



**AGENDA**  
**PSERN OPERATOR BOARD OF DIRECTORS MEETING**  
**January 22, 2026**

**Location:** PSERN Conference Room 19717 62<sup>nd</sup> Ave S, E102, Kent, WA 98032

**Virtual meeting:** Microsoft Teams (details below)

**Date:** Thursday, January 22, 2026

**Time:** 2:30 p.m. – 3:30 p.m.

**Microsoft Teams Meeting:** Members of the public are invited to participate in the meeting in person at the location above or virtually by telephone or video by using the following phone number and meeting ID: 1-323-433-2132 Meeting ID: 143906052#.

**Directors:** Vonnie Mayer, Chair, Jacob Adams, Chief Ian Huri in for Undersheriff Jesse Anderson, Commissioner Chris Elwell, Kurt Triplett, Chief Dan Yourkoski

**Alternates:** Diane Carlson, Jake Hammond, Kristin Meitzler

- |    |                                |                  |
|----|--------------------------------|------------------|
| 1. | Call to Order – Meeting Chair  | 2:30 p.m.        |
| 2. | Roll Call – Tracey Doss        | 2:30 p.m.        |
| 3. | Public Comment – Meeting Chair | 2:31 – 2:32 p.m. |

Board Chairperson to open floor for public comment. Members of the public are invited to address the Board of Directors for a period not to exceed three minutes.

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|----|--------------------------------|------------------|
| 4. | Consent Agenda – Meeting Chair | 2:32 – 2:34 p.m. |
|----|--------------------------------|------------------|

**Note:** Directors can request to have any item removed from the consent agenda.

- a. Approve December 11, 2025, Meeting Minutes
- b. Approve Accounts Payable Detail
- c. Approve Payroll & Benefits Detail

***(Decision: Approve the Consent Agenda)***

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|----|--|------------------|
| 5. | Action Register Review – Meeting Chair | 2:34 – 2:36 p.m. |
| 6. | Executive Director Report – Mike Webb  | 2:36 – 2:46 p.m. |

- |     |   |                  |
|-----|---|------------------|
| 7.  | 2025 Year in Review – Mike Webb                                     | 2:46 – 3:05 p.m. |
| 8.  | Financial Policy Revision and Addition – Tracy Plouse               | 3:05 – 3:10 p.m. |
|     | <b><i>(Decision: Adopt the revised Financial Policy Manual)</i></b> |                  |
| 9.  | Executive Director Recruitment Update – Andy Kancel                 | 3:10 – 3:20 p.m. |
| 10. | Operations Committee Report – Assistant Chief Lombard               | 3:20 – 3:25 p.m. |
| 11. | Board of Directors Report - Board Officers                          | 3:25 - 3:27 p.m. |
| 12. | Review New Action Items - Meeting Chair                             | 3:27 - 3:30 p.m. |

Adjourn

Next Meeting: March 26, 2026 @ 2:30



PSERN Board of Directors  
Agenda Item #4

Title: Consent Agenda

PSERN Operator Board of Directors Meeting Date: January 22, 2026

PSERN Staff Contact: Tracey Doss, Administrator

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Appendix A – December 11, 2025, Meeting Minutes

Appendix B – Accounts Payable Detail

Appendix C – Payroll & Benefits Detail

<b>12/02/2025 – 1/13/2026</b>	Paid from Checking 7919 Accounts Payable (Appendix B)	\$2,625,850.30
	Paid from Checking 0447 Payroll & Benefits (Appendix C)	\$454,465.30
	<b>TOTAL</b>	<b>\$3,080,315.60</b>

**MOTION:** Approve the Consent Agenda.



**MINUTES**  
**PSERN OPERATOR BOARD OF DIRECTORS MEETING**  
**December 11, 2025**

**Location:** PSERN Conference Room 19717 62<sup>nd</sup> Ave S, E102, Kent, WA 98032

**Virtual meeting:** Microsoft Teams (details below)

**Date:** Thursday, December 11, 2025

**Time:** 2:30 p.m. – 3:30 p.m.

**Microsoft Teams Meeting:** Members of the public are invited to participate in the meeting in person at the location above or virtually by telephone or video by using the following phone number and meeting ID: 1-323-433-2132 Meeting ID: 547299182#.

**Directors Present:** Kurt Triplett, Chair, Jacob Adams, Undersheriff Jesse Anderson, Vonnie Mayer, Chief Dan Yourkoski

**Attendees:** Spencer Bahner, Tom Bloomingdale, Felix Corcoro, Creighton Donovan, Tracey Doss, Sean Douglas, Adrian Englet, Jake Hammock, Andy Kancel, Assistant Chief Chris Lombard, Amy McGinness, Tony Minor, Tracy Plouse, Nic Prior, Alex Rampley, Mike Webb, Ned Worcester

- |    |   |                  |
|----|---|------------------|
| 1. | Call to Order – Meeting Chair                     | 2:31 p.m.        |
| 2. | Roll Call – Tracey Doss                           | 2:32 p.m.        |
| 3. | Public Comment – Meeting Chair                    | 2:33 p.m.        |
|    | No public comments.                               |                  |
| 4. | Election of Board Chairs and Officers for 2025/26 | 2:33 – 2:40 p.m. |

***(Decision: Election of Chairs and Officers)***

Kurt Triplett nominated Vonnie Mayer as Chair of the PSERN Board in 2026 and he volunteered to be Vice Chair.

Motion to elect Vonnie Mayer as Chair of the PSERN Board of Directors made by Jake Adams.  
Seconded by Undersheriff Anderson. Members unanimously approved the motion.

Vonnice Mayer nominated Kurt Triplett to be the Vice Chair. Seconded by Undersheriff Anderson.  
Members unanimously approved the nomination.

Kurt Triplett nominated Jake Adams as Treasurer. Vonnie Mayer seconded the nomination. Members unanimously approved the nomination.

Jake Adams nominated Undersheriff Anderson as Secretary. Vonnie Mayer seconded the nomination. Members unanimously approved the nomination.

Kurt Triplett will remain Chair for the remainder of the meeting.

5. Consent Agenda – Meeting Chair 2:40 – 2:41 p.m.

Note: Directors can request to have any item removed from the consent agenda.

- a. Approve October 23, 2025, Meeting Minutes
- b. Approve Accounts Payable Detail
- c. Approve Payroll & Benefits Detail
- d. Approve Revised Employee Policy Handbook

Motion to approve the Consent Agenda was made by Vonnie Mayer. Seconded by Undersheriff Anderson. Members unanimously approved the motion.

6. Action Register Review – Meeting Chair 2:41 – 2:43 p.m.

Mike Webb provided a brief update on the one action item regarding the in-building coverage assessment study.

7. Executive Director Report – Mike Webb 2:43 – 2:51 p.m.

Mike Webb gave an update on the PSERN Operator's activities, financials, and initiatives since the last meeting in October.

8. Non-Represented Salary Schedule – Mike Webb 2:51 – 2:59 p.m.

Mike Webb outlined the revised 2026 salary schedule for non-represented employees and changes made to the pay grades. Pay increases are within the PSERN budget for non-represented employees.

Motion to approve an increase of one paygrade for all non-represented positions, excluding the Executive Director, made by Undersheriff Anderson. Seconded by Jake Adams. Members unanimously approved the motion.

Motion to adopt the PSERN Operator 2026 Non-Represented Salary Schedule as presented, which incorporates a 3.7% cost of living increase made by Undersheriff Anderson. Seconded by Jake Adams. Members unanimously approved the motion.

9. Motorola Change Order – Alex Rampley 2:59 – 3:06 p.m.

Alex Rampley gave an overview of the Motorola contract Change Order #16, which specifies the post-warranty support services PSERN intends to purchase from Motorola.

Undersheriff Anderson asked if anything changed [in the services acquired] from the spring? Alex responded that the only change is the addition of the remote security update service.

Mike Webb added that the change order also includes services related to CAD interfaces purchased by Seattle and NORCOM.

Motion to authorize the Executive Director to execute Change Order 16 of the contract with Motorola made by Vonnie Mayer. Seconded by Undersheriff Anderson. Members unanimously approved the motion.

10. Executive Director Recruitment Update – Andy Kancel 3:06 – 3:21 p.m.

Andy Kancel updated the Board on the progress of the recruitment for an Executive Director. Andy recommended pushing the closing date of the job posting out to December 19. The hiring panel made the decision to have the semi-finalists complete a DISC assessment, and to conduct virtual interviews rather than pre-recorded ones. Once the semi-finalist hiring panel has been identified by the Board, meetings will be scheduled. Virtual interviews are expected to be completed by the end of January.

Andy will distribute two sets of interview questions to the panel for their input. One set will be a questionnaire provided to the candidates ahead of time for them to complete, the second set

will be for the panel to use during the interviews. Final onsite interviews are estimated to be at the end of January or the beginning of February.

Vonnie Mayer asked how many semi-finalists will be selected? Andy responded that it depends on the quality of the applicants and hopes for 10, which will be narrowed down to 5 finalists.

Mike Webb noted that if there was an applicant selected in February, a special meeting of the Board may need to be called to approve the selected candidate.

Mike Webb recommended that each of the 6 stakeholder groups represented on the Board identify 1-3 individuals that would participate in the semi-final panel.

Kurt Triplett agreed with Mike's recommendation and suggested that each Member identify 2 individuals. Jake Adams concurred.

Andy recommended that the final interview group be larger than the semi-finalist panel and broken up into 2-3 panels of 6-8 individuals. Mike Webb added that one of the groups should be made up of staff representatives.

Kurt Triplett requested that the Members send their 2 recommendations for the semi-finalist hiring panel to Mike Webb and Tracy Doss no later than the week of December 19.

11. Operations Committee Report – Assistant Chief Lombard 3:21 – 3:22 p.m.

Assistant Chief Lombard gave a brief update on the work of the Operations Committee.

12. Board of Directors Report - Board Officers 3:22 - 3:23 p.m.

No Board Officer reports.

13. Review New Action Items - Meeting Chair 3:23 - 3:24 p.m.

There were two new action items noted.

1. Mike will engage an HR and salary consultant to review the non-represented positions.
2. Members will send 2 individuals to serve on the semi-finalist hiring panel to Mike and Tracey by December 19.



