.40	\$19,393.40
\$393,559.64	\$26,237.31	\$319,767.21	\$15,988.36	\$30,746.85	\$1,537.34	\$153,734.23	\$38,433.56	\$10,453.93	\$1,493.42	\$93,470.41	\$13,352.92	\$119,851.21	\$19,975.20
\$405,366.43	\$27,024.43	\$329,360.22	\$16,468.01	\$31,669.25	\$1,583.46	\$158,346.26	\$39,586.57	\$10,767.55	\$1,538.22	\$96,274.53	\$13,753.50	\$123,446.74	\$20,574.46
\$417,527.42	\$27,835.16	\$339,241.03	\$16,962.05	\$32,619.33	\$1,630.97	\$163,096.65	\$40,774.16	\$11,090.57	\$1,584.37	\$99,162.76	\$14,166.11	\$127,150.15	\$21,191.69
\$430,053.24	\$28,670.22	\$349,418.26	\$17,470.91	\$33,597.91	\$1,679.90	\$167,989.55	\$41,997.39	\$11,423.29	\$1,631.90	\$102,137.64	\$14,591.09	\$130,964.65	\$21,827.44
\$442,954.84	\$29,530.32	\$359,900.81	\$17,995.04	\$34,605.85	\$1,730.29	\$173,029.23	\$43,257.31	\$11,765.99	\$1,680.86	\$105,201.77	\$15,028.82	\$134,893.59	\$22,482.27
\$456,243.48	\$30,416.23	\$370,697.83	\$18,534.89	\$35,644.02	\$1,782.20	\$178,220.11	\$44,555.03	\$12,118.97	\$1,731.28	\$108,357.83	\$15,479.69	\$138,940.40	\$23,156.73
\$469,930.79	\$31,328.72	\$381,818.77	\$19,090.94	\$36,713.34	\$1,835.67	\$183,566.71	\$45,891.68	\$12,482.54	\$1,783.22	\$111,608.56	\$15,944.08	\$143,108.61	\$23,851.44
\$484,028.71	\$32,268.58	\$393,273.33	\$19,663.67	\$37,814.74	\$1,890.74	\$189,073.72	\$47,268.43	\$12,857.01	\$1,836.72	\$114,956.82	\$16,422.40	\$147,401.87	\$24,566.98
\$498,549.57	\$33,236.64	\$405,071.53	\$20,253.58	\$38,949.19	\$1,947.46	\$194,745.93	\$48,686.48	\$13,242.72	\$1,891.82	\$118,405.52	\$16,915.07	\$151,823.92	\$25,303.99
\$513,506.06	\$34,233.74	\$417,223.67	\$20,861.18	\$40,117.66	\$2,005.88	\$200,588.30	\$50,147.08	\$13,640.00	\$1,948.57	\$121,957.69	\$17,422.53	\$156,378.64	\$26,063.11
\$528,911.24	\$35,260.75	\$429,740.38	\$21,487.02	\$41,321.19	\$2,066.06	\$206,605.95	\$51,651.49	\$14,049.20	\$2,007.03	\$125,616.42	\$17,945.20	\$161,070.00	\$26,845.00
\$544,778.58	\$36,318.57	\$442,632.60	\$22,131.63	\$42,560.83	\$2,128.04	\$212,804.13	\$53,201.03	\$14,470.68	\$2,067.24	\$129,384.91	\$18,483.56	\$165,902.10	\$27,650.35
\$561,121.94	\$37,408.13	\$455,911.57	\$22,795.58	\$43,837.65	\$2,191.88	\$219,188.26	\$54,797.06	\$14,904.80	\$2,129.26	\$133,266.46	\$19,038.07	\$170,879.16	\$28,479.86
\$577,955.60	\$38,530.37	\$469,588.92	\$23,479.45	\$45,152.78	\$2,257.64	\$225,763.90	\$56,440.98	\$15,351.95	\$2,193.14	\$137,264.45	\$19,609.21	\$176,005.54	\$29,334.26
\$595,294.26	\$39,686.28	\$483,676.59	\$24,183.83	\$46,507.36	\$2,325.37	\$232,536.82	\$58,134.21	\$15,812.50	\$2,258.93	\$141,382.39	\$20,197.48	\$181,285.71	\$30,214.28
\$613,153.09	\$40,876.87	\$498,186.89	\$24,909.34	\$47,902.59	\$2,395.13	\$239,512.93	\$59,878.23	\$16,286.88	\$2,326.70	\$145,623.86	\$20,803.41	\$186,724.28	\$31,120.71
\$631,547.68	\$42,103.18	\$513,132.49	\$25,656.62	\$49,339.66	\$2,466.98	\$246,698.31	\$61,674.58	\$16,775.49	\$2,396.50	\$149,992.57	\$21,427.51	\$192,326.01	\$32,054.33
\$650,494.11	\$43,366.27	\$528,526.47	\$26,426.32	\$50,819.85	\$2,540.99	\$254,099.26	\$63,524.82	\$17,278.75	\$2,468.39	\$154,492.35	\$22,070.34	\$198,095.79	\$33,015.96