Adjourn 3:24

Next Meeting: January 22, 2026 @ 2:30



PSERN Operator

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Check Issue Dates: 12/2/2025 - 1/13/2026Page: 1  
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
12/02/2025	Amazon	U.S. Bank Corporate Paym	41.88	****3644 NOV 2025	113-4766610-5329844	Office Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	-132.74	****3644 NOV 2025	112-0127306-1593870	Office Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	233.50	****3644 NOV 2025	113-5110372-3689862	Office Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	48.24	****3644 NOV 2025	113-6653608-4200232	Office Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	560.90	****3644 NOV 2025	13-1983867-8378639	Tools & Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	303.40	****3644 NOV 2025	113-5718478-4561832	Tech Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	1,259.20	****3644 NOV 2025	113-1983867-8378639	Tools & Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	49.55	****3644 NOV 2025	113-3152409-8647429	Site Parts/Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	49.55	****3644 NOV 2025	113-5701158-3466611	Site Parts/Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	1,090.89	****3644 NOV 2025	113-7684274-9273014	EE Safety Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	49.55	****3644 NOV 2025	113-5275777-3174624	Site Parts/Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	22.02	****3644 NOV 2025	113-6623060-4558634	Tech Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	776.92	****3644 NOV 2025	113-2226900-4785862	EE Safety Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	33.05	****3644 NOV 2025	113-7511119-5389828	Site Parts/Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	143.10	****3644 NOV 2025	113-5718478-4561832	Tech Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	55.44	****3644 NOV 2025	113-2464509-8154612	Tools & Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	121.58	****3644 NOV 2025	113-9105015-2536249	Tech Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	49.55	****3644 NOV 2025	113-2439481-2909048	Site Parts/Supplies
12/02/2025	Amazon	U.S. Bank Corporate Paym	80.46	****3644 NOV 2025	113-4031854-1053802	Veh Parts & Supp
12/02/2025	Amazon	U.S. Bank Corporate Paym	347.73	****3644 NOV 2025	113-3580667-7423457	Tools & Supplies
12/02/2025	Atlassian	U.S. Bank Corporate Paym	92.57	****3644 NOV 2025	IN-004-886-423	Software Related - Network
12/02/2025	Atlassian	U.S. Bank Corporate Paym	1,351.58	****3644 NOV 2025	IN-004-901-900	Software Related - Network
12/02/2025	Atlassian	U.S. Bank Corporate Paym	81.22	****3644 NOV 2025	IN-004-711-923	Software Related - Network
12/02/2025	Home Depot	U.S. Bank Corporate Paym	46.23	****3644 NOV 2025	1530644	Site Parts/Supplies
12/02/2025	Home Depot	U.S. Bank Corporate Paym	11.00	****3644 NOV 2025	1513443	Site Parts/Supplies
12/02/2025	Home Depot	U.S. Bank Corporate Paym	87.42	****3644 NOV 2025	272295	Site Parts/Supplies
12/02/2025	Home Depot	U.S. Bank Corporate Paym	50.60	****3644 NOV 2025	8529105	Site Parts/Supplies
12/02/2025	USPS	U.S. Bank Corporate Paym	8.40	****3644 NOV 2025	e60b85d1-9318-48a4-a4ce	Postage, shipping
12/02/2025	Puget Sound Finance Offic	U.S. Bank Corporate Paym	50.00	****3644 NOV 2025	83D288546T412562K	Training & Conferences
12/02/2025	Good To Go	U.S. Bank Corporate Paym	91.40	****3644 NOV 2025	145117629	Parking, Tolls, Carwash
12/02/2025	Grainger	U.S. Bank Corporate Paym	1,263.86	****3644 NOV 2025	9698721223	Tools & Supplies
12/02/2025	Public Storage	U.S. Bank Corporate Paym	52.03	****3644 NOV 2025	1506403946	Parking, Tolls, Carwash
12/02/2025	Adobe Inc	U.S. Bank Corporate Paym	211.50	****3644 NOV 2025	AE05040100011CUS	Software Related - Admin
12/02/2025	Brown Bear Car Wash	U.S. Bank Corporate Paym	20.00	****3644 NOV 2025	044225	Parking, Tolls, Carwash
12/02/2025	Bowen Scarff Ford in Kent	U.S. Bank Corporate Paym	127.54	****3644 NOV 2025	599108	Vehicle Maintenance
12/02/2025	SDOT Parking	U.S. Bank Corporate Paym	2.00	****3644 NOV 2025	86754	Parking, Tolls, Carwash
12/02/2025	SDOT Parking	U.S. Bank Corporate Paym	13.00	****3644 NOV 2025	2298052352	Parking, Tolls, Carwash
12/02/2025	Les Schwab	U.S. Bank Corporate Paym	81.55	****3644 NOV 2025	38300724858	Veh Parts & Supp
12/02/2025	Parking Not Otherwise Spe	U.S. Bank Corporate Paym	21.55	****3644 NOV 2025	784612346	Parking, Tolls, Carwash
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	250.00	****3644 NOV 2025	INV-DF-USA-57513588-76	Software Related - Network
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	2,640.39	****3644 NOV 2025	10331944	Software Related - Network

PSERN Operator

Check Register - Consent Agenda.1  
Check Issue Dates: 12/2/2025 - 1/13/2026Page: 2  
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	20.96	****3644 NOV 2025	111242649	Software Related - Admin
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	170.00	****3644 NOV 2025	31419490ND0373434	Training & Conferences
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	1,080.00	****3644 NOV 2025	13779050063	Training & Conferences
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	150.00	****3644 NOV 2025	30010252920	Training & Conferences
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	144.19	****3644 NOV 2025	51066940	Vehicle Maintenance
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	181.76	****3644 NOV 2025	123730192	Tools & Supplies
12/02/2025	Misc Credit Card Receipts	U.S. Bank Corporate Paym	174.23	****3644 NOV 2025	E59963	Site Parts/Supplies
12/02/2025	Robert Half	U.S. Bank Corporate Paym	2,018.42	****3644 NOV 2025	65594861	Consulting Svcs - EE Related
12/02/2025	Robert Half	U.S. Bank Corporate Paym	2,018.42	****3644 NOV 2025	65570613	Consulting Svcs - EE Related
12/02/2025	Robert Half	U.S. Bank Corporate Paym	1,614.74	****3644 NOV 2025	65619331	Consulting Svcs - EE Related
12/02/2025	Graybar	U.S. Bank Corporate Paym	2,184.04	****3644 NOV 2025	9350902820	Site Parts/Supplies
12/02/2025	State Auditor's Office	U.S. Bank Corporate Paym	1,023.11	****3644 NOV 2025	63486258-63486259	Tools & Supplies
12/02/2025	UST Training, Inc.	U.S. Bank Corporate Paym	1,102.00	****3644 NOV 2025	74077	Training & Conferences
12/05/2025	Lumen	CenturyLink	27,434.06	760614142 3340	backhaul fiber	Fiber/Backhaul Services
12/05/2025	Puget Sound Energy	Puget Sound Energy	426.21	1271 NOV 2025	Utilities	Utilities - Sites
12/05/2025	Puget Sound Energy	Puget Sound Energy	962.11	1115 NOV 2025	Utilities	Utilities - Sites
12/05/2025	Puget Sound Energy	Puget Sound Energy	462.11	1594 NOV 2025	Utilities	Utilities - Sites
12/05/2025	Puget Sound Energy	Puget Sound Energy	458.67	1792 NOV 2025	Utilities	Utilities - Sites
12/05/2025	Puget Sound Energy	Puget Sound Energy	686.60	6901 NOV 2025	Utilities	Utilities - Sites
12/05/2025	Puget Sound Energy	Puget Sound Energy	3,256.27	8846 NOV 2025	Utilities	Utilities - Sites
12/05/2025	Tracy Plouse	Tracy Plouse	34.67	JASON091525	Petty cash replenishment -	Site Parts/Supplies
12/05/2025	South King Fire & Rescue	South King Fire & Rescue	2,011.36	DECEMBER2025	Lease December 2025	GASB 87 Clearing - Leases
12/05/2025	Seattle City Light	Seattle City Light	437.52	6974 NOV 2025	Utilities - Sites	Utilities - Sites
12/05/2025	Department of Transportati	Department of Transportati	260.59	RE 45 JE5988 L017	Utility Site	Utilities - Sites
12/05/2025	Cummins Sales and Servic	Cummins Sales and Servic	4,844.58	07-251137296	Generator Maintenance Pa	Generator Maintenance
12/05/2025	Cummins Sales and Servic	Cummins Sales and Servic	1,625.56	01-251166651	Generator Maintenance	Generator Maintenance
12/05/2025	Cummins Sales and Servic	Cummins Sales and Servic	-49.60	01-251166651	Battery core exchange inv#	Generator Maintenance
12/05/2025	Cummins Sales and Servic	Cummins Sales and Servic	-123.98	01-251166651	Battery core exchange inv#	Generator Maintenance
12/05/2025	Cummins Sales and Servic	Cummins Sales and Servic	-24.64	01-251166651	Battery core exchange inv#	Generator Maintenance
12/05/2025	City of Bellevue	City of Bellevue	4,534.20	53716	November 2025 Lease	GASB 87 Clearing - Leases
12/05/2025	City of Bellevue	City of Bellevue	1,210.00	53717	November 2025 Lease	GASB 87 Clearing - Leases
12/05/2025	Red Wing Business Advant	Red Wing Business Advant	-300.00	20251113120965	PPE equipment - Safety Su	EE Safety Supplies
12/05/2025	Red Wing Business Advant	Red Wing Business Advant	350.00	20251113120965	PPE equipment - Safety Su	EE Safety Supplies
12/05/2025	Red Wing Business Advant	Red Wing Business Advant	350.00	20251113120965	PPE equipment - Safety Su	EE Safety Supplies
12/05/2025	Red Wing Business Advant	Red Wing Business Advant	350.00	20251120120965	PPE equipment - Safety Su	EE Safety Supplies
12/05/2025	Red Wing Business Advant	Red Wing Business Advant	329.76	20251120120965	PPE equipment - Safety Su	EE Safety Supplies
12/05/2025	Xpress Solutions Inc	Xpress Solutions Inc	40.00	INV-XPR030722	Das Billing Services Nove	Misc Services - Corp Tech
12/08/2025	Navia Benefits	Navia Benefits	100.00	11046392	November 2025 Benefits F	Benefit Plan Administration
12/08/2025	Navia Benefits	Navia Benefits	100.00	11046393	November 2025 Benefits F	Benefit Plan Administration
12/09/2025	AWC Employee Benefit Tru	AWC Employee Benefit Tru	51,498.24	76491	Benefits December 2025	Benefits
12/10/2025	WA Department of Revenu	WA Department of Revenu	182.42	121025BL SQUAK MOUNT	Business License - Squak	Misc Services - EE Related