Exhibit B Page 9.1.5			Rural Engine Replacement Schedule																											
Salvage Value =	5000	Replacement	2002 Value	15 Years	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
1	8808	1982	Sutphen	\$10,000	1997	10	No Replacement																							
2	8813	1987	Seagrave	\$76,200	2002	SAMM	\$13,854	\$14,269	\$14,697																					
3	8814	1989	Seagrave	\$76,200	2004	SAMM	\$13,854	\$14,269	\$14,697																					
4	8815	1990	Seagrave	\$76,200	2005	10	\$13,854	\$14,269	\$14,697																					
5	8835	2004	E-One		2019			\$15,138	\$15,592	\$16,060	\$16,542	\$17,038	\$17,549	\$18,076	\$18,618	\$19,176	\$19,752	\$20,344	\$20,955	\$21,583	\$22,231	\$22,898	\$23,585	\$24,292	\$25,021	\$25,772	\$26,545	\$27,341		
6	8836	2004	E-One		2019			\$15,138	\$15,592	\$16,060	\$16,542	\$17,038	\$17,549	\$18,076	\$18,618	\$19,176	\$19,752	\$20,344	\$20,955	\$21,583	\$22,231	\$22,898	\$23,585	\$24,292	\$25,021	\$25,772	\$26,545	\$27,341		
7	8837	2004	E-One		2019			\$15,138	\$15,592	\$16,060	\$16,542	\$17,038	\$17,549	\$18,076	\$18,618	\$19,176	\$19,752	\$20,344	\$20,955	\$21,583	\$22,231	\$22,898	\$23,585	\$24,292	\$25,021	\$25,772	\$26,545	\$27,341		
				\$238,600			\$41,561	\$42,807	\$44,092	\$45,414	\$46,777	\$48,180	\$49,625	\$51,114	\$52,648	\$54,227	\$55,854	\$57,529	\$59,255	\$61,033	\$62,864	\$64,750	\$66,692	\$68,693	\$70,754	\$72,877	\$75,063	\$77,315	\$79,634	\$82,023

Exhibit B Page 12,15				Tender Replacement Schedule														
				2002	Replacement													
Salvage Value =	5000			Value	25													
					Years	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
1	3804	1980	Ford	\$85,000	2005	10	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048	\$13,439	\$13,842	\$14,258
2	3805	1989	Autocar	\$135,000	2014	10	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048	\$13,439	\$13,842	\$14,258
3	3806	2002	E-One	\$250,000	2027	10	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048	\$13,439	\$13,842	\$14,258
4	3806	2002	E-One	\$250,000	2027	10	\$10,300	\$10,609	\$10,927	\$11,255	\$11,593	\$11,941	\$12,299	\$12,668	\$13,048	\$13,439	\$13,842	\$14,258
				\$720,000			\$41,200	\$42,436	\$43,709	\$45,020	\$46,371	\$47,762	\$49,195	\$50,671	\$52,191	\$53,757	\$55,369	\$57,030

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
\$14,685	\$15,126	\$15,580	\$16,047	\$16,528	\$17,024	\$17,535	\$18,061	\$18,603	\$19,161	\$19,736	\$20,328
\$14,685	\$15,126	\$15,580	\$16,047	\$16,528	\$17,024	\$17,535	\$18,061	\$18,603	\$19,161	\$19,736	\$20,328
\$14,685	\$15,126	\$15,580	\$16,047	\$16,528	\$17,024	\$17,535	\$18,061	\$18,603	\$19,161	\$19,736	\$20,328
\$14,685	\$15,126	\$15,580	\$16,047	\$16,528	\$17,024	\$17,535	\$18,061	\$18,603	\$19,161	\$19,736	\$20,328
\$58,741	\$60,504	\$62,319	\$64,188	\$66,114	\$68,097	\$70,140	\$72,244	\$74,412	\$76,644	\$78,943	\$81,312

B		Page 14,15		Aerial Replacement Schedule																										
			Salvage 25000	2002 Value	Replacement 20 Years																									
						2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
1	9803	1992	Scagrave	\$233,500	2012	SAMM	\$35,793	\$36,866	\$37,972	\$39,111	\$40,285	\$41,493	\$42,738	\$44,020	\$45,341	\$46,701	\$48,102	\$49,545	\$51,032	\$52,562	\$54,139	\$55,764	\$57,436	\$59,160	\$60,934	\$62,762	\$64,645	\$66,585	\$68,582	\$70,640
2	9805	1994	E-One	\$476,750	2014	ISS	\$35,793	\$36,866	\$37,972	\$39,111	\$40,285	\$41,493	\$42,738	\$44,020	\$45,341	\$46,701	\$48,102	\$49,545	\$51,032	\$52,562	\$54,139	\$55,764	\$59,160	\$60,934	\$62,762	\$64,645	\$66,585	\$68,582	\$70,640	\$0
				\$710,250			\$71,585	\$73,733	\$75,945	\$78,223	\$80,570	\$82,987	\$85,476	\$88,041	\$90,682	\$93,402	\$96,204	\$99,090	\$102,063	\$105,125	\$108,279	\$111,527	\$116,596	\$120,094	\$123,697	\$127,408	\$131,230	\$135,167	\$139,222	\$70,640