PSERN Operator

Check Register - Consent Agenda.1  
Check Issue Dates: 12/2/2025 - 1/13/2026Page: 3  
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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
12/15/2025	Lumen	Century Link	180.42	LUMEN 8298 DEC 2025	Phone Service	Phone Service
12/15/2025	Puget Sound Energy	Puget Sound Energy	506.57	0992 NOV 2025	Utilities	Utilities - Sites
12/15/2025	Puget Sound Energy	Puget Sound Energy	428.56	1412 NOV 2025	Utilities	Utilities - Sites
12/15/2025	Puget Sound Energy	Puget Sound Energy	388.76	1891 NOV 2025	Utilities	Utilities - Sites
12/15/2025	Puget Sound Energy	Puget Sound Energy	475.20	0505 NOV 2025	Utilities	Utilities - Sites
12/15/2025	Puget Sound Energy	Puget Sound Energy	414.25	6778 NOV 2025	Utilities	Utilities - Sites
12/15/2025	Puget Sound Energy	Puget Sound Energy	392.11	7370 NOV 2025	Utilities	Utilities - Sites
12/15/2025	Puget Sound Energy	Puget Sound Energy	953.25	8861 NOV 2025	Utilities	Utilities - Sites
12/15/2025	Puget Sound Energy	Puget Sound Energy	779.47	8931 NOV 2025	Utilities	Utilities - Kent Office
12/15/2025	SMS Cleaning	SMS Cleaning	935.10	PSE KENT-1125	Monthly Janitorial Services	Janitorial Services
12/15/2025	McKinstry Co. LLC	McKinstry Co. LLC	9,830.52	10307300	HVAC Repairs and Mainten	HVAC Maintenance
12/15/2025	Wex Bank	Wex Bank	4,550.15	109006816	November 2025 Fuel	Vehicle Fuel
12/15/2025	Spirit 105.3	Spirit 105.3	8,379.24	61872-7	November 2025 Lease	GASB 87 Clearing - Leases
12/15/2025	Seattle City Light	Seattle City Light	1,027.53	3648 NOV 2025	Utilities - Sites	Utilities - Sites
12/15/2025	Seattle City Light	Seattle City Light	364.92	8288 NOV 2025	Utilities - Sites	Utilities - Sites
12/15/2025	Seattle City Light	Seattle City Light	38.40	5218 NOV 2025	Utilities - Sites	Utilities - Sites
12/15/2025	Department of Transportati	Department of Transportati	260.59	RE 45 JE5988 L018	Utility Site	Utilities - Sites
12/15/2025	Chelan County PUD	Chelan County PUD	107.89	6311 NOV 2025	Site Utilities	Utilities - Sites
12/15/2025	Chelan County PUD	Chelan County PUD	70.45	6311 NOV 2025	Site Utilities	Utilities - Sites
12/15/2025	Chelan County PUD	Chelan County PUD	66.90	6311 NOV 2025	Site Utilities	Utilities - Sites
12/15/2025	Tanner Electric Cooperativ	Tanner Electric Cooperativ	431.98	9623 NOV 2025	Utilities - Sites	Utilities - Sites
12/15/2025	Tanner Electric Cooperativ	Tanner Electric Cooperativ	479.55	9624 NOV 2025	Utilities - Sites	Utilities - Sites
12/15/2025	Verizon	Verizon	827.25	6129726209	Mobile Phone Service	Mobile Phone Service
12/15/2025	Cummins Sales and Servic	Cummins Sales and Servic	959.15	15-251114978	Generator Maintenance	Generator Maintenance
12/15/2025	Cummins Sales and Servic	Cummins Sales and Servic	959.15	15-251114986	Generator Maintenance	Generator Maintenance
12/15/2025	Cummins Sales and Servic	Cummins Sales and Servic	1,742.92	01-251167286	Generator Maintenance	Generator Maintenance
12/15/2025	Motorola Solutions, Inc.	Motorola Solutions, Inc.	3,180.00	8282200002	Training	Training & Conferences
12/15/2025	Motorola Solutions, Inc.	Motorola Solutions, Inc.	1,582.56	8282236155	I-Buttons ASK Replacemen	Tech Supplies
12/15/2025	Motorola Solutions, Inc.	Motorola Solutions, Inc.	25,613.57	8330313394	Antenna Replacement and	Repairs & Maintenance - Sites
12/15/2025	Federal Engineering, Inc.	Federal Engineering, Inc.	19,280.00	2025-4-2755	MPLS-SUP - Technical sup	Set-Aside Services
12/15/2025	Federal Engineering, Inc.	Federal Engineering, Inc.	27,703.00	2025-4-2759	MPLS-TRAIN - Training PI	Set-Aside Services
12/15/2025	Federal Engineering, Inc.	Federal Engineering, Inc.	15,969.00	2025-4-2760	MPLS-RPT - Final Report a	Set-Aside Services
12/15/2025	Brandon Wright	Brandon Wright	18,000.00	1837	City Works - System confi	Consult Svcs Network
12/15/2025	PetroCard Inc.	PetroCard Inc.	9,961.76	0574282-IN	Fuel / Diesel Delivery	Fuel/Diesel - Sites
12/15/2025	Lucky Dog Auto Glass LLC	Lucky Dog Auto Glass LLC	355.82	S-21548	Auto Glass replacement 20	Vehicle Maintenance
12/15/2025	Eastside Fire & Rescue	Eastside Fire & Rescue	10.00	463 OVERPAYMENT REF	refund of invoice 463 overp	DO NOT USE Due from Other Govt
12/18/2025	CDW Government	CDW Government	1,574.21	AG79D3Z	AXIS T94SO1P CONDUIT	Site Parts/Supplies
12/18/2025	Pacifica Law Group LLP	Pacifica Law Group LLP	375.00	103244	Legal Services	Legal Services - Corp Admin
12/18/2025	Summit Law	Summit Law	6,120.00	167929	Legal Services	Legal Services - EE Related
12/18/2025	Summit Law	Summit Law	-935.00	167929	Legal Services prepaid cre	Legal Services - EE Related
12/18/2025	American Tower	American Tower	9,880.81	414562768	December 2025 Lease - N	GASB 87 Clearing - Leases

PSERN Operator

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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
12/18/2025	American Tower	American Tower	6,599.01	414563203	December 2025 Lease - Iro	GASB 87 Clearing - Leases
12/18/2025	Cascade Public Media	Cascade Public Media	16,423.43	DEC2025LEASE	Capitol Hill Site Lease- Dec	GASB 87 Clearing - Leases
12/18/2025	Marsh USA LLC	Marsh USA LLC	17,880.60	261346039895	Valuation work	Consult Svcs Corp Admin
12/18/2025	SPECTRASITE COMMUNI	SPECTRASITE COMMUNI	8,234.01	155074967	December 2025 Lease	GASB 87 Clearing - Leases
12/18/2025	United Rentals	United Rentals	3,276.51	239291533-015	Generator 19-29 KVA Tier	Generator Rental
12/18/2025	United Rentals	United Rentals	961.01	239291533-016	Rental Generator Cable Tai	Generator Rental
12/22/2025	WA Department of Revenu	WA Department of Revenu	791.76	NOV 2025 EXCISE TAX R	B&O Tax Exp Subleases	B&O Tax - Subleases
12/24/2025	Lumen	Lumen	1,672.23	764240998 LGZ4	Network IT Services	IT Network Services - Kent Ofc
12/24/2025	Sean Douglas	Sean Douglas	400.06	TRAVEL REIMB 10.29.25-	Reimbursement - Ellensbur	Training & Conferences
12/24/2025	City of Seattle	City of Seattle	22,523.25	2026LEASE	Lease - 2026 West Seattle	Prepaid Expenses
12/24/2025	City of Redmond	City of Redmond Cashier	324.43	00130682	Fire Life Safety Permit FIR	Misc Services - Radio Site Svc
12/24/2025	City of Redmond	City of Redmond Cashier	-324.43	00130682	Fire Life Safety Permit FIR	Misc Services - Radio Site Svc
12/24/2025	Washington State Patrol	Washington State Patrol	6,008.59	00186222	PSERN-27 King Lake Dec	GASB 87 Clearing - Leases
12/24/2025	South King Fire & Rescue	South King Fire & Rescue	2,011.36	JANUARY2026	Lease January 2026	Prepaid Expenses
12/24/2025	Muckleshoot Federal Corp	Muckleshoot Federal Corp	25,607.14	2026LEASE 3 SISTERS	3 Sisters 2026 Lease	Prepaid Expenses
12/24/2025	Muckleshoot Federal Corp	Muckleshoot Federal Corp	12,427.70	2026LEASE FED410	Federation 410 2026 Leas	Prepaid Expenses
12/24/2025	Muckleshoot Federal Corp	Muckleshoot Federal Corp	12,427.70	2026LEASE GREENWATE	Greenwater 2026 Lease	Prepaid Expenses
12/24/2025	Cummins Sales and Servic	Cummins Sales and Servic	1,581.64	15-251215135	Generator Maintenance	Generator Maintenance
12/24/2025	Cummins Sales and Servic	Cummins Sales and Servic	1,557.31	15-251215137	Generator Maintenance	Generator Maintenance
12/24/2025	Cummins Sales and Servic	Cummins Sales and Servic	1,566.39	15-251215139	Generator Maintenance	Generator Maintenance
12/24/2025	Cummins Sales and Servic	Cummins Sales and Servic	1,566.39	15-251215140	Generator Maintenance	Generator Maintenance
12/24/2025	City of Bellevue	City of Bellevue	4,534.20	53932	December 2025 Lease	GASB 87 Clearing - Leases
12/24/2025	King County Finance	King County Finance	1,125.00	11016632	KCIT iNet Other Misc Svc	Fiber/Backhaul Services
12/24/2025	PetroCard Inc.	PetroCard Inc.	18,525.05	0568501	Fuel / Diesel Delivery	Fuel/Diesel - Sites
12/24/2025	PetroCard Inc.	PetroCard Inc.	2,570.56	0570272	Fuel / Diesel Delivery	Fuel/Diesel - Sites
12/24/2025	Clearline	Clearline	157.69	REFUND - INVOICE 2157	Refund - Invoice 2157 DAS	DAS Revenue - Misc Operating
12/24/2025	Clearline	Clearline	5.33	REFUND- INVOICE 2144	REFUND- INVOICE 2144	DAS Revenue - Misc Operating
12/24/2025	Clearline	Clearline	36.78	REFUND INVOICE 2444 D	Refund Invoice 2444 DAS-	DAS Revenue - Misc Operating
12/24/2025	Aviat U.S. Inc.	Aviat U.S. Inc.	29,675.00	10076445	Lake WA IT Path Studies	Set-Aside Services
12/24/2025	Nelson Truck Equipment In	Nelson Truck Equipment In	4,403.81	764687	Liftgate and Camera instal	Set-Aside Capital Assets
12/24/2025	GenCore Candeo, Ltd.	GenCore Candeo, Ltd.	416,868.97	12035	Genwatch Software Packa	Set-Aside Capital Assets
12/24/2025	IBEW Local 77	IBEW Local 77	1,932.37	DUES NOV 2025	IBEW Local 77 Union Dues	Union Dues Payable
12/26/2025	Clackamas 800 Radio Gro	Clackamas 800 Radio Gro	900,000.00	C800	Radio Equipment	Set-Aside Capital Assets
12/29/2025	Caselle Inc	Caselle Inc	2,263.28	INV-13886	January 2026 Invoice	Prepaid Expenses
12/29/2025	Pacifica Law Group LLP	Pacifica Law Group LLP	442.00	103905	Legal Services	Legal Services - Corp Admin
12/29/2025	Puget Sound Energy	Puget Sound Energy	475.04	0984 NOV 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	1,011.95	1370 NOV 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	588.24	1628 DEC 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	228.19	1636 NOV 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	750.27	1818 NOV 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	428.56	2022 NOV 2025	Utilities	Utilities - Sites

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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
12/29/2025	Puget Sound Energy	Puget Sound Energy	449.63	2055 NOV 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	577.49	6745 DEC 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	288.78	6935 DEC 2025	Utilities	Utilities - Sites
12/29/2025	Puget Sound Energy	Puget Sound Energy	405.46	6976 NOV 2025	Utilities	Utilities - Sites
12/29/2025	Department of Natural Res	Department of Natural Res	19,757.39	4900/0100189380/2026	2026 Preston/Mitchell Hill L	Prepaid Expenses
12/29/2025	Snohomish County PUD	Snohomish County PUD	204.44	0839 NOV 2025	Sites Utilities	Utilities - Sites
12/29/2025	Snohomish County PUD	Snohomish County PUD	277.52	0847 DEC 2025	Sites Utilities	Utilities - Sites
12/29/2025	Cascade Public Media	Cascade Public Media	16,423.43	JAN2026LEASE	Capitol Hill Site Lease- Jan	Prepaid Expenses
12/29/2025	Seattle City Light	Seattle City Light	1,468.91	6975 NOV 2025	Utilities - Sites	Utilities - Sites
12/29/2025	Richard J Busch	Richard J Busch	1,480.00	200649	Legal - Leases	Legal Serv - Leases/Subleases
12/29/2025	Richard J Busch	Richard J Busch	1,720.00	200649	Legal - Sublease	Legal Services - Subleases
12/29/2025	Richard J Busch	Richard J Busch	360.00	201468	Legal - Leases	Legal Serv - Leases/Subleases
12/29/2025	Richard J Busch	Richard J Busch	240.00	201468	Legal - Sublease	Legal Services - Subleases
12/29/2025	Ziplyfiber	Ziplyfiber	140.75	8245 DEC 2025	Site Utilities	Utilities - Sites
12/29/2025	United Rentals	United Rentals	3,957.00	241846361-016	Generator 40-44 KVA Tier	Generator Rental
12/29/2025	United Rentals	United Rentals	5,692.93	249106772-007	Generator 40-44 KVA Tier	Generator Rental
12/31/2025	Marsh USA LLC	Marsh USA LLC	673,804.09	261342262062	January 1, 2026-27 Client	Prepaid Expenses
01/05/2026	Lumen	CenturyLink	14,631.50	764630179 3340	backhaul fiber	Fiber/Backhaul Services
01/05/2026	Lumen	CenturyLink	12,802.56	764630179 3340	backhaul fiber	Fiber/Backhaul Services
01/05/2026	Puget Sound Energy	Puget Sound Energy	404.80	1271 DEC 2025	Utilities	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	-200.88	1354 DEC 2025	Utilities - Credit for Actual	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	255.20	1354 DEC 2025	Utilities	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	947.85	1115 DEC 2025	Utilities	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	435.24	1594 DEC 2025	Utilities	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	467.06	1792 DEC 2025	Utilities	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	414.25	6778 DEC 2025	Utilities	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	392.11	7206 DEC 2025	Utilities	Utilities - Sites
01/05/2026	Puget Sound Energy	Puget Sound Energy	3,383.86	8846 DEC 2025	Utilities	Utilities - Sites
01/05/2026	WFT Company Two LLC	WFT Company Two LLC	9,655.00	JANUARY 2026	Kent Facility Lease	Prepaid Expenses
01/05/2026	WFT Company Two LLC	WFT Company Two LLC	3,793.88	JANUARY 2026	CAM Charge 2026	Prepaid Expenses
01/05/2026	APCO International Inc	APCO International Inc	1,012.00	1204929	Memberships APCO 2026 r	Training & Conferences
01/05/2026	SMS Cleaning	SMS Cleaning	935.10	PSE KENT-1225	Monthly Janitorial Services	Janitorial Services
01/05/2026	Spirit 105.3	Spirit 105.3	320.69	57016-54	site utilities December 202	Utilities - Sites
01/05/2026	Cummins Sales and Servic	Cummins Sales and Servic	1,581.69	01-251268951	Generator Maintenance	Generator Maintenance
01/05/2026	Cummins Sales and Servic	Cummins Sales and Servic	778.52	01-251269119	Generator Maintenance	Generator Maintenance
01/05/2026	Motorola Solutions, Inc.	Motorola Solutions, Inc.	6,729.91	8282246979	Digital Simulcast Workshop	Training & Conferences
01/05/2026	Saybr	Saybr	1,424.39	31304	Fuel system repair & maint.	Fuel Sys Repair
01/05/2026	Saybr	Saybr	943.77	31305	Fuel system repair & maint.	Fuel Sys Repair
01/05/2026	Strategic Government Res	Strategic Government Res	2,881.00	2025-110190	Executive Director Recruit	Consulting Svcs - EE Related
01/07/2026	Comcast	Comcast	746.62	001003020160 1342	Ethernet	Fiber/Backhaul Services
01/07/2026	Comcast	Comcast	747.23	001003020160 1342	Ethernet	Fiber/Backhaul Services

## Appendix B - Accounts Payable Detail

PSERN Operator

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Check Issue Date	Merchant Name	Payee	Amount	Invoice Number	Description	Invoice GL Account Title
01/07/2026	Comcast	Comcast	454.53	001003118645 7304	Ethernet	Fiber/Backhaul Services
01/07/2026	Comcast	Comcast	1,524.16	001003118645 7304	Ethernet	Fiber/Backhaul Services
01/07/2026	Comcast	Comcast	454.31	001003118645 7304	Ethernet	Fiber/Backhaul Services
01/07/2026	Comcast	Comcast	347.59	001003118645 7304	Ethernet	Fiber/Backhaul Services
01/07/2026	Comcast	Comcast	1,165.54	001003118645 7304	Ethernet	Fiber/Backhaul Services
01/07/2026	Comcast	Comcast	347.42	001003118645 7304	Ethernet	Fiber/Backhaul Services
Grand Totals:			<u>2,625,850.30</u>			

# Appendix C - Payroll Benefits

12/4/2025	PERS Payment	16,773.65
12/4/2025	Payroll and Taxes	132,289.85
12/18/2025	PERS Payment	17,394.19
12/18/2025	Payroll and Taxes	136,925.03
12/31/2025	PERS Payment	15,884.89
12/31/2025	Payroll and Taxes	135,197.69
		<b>454,465.30</b>



PSERN Operator Board of Directors  
Action Log - Open Items

#	Date Opened	Item	Responsible	Due Date	Notes
28	9/25/25	Complete the study to identify which areas need improved in-building coverage and plan for the next steps, including a subsequent phase of work to develop funding requirements and strategies.	Operator Staff	3/26/26	
29	12/11/25	Mike will engage an HR and salary consultant to review the non-represented positions.	Mike Webb	1/22/26	
30	12/11/25	Members will send 2 individuals to serve on the semi-finalist hiring panel to Mike and Tracey by December 19.	Board Members	12/19/25	





## PSERN Operator Board of Directors Action Log - Closed Items and Archive

#	Date Opened	Item	Responsible	Date Closed	Notes
1	4/28/22	Summary of portfolio of PSERN leases	Project Staff	6/1/22	Operator
2	4/28/22	Budget workshop to discuss 2023 budget and rate setting	Mike Webb/ Tracy Plouse	12/12/24	Draft manual was presented at the September meeting, will be discussed in October, and is on the brought for approval in December.
3	6/23/22	Operator staff will send a calendar invite for the July 11, 2022 budget workshop.	Tracy Plouse	6/24/22	
4	3/24/22	Facility recommendation and approval	Mike Webb	8/25/22	Leased approved at 8/25 meeting.
5	6/23/22	Review availability for the August and September regular Board meetings.	Board Members	7/28/22	Need to confirm quorum
6	4/28/22	Provide a report on possible changes to the Operator ILA associated with a change to the milestone at which the Operator takes over operational responsibility. Assess the Motorola contract for any concerns.	Mike Webb	9/22/22	This pertains to the proposal to set the date for operational transition and PSERN service fee commencement to something other than FSA.
7	5/26/22	Review existing procurement policy to consider issues identified in Clark Nuber phase 1 report.	Mike Webb/ Tracy Plouse	9/22/22	Procurement policy amendments approved.
8	8/25/22	Update the draft budget and service fee estimates to reflect revised CPI rates.	Tracy Plouse	9/22/22	Updated budget report provided at September meeting.
9	9/22/22	Approval of warrant vouchers (checks) needs to be added to future board meetings as a standing item. This could be done as part of a consent agenda that would also include approval of previous meeting minutes.	Mike Webb/ Tracy Plouse	10/27/22	Will be incorporated as part of consent agenda starting with October meeting
10	9/22/22	Operator staff will bring additional information on the alternatives to modifying or setting the Operator Transfer date and the associated funding requirements and approaches	Mike Webb	10/27/22	Closed, follow up item added to action log.

#	Date Opened	Item	Responsible	Date Closed	Notes
11	1/26/23	Mike Webb will consult with legal counsel on the wording of the motion for the Board to approve the transfer agreement prior to sending for Council approval.	Mike Webb	2/23/23	This is complete. Wording for the agreement has been provided. Pacifica advised the wording to be" it is also recommended that the Board plan to approve the Agreement, in substantially final form."
12	10/27/22	The Operator will add the decision regarding collection of service fees from agencies beginning in 2024 to a future Board meeting.	Mike Webb/ Tracy Plouse	4/27/2023	FSA will not occur until December and there is no ability for the Operator to collect fees until after FSA. Recommend this item be closed. The Board of Directors agreed that this item should be closed at the 4/27/23 meeting.
14	3/24/22	2024 budget and service fee development.	Mike Webb/ Tracy Plouse	6/22/23	Budget approved in June.
15	3/24/22	Report on proposed plan for development of sublease agreement templates to be drawn up for discussion.	Mike Webb	5/25/23	Agenda item #8 of the 5/25/2023 Board meeting.
16	10/27/22	Operator staff will prepare a draft operational support agreement between the County and the Operator.	Mike Webb	5/25/23	Recommended to close this item as there is no OSA.
17	5/25/23	The Operator has an action item to come back with some further analysis and proposed budget scenarios for the June meeting.	Tracy Plouse	6/22/23	On the June agenda.
18	7/27/23	The PSERN Operator will look into options on how it could offset the higher out of pocket maximums and deductibles for transferring employees and bring this information to the Board in August.	Operator Staff	8/24/23	Completed August 24,2023

#	Date Opened	Item	Responsible	Date Closed	Notes
21	4/25/24	Provide information on how PSERN explores and negotiates subleases and how fees are determined.	Adrian Englet	7/25/2024	Presented at the July meeting.
19	1/25/24	Compile and create a fiscal policy manual.	Operator Staff	12/12/2024	Manual was approved by the Board at the December 12, 2024 meeting.
20	4/25/24	Follow up with FirstNet on subleasing space on PSERN towers.	Mike Webb	1/23/2025	PSERN had initial meeting with FirstNet, waiting on FirstNet. FirstNet has indicated they are not interested in subleasing on PSERN towers at this time.
22	12/12/24	Board Members to provide feedback on any additional items they would like to see added to the Board Workplan or to the Project and Initiatives list to be presented at the January meeting.	Mike Webb	1/23/2025	On January agenda.
24	12/12/24	Provide additional information on the microgrid solution, other alternative energy technologies and potential grant or funding opportunities.	Mike Webb	3/18/2025	Mike has not found any grant or funding options to date.
25	1/23/25	Provide additional information on encryption to the Board, including is there any requirement to provide access to communications to the public.	PSERN Staff	5/22/2025	Agenda item # 9
26	1/23/25	Provide updates on the results of the coverage testing assessment.	PSERN Staff	5/22/2025	Agenda item # 10
23	12/12/24	Add a document review period to the financial policy manual.	Tracy Plouse/Mike Webb	6/26/2025	Financial policy manual has been updated.

#	Date Opened	Item	Responsible	Date Closed	Notes
13	2/24/22	Request for additional information related to In-Building Sites to include details of funding options for the remaining 10 areas recommended by the task force, any budget considerations, improvements found in Coverage Testing, impacts of additional sites on Operator rates, Operations Board and Technical Committee perspective, and impact on backhaul capacity.	Operator Staff	9/25/2025	The current plan for in-building coverage assessment work was outlined in a report to the Board at the May 2025 meeting. Determining funding requirements for additional in-building coverage sites is dependent on identifying and verifying requirements for additional sites. An A&E firm, Mission Critical Partners, has been contracted to review what areas need improved in-building coverage and what the priorities are. This includes reviewing and potentially updating the list of sites identified by the earlier in-building task force. At the completion of the current consultant project, a subsequent phase of work to determine funding and implementation timing for additional sites will be undertaken.
27	5/22/25	PSERN to provide options to resolve the Totem Lake police and fire on-street signal issues for the Board to consider as a set aside amount in the capital expenditure.	Mike Webb	9/25/25	On agenda item #10.