TI Camera

		Replacemen 7 Years	2004 Value		2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
					1	BC	2001					\$1,367	\$1,408	\$1,450	\$1,493	\$1,538	\$1,584	\$1,632	\$1,681	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949	\$2,007	\$2,067	\$2,129	\$2,193
2	Truck 71	2001	2008 \$9,500	Iss			\$1,408	\$1,408	\$1,450	\$1,493	\$1,538	\$1,584	\$1,632	\$1,681	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949	\$2,007	\$2,067	\$2,129	\$2,193	\$2,259	\$2,327	\$2,396	\$2,468	
3	E 87	2001	2008 \$9,500	10			\$1,450	\$1,408	\$1,450	\$1,493	\$1,538	\$1,584	\$1,632	\$1,681	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949	\$2,007	\$2,067	\$2,129	\$2,193	\$2,259	\$2,327	\$2,396	\$2,468	
4		2005	2012 Donated	EF&R					\$1,450	\$1,493	\$1,538	\$1,584	\$1,632	\$1,681	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949	\$2,007	\$2,067	\$2,129	\$2,193	\$2,259	\$2,327	\$2,396	\$2,468	
5		2005	2012 Donated	EF&R					\$1,450	\$1,493	\$1,538	\$1,584	\$1,632	\$1,681	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949	\$2,007	\$2,067	\$2,129	\$2,193	\$2,259	\$2,327	\$2,396	\$2,468	
6		2006	2013	Iss					\$1,450	\$1,493	\$1,538	\$1,584	\$1,632	\$1,681	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949	\$2,007	\$2,067	\$2,129	\$2,193	\$2,259	\$2,327	\$2,396	\$2,468	
7		2006	2013	Iss					\$1,450	\$1,493	\$1,538	\$1,584	\$1,632	\$1,681	\$1,731	\$1,783	\$1,837	\$1,892	\$1,949	\$2,007	\$2,067	\$2,129	\$2,193	\$2,259	\$2,327	\$2,396	\$2,468	
					\$0	\$0	\$0	\$4,224	\$4,223	\$10,149	\$10,454	\$10,768	\$11,091	\$11,423	\$11,766	\$12,119	\$12,483	\$12,857	\$13,243	\$13,640	\$14,049	\$14,471	\$14,905	\$15,352	\$15,813	\$16,287	\$16,775	\$17,279

Exhibit B Page 14.16

SCBA Air Compressor Replacement Schedule

				Replacemen	2004																									
				20	Value	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
				Years																										
1	HQ	RM 2003	Bauer	2013	1000	10			11,407	11,449	11,493	\$1,537	11,583	11,631	11,680	11,730	11,782	11,836	\$1,891	\$1,947	\$2,006	12,066	\$2,128	12,192	\$2,258	\$2,325	52,395	12,467	\$2,541	
2	Station 73	2005	Bauer	2025	40000	133			11,407	11,449	11,493	\$1,537	\$1,583	\$1,631	11,680	11,730	11,782	11,836	11,947	12,006	12,066	12,066	12,128	\$2,192	52,258	12,325	\$2,395	12,467	\$2,541	
3	Station 85	1992	Bauer	2012	5000	10			51,407	11,449	11,493	51,537	11,583	11,631	11,680	11,730	51,782	\$1,836	\$1,947	\$2,006	12,066	12,066	12,128	52,192	12,258	\$2,325	12,395	\$2,467	\$2,541	
4	Station 87	1989	Bauer	2009	3500	North Bend			11,407	11,449	11,493	11,537	\$1,583	11,631	51,680	51,730	11,782	11,836	11,947	12,006	52,066	12,066	12,128	12,192	\$2,258	12,325	12,395	\$2,467	12,541	
				49500																										
				SD	SD	SD	55,628	15,796	\$5,970	16,149	16,334	16,524	16,720	16,921	\$7,129	17,343	17,733	\$7,965	18,204	58,264	\$8,512	18,768	19,031	\$9,301	\$9,581	19,868	\$10,164			