## PSERN Board of Directors Staff Report Agenda Item #6

**Title:** Executive Director Report – January 2026  
**Meeting Date:** January 22, 2026  
**PSERN Staff Contact:** Michael Webb, Executive Director  
**Action:** Discussion

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### **SUMMARY:**

This report provides a summary of the activities of the PSERN Operator (PSERN) since the last report to the Board at the December 11, 2025, meeting.

### **DISCUSSION:**

#### PSERN Operator Staffing

- PSERN Operator staffing currently stands at 22 out of 24 authorized in the 2025 budget.
  - Business Analyst posting closed January 6<sup>th</sup> – applications being reviewed.
- The Executive Director position posting closed on December 21<sup>st</sup>:
  - Andy Kancel (SGR) will provide an update during agenda item 9.

#### Financial

- An update to PSERN's Financial Policy Manual is being proposed in agenda item 8:
  - Revised Capital Asset Policy and Uncollectible Accounts Policy.
- Capital funding plan and strategy being prepared for March meeting.

#### Procurement Activity

- No procurement activity occurred in the past month.

#### Projects and Initiatives

- Encryption implementation is ongoing:
  - Configuration and testing of the Key Management Facilities (KMF) at both Master Sites is complete.
  - Console configuration files have been completed and will be applied at dispatch sites in the coming weeks through early February.
  - End user radio reprogramming to implement encryption changes will be required, with a goal of completing the implementation in 2Q 2026 prior to the FIFA World Cup.
  - As part of reprogramming, all radios should undergo preventive maintenance and have their firmware updated.
- The new primary generators for Maloney, Sobieski and McDonald were delivered and installed in the

last two weeks of November.

- New Automatic Transfer Switches (ATS) will be installed in late February.
- These three sites will be running off generator 24X7 until powerlines are restored, with the first of those at Maloney expected in late 2026.
- The current phase of In-Building Coverage Assessment work being conducted by Mission Critical Partners is expected to be completed by mid-February.
  - The work will be reviewed by the Operations Committee at the March meeting.
- The MPLS network audit and assessment being conducted by Federal Engineering is complete, PSERN has reviewed the report and will be taking action on the recommendations, primarily around naming conventions for ease of future management.
- The RF Safety work being conducted by Mission Critical Partners is largely complete, with staff training pending for February.
- DAS migration and validation of new DAS systems:
  - As of January 12th, 1025 out of an estimated 1201 (86%) DAS systems across the County have migrated and been validated.
- LW Tech (Totem Lake) radio site development:
  - Motorola radio equipment received from WCCCA in Oregon.
  - Planning work currently underway:
    - Site survey to identify redundant fiber backhaul routing (King County iNet and commercial).
    - Engineering work order for equipment housing (cabinets) design underway.
    - Drafting work orders for antenna support structure design and general construction & electrical work.
    - Motorola engineering, licensing and technical support being requested.
  - Lease negotiations with LWTech will commence once preliminary drawings are available.
  - Go-live is targeted for 4<sup>th</sup> quarter 2026.

#### Operational Status and Updates

- The Three Sisters site has been experiencing power issues - the site is running on a temporary generator due to failure of existing prime generators, with manual switching required:
    - Motorola is responsible for repairs to all 3 site generators under warranty and replacement of the automatic switching system.
    - Repairs start January 14, expected completion late February (parts on order).
  - Radio Site access issues due to December winter weather event:
    - Sites in Highway 2, 410 and parts of I-90 corridor were inaccessible for several weeks – now restored.
-

- Grass Mountain
  - Microwave waveguide damage being repaired Jan 13 and additional ice shields being installed.
  - Normal site access out of commission until July.
- Planning is underway for backhaul network (microwave and MPLS) upgrades to occur in early 2026.
  - Timing to be confirmed – new hardware is now available.
- Motorola MTN specifies patching/update to be applied to all consoles:
  - PSERN's test console has the patch, and Motorola has released for full distribution.

#### Radio Site Leases and Subleases

- The following sublease application/license agreements are in progress:
  - AT&T (Ring Hill) – Updated exhibits received and inserted into new license. AT&T lease has expired as of May 31, 2025. AT&T is currently in Holdover until new agreement is signed.
  - Verizon (Bellevue Station 9) – Redlines sent to Verizon for their review.
  - Valley Com (Cambridge, Federal Way, McDonald, Skyway, and Top Hat) – License negotiations have been begun, current agreements expire July of 2026. Federal Way has been drafted and sent to Valley Com. This agreement will be used as a template for the other four.
  - Snoqualmie Tribe (Tolt) – New application
  - Washington State Patrol (Sobieski) – Amendment to extend terms. Draft amendment sent to WSP for their review

#### PSERN Operations Committee

- The PSERN Operations Committee met on December 8 and January 12.

#### Upcoming Board Meeting Topics

- Topics expected to be brought forward over the next 3 board meetings include the following:
    - March 2026
      - 4Q 2025 Financial Results
      - Capital Funding Plan Update
    - May 2026
      - 2025 Year-End Financial Results
      - 2027 Draft Operating and Capital Budgets
    - June 2026
      - 2027 Draft Operating and Capital Budgets
  - These topics are in addition to the regular standing items, including the Consent Agenda, Action Item Log, Executive Director's report, and any additional expenditure approvals that may be required.
-

**CONCLUSION:**

This report has provided a summary of the activities of the PSERN Operator since the previous report in December 2025.

**SUPPORTING DOCUMENTATION:**

None.

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## PSERN Board of Directors Staff Report Agenda Item #7

**Title:** PSERN Year in Review (2025)  
**Meeting Date:** January 22, 2026  
**PSERN Staff Contact:** Michael Webb, Executive Director  
**Action:** Discussion

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### **SUMMARY:**

As outlined in the Operator ILA, paragraph 4.3.6, “The Board of Directors shall hold an annual meeting to coincide with the first regular meeting each year. During the annual meeting, the Executive Director shall report on the state of the PSERN Operator”.

This report provides a summary of the work undertaken by the PSERN Operator Board in 2025, including the resolutions, decisions and other matters that were discussed, considered and approved in 2025.

This report also provides an overview of the priorities and areas of focus for the organization as of the beginning of 2026.

### **PSERN Operator 2025 Year in Review**

During 2025, the PSERN Operator Board of Directors met eight (8) times<sup>1</sup> and addressed the matters summarized below.

#### Board Resolutions

In 2025, the Board approved 3 resolutions. Further information is available in the approved minutes of the referenced meeting:

- 25-01 (May) – Appointed Mike Webb, Executive Director, as the PSERN Claims Agent to receive any claims for damages made under chapter 4.96 RCW.
- 25-02 (June) – Adopted the 2026 Budget and Service Fees.
- 25-03 (September) – Adopted the 2026 regular meeting schedule of the PSERN Operator Board of Directors.

#### Board Decisions

The Board adopted the following motions, in addition to approval of standing Consent Agenda items (approval of minutes and payments). Further information is available in the approved minutes of the referenced meeting:

- January – Nominations and elections of the Board Secretary and Treasurer for 2025.
- March – Authorize the Executive Director to proceed with design and engineering work for a set of

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<sup>1</sup> The regular board schedule for 2025 included meetings every month except February, April, July, August, and November. A special meeting was called in August to vote on the hiring of an Executive Director recruitment consultant.

improvements to site power capabilities at Maloney, Sobieski and McDonald, at a Not-to-Exceed cost of \$85,000.

- March - Authorize the Executive Director to proceed with design and engineering of a new powerline to serve the Mt. McDonald site at a not-to-exceed cost of \$50,000.
- May – Authorize the Executive Director to work with Puget Sound Energy (PSE) to support and facilitate the replacement of the Maloney Ridge powerline, with a maximum financial obligation to PSERN of \$4M.
- June – Approve Resolution 25-02, adopting an operating budget and service fee rates to be effective January 1, 2026, including a cash set-aside plan for 2026.
- June - Authorize the Executive Director to proceed with procurement and implementation of a set of improvements to site power capabilities at Maloney, Sobieski, and McDonald at a not-to-exceed cost of \$545,000.
- June - Authorize the Executive Director to proceed with a study to develop revised in-building coverage criteria for the Primary Bounded Area at a not-to-exceed cost of \$75,000.
- August (Special Meeting) - Approve Strategic Government Resources Inc. for the provision of recruitment consulting and advisory services to support the hiring of an Executive Director at a not-to-exceed cost of \$30,000.
- September – Approve Resolution 25-03, adopting the 2026 PSERN Board of Directors regular meeting schedule.
- September - Approve the revised not-to-exceed cost of \$650,000 for site power capabilities at Maloney, Sobieski, and McDonald.
- September – Adopt a general capital expenditure budget and plan for 2026 of \$1,550,000.
- September – Authorize the Executive Director to proceed with the design and implementation work to construct a new RF site at Lake Washington Institute of Technology at a not-to-exceed cost of \$2.5M, including the purchase of the required RF equipment from WCCCA.
- September - Authorize the Executive Director to purchase and implement the Genwatch ATIA software and hardware as described at a not-to-exceed cost of \$400,000.
- October - Authorize the Executive Director to execute a Collective Bargaining Agreement with IBEW Local 77.
- December – Nominations and elections of Board Officers for 2026.
- December - Approve an increase of one paygrade for all non-represented positions.
- December - Approve the 2026 non-represented salary schedule, which incorporates a 3.7% cost of living increase.
- December - Authorize the Executive Director to execute Change Order 16 of the contract with Motorola.

#### Summary of Matters Considered and Discussed

The Board considered and discussed the following matters in 2025. Further information is available in the approved minutes of referenced meetings:

- 2025/2026 Projects and Initiatives (January)
  - A report was provided that discussed PSERN projects and initiatives planned for 2025 and 2026 as the foundation for development of a capital expenditure and replacement plan.
- Maloney, Sobieski, and McDonald Powerline Improvements (March, May, June, September)
  - The situation regarding the failed power lines at 3 radio sites was reviewed and discussed.
  - Approval was provided to work with PSE to plan and support the reconstruction of the shared powerline to the Maloney Ridge site in 2025 and 2026 at a maximum cost to PSERN of \$4M, to be funded from existing set-asides.
  - Approval was provided to expend up to \$135,000 for engineering services to design a set of interim power improvements (new 24x7 generators) for the 3 sites and commence the design of a new powerline for McDonald.
  - An agreement was signed with WA Department of Natural Resources outlining conditions and timing for maintaining temporary power generation and constructing a new powerline at McDonald.
  - Approval to expend up to \$650,000 for the installation of 2 new 24x7 generators at each of 3 sites was provided and the work was completed in late November.
- 2025/2026-2030 Capital Expenditure Requirements & Plan (March, June, September)
  - A preliminary capital expenditure plan was discussed in March and presented for approval with the 2026 operating budget in June.
  - The Board requested that the plan be revised to include the implementation of a new RF site at Lake Washington Institute of Technology (LWTech) to address outdoor coverage issues in the Totem Lake area of Kirkland.
  - A revised 2026 capital expenditure plan of \$4.05M was approved in September, incorporating several key initiatives:
    - Totem Lake RF site (\$2.5M).
    - Purchase of the Genesis GenWatch Network Management Software (430K).
    - Vehicle replacements and outfitting (\$420K).
    - Tolt and 3 Sisters generator reconfiguration/replacement (\$250K).
    - Miscellaneous expenditures, including additional spares & shelter improvements (\$450K).
  - The approved capital plan does not include costs for future powerline construction for Sobieski and McDonald.
- Encryption Planning and Implementation (May)
  - The Board received an update on PSERN's plans for implementing encryption, including a summary of a public communications plan jointly developed with the Seattle Fire PIO and several other agency PIOs.
- In-building Coverage Assessment (May, June)