Exhibit A		Page 15,16		Staff-Shop Replacement Schedule						
				Replacement	Assigned Division 2002	2002 Value	Date Sold	Value of Sale		
				Year						
1	1822	1987	GMC Suburban	ISS	2004	Maintenance	\$2,500	sold 11/17/05	\$611.00	Surplus
2	1812	1991	Dodge Caravan	10	2002	Prevention	\$2,077	sold 11/17/05	\$227.00	Surplus
3	1817	1991	Chev suburban	NB	2006	Operations	\$2,500			
4	1814	1992	Ford Aerostar	10	2002	Training	\$1,422	sold 3/14/03	\$2,995.00	Surplus
5	1815	1993	Ford Van	SAMM	2003	Training	\$1,433	sold 10/14/03	\$2,651.00	Surplus
6	1816	1993	Ford Crown Vic	D10	2003	Pool	\$3,407	sold 10/14/03	\$2,650.00	Surplus
7	1823	1994	Chev Suburban	ISS	2009	BC	\$7,888			BC
8	1824	1995	Ford Crown Vic	ISS	2005	Pool	\$5,085			Pool
9	1820	1998	Ford Econoline	10	2008	Training	\$12,314			Training
10	1821	1998	Ford Explorer	SAMM	2007	Prevention	\$13,150			Prevention
11	1825	1998	Ford Expedition	ISS	2008	Pool	\$15,857			Prevention
12	1826	1999	Chev Tahoe	10	2007	Maintenance	\$22,249			Maint Chief
13	1827	1999	Chev Tahoe	ISS	2008	Operations	\$22,249			Dep Chief
14	1828	1999	Chev Tahoe	SAMM	2009	Operations	\$22,249			Dep Chief
15	1829	2000	Windstar	EF&R	2009	PIO	N/A			PIO
16	1830	2000	Windstar	EF&R	2010	Training	N/A			Training
17	1831	2003	Suburban	Samm	2012	BC	N/A			BC
18	1832	2003	Chev Tahoe	10	2013	Operations	N/A			Chief
19	1833	2003	Toyota Pirus	10	2013	Pool	N/A			Pool
20	1834	2004	Chev Tahoe	ISS	2014	Operations	N/A			Dep Chief
21	1835	2605	Chev Tahoe	D10	2015	Prevention	N/A			Prevention
22	5806	1993	Ford F-350	SAMM	2008	Maintenance	\$6,053			Shop
23	5807	1993	Ford F-450	10	2008	Maintenance	\$6,053			Shop
24	5810	1992	Ford F-350	10	2009	Maintenance	\$5,012			Shop
25	5812	1962	Flexible Bus	ISS	No Replacment planned	EOC				EOC
26	5813	2005	Chevrolet Van	10	2015	Shop/Mail	N/A			
27	7805	1984	Ford Van	10	2005	Mail Run	\$1,500	sold 11/17/05	\$100.00	Surplus
							\$152,998;			

Exhibit C
Real Property Maintenance and Repair Fund

Goals & Objectives

Provide management a tool for timely, coordinated repairs and maintenance. Provide management a tool for efficient repairs and maintenance maximizing partner contributions, and maintaining safe and efficient work place. Provide management and the Board annual and long term budgeting too Provide member agencies budgeting and planning tools. Provide member agencies retention of titled ownership of real property.

In General

The fund provides a pooling of maintenance and repair dollars into a separate fund for repairs and maintenance. Scheduled replacements of items listed in the Exhibit would be provided by annual scheduled funding from member agencies plus accrued interest earned on the carry over fund balance. Management of scheduled replacements and funding is accomplished through the maintenance and repair schedule. Administration of the schedule is managed by the Maintenance Chief in conjunction with the Business Manager at the behest and directive of the Board. Funding will be by real property according to funding model use. For example if real property is used by two partners and the funding model split of that property is 40% to one and 60% to the other, then the maintenance cost of that property would be divided 40/60 and billed to those two partners accordingly.

Schedule Mechanics

Each piece of real property is listed on a schedule which identifies the useful life of items that need to be maintained . A maintenance cost schedule tracks the cost of maintenance over time accounting for estimated average cost increases, placing the appropriate cost into the maintenance schedule (Station 71, roof, HVAC, Paint, etc.). The funding schedule denotes the annual need contribution each year to completely fund the maintenance as scheduled by balancing the cash accumulated with current year purchases. The funding schedule (and the entire model) provides an annual "snapshot" of maintenance and funding, that rolls forward into a fifteen year estimate, year by year. The schedule is a rolling model, in that adjustments in a current or future year roll forward into subsequent years, and a "snapshot" is available for each scheduled year.

Each year during the budget process the administration will recommend projects to be funded in the succeeding years budget. After the budget is approved the administration will notify the owner of the real property of the projects funded over \$10,000 and will give the partner 30 days to identify those projects that the owner would like to manage and an estimated date that the work will be preformed. Unless EF&R is notified otherwise, if the project is not started by the owner by the projected date, EF&R will begin work on the project with in 30 days. Emergency repairs will be managed by EF&R.

Eastside Fire & Rescue Budget Allocation Model

Budget Year 2007

VERSION:2

Geographic Area	AV	Station 71	Station 72	Station 73
D-10 protected by 71	\$1,309,745,965	\$1,309,745,965	49.23%	
D-10 protected by 72	\$400,178,400		\$400,178,400	15.17%
D-10 protected by 73	\$399,214,300			\$399,214,300
D-10 protected by 81	\$17,118,000			
D-10 protected by 82	\$81,549,800			
D-10 protected by 83	\$1,105,947,721			
D-10 protected by 87	\$42,055,001			
Sammamish protected by 81	\$2,528,098,300			
Sammamish protected by 82	\$3,078,884,496			
Sammamish protected by 83	\$2,243,801,895			
Issaquah protected by 71	\$1,350,552,900	\$1,350,552,900	50.77%	
Issaquah protected by 72	\$2,238,239,620		\$2,238,239,620	84.83%
Issaquah protected by 73	\$1,009,772,400			\$1,009,772,400
Issaquah protected by 81	\$50,826,000			
Issaquah Protected by 83	\$361,182,900			
D-38 protected by 87	\$1,501,603,355			
NB protected by 87	\$641,940,975			
	\$14,907,421,733	\$2,660,298,865	100%	\$2,638,418,020
				100%
				\$1,408,986,700

Contribution Needed from Par	\$16,684,177
Fully Absorbed Cost per Posit	\$617,932
Personnel Cost per position W/O OH	

Positions Count	Station	Station Cost	North Bend	D10	Issaquah
3	0	Station 71	\$1,853,797	\$912,681	\$941,117
3		Station 72	\$1,853,797	\$281,172	\$1,572,625
3		Station 73	\$1,853,797	\$525,244	\$1,328,553
3		Station 78	\$1,853,797	\$1,853,797	
3		Station 81	\$1,853,797	\$12,224	\$36,294
3		Station 82	\$1,853,797	\$47,834	
3		Station 83	\$1,853,797	\$552,477	\$180,429
3		Station 85	\$1,853,797	\$1,853,797	
3		Station 87	\$1,853,797	\$544,486	\$35,671
27	MODEL TOTALS		\$16,684,177	\$544,486	\$6,074,897
					\$4,059,018

3.26% 36.41% 24.33%

PARTNER ADJUSTMENTS:

ment Exhibit B	\$1,094,245	\$35,711	\$398,427	\$266,214
aintenance Fund	\$200,000	\$6,527	\$72,822	\$48,657
ation 72 Lease	\$41,874		\$6,351	\$35,523
PARTNER TOTALS	\$18,020,296	\$586,724	\$6,552,498	\$4,409,412

007 Assessed Value

	Station 81		Station 82		Station 83		Station 87	
28.33%								
	\$17,118,000	0.66%						
			\$81,549,800	2.58%				
					\$1,105,947,721	29.80%		
	\$2,528,098,300	97.38%					\$42,055,001	1.92%
			\$3,078,884,496	97.42%				
					\$2,243,801,895	60.46%		
71.67%								
	\$50,826,000	1.96%						
					\$361,182,900	9.73%		
							\$1,501,603,355	68.70%
							\$641,940,975	29.37%
100%	\$2,596,042,300	100.00%	\$3,160,434,296	100%	\$3,710,932,516	100%	\$2,185,599,331	100%

Sammanish

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\$1,805,280	
\$1,805,963	
\$1,120,892	
	\$1,273,641
\$4,732,135	\$1,273,641
28.36%	7.63%
\$310,361	\$83,533
\$56,726	\$15,268
\$5,099,222	\$1,372,441

Headquarters	Installed	Serviceable years	Replacement year	Cost to replace	Annualized Cost	2008
Roof	1981	30	2011	\$100,000.00	\$3,333.33	\$100,000.00
HVAC	2005	20	2025	\$40,000.00	\$2,000.00	
Bay Doors Front	1981	30	2011	\$32,000.00	\$1,066.67	
Bay Doors Rear	1981	30	2011	\$24,000.00	\$800.00	
Carpet	2004	10	2014	\$10,000.00	\$1,000.00	
Paint	2002	10	2012	\$10,000.00	\$1,000.00	
Flooring	1996	10	2006	\$6,000.00	\$600.00	\$6,000.00
Generator	2004	25	2029	\$25,000.00	\$1,000.00	
Parking/Drives	1981	30	2011	\$60,000.00	\$2,000.00	\$10,000.00
Communications	1981	20	2001	\$30,000.00	\$1,500.00	
Fixtures and Tanks	1995	15	2010	\$20,000.00	\$1,333.33	
					<u>\$15,633.33</u>	<u>\$116,000.00</u>