- The results of the Hatfield Dawson work to develop coverage predictions for the existing, as-built system were presented and discussed at the May meeting:
  - This work identified the need for a new RF site in the Totem Lake area of Kirkland.
- Approval was provided to undertake a further phase of work to develop revised in-building coverage criteria and priorities for the Primary Bounded Area at a not-to-exceed cost of \$75,000.
  - This work will be completed in February 2026.
- 2026 Operating Budget and Service Fees (May, June)
  - An initial draft 2026 budget was tabled for review and feedback in May.
  - The final 2026 budget and service fee rates were approved in June:
    - Net 7.8% increase in operating budget (after use of \$1.14M in rate stabilization funds).
    - Increases in radio service fee rates of 6.9% and console service fee rates of 0.5%.
    - Total radio quantities increased to 18,907 from 18,610 in 2025.
  - A preliminary capital budget & expenditure plan was presented in June, but approval was deferred to the September meeting pending assessment of costs for a new RF site at LWTech.
- 2024 Financial Results and Statements (June)
  - 2024 financial results and statements, as reported to the State of Washington were reviewed:
    - Operating Revenues: \$9,426,031
    - Non-Operating Revenues: \$11,239,712
    - Operating Expenses: \$20,195,800 (approx. \$11.5M in depreciation/amortization)
    - Non-Operating Expenses: \$234,741
    - Net position increased by \$235,201 (to \$152,993,420)
  - The PSERN Operator had cash in the amount of \$18.1M on hand at the end of 2024.
- Executive Director Recruitment Update (August, October, December)
  - A Special Meeting of the Board was held in August to approve the selection of Strategic Government Resources, Inc. to provide recruitment and advisory services to support the hiring of an Executive Director of PSERN.
  - The posting for the Executive Director position closed on December 21, 2025.
- Motorola Post Warranty Services and Support (March, December)
  - The Board reviewed and discussed the implications associated with the end of the initial system warranty in December 2025:
    - Approximately \$1.2M in additional operating expenses will be incurred in 2026, the majority of which will be for post-warranty services to be provided by Motorola.
    - The PSERN Operator will take on responsibility for on-site response and preventive

maintenance for equipment at RF, master and dispatch sites.

- The board approved Motorola Change Order 16, which includes the expenditure of \$1.02M for Motorola post-warranty services in 2026.
- Board Workplan Update (October)
  - The board reviewed and discussed an updated workplan document that captures several new or updated actions:
    - Development of a long-term capital funding strategy and plan.
    - Completion of several operational policies and plans, including incident response, continuity of operations, improved system and service reporting and radio interoperability.

#### Summary of Organizational Achievements in 2025

The following is a summary of significant achievements for the PSERN Operator in 2025:

- 17.5 million calls successfully completed on the PSERN network and no system downtime.
- Resolution of 1075 user agency service tickets and 3234 internal tickets.
- Negotiation and execution of a Collective Bargaining Agreement with IBEW Local 77.
- Completion of planning and design work for the implementation of encryption on the radio network.
- Improvements to power system resiliency at Sobieski, Maloney and McDonald.
- Validation and approval of 246 new DAS systems, including ~116 migrations and ~130 new systems.
- Negotiation and execution of additional subleases, representing \$189,926 in incremental sublease revenue:
  - PANO AI (Wildfire Detection Cameras) – 3 sites.
  - T-Mobile – 2 sites.
  - Pioneer Wireless – 1 site.
  - RSN Wireless – 3 sites.
- Completion of MPLS Backhaul Network Audit and RF Safety Signage projects.
- Preparation for the assumption of on-site support and preventive maintenance by the PSERN Operator at the end of the Motorola initial system warranty in December 2025.
- Completion of in-building coverage prediction study in collaboration with independent RF design consultants Hatfield Dawson.
- Completion of system upgrade to release A2024.
- Drafting and approval by the Operations Committee of a Maintenance and Operations Plan for the PSERN system.
- Drafting and adoption of a Technical Security Policy for the PSERN Operator.
- Continued facilitation of the work of the Operations Committee (11 meetings), Technical Working

Group (11 meetings) and the establishment of the Dispatch Working Group.

- Successful invoicing and associated administrative effort to generate \$9.4 million in user agency revenue.
- Completion of audit of 2022 and 2023 financial statements by the Washington State Auditor's Office in January 2025.
- Approximately 1,675 invoices were paid through accounts payable.
- Approximately 2,068 transactions in accounts receivable.

### Looking Ahead to 2026

2025 was the second full year of the PSERN Operator's ownership of the radio network and responsibility for ongoing operations, maintenance, repair and upgrade of PSERN and provision of operational support to PSERN end user agencies.

2026 will mark a major operational change, with the PSERN Operator assuming responsibility for on-site response and preventive maintenance for all RF, master and dispatch sites. This will provide a significant learning and development opportunity for our technical staff members.

As of the beginning of 2026, the organization has 22 permanent staff with 2 vacancies. Recruitment is underway to fill the open positions.

2026 will see the transition of the Executive Director responsibilities. The Board has established a subcommittee that will work with the recruitment consultant (SGR) and a set of PSERN stakeholders to select a new Executive Director.

Work will continue in 2026 to further enhance and evolve the radio system, the PSERN Operator organization and the services provided.

The organization's priorities for 2026 are as follows:

- Operate and maintain the network and its infrastructure, addressing known deficiencies and applying upgrades and enhancements as required, including the following key initiatives:
  - Complete the implementation of encryption in time for FIFA World Cup 2026.
  - Implement a new RF site at LWTech to address coverage issues in the Totem Lake area.
  - Complete the implementation of Genesis GenWatch ATIA to provide improved network monitoring and system performance reporting.
  - Develop designs and plans for the long-term remediation of power issues, including new power line construction, at Maloney, Sobieski and McDonald.
  - Complete upgrades and updates to the microwave and MPLS backhaul networks.
  - Complete assessment of requirements and develop plans for system enhancement to improve in-building coverage performance.
  - Work with the King County E-911 Office to implement a centralized voice logging capability for the radio system.
  - Work with the Operations Committee and working groups to develop plans for new system

capabilities, including broadband interfaces, additional inter-system connections, location capabilities and new user equipment and dispatch consoles.

- Serve PSERN users, customers and those that support them (i.e. radio shops), while fulfilling the obligations defined in Service Level Agreements, including enhanced reporting on system and service performance.
- Continue to develop and enhance the organization's capabilities, with an emphasis on enhancing operational, financial and administrative policies, processes, procedures and support tools.
- Develop and approve a 2027 operating budget and long-term capital replacement plan and strategy.

**CONCLUSION:**

This report has provided a summary of the work undertaken by the PSERN Operator and its Board in 2025, including the resolutions, decisions and other matters that were discussed, considered and approved.

It also provides an overview of the priorities and areas of focus for the organization as of the beginning of 2026.

**SUPPORTING DOCUMENTATION:**

None

## PSERN Board of Directors Staff Report

### Agenda Item #8

**Title:** Financial Policy Manual Revision and Addition  
**Meeting Date:** January 22, 2026  
**PSERN Staff Contact:** Tracy Plouse, Finance and Administrative Services Manager  
**Action:** Decision

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#### **SUMMARY:**

This report presents, for approval, a revision to the PSERN Operator's Financial Policy Manual, including a revision to the Capital Assets Policy and the addition of an Uncollectible Accounts Policy for adoption. The Capital Assets Policy has been revised to reflect the revaluation of leases and subleases on an annual basis, as outlined in Government Accounting Standards Board (GASB) Statement number 87. The Uncollectible Accounts Policy has been drafted to allow the Operator to accurately reflect an allowance for uncollectible accounts as outlined in GASB Statement number 34 and provide financial statement users with more accurate revenue reporting. Both of these policies, as adopted, will be referenced in the PSERN Operator Financial Policy Manual (Appendix A)

#### **BACKGROUND:**

The PSERN Operator's current Financial Policy Manual was adopted in December 2024. The manual document provides a high-level overview of the financial principles and policies to be used by PSERN staff, board members and other stakeholders in addressing issues and decisions affecting PSERN's business.

As noted in the Financial Policy Manual (Appendix A), the PSERN Operator's financial goals are as follows:

- Ensure the financial integrity of the Operator.
- Manage financial assets in a sound and prudent manner.
- Improve financial information for decision makers at all levels, including:
  - Policy makers as they contemplate decisions.
  - Managers and staff as they implement policy on a day-to-day basis.
- Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide quality service.
- Maintain a spirit of openness and transparency while being fully accountable to the public for the Operator's fiscal activities.

The Financial Policy Manual includes information and references to policies in the following areas:



- General Policies
- Accounting Policies
- Revenue Policies
- Procurement Policies
- Operating Budget Policies
- Capital Asset Policies (modification proposal presented)
- Investment & Cash Management Policies
- Reserve Policies
- Uncollectible Accounts Policy (draft presented)

The PSERN Operator leases site locations for the placement of structures and equipment for the radio network infrastructure. It also holds subleases enabling wireless carriers and other agencies to place equipment on PSERN towers. Following GASB Statement number 87, these leases and subleases are amortized over the expected life of the lease/sublease. These amortized amounts are reflected on the annual financial statements.

Occasionally, minor corrections are made when the rate escalation dates in the original documents are reviewed or updated. According to the Washington State Auditor's (SAO) office and GASB Codification L20 paragraphs 171-177 and 726-2, "when a lease contract is modified the remeasurement should be calculated from the date of the modification - not the inception of the lease. Since remeasurements and modifications are accounted for in the same way, we would expect remeasurements to also be accounted for from the date of remeasurement rather than the inception of the lease".

The SAO BARS manual and GASB Statement number 34 state that "proprietary funds are presented using the economic resources measurement focus and the full accrual basis". This commonly referred to as the "matching principle" and ensures that revenues are recorded when earned and expenditures are recorded when accrued. The establishment of an allowance for uncollectible accounts, as estimated as a percentage of revenue, allows for the accurate presentation of *net* revenues in the financial statements.

#### **ANALYSIS/DISCUSSION:**

The proposed policies provided in the Appendices were developed from model policy documents provided by the Municipal Research and Services Center (MRSC), a non-profit organization that helps local governments across Washington State by providing legal and policy guidance on many topics.

The proposed modification of the Capital Assets Policy would ensure that leases and subleases are reflected accurately in the financial statements by establishing an annual revaluation and recording any differences from the remeasurement date rather than the inception of the lease. This would mean that previous fiscal years' financial statements would not need to be reissued.

The establishment of an Uncollectible Accounts Policy would ensure that revenue is reported in the financial statements net of any estimated uncollectible amounts, ensuring that the GASB matching accrual guidelines are followed. The proposed policy authorizes the Executive Director to approve write-offs up to .10% of the previous year's revenues (approximately \$1,0000) and present to the Board any write-offs in excess of that amount for approval. Since the cost of pursuing uncollectible accounts oftentimes exceeds the amount owed, write-offs of these amounts will allow PSERN to avoid further expenses.