Station 71	Year in Service	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008
Roof	2007	30	2037	\$90,000.00	\$3,000.00	
HVAC	1987	20	2007	\$20,000.00	\$1,000.00	
Bay Doors Front	1997	20	2017	\$24,000.00	\$1,200.00	
Bay Doors Rear	2007	20	2027	\$16,000.00	\$800.00	
Carpet	1996	10	2006	\$10,000.00	\$1,000.00	\$10,000.00
Paint	2007	10	2017	\$8,000.00	\$800.00	
Exterior Paint	1987	20	2007	\$8,000.00	\$400.00	
Flooring	1996	10	2006	\$4,000.00	\$400.00	\$4,000.00
Generator	1996	25	2021	\$25,000.00	\$1,000.00	
Parking/Drives	2001	30	2031	\$40,000.00	\$1,333.33	
Exterior Deck	2007	20	2027	\$20,000.00	\$1,000.00	
Vehicle Exhaust	1989	25	2014	\$40,000.00	\$1,600.00	
Communications	2008	15	2023	\$12,000.00	\$800.00	
Fixtures and Tanks	1997	15	2012	\$12,000.00	\$800.00	
					<u>\$15,133.33</u>	<u>\$14,000.00</u>

Station 72	Installed	Serviceable Years	Replacement year	Cost to replace	Annualized Cost	2008	2009
Roof	2000	30	2030	\$20,000.00	\$666.67		
HVAC	2000	15	2015	\$10,000.00	\$666.67		
Bay Doors Front	2000	15	2015	\$12,000.00	\$800.00		
Bay Doors Rear	2000	15	2015	\$12,000.00	\$800.00		
Carpet	2000	5	2005	\$2,000.00	\$400.00		
Paint	2000	10	2010	\$2,000.00	\$200.00		
Flooring	2000	5	2005	\$2,000.00	\$400.00		
Generator	2005	25	2030	\$10,000.00	\$400.00		
Remove Modular Communications	2008	20	0	\$10,000.00			\$10,000.00
Fixtures and tanks	2000	15	2015	\$4,000.00	\$266.67		
						<u>\$5,200.00</u>	<u>\$10,000.00</u>

Station 74	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof	1997	40	2037	\$20,000.00	\$500.00		
HVAC	1982	15	1997	\$2,000.00	\$133.33		\$2,000.00
Bay Doors Front	1982	25	2007	\$24,000.00	\$960.00	\$24,000.00	
Carpet	1991	15	2006	\$2,000.00	\$133.33	\$2,000.00	
Paint	1991	15	2006	\$2,000.00	\$133.33	\$2,000.00	
Flooring	1991	15	2006	\$2,000.00	\$133.33	\$2,000.00	
Generator	1985	25	2010	\$10,000.00	\$400.00		
Septic	1982	25	2007	\$12,000.00	\$480.00		
Parking/Drives	1982	30	2012	\$25,000.00	\$833.33		
Retaining Wall	1982	50	2032	\$25,000.00	\$500.00		
Vehicle Exhaust	2003	20	2023	\$15,000.00	\$750.00		
Communications	1982	20	2002	\$5,000.00	\$250.00	\$5,000.00	
Fixtures and Tanks	2000	15	2015	\$3,000.00	\$200.00		
					<u>\$5,406.67</u>	<u>\$35,000.00</u>	<u>\$2,000.00</u>

Station 75	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof	1979	30	2009	\$10,000.00	\$333.33		
HVAC	1979	15	1994	\$4,000.00	\$266.67		
Bay Door Front	1987	25	2012	\$8,000.00	\$320.00		
Carpet	1987	15	2002	\$2,000.00	\$133.33	\$2,000.00	
Paint	1987	15	2002	\$4,000.00	\$266.67	\$4,000.00	
Flooring	1987	15	2002	\$2,000.00	\$133.33	\$2,000.00	
Generator	1985	25	2010	\$10,000.00	\$400.00		
Parking/Drives	1985	25	2010	\$15,000.00	\$600.00		
Fixtures and Tanks	1985	20	2005	\$2,000.00	\$100.00		
Communications	1985	20	2005	\$2,000.00	\$100.00		

\$2,653.33	\$8,000.00	\$0.00
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Station 76	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009	
Roof	1969	30	1999	\$24,000.00	\$800.00	\$24,000.00		
HVAC (Furnace)	1969	25	1994	\$10,000.00	\$400.00			
Bay Doors Front	2002	25	2027	\$16,000.00	\$640.00			
Carpet	1991	15	2006	\$4,000.00	\$266.67	\$4,000.00		
Paint	1991	15	2006	\$3,000.00	\$200.00	\$3,000.00		
Flooring	1991	15	2006	\$2,000.00	\$133.33	\$2,000.00		
Generator	2004	25	2029	\$10,000.00	\$400.00			
Exterior Paint	1969	10	1979	\$4,000.00	\$400.00	\$4,000.00		
Septic	1969	30	1999	\$12,000.00	\$400.00			
Parking/Drives	1969	30	1999	\$30,000.00	\$1,000.00			
Vehicle Exhaust	2003	20	2023	\$20,000.00	\$1,000.00			
Fixtures and Tanks	1969	20	1989	\$5,000.00	\$250.00			
Communications	1991	20	2011	\$5,000.00	\$250.00			
						<u>\$6,140.00</u>	<u>\$37,000.00</u>	<u>\$0.00</u>

Station 78	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof	1987	30	2017	\$30,000.00	\$1,000.00		
HVAC	1987	15	2002	\$5,000.00	\$333.33		
Bay Doors Front	1987	25	2012	\$16,000.00	\$640.00		
Bay Doors Rear	1987	25	2012	\$8,000.00	\$320.00		
Carpet	1997	10	2007	\$4,000.00	\$400.00	\$4,000.00	
Paint	1997	10	2007	\$3,000.00	\$300.00	\$3,000.00	
Flooring	1997	10	2007	\$2,000.00	\$200.00	\$2,000.00	
Generator	1987	25	2012	\$15,000.00	\$600.00		
Parking/Drives	1987	30	2017	\$25,000.00	\$833.33		
Septic	2002	25	2027	\$12,000.00	\$480.00		
Vehicle Exhaust	2004	20	2024	\$20,000.00	\$1,000.00		
Fixtures and Tanks	1987	15	2002	\$7,500.00	\$500.00		
Communications	2008	15	2023	\$12,000.00	\$800.00		
					<u>\$7,406.67</u>	<u>\$9,000.00</u>	<u>\$0.00</u>

Station 79	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008
Roof	1974	20	1994	\$22,000.00	\$1,100.00	\$22,000.00
Roof Membrane	1994	30	2024	\$20,000.00	\$666.67	
HVAC (Baseboard)	1974	15	1989	\$5,000.00	\$333.33	\$5,000.00
Bay Doors Front	2002	25	2027	\$16,000.00	\$640.00	
Carpet	1991	15	2006	\$2,000.00	\$133.33	\$2,000.00
Paint	1991	15	2006	\$4,000.00	\$266.67	\$4,000.00
Flooring	1991	15	2006	\$2,000.00	\$133.33	\$2,000.00
Generator	1990	25	2015	\$15,000.00	\$600.00	
Septic	1974	30	2004	\$20,000.00	\$666.67	
Vehicle Exhaust	2004	20	2024	\$20,000.00	\$1,000.00	
Communications	1991	20	2011	\$5,000.00	\$250.00	
Fixtures and Tanks	1991	20	2011	\$5,000.00	\$250.00	
					<u>\$6,040.00</u>	<u>\$35,000.00</u>

Station 81	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof	2002	40	2042	\$34,000.00	\$850.00		
HVAC (roof)	2005	15	2020	\$10,000.00	\$666.67		
Furnaces	2002	15	2017	\$10,000.00	\$666.67		
Bay Doors Front	2002	25	2027	\$16,000.00	\$640.00		
Carpet	2005	10	2015	\$6,000.00	\$600.00		
Paint	2005	10	2015	\$8,000.00	\$800.00		
Flooring	2005	10	2015	\$2,000.00	\$200.00		
Generator	1984	25	2009	\$25,000.00	\$1,000.00		
Septic/Sewer	2000	8	2008	\$12,000.00	\$1,500.00		\$12,000.00
Parking/Drives	2002	30	2032	\$30,000.00	\$1,000.00		
Vehicle Exhaust	1999	20	2019	\$20,000.00	\$1,000.00		
Communications	2008	15	2023	\$12,000.00	\$800.00		
Fixtures and Tank:	2002	15	2017	\$10,000.00	\$666.67		
					<u>\$10,390.00</u>	<u>\$0.00</u>	<u>\$12,000.00</u>

Station 82	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof	1986	40	2026	\$50,000.00	\$1,250.00		
HVAC	1986	20	2006	\$12,000.00	\$600.00	\$12,000.00	
Bay Doors Front	1986	25	2011	\$24,000.00	\$960.00		
Bay Doors Rear	1986	25	2011	\$16,000.00	\$640.00		
Carpet	2000	10	2010	\$6,000.00	\$600.00		
Paint	2000	10	2010	\$8,000.00	\$800.00		
Flooring	2000	10	2010	\$2,000.00	\$200.00		
Generator	1986	25	2011	\$25,000.00	\$1,000.00		
Parking/Drives	1986	30	2016	\$40,000.00	\$1,333.33		
Communications	2008	15	2023	\$12,000.00	\$800.00		
Fixtures and Tanks	1986	20	2006	\$10,000.00	\$500.00		
						\$8,683.33	\$12,000.00