**RECOMMENDATION:**

It is requested and recommended that the Board adopt modifications to the Capital Assets Policy, the establishment of an Uncollectible Accounts Policy and updates to policy references in the Financial Policy Manual.

**MOTION:** That the PSERN Operator Board adopt the modifications and additions of policies as presented.

**CONCLUSION:**

This report has discussed and requested approval of a modification to the Capital Assets Policy, addition of an Uncollectible Accounts Policy, and update to the Financial Policies Manual.

**SUPPORTING DOCUMENTATION:**

**Attachment A – Revised Financial Policy Manual**

**Attachment B – Revised Capital Assets Policy – Redlined**

**Attachment C – Draft Uncollectible Accounts Policy**

## Puget Sound Emergency Radio Network Operator (PSERN)

### **Financial Management Policies**

**Adopted on December 12, 2024**

#### *Statement of Purpose*

The financial integrity of Puget Sound Emergency Radio Network Operator (the “Operator” or “PSERN”) is of utmost importance. The set of financial management policies within this document serve as a central reference point to PSERN’s financial management policies, which are critical to the continued financial health of the organization. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the Operator. They will promote sound financial management and assist in the Operator’s stability, efficiency, and effectiveness.

#### *Financial Goals*

PSERN’s financial goals seek to:

- Ensure the financial integrity of the Operator.
- Manage financial assets in a sound and prudent manner.
- Improve financial information for decision makers at all levels:
  - Policy makers as they contemplate decisions.
  - Managers and staff as they implement policy on a day-to-day basis.
- Maintain and further develop programs to ensure the long-term ability to pay all costs necessary to provide quality service.
- Maintain a spirit of openness and transparency while being fully accountable to the public for the Operator’s fiscal activities.

### Financial Policies

The PSERN Operator financial management policies include policies that address the following major areas, as listed in Appendix A:

- General Policies
- Accounting Policies
- Revenue Policies
- Procurement Policies
- Operating Budget Policies
- Capital Asset Policies
- Investment & Cash Management Policies
- Reserve Policies

#### **I. General Policies**

1. The Board of Directors may adopt financial policies to assure the financial strength and accountability of the Operator.
2. The Executive Director shall develop administrative directives and general procedures for implementing the Board of Directors' financial policies.
3. All Departments will share in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and programs will be developed to reflect current policy directives, projected resources, and future service requirements.
4. To attract and retain employees necessary for providing high quality services, the Operator shall establish and maintain a competitive compensation and benefit package with the public and private sectors.
5. The Operator will strive to maintain fair and equitable relationships with its contractors and suppliers.

## **II. Revenue Policies**

*Design, maintain, and administer a revenue system that will ensure a sufficient revenue stream to recover operating costs.*

### Revenues

1. Current operating expenditures will be funded by current revenues. The Operator will maintain an Enterprise fund as required by the Washington State Auditor.
  - a. Service fees for providing services shall be sufficient to finance all operating expenses of the Operator's enterprise fund, including operating contingency, planned capital expenditures, and reserve requirements.
  - b. Other reimbursable work performed by the Operator (labor, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost.
  - c. Charges for services shall accurately reflect the actual or estimated cost of providing services. The cost of providing services shall be recalculated annually, and the user fee rates adjusted accordingly.
  - d. The Operator will utilize the service fee rate setting model approved by the Board of Directors to calculate annual service fees. Please refer to Appendix A, specifically the Interlocal Agreement and pages 36-39 of the July 28, 2023 Board of Directors packet for rate-setting related to service fees.
  - e. Certain fees, such as sublease fees, will be based upon market conditions and are not subject to the limitations of cost recovery. License and lease agreement documents contain fee structures and escalation of fees as applicable.
2. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.
3. The Operator has only one fund, which is an Enterprise fund. Restricted revenue is not allowed in Enterprise funds. However, the Board may internally earmark revenues for specific purposes, activities or services. These earmarked funds will be reported internally as set-aside funds that can only be expended as directed by the Board of Directors.
4. If revenues from "one-time" or limited duration sources are used to balance the annual operating budget, it is to be fully disclosed and explained at the time the budget is presented. It is the Operator's goal to not rely on these types of revenues to balance the operating budget.

#### Grants and Gifts

1. Grant funding for programs or items which address the Operator's current priorities and policy objectives should be considered to leverage funds. Inconsistent and/or fluctuating grants should not be used to fund on-going programs.
2. Before accepting any grant, the Operator shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.
3. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended in accordance with the wishes and instructions of the donor.
4. Excess funds received from the PSERN Project (King County) shall only be used as stipulated by the tax levy used to generate the revenue and as stipulated by the Board of Directors.

#### Depository Account

All monies collected from customers are receipted and deposited into the Depository main account at U.S. Bank. All Operator funds received shall be deposited at U.S. Bank within one business day of receipt, except when staffing levels are inadequate to timely make such deposits, but in such event such deposits shall be made as soon as possible.

#### Fund Balance and Maintenance of Minimum Reserve Levels

The Operator shall strive to maintain adequate fund balance (reserve) to provide sufficient cash flows to meet operating expenses, while also providing the financial ability to address economic downturn and system emergencies. Operating expenditures shall include salaries, benefits, supplies, professional services, lease expenses, and other expenses necessary for the day-to-day operation of the system.

1. Operating Contingency Cash Reserve – The Operator will maintain an operating contingency cash reserve as determined in the annual budget approved by the Board.

### **III. Expenditure Policies**

1. The Operator will adopt an annual budget in which current expenditures do not exceed current projected revenues. Capital expenditures may be funded from one-time revenues.
2. Department managers are responsible for managing their budgets within the total appropriation for their department.

3. The Operator will take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, or use of set-aside contingencies.
4. Emphasis will be placed on improving individual and work group productivity rather than adding to the work force. The Operator may invest in technology and other efficiency tools to maximize productivity. The Operator may hire additional staff only after the need for such positions has been demonstrated and documented.
5. All compensation planning will focus on the total costs of compensation which includes direct salary, health care benefits, pension contributions, and other benefits which are a cost to the Operator.
6. The Operator will make every effort to maximize any discounts offered by creditors/vendors.
7. The Operator will adhere to internal, State and Federal procurement rules and regulations when procuring goods and services, as set forth in the PSERN Procurement Policy (see Appendix A).

#### **IV. Operating Budget Policies**

1. The Operator will adopt and maintain a balanced annual operating budget.
2. The Operator will strive to adopt a budget where current annual operating revenues will be equal to or greater than current operating expenditures.
3. Balanced revenue and expenditure forecasts will be prepared to examine the Operator's ability to absorb operating costs due to changes in the economy, service demands, contractual obligations, and capital improvements. The forecast will be updated annually.
4. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital expenditures and/or "one-time" only expenditures.
5. The Operator will provide for adequate maintenance and the orderly replacement of capital assets and equipment as well as for extraordinary expenses such as powerline repair, generator rental, etc.
6. Budget control and accountability is maintained at the departmental level. The Operator has four departments: Executive, Technical Operations, Facilities, and Finance and Administration.

## **V. Capital Asset Policies**

### Capital Asset Improvement Plan

1. The Operator will develop a Capital Asset Improvement Plan to create set-aside funds for the replacement of capital assets or the acquisition of net-new capital assets.
2. The Capital Asset Improvement Plan will provide details on each capital asset, including estimated costs, useful life, sources of financing and a full description .

### Capital Asset Management

1. The Operator will maintain its capital assets at a level adequate to protect the capital investment and to minimize future maintenance and replacement costs as referenced in the Capital Asset Policy (see Appendix A). The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
2. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$5,000 per item with a useful life of over one year. All capital assets shall have an assigned asset number when placed into service.
3. The Technical Operations Manager and/or Finance and Administrative Services Manager will conduct an annual physical count/inspection of all capital assets.
4. Adequate insurance will be maintained on all capital assets consistent with the results of the annual physical count/inspection and associated valuation.

## **VI. Accounting Policies**

1. The Operator uses generally accepted accounting principles (GAAP) and the accrual accounting method.
2. The Operator will maintain expenditure categories according to state statute and administrative regulation. The Operator will use the "Budgeting, Accounting & Reporting System" (BARS) prescribed by the State Auditor for its revenue and expenditure classification.
3. Quarterly budget reports showing the current status of revenues and expenditures will be prepared and presented to the Board of Directors. Board approved budgets will be available for public inspection on the Operator's website.
4. Electronic financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
5. The Annual Financial Report will be prepared and submitted to the State Auditor's Office no later than 150 days from the end of the preceding fiscal year.
6. The Annual Financial Report will be prepared based on Generally Accepted Accounting Principles (GAAP) and demonstrate compliance with Washington State statutes and the BARS manual prescribed by the State Auditor, which is a comprehensive basis of accounting. The report will provide full disclosure of all financial activities and related matters.
7. Every two years a financial audit shall be performed by the Washington State Auditor's Office, which will issue an official opinion on the comparative financial statements. An accountability



audit (i.e., accountability for public resources and compliance with state laws and regulations and its own policies and procedures) shall be performed at least once every two years by the Washington State Auditor's Office as currently performed.

## **VII. Investment and Cash Management Policies**

1. Cash and Investment programs will be maintained in accordance with Operator regulations and will ensure that proper controls and safeguards are maintained
2. Operator funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.
3. The Operator utilizes two government investment pools: the Local Government Investment Pool (LGIP), which is an investment vehicle maintained by the State Treasurer's Office to help local governmental entities achieve higher rates of return by pooling local funds; and the King County Investment Pool (KCIP). The Operator will invest cash not required for immediate expenditures in these pools to achieve the highest rate of return.
4. The Operator will maintain written guidelines on cash handling, accounting, segregation of duties, and other financial matters.
5. Quarterly investment reports will be prepared, reviewed and distributed to the Board of Directors showing cash position, and year-to-date budgeted and actual expenditures.
6. The Operator will conduct annual reviews of its internal controls and cash handling procedures.

## Appendix A: PSERN Policies and Board-Approved Decisions

Note: Certain on-line documents are only accessible through credentialed access to the PSERN Operator SharePoint environment.