Station 83	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009	
Roof	2006	40	2046	\$50,000.00	\$1,250.00			
HVAC	1988	15	2003	\$12,000.00	\$800.00			
Bay Doors Front	1988	25	2013	\$24,000.00	\$960.00			
Bay Doors Rear	1988	25	2013	\$16,000.00	\$640.00			
Carpet	1995	10	2005	\$8,000.00	\$800.00	\$8,000.00		
Paint	2007	10	2017	\$8,000.00	\$800.00			
Flooring	1995	10	2005	\$2,000.00	\$200.00	\$2,000.00		
Generator	1988	25	2013	\$25,000.00	\$1,000.00			
Parking/Drives	1988	30	2018	\$40,000.00	\$1,333.33			
Communications	2008	15	2023	\$12,000.00	\$800.00			
Fixtures and Tanks	1988	15	2003	\$10,000.00	\$666.67			
					\$9,250.00	\$10,000.00		

Station 85	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof	1990	40	2030	\$24,000.00	\$600.00		
HVAC	1990	20	2010	\$10,000.00	\$500.00		
Bay Doors Front	1990	25	2015	\$32,000.00	\$1,280.00		
Bay Doors Rear	1990	25	2015	\$24,000.00	\$960.00		
Carpet	2001	10	2011	\$8,000.00	\$800.00		
Paint	1996	10	2006	\$8,000.00	\$800.00	\$8,000.00	
Flooring	1998	10	2008	\$2,000.00	\$200.00		
Generator	1990	20	2010	\$18,000.00	\$900.00		
Septic	1990	25	2015	\$25,000.00	\$1,000.00		
Parking/Drives	1990	30	2020	\$40,000.00	\$1,333.33		
Vehicle Exhaust	2004	20	2024	\$70,000.00	\$3,500.00		
Communications	2008	15	2023	\$12,000.00	\$800.00		
Fixtures and Tank	2005	15	2020	\$10,000.00	\$666.67		
					\$13,340.00	\$8,000.00	\$0.00

Station 86	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	
Roof	1988	30	2018	\$15,000.00	\$500.00		
HVAC (Wall Heat)	1988	25	2013	\$6,000.00	\$240.00	\$1,000.00	
Bay Doors Front	1988	25	2013	\$16,000.00	\$640.00		
Carpet	1988	15	2003	\$2,000.00	\$133.33	\$2,000.00	
Paint	1988	15	2003	\$1,000.00	\$66.67	\$1,000.00	
Flooring	1988	15	2003	\$1,000.00	\$66.67	\$1,000.00	
Generator	1988	21	2009	\$7,500.00	\$357.14		
Septic (Holding Tanks)	1988	40	2028	\$10,000.00	\$250.00		
Parking/Drives	1988	40	2028	\$15,000.00	\$375.00		
Communications	1988	20	2008	\$2,000.00	\$100.00		
Fixtures and Tanks	1988	20	2008	\$5,000.00	\$250.00		
					\$2,978.81	\$5,000.00	

Station 87	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof	1962	40	2002	\$36,000.00	\$900.00		\$36,000.00
HVAC	2004	15	2019	\$20,000.00	\$1,333.33		
Bay Doors Front	1962	25	1987	\$32,000.00	\$1,280.00		\$32,000.00
Carpet	1992	10	2002	\$8,000.00	\$800.00	\$8,000.00	
Paint	1992	10	2002	\$10,000.00	\$1,000.00	\$10,000.00	
Flooring	1992	10	2002	\$6,000.00	\$600.00	\$6,000.00	
Generator	2007	20	2027	\$30,000.00	\$1,500.00		
Parking/Drives	1962	40	2002	\$30,000.00	\$750.00		
Windows	1962	40	2002	\$30,000.00	\$750.00		
Bay Floors	1962	40	2002	\$50,000.00	\$1,250.00		
Vehicle Exhaust	2004	20	2024	\$50,000.00	\$2,500.00		
Communications	2008	20	2028	\$12,000.00	\$600.00		
Fixtures and Tanks	1962	15	1977	\$12,000.00	\$800.00		
						<u>\$14,063.33</u>	<u>\$24,000.00</u>
							<u>\$68,000.00</u>

* Facility in need of replacement or major improvements.

Station 88	Installed	Serviceable years	Replacement Year	Cost to replace	Annualized Cost	2008	2009
Roof (3 tab)	2006	25	2031	\$35,000.00	\$1,400.00		
HVAC (Baseboard)	1978	25	2003	\$3,000.00	\$120.00		
Bay Doors Front	2007	25	2032	\$16,000.00	\$640.00		
Carpet	2007	15	2022	\$5,000.00	\$333.33		
Paint	2007	15	2022	\$8,000.00	\$533.33		
Flooring	2007	15	2022	\$2,000.00	\$133.33		
Generator	1992	25	2017	\$7,500.00	\$300.00		
Septic	1978	30	2008	\$12,000.00	\$400.00		\$12,000.00
Parking/Drives	1978	30	2008	\$30,000.00	\$1,000.00		\$30,000.00
Communications	1978	30	2008	\$5,000.00	\$166.67		
Fixtures and Tanks	1978	15	1993	\$2,000.00	\$133.33	\$2,000.00	
					\$5,160.00	\$2,000.00	\$42,000.00