Document Title	Subject or Purpose	Document Type	Location
Articles of Incorporation	Establishment of Non-Profit Corporation	Articles of Incorporation	<a href="https://psern.org/wp-content/uploads/2024/01/PSERN-Operator-Articles-of-Incorporation-for-2021-.pdf">https://psern.org/wp-content/uploads/2024/01/PSERN-Operator-Articles-of-Incorporation-for-2021-.pdf</a>
Interlocal Cooperation Agreement	Formation of Interlocal Agreement	Interlocal Agreement	<a href="https://psern.org/wp-content/uploads/2024/01/PSERN-Operator-Interlocal-Cooperation-Agreement-12-8-2020.pdf">https://psern.org/wp-content/uploads/2024/01/PSERN-Operator-Interlocal-Cooperation-Agreement-12-8-2020.pdf</a>
PSERN Operator Bylaws	Adoption of Initial Bylaws Resolution 21-03	Resolution	<a href="https://psern.org/wp-content/uploads/2024/01/03-25-21-Resolution-21-03-Bylaws.pdf">https://psern.org/wp-content/uploads/2024/01/03-25-21-Resolution-21-03-Bylaws.pdf</a>
06-23-2022 PSERN Operator Board Packet pp 18-21 Financial Startup Update – June 2022	Adoption of Accrual-Based Accounting	Staff Report	<a href="https://psern.org/wp-content/uploads/2024/01/06.23.2022-PSERN-BoD-Meeting-Packet.pdf">https://psern.org/wp-content/uploads/2024/01/06.23.2022-PSERN-BoD-Meeting-Packet.pdf</a>
07-28-2022 PSERN Operator Board Packet pg. 5 Meeting Minutes June 23, 2022	Rate-Setting Formula	Meeting Minutes	<a href="https://psern.org/wp-content/uploads/2024/01/07-28-2022 PSERN Operator Board Packet.pdf">https://psern.org/wp-content/uploads/2024/01/07-28-2022 PSERN Operator Board Packet.pdf</a>
07-28-2022 PSERN Operator Board Packet pp 36-39 2023 Operating Budget and Rate Setting Update		Staff Report	

07-28-2022 PSERN Operator Board Packet pp 20-21 Cash Management/Investment Services – July 2022	Cash Management and Investment Services – King County Treasurer	Staff Report	
PSERN Operator Charge Card Policy & Procedure	Proper Use of Charge Cards	Policy	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/Charge%20Card%20Policy%2008.22.22.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/Charge%20Card%20Policy%2008.22.22.pdf</a>
PSERN Revised Procurement Policy	Procurement	Policy	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/Procurement%20Policy%20Revised%2009%2022%202022.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/Procurement%20Policy%20Revised%2009%2022%202022.pdf</a>
PSERN Petty Cash Policy	Petty Cash	Policy	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/Petty%20Cash%20Policy.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/Petty%20Cash%20Policy.pdf</a>
02-23-2023 PSERN Operator Board Packet pp 19-22 Establishing an Electronic Payment Clearing Fund & Delegation of Signing Authority	Establishing Bank Accounts Resolution 23-01	Resolution	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-01%20Establishing_Bank_Clearing_Account.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-01%20Establishing_Bank_Clearing_Account.pdf</a>
	Delegation of Signing Authority Resolution 23-02	Resolution	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-02%20Signing%20Authority.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-02%20Signing%20Authority.pdf</a>
PSERN Capital Asset Policy	Control and Accountability of Capital Assets	Policy	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/CAPITAL%20ASSETS%20POLICY.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/CAPITAL%20ASSETS%20POLICY.pdf</a>

PSERN Employee Travel Reimbursement Policy	Reimbursement of Employee Travel Expenses	Policy	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/EMPLLOYEE%20TRAVEL%20REIMBURSEMENT%20POLICY.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Administrative/EMPLLOYEE%20TRAVEL%20REIMBURSEMENT%20POLICY.pdf</a>
PSERN Uncollectible Accounts Policy	Establishes a policy to allow for write-offs of uncollectible accounts.	Policy	TBD
10-26-2023 PSERN Operator Board Packet pp 34-36	Establishing Bank Accounts with U.S. Bank Resolution 23-10	Resolution	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-10%20Establishing_Funds_with_US_Bank.docx.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-10%20Establishing_Funds_with_US_Bank.docx.pdf</a>
	LGIP Participation Resolution 23-11	Resolution	<a href="https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-11%20LGIP_Participation.docx.pdf">https://pugetsoundemergencyradionet.sharepoint.com/sites/PSERN/Board%20of%20Directors/Resolution%2023-11%20LGIP_Participation.docx.pdf</a>

## Attachment B – Revised Capital Assets Policy – Redlined

### PUGET SOUND EMERGENCY RADIO NETWORK OPERATOR (PSERN OPERATOR) CAPITAL ASSETS POLICY

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## 1.0 Purpose

This policy is established to provide guidelines to ensure adequate stewardship over PSERN Operator resources through control and accountability of capital assets, and to collect and maintain complete and accurate capital assets information required for preparation of financial statements in accordance with generally accepted accounting principles.

## 2.0 Definitions

### 2.1-Fixed Assets

Fixed assets are tangible, non-consumable items including, but not limited to: land, buildings, machinery, equipment, and vehicles owned by the PSERN Operator valued at \$5,000 or more with a life expectancy of over one year. The value of the fixed asset includes the purchase price plus sales tax, as well as costs to acquire (shipping and handling), install (excluding site preparation costs), secure, and prepare an item for its intended use. Improvements to an existing asset that extends the life of the asset are capitalized and depreciated over the remaining useful life of the related asset.

### 2.2-Small & Attractive Assets

Assets valued at less than \$5,000 that are defined as high risk for theft. These assets are not normally consumed within one year. These assets may include items in one or more of the following categories:

- (a) Portable and marketable, either alone or as a component unit.
- (b) Assets that can be utilized for personal gain.
- (c) Assets repeatedly reported as lost and/or stolen within the industry and society.

### 2.3-Right-to-Use (RTE) Lease Assets

RTU Lease assets are intangible assets recognized by a lessee that qualify as lease agreements under GASB Statement number 87.

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## 3.0 Capitalization Threshold

All fixed assets with a cost of \$5,000 or more shall be capitalized. Although Small & Attractive Assets

(assets costing less than \$5,000) do not meet PSERN Operator's capitalization threshold, they are considered assets for purposes of marking and identification, recordkeeping, and tracking. Right-to-use assets do not have a capitalization threshold and are recorded using GASB Statement number 87 guidelines.-

#### 4.0 Improvement/Repair/Maintenance Expenses

Routine repair and maintenance costs will be expensed as they are incurred and will not be capitalized. Major repairs will be capitalized if they result in betterments/ improvements to PSERN Operator capital assets. To the extent that a project replaces the "old" part of a capital asset; outlays will not be capitalized. and to the extent that the project is betterment/improvement, outlays will be capitalized.

#### 5.0 Depreciation Method and Expected Useful Life of Fixed Assets

Depreciation of tangible assets is calculated on the straight-line method and posted annually to the general ledger. There is no partial year depreciation. If an asset was capitalized in the first half of the year (January through June) then depreciation will begin in that year, and if it was capitalized in the second half of the year (July through December) then depreciation will begin in the following year. PSERN Operator shall use the IRS Publication - 946 Table of Class Lives and Recovery Periods, or such publication as it is updated, modified, or amended, to determine the life of acquired assets. The estimated life of acquired assets are assigned in the following manner:

<u>Classification</u>	<u>Operational Life (years)</u>	<u>Description</u>
PSERN Capital - 3A	3	IT equipment (workstations)
PSERN Capital - 3B	3	IT software (administrative) - perpetual licensing
PSERN Capital - 5A	5	Generators - 24X7
PSERN Capital - 5B	5	IT equipment (network)
PSERN Capital - 5C	5	Radio management (perpetual licensing)
PSERN Capital - 7A	7	Vehicles
PSERN Capital - 7B	7	MPLS equipment
PSERN Capital - 7C	7	Alarm systems & cameras
PSERN Capital - 7D	7	Radio site batteries
PSERN Capital - 10A	10	Fire suppression systems
PSERN Capital - 10B	10	HVAC systems
PSERN Capital - 10C	10	DC power systems



PSERN Capital - 10D	10	Microwave equipment & dehydrators
PSERN Capital - 10E	10	Miscellaneous radio site equipment
PSERN Capital - 10F	10	Office furniture
PSERN Capital - 10G	10	Warehouse fixtures

PSERN Capital - 10H	10	Dispatch console hardware and software
PSERN Capital - 10I	10	Dispatch common equipment
PSERN Capital - 15A	15	Generators - standby
PSERN Capital - 15B	15	ATS and related equipment
PSERN Capital - 15C	15	Fuel tanks
PSERN Capital - 15D	15	Motorola RF infrastructure equipment
PSERN Capital - 15E	15	Motorola infrastructure software
PSERN Capital - 25A	25	Buildings and shelters
PSERN Capital - 25B	25	Electrical service
PSERN Capital - 25C	25	Other structures, including cable bridges, canopies
PSERN Capital - 25D	25	Towers
PSERN Capital - 25E	25	Fencing
PSERN Capital - 25F	25	Ground works - foundations, roads, etc.

## 6.0 Right-to-Use Assets Valuation

PSERN capitalizes intangible "Right-to-Use" assets arising from qualifying lease agreements under GASB Statement No. 87. The value of the lease asset, lease liability and annual amortization are calculated using GASB 87 Statement No. 87 guidelines. The valuation of RTU assets is calculated annually, at the end of the fiscal year, and posted to the general ledger. Remeasurements are accounted for from the date of remeasurement rather than the inception of the lease.-

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## 7.0 Revision of Expected Useful Life

As the PSERN Operator uses its capital assets, it may need to revise the expected useful life of some of them. Any such changes will be applied prospectively; that is, the rate will be recalculated based on the remaining useful life at the time of the revision, and the new rate will be applied in the present and future accounting periods. No changes should be made to financial records of previous years for revised estimates.

## 8.0 Tagging New Assets

All assets fitting descriptions of a fixed asset, small and attractive asset, and/or high-risk asset (other than infrastructure, vehicles, small tools, and computer components) shall be recorded on asset listings maintained by the Finance & Administrative Services Manager. All assets that are surpluses or traded-in shall be removed from the fixed asset inventory and the tag listing.

## 9.0 Disposal of Surplus Items

The Board must first declare an asset surplus before it can be ~~sold, or~~sold or otherwise disposed of. If the

asset is to be sold, it will then be sold in accordance with applicable state law. If the asset is no longer in working order and cannot reasonably be repaired for re-sale, the department manager, along with one other member of the management team will properly dispose of the asset. The department manager and witness will sign an Affidavit of Destruction/Disposition. The Affidavit of Destruction/Disposition will be retained by the Finance & Administrative Services Manager, who shall remove the asset from any listings and cease depreciation if applicable.

#### **10.0 Lost, Stolen, or Missing Property**

When suspected or known losses of capital assets or small and attractive items occur, staff should conduct a search for the missing property. If the missing property is not found:

- Notify the Executive Director and Finance & Administrative Services Manager
- Have the individual deemed to be primarily responsible for the asset, as well as that individual's supervisor, complete and sign a statement to include a description of events surrounding the disappearance of the property, who was notified of the loss, and steps taken to locate the property.
- The Finance & Administrative Services Manager shall report known or suspected losses of capital assets to the State Auditor's office in accordance with RCW 43.09.185, and a copy of the report shall be provided to the Board of Directors.

# Puget Sound Emergency Radio Network Operator (PSERN)

## Uncollectible Accounts Policy

Adopted on

### Statement of Purpose

The purpose of an uncollectible accounts policy for enterprise funds is to establish a standardized, documented process for identifying, writing off, and managing receivables that are unlikely to be collected, ensuring accurate financial reporting, maintaining accountability for public funds, and guiding collection efforts.

A. Definition of “Write-off”: The term “write-off” means the adjustment of the accounting records of PSERN to reflect the fact that the account is uncollectible in the normal course of operations. The Executive Director may authorize Legal Counsel to initiate or continue with legal action to collect an account without regard to whether the account has been written off the accounting records.

B. Procedures: The Executive Director is authorized to establish procedures for and to write off any uncollectible account in the amount of .10% of annual operating revenues of the last complete fiscal year or less subject to the following general guidelines:

1. Prior to writing off any account receivable or uncollectible, the Executive Director shall be satisfied that every reasonable effort has been made by PSERN to accomplish the collection of the account.
2. Any account in excess of .10% of annual operating revenues of the last complete fiscal year which is deemed to be uncollectible shall be referred to the PSERN Operator Board for final write-off approval.

C. Allowance for Uncollectible Accounts: PSERN’s annual budget shall include an Allowance for Uncollectible Accounts, based on historical financial information